

STATEMENT IN LIEU OF A REGULATORY FLEXIBILITY ANALYSIS FOR
SMALL BUSINESSES AND LOCAL GOVERNMENTS
DEPARTMENT OF TAXATION AND FINANCE

A Regulatory Flexibility Analysis for Small Businesses and Local Governments is not being submitted with this rule because it will not impose any adverse economic impact or any additional reporting, recordkeeping, or other compliance requirements on small businesses or local governments.

The rule amends 20 NYCRR 2370.8(a), relating to the designation of a records appeals officer. Part 2370 generally relates to procedures for public disclosure of documents and records held by the Department of Taxation and Finance, in conformity with the Freedom of Information Law. Section 2370.8(a) explicitly designates the Deputy Counsel in the Office of Counsel of the Department of Taxation and Finance as records appeals officer. The records appeals officer decides appeals from denial of access to records or denial of exception from disclosure pursuant to the Freedom of Information Law. The amendments simply remove the language limiting the records appeals officer designee to one specific individual, instead defining “records appeals officer” as the person so designated by the commissioner. These amendments provide for greater flexibility in designating the records appeals officer, thereby enhancing the department’s ability to efficiently discharge its obligations under the Freedom of Information Law.

The rule has no impact on small businesses and local governments.