

MISCELLANEOUS NOTICES/HEARINGS

Notice of Abandoned Property Received by the State Comptroller

Pursuant to provisions of the Abandoned Property Law and related laws, the Office of the State Comptroller receives unclaimed monies and other property deemed abandoned. A list of the names and last known addresses of the entitled owners of this abandoned property is maintained by the office in accordance with Section 1401 of the Abandoned Property Law. Interested parties may inquire if they appear on the Abandoned Property Listing by contacting the Office of Unclaimed Funds, Monday through Friday from 8:00 a.m. to 4:30 p.m., at:

1-800-221-9311
or visit our web site at:
www.osc.state.ny.us

Claims for abandoned property must be filed with the New York State Comptroller's Office of Unclaimed Funds as provided in Section 1406 of the Abandoned Property Law. For further information contact: Office of the State Comptroller, Office of Unclaimed Funds, 110 State St., Albany, NY 12236.

PUBLIC NOTICE Department of Health

The New York State Department of Health (DOH) is required by the provisions of the federal regulation (CMS-2296-F, CMS-2249-F) implementing changes to Home and Community Based Services Waivers and the delivery of home and community based services more broadly to provide for public review and comment of its proposed Statewide Transition Plan to comply with new HCBS setting requirements established in the regulation. See 42 CFR 441.301(c)(6)(iii). These combined regulations make broad changes to the home and community based services waivers under 1915(c), implement the State Plan Home and Community Based Services Plan (1915(i)) authorized under the Affordable Care Act (PL 111-148, section 2402(b)), and establish the qualities and characteristics of appropriate settings in which participants of Medicaid HCBS under these authorities, including 1915(k), may reside.

Under the federal final rule, states are required to assure that the settings in which recipients of Medicaid-funded home and community based services reside, regardless of where such services are accessed, comply with the outlined characteristics and qualities and are not institutional settings defined as skilled nursing facilities, intermediate care facilities for those with intellectual or developmental disabilities, institutes of mental disease, or a hospital, as well as other settings the Secretary of Health and Human Services may determine. Settings presumed by the Secretary not to be home and community based include those in a publicly or privately owned facility providing inpatient treatment; on the grounds of, or adjacent to, a public institution; and/or settings with the effect of isolating individuals from the broader community of individuals not receiving Medicaid HCBS. States may not offer Medicaid-funded HCBS services under the 1915(c), 1915(i) or 1915(k) authorities in these settings unless they have sought and received approval of the Secretary upon a heightened scrutiny review of evidence that the setting is indeed home and community based.

Appropriate home and community based settings, under the final

rule, are those that maximize an individual's independence and integration into the community. They ensure an individual's rights of privacy, dignity, respect, and freedom from coercion and restraint; optimize individual initiative, autonomy, and independence in making life choices; and facilitate individual choice regarding services and supports, and who provides them. Such settings are integrated in and support access to the greater community; provide opportunities to seek employment and work in competitive integrated settings, engage in community life, and control personal resources; and ensure the individual receives services in the community to the same degree of access as individuals not receiving Medicaid home and community-based services. Settings where an individual in receipt of Medicaid-funded home and community based services resides that are provider-owned or controlled are subject to additional characteristics and qualities in order to be in compliance with the final rule.

The final rule was effective March 17, 2014 and states are required to ensure that any new or amended waiver or state plan amendment under these Medicaid authorities complies with the new requirements upon its submission to CMS. States that don't plan to submit waiver or state plan renewals or amendments or initiate new waivers or state plan amendments are provided up to one year to submit a transition plan to CMS to assure that existing settings are in compliance within a reasonable time frame of the effective date of the final rule. States that submit any waiver or state plan renewal or amendment have up to 120 days to adopt a statewide transition plan to assure its settings where those receiving Medicaid-funded HCBS reside are in compliance. CMS officials have indicated that states will have up to five years to fully transition their existing settings. States must develop the plan, publicize it broadly to stakeholders, seek and consider public comment through at least 2 separate methods of notice with 30 days to provide comment and submit a summary of public comments and their dispensation with its transition plan to CMS. New York posted its proposed transition plan on the Department of Health Medicaid Redesign website and notified stakeholders directly and through the Office of People with Developmental Disabilities and the Office of Mental Health of webinars to be held July 7, 2014 and July 28, 2014. In addition, New York State's proposed statewide transition plan is excerpted below.

