

## 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to object to the adoption of this rule as written because these amendments merely repeal regulatory provisions that are no longer applicable to any person and clarify section 533.3(d) of the sales and use tax regulations by bringing it into conformity with existing annual filing policies and procedures. The editorial, clarifying, and technical changes are not controversial in nature.