

# RULE REVIEW

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## Department of Taxation and Finance Rule 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 2007 review of rules that were adopted during 2002, it has reviewed amendments to 20 NYCRR Part 89 of the Tobacco Products Tax Regulations. This rule reflects the statutory rate of excise tax on tobacco products that is currently in effect. In addition, it implemented the floor tax on tobacco products possessed in New York State for sale on July 1, 2002. The statutory authority for this rule is contained in sections 171, subdivision First; 471-b; 471-c; 472; 473-a; and 475 (not subdivided) of the Tax Law; and Chapter 85 of the Laws of 2000.

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

A summary of the rule was published in the Rule Review section of the January 3, 2007, issue of the State Register. The 2007 Rule Review, including the summary, was also posted to the Department's Web site (<http://www.tax.state.ny.us/rulemaker/regulations/fiveyearrev.htm>) on January 2, 2007. The Department did not receive any public comments regarding this rule.

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