

CONSENSUS RULE MAKING DETERMINATION

DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has considered the proposed amendments to 20 NYCRR 132 and has determined that no person is likely to object to the rule as written.

The primary purpose of these amendments is to amend Part 132.19 of the Personal Income Tax Regulations to codify (for New York State purposes) Federal Public Law 106-489, which provides that compensation paid to nonresident individuals performing assigned duties on vessels in more than one state is subject to income tax only in the individual's state of residence.