

RULE REVIEW

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 2010 review of rules that were adopted during 2000 and 2005, it has reviewed amendments to 20 NYCRR Section 4-4.2 (Allocation – Dock Sales) that were adopted in 2000. The statutory authority for this rule is contained in sections 171, subd. First; 210(3)(a)(2); and 1096(a) of the Tax Law. This rule was previously reviewed as part of the Department's 2005 Rule Review published in the State Register on January 5, 2005, and was continued without modification. Notice of the 2005 continuation was published in the Rule Review section of the June 29, 2005, issue of the State Register.

The rule is once again being continued without modification because it provides a reasonable approach to allocating receipts from the sale of tangible personal property. The amendments set forth a destination rule for the allocation of receipts from the sales of tangible personal property picked up by the purchaser. 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 6, 2010, issue of the State Register. The 2010 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 31, 2009. The Department did not receive any public comments regarding this rule.

For further information, contact: John W. Bartlett, Department of Taxation and Finance, Taxpayer Guidance Division, Bldg. 9, W A Harriman Campus, Albany, NY 12227, (518) 457-2254

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 2010 review of rules that were adopted during 2000 and 2005, it has reviewed amendments to 20 NYCRR 534.4(a) and (b) and 534.10 (Refunds and credits for vessel operators engaged in local transit service) of the Sales and Use Taxes Regulations that were adopted in 2005. This rule made permanent the emergency measure that implemented Part M of Chapter 60 of the Laws of 2004, which provides that certain refunds and credits of sales and compensating use taxes are allowed for vessel operators engaged in local transit service. Part M required the Commissioner of Taxation and Finance to define the implementing terms "local transit service," "vessel hours," and "total hours operated" by rule. The statutory authority for this rule is contained in sections 171, subd. First; 1119(b);

1142(1) and (8); 1250 (not subdivided) of the Tax Law and in L. 2004, ch.60, Part M.

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 6, 2010, issue of the State Register. The 2010 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 31, 2009. The Department did not receive any public comments regarding this rule.

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