

ASSESSMENT OF PUBLIC COMMENT

DEPARTMENT OF TAXATION AND FINANCE

Written comment was received from Daniel T. Warren of West Seneca, NY, regarding proposal TAF-22-07-00008-P amending 20 NYCRR Parts 415.1-415.3 and 415.5.

Mr. Warren's comment does not object to the adoption of the proposed rule, but rather urges our agency to adopt, with certain modifications, a 2003 proposal regarding sales on Indian reservations (TAF-38-03-00017-P) that expired. This suggestion is beyond the scope of this rule, which merely reflects statutory changes made by Chapter 302 of the Laws of 2006 to extend the period for applying for a refund, credit or reimbursement under article 12-A of the Tax Law from two years to three years. No changes were made to the proposal as a result of Mr. Warren's comment.