

## ASSESSMENT OF PUBLIC COMMENT

### DEPARTMENT OF TAXATION AND FINANCE

A written comment was received from Daniel T. Warren of West Seneca, NY, in response to TAF-13-02-00010-A, which amended 20 NYCRR Parts 70, 74, 79, 80 and 82, and was part of the listing of rules to be reviewed by the Department in 2007, as published in the *State Register* on January 3, 2007.

Mr. Warren's comment does not directly pertain to the modification of the rule but, rather, urges our agency to adopt, with certain modifications, a 2003 proposal regarding sales on Indian reservations (TAF-38-03-00017-P) that was allowed to expire. Mr. Warren's suggestion is beyond the scope of this rule which reflected the statutory increase in the rate of New York State cigarette excise tax that was effective on April 3, 2002; provided for commissions allowable to cigarette tax agents; effectuated the floor tax on cigarettes and unaffixed stamps in inventory; and more realistically reflected the basic cost of cigarettes. No changes have been made to the 2002 rule as a result of Mr. Warren's comment.