

# RULE REVIEW

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## Department of Taxation and Finance Regulations Continued Without Modification

Pursuant to section 207.4 of the State Administrative Procedure Act, the Department of Taxation and Finance hereby gives notice of the following:

As part of the Department's 2006 review of regulations that were adopted during 2001, it has reviewed amendments to 20 NYCRR 528.12 (The flags of the United States of America and the State of New York) of the Sales and Use Taxes Regulations. This regulation was amended to update the definition of the term "flag" and, accordingly, to exempt from State and local sales and use taxes flags that are made from materials in addition to cloth and those accessories that are used solely for the display of the flag and are sold with the flag for a single charge. The statutory authority for the regulation is contained in sections 171, subdivision First; 1142(1) and (8); and 1250 (not subdivided) of the Tax Law.

This regulation is being continued without modification because there have been no statutory amendments or changes in policy to warrant any modification.

A summary of the regulation was published in the Rule Review section of the January 4, 2006, issue of the *State Register*. The 2006 Regulatory Agenda, including the summary, was also posted to the Department's Web site ([http://www.tax.state.ny.us/rulemaker/regulations/regulatory\\_agenda.htm](http://www.tax.state.ny.us/rulemaker/regulations/regulatory_agenda.htm)) on December 29, 2005. The Department did not receive any public comments regarding this regulation.

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