

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
COMMISSIONER OF TAXATION AND FINANCE
ALBANY, NEW YORK

Pursuant to the authority contained in subdivision First of section 171, subdivisions 1 and 8 of section 1142, and section 1250 (not subdivided) of the Tax Law, the First Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of the Commissioner of Taxation and Finance, hereby adopts the following amendments to the Sales and Use Taxes Regulations as published in Subchapter A of Chapter IV of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York, such amendments to read as follows:

Section 1. The heading of Part 530 of the regulations is amended to read as follows:

[TAX RATES] AMOUNT TO BE COLLECTED

Section 2. The statutory authority cited in the heading of Part 530 of the regulations is amended to read as follows:

(Statutory authority: Tax Law, sections 171, [1105, 1110,] 1111, 1132, 1142, [1210, 1211, 1212, 1212-A,] 1250)

Section 3. Sections 530.1–530.3 of the regulations are REPEALED and sections 530.4 and 530.5 are renumbered to be sections 530.1 and 530.2.

Section 4. The heading of section 530.1, as renumbered, is amended to read as follows:

Section 530.1 Collection of tax. (Tax Law, section 1132(b))

Section 5. The cross-reference following subparagraph (iii) of paragraph (4) of subdivision (b) of section 532.1 of the regulations is amended to read as follows:

“Cross-reference:” For posting of signs at retail service stations, see section [530.38] 530.2 of this Title.

Dated: Albany, New York
February 14, 2007

Barbara G. Billet
Acting Commissioner and Executive Deputy
Commissioner of Taxation and Finance