Overview

On January 16, 2014, the Center for Medicare and Medicaid Services (CMS) published the final rule related to Home and Community Based Settings (HCBS) for Medicaid-funded long term services and supports provided in non-institutional residential settings under the following authorities of the Social Services Act: 1915(c), 1915(i) and 1915(k). This rule implements a number of changes to home and community based waivers, finalizes regulatory changes to the 1915(i) state plan home and community based services and imposes new requirements on what is considered an appropriate home/community based residential setting for all the authorities in its scope. The crux of this final rule is to provide person-centered requirements which identify the strengths, preferences and needs (clinical and support), as well as the desired outcomes of the individual. The inclusion of defined HCBS residential setting requirements is one part of this strategy.

The final rule took effect March 17, 2014. States are required to submit transition plans to CMS within one year of the effective date indicating how they intend to comply with the new requirements within a reasonable time period. If states amend or renew any waivers

or state plan amendments in place prior to the effective date, that action serves as a trigger for the state to submit a transition plan for all its waivers under 1915(c), as well as any state plan amendments under 1915(i) or 1915(k) within 120 days of the initial amendment/renewal submission.

The following is New York State’s statewide transition plan pursuant to this requirement.

Background

New York State operates 12 1915(c) waivers across the four major offices that oversee programs and services to individuals who are aged and/or physically, behaviorally, mentally, developmentally or intellectually disabled. These agencies/offices are the Department of Health (DOH), Office of Mental Health (OMH), Office for People with Developmental Disabilities (OPWDD) and Office of Children and Family Services (OCFS). In addition, the Office for Alcohol and Substance Abuse Services (OASAS) also provides services to individuals in these waivers and participated in the development of the statewide transition plan. We do not currently offer services through our state plan under a 1915(i) or 1915(k) authority, although we have applied to CMS for approval of a 1915(k) Community First Choice Option state plan amendment.

The following 1915(c) waivers are currently operating in New York State:

- Long Term Home Health Care Program Waiver
- Nursing Home Transition and Diversion Waiver
- Traumatic Brain Injury Waiver
- Care at Home Waivers (I, II, III, IV, and VI)
- Bridges to Health (B2H) Waivers (B2H Serious Emotional Disturbances, B2H Developmental Disabilities and B2H Medically Fragile)
- OPWDD Home and Community Based Services
- OMH/SED (Serious Emotional Disturbances) Children’s Waiver

In addition, the above agencies/offices offer significant home and community based LTSS through our Medicaid state plan and, in the case of those operated by the DOH and the OPWDD, through 1115 demonstration waivers. We do not read the rule to apply to state plan services outside of 1915(i) and 1915(k) authorities and understand that CMS does intend to apply the rule to 1115 demonstration waivers upon renewal or amendment through negotiation of the terms and conditions of approval.

Most individuals receiving services through these waivers are living in their own homes or those of family members, certain group homes or other adult care facilities where they enjoy the qualitative benefits of receiving services in the community as opposed to in an institution. However, there are individuals who live in congregate housing, adult care facilities and supportive housing where their autonomy, independence and community integration may be less apparent, including children and youth where their rights are delegated to their parents or guardians.

Consistent with all of the many efforts of the administration, New York State convened an interagency workgroup in 2014 to address how best to comply with the requirements of the new settings rule. The group met a number of times to ensure that a cohesive statewide transition plan was developed to address the unique needs of individuals across a wide variety of community-based settings. The interagency workgroup includes representatives from the Executive Chamber, DOH, OMH, OPWDD, OCFS, and OASAS. Four meetings were held between January and June to develop the transition plan that follows.

