

STATEMENT OF CONSENSUS RULE MAKING DETERMINATION

DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has determined that no person is likely to object to the adoption of this rule as written because the amendments conform to statutory provisions, make technical changes, and is not controversial.

This rule amends the Bureau of Conciliation and Mediation Services Regulations as published in Chapter XII of Title 20 NYCRR. Section 2 of Subpart C of Part V-1 of Chapter 57 of the Laws of 2009 amended Tax Law section 170 to amend the time that a petition is required to be filed with the Division of Tax Appeals from 90 days to 30 days for certain types of notices, such as fraud penalty cases and most license refusals or revocations. Subpart A of Part S of Chapter 57 of the Laws of 2010 amended section 170(3-a)(h) of the Tax Law to clarify that protests of denials, revocations, or suspensions of certificates of registration for retail dealers of cigarette or tobacco products under section 480-a of the Tax Law are not covered by these provisions.

The purpose of this proposal is to amend Part 4000 of the regulations to reflect current statutory provisions. The rule will also allow the Department to expand the manner in which one may request a conciliation conference in the future, such as allowing requests in an electronic format. It also references mailing rules relating to designated delivery services and makes other minor technical amendments.