

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 and section 1135(d) of the Tax Law, the Commissioner of Taxation and Finance hereby proposes to make and adopt the following amendment to the Sales and Use and Other Miscellaneous Tax Regulations, as published in section 533.2 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York:

Section 1. Subdivision (e) of section 533.2 of such regulations is amended, to add a new paragraph 8, to read as follows:

(8) Every person subject to the inventory monitoring for underground storage facilities requirements in New York State Department of Environmental Conservation Regulation 6 NYCRR 613, as may be amended from time to time, must maintain daily inventory records for each tank (or battery of tanks if they are interconnected) and provide or make available those records upon request by the New York State Department of Taxation and Finance.

Dated: Albany, New York  
March 15, 2016

---

Jerry Boone  
Commissioner of Taxation and Finance