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 section 171 of the Tax Law, and section 307 of the Civil Practice Law and Rules, the Commissioner of Taxation and Finance hereby proposes to make and adopt the following amendments to the Procedural Regulations as published in Chapter IX of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York.

Section 1. Subdivision (a) of section 2391.3 of such regulations is amended to read as follows:

(a) General. Any summons, complaint, notice of petition and petition, or any other pleading in relation to commencing any legal action or proceeding involving this department (except the Division of Tax Appeals or the Tax Appeals Tribunal) in any court of law may be served on the Commissioner of Taxation and Finance or any person designated by the commissioner to receive legal process. Personal service may be made at the principal office of the department (as noted in section 2391.2 of this Part) [, or at any Division of Taxation district office, but not the Capital Region District Office (the location of the Division of Taxation's district offices may be obtained by calling the department's tax information number)]. Selected personnel (including the receptionist on duty in the lobby) in the principal office have been designated to accept legal process on the commissioner's behalf, and such service may be made generally on weekdays from 8:30 a.m. to 5:00 p.m. [Further, selected personnel in each district office have also been designated to accept legal process on the commissioner's behalf.]

Section 2.   These amendments shall take effect on the date that the Notice of Adoption is published in the State Register, and shall apply beginning the first day of the first month beginning more than 60 days after such date.

Dated: Albany, New York
        September 9, 2013

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Thomas H. Mattox
Commissioner of Taxation and Finance