

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, subdivision (a) of section 1142-A, and section 1250 (not subdivided) of the Tax Law and pursuant to Part R of Chapter 61 of the Laws of 2005, the Commissioner of Taxation and Finance 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 amendment 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, 2004].

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Andrew S. Eristoff  
Commissioner of Taxation and Finance

Dated: Albany, New York  
July 27, 2005