

## 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 rule as written because the amendments merely reflect statutory amendments, and existing interpretation of those statutory amendments, made by Chapter 522 of the Laws of 2006.

Chapter 522 of the Laws of 2006 added a tax credit for handicapped-accessible taxicabs and livery service vehicles to the business corporation franchise tax and the personal income tax. Section 4 of Chapter 522 of the Laws of 2006 directs the Commissioner to prescribe a rule with regard to establishing the requirements of companies eligible for the credit. The purpose of this amendment is to fulfill that statutory direction by reflecting the legislative enactment of the credit in the business corporation franchise tax regulations and the personal income tax regulations. In addition, the Department previously issued guidance on the new credit. The amendments also reflect this guidance.