

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 reflect statutory changes that are not controversial in nature.

The rule merely updates the Cigarette Tax and Cigarette Marketing Standards regulations by deleting obsolete references to the 75 cent cigarette tax stamp and packages of 10 cigarettes to conform to section 1399-gg of the Public Health Law, which prohibits the sale or distribution of cigarettes in New York State in packages containing fewer than 20 cigarettes. The rule also adds statutory and regulatory cross-references.