

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 make technical, conforming, and editorial 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 primary purpose of this proposal is to update and simplify Part 530 of the Sales and Use Taxes Regulations by eliminating obsolete and unnecessary sales and compensating use tax rates that are set by and pursuant to the Tax Law, and by eliminating other provisions of Part 530 that would be redundant without such tax rate information. Such provisions merely describe the various tax rates and their corresponding imposition sections in Articles 28 and 29 of the Tax Law. Other changes made by the rule are simply conforming and editorial in nature.