

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 reflect statutory changes that are not controversial in nature. The rule makes no changes in administrative policies regarding existing statutes and has no impact on taxpayers.

The purpose of this proposal is to amend Part 561 and repeal Part 562 of the Sales and Use Taxes Regulations relating to the regional average retail sales price of motor fuel and diesel motor fuel, to reflect statutory amendments made by Part M-1 of Chapter 109 of the Laws of 2006.