

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, section 1142-A(i), and section 1250 (not subdivided) of the Tax Law, the Commissioner of Taxation and Finance, at an open meeting held on even date with the signing of this rule, hereby makes and adopts the following amendment 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. Subdivision (a) of section 538.2 of the regulations is amended to read as follows:

(a) "Applicability". Parking facility operators which provide parking services in New York County (Manhattan) are subject to the special requirements imposed by section 1142-A of the Tax Law and this Part for the period beginning December 1, 1992, and ending November 30, [1995] 2004.

Section 2. The amendments shall take effect on the date the Notice of Adoption is published in the "State Register."

Arthur J. Roth
Commissioner of Taxation and Finance

DATED: Albany, New York
January 25, 2002