

RULE REVIEW

Department of Taxation and Finance

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 2009 review of rules that were adopted during 1999 and 2004, it has reviewed amendments to 20 NYCRR Sections 1-3.2, 1-3.3, and 1-3.4 (Taxation of Foreign Corporations Participating in a Trade Show) that were adopted in 2004. The statutory authority for this rule is contained in sections 171, subd. First, and 1096(a) of the Tax Law.

This rule is being continued without modification because it continues to provide necessary guidance on the taxation of foreign corporations participating in trade shows in New York State. There have been no statutory amendments or changes in policy to warrant any modification of the rule.

A summary of this rule was published in the Rule Review section of the January 7, 2009, issue of the State Register. The 2009 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 December 30, 2008. The Department did not receive any public comments regarding this rule.

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