

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 merely reference statutory changes, eliminate obsolete and unnecessary provisions, and make technical changes that are not controversial in nature. Chapter 58 of the Laws of 2009, Part C, sections 125 and 125-a amended Tax Law section 480-a by increasing registration application fees and related penalties for cigarette and tobacco product retail dealers and vending machine owners and operators. The primary purpose of this rule is to reflect these statutory changes in the regulations.