

STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE  
COMMISSIONER OF TAXATION AND FINANCE  
ALBANY, NEW YORK

Pursuant to the authority contained in subdivision First of Tax Law section 171, the Acting Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and adopts the following amendments to the Public Access to Records Regulations, as published in Part 2370 of Chapter V of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York.

Section 1. Subdivision (a) of section 2370.8 is amended to read as follows:

(a) [The Commissioner of Taxation and Finance hereby designates the Deputy Counsel in the Office of Counsel of the Department of Taxation and Finance as “records appeals officer”] “Records appeals officer” shall mean the person designated by the commissioner to decide appeals from denial of access to records or denial of exception from disclosure under the Freedom of Information Law and does not serve as a records access officer. The address of the records appeals officer is: [Deputy Counsel of the] Office of Counsel, Building 9, State Campus, Albany, NY 12227. The records appeals officer may designate one or more members of the department[, as he deems necessary,] to serve as assistant records appeals officer and such assistant or assistants shall have only those functions and responsibilities which are expressly designated to the assistant or assistants by the records appeals officer.

Dated: Albany, New York  
September 6, 2022

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Amanda Hiller  
Acting Commissioner of  
Taxation and Finance