

# 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 2010 review of the rules that were adopted during 2000 and 2005, it has reviewed amendments to 20 NYCRR Parts 70, 74, 79, 80, and 82 of the Cigarette Tax and Cigarette Marketing Standards Regulations that were adopted in 2000. The statutory authority for this rule is contained in sections 171, subd. First; 475 (not subdivided) of the Tax Law; and L. 1999, ch. 1 (New York Health Care Reform Act of 2000). Portions of the rule were amended based on Chapters 1 and 93 of the Laws of 2002, affecting both the New York State [TAF-13-02-00010-A] and the New York City [TAF-37-02-00005-A] rates of tax, respectively. The remaining portions of the rule were reviewed as part of the Department's 2005 Rule Review published in the State Register on January 5, 2005, and were continued without modification. Notice of the 2005 continuation was published in the Rule Review section of the July 6, 2005, issue of the State Register.

A portion of this rule was amended to delete obsolete references to the 75 cent cigarette tax stamp and packages of 10 cigarettes to conform to section 1399-gg of the Public Health Law [TAF-48-07-00006-A]. In addition, portions of this rule were subsequently amended based on Chapter 57, Part RR-1 of the Laws of 2008 [TAF-24-08-00006-A] and Chapter 134, Part D of the Laws of 2010 [TAF-35-10-00003-A], relating to the New York State rate of tax. The remainder of this rule, essentially consisting only of references to the statutory agent's presumed cost of doing business, is being continued without modification because there have been no other statutory amendments or changes in policy to warrant any further modification of the rule.

A summary of the regulation was published in the Rule Review section of the January 6, 2010, issue of the State Register. The 2010 Rule Review was also posted to the Department's Web site (<http://www.tax.state.ny.us/rulemaker/regulations/fiveyearrev.htm>) on December 31, 2009. We did not receive any public comments regarding this rule.

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