New York State’s Statewide Transition Plan for Community Based Settings

42 CFR § 441.530 requires that all settings in which individuals receiving Medicaid-funded home and community based services live must have the following characteristics and qualities:

(i) The setting is integrated in and supports full access of individuals receiving Medicaid HCBS to the greater community, including opportunities to seek employment and work in competitive integrated settings, engage in community life, control personal resources, and

receive services in the community, to the same degree of access as individuals not receiving Medicaid HCBS.

(ii) The setting is selected by the individual from among setting options, including non-disability specific settings and an option for a private unit in a residential setting. The setting options are identified and documented in the person-centered service plan and are based on the individual’s needs, preferences, and, for residential settings, resources available for room and board.

(iii) Ensures an individual’s rights of privacy, dignity and respect, and freedom from coercion and restraint.

(iv) Optimizes but does not regiment individual initiative, autonomy, and independence in making life choices, including but not limited to, daily activities, physical environment, and with whom to interact.

(v) Facilitates individual choice regarding services and supports, and who provides them. The rule imposes further requirements on settings that are provider owned or controlled, as is often the case with supportive housing and certain independent residential alternatives (IRAs) where individuals receiving services through OPWDD’s Home and Community Based Services Waiver may live. The following qualities and/or conditions must be assured in these settings:

(A) The unit or dwelling is a specific physical place that can be owned, rented or occupied under a legally enforceable agreement by the individual receiving services, and the individual has, at a minimum, the same responsibilities and protections from eviction that tenants have under the landlord tenant law of the State, county, city or other designated entity. For settings in which landlord tenant laws do not apply, the State must ensure that a lease, residency agreement or other form of written agreement will be in place for each participant and that the document provides protections that address eviction processes and appeals comparable to those provided under the jurisdiction’s landlord tenant law.

(B) Each individual has privacy in their sleeping or living unit:

(1) Units have entrance doors lockable by the individual, with only appropriate staff having keys to doors as needed.

(2) Individuals sharing units have a choice of roommates in that setting.

(3) Individuals have the freedom to furnish and decorate their sleeping or living units within the lease or other agreement.

(C) Individuals have the freedom and support to control their own schedules and activities, and have access to food at any time.

(D) Individuals are able to have visitors of their choosing at any time.

(E) The setting is physically accessible to the individual.

Finally, the rule asserts that hospitals, nursing homes, institutional care facilities (ICF) for the developmentally disabled and institutes for mental disease are not community-based settings and further that settings on the grounds of public or private institutions and those in close proximity to public institutions are presumed to be institutional rather than community-based. New York State understands that it has the burden of providing evidence to the Secretary of Health and Human Services (HHS) if it believes that such a setting should be considered community-based for the purpose of allowing the provision of Medicaid-funded HCBS LTSS to individuals who reside there.

New York State proposes the following time table and deliverables to come into compliance with this rule where settings do not yet exhibit these qualities and characteristics.

Timeline	Transition Plan Activity	Deliverables
September 2014 – August 2015	a. Develop detailed census of existing settings on an agency by agency basis; b. Evaluate settings based on exploratory questions in CMS toolkit; and c. Develop mitigation strategies for those settings not in compliance.	Evaluation indicating scope of any issues. Menu of mitigation strategies.
September 2015 – August 2016	a. Begin transition plan implementation in a phased approach.	Progress Report

September 2016 – August 2017	Complete detailed transition process for all settings that are not provider owned or in, near or adjacent to a public institution.	Progress Report
September 2017 – August 2018	Develop plan for all settings that would require the Secretary to review under heightened scrutiny including Assisted Living Program facilities, Adult Care Facilities, Enriched housing, supportive housing, etc.	Completed plan
September 2018 – August 2019	Implement final stage of settings transition.	Implementation report

Kings County, Fulton Center
114 Willoughby Street
Brooklyn, New York 11201

Bronx County, Tremont Center
1916 Monterey Avenue
Bronx, New York 10457

Richmond County, Richmond Center
95 Central Avenue, St. George
Staten Island, New York 10301

The final rule, slides and recording of an informational Webinar held on July 7, 2014 and July 28, 2014, and New York’s proposed statewide transition plan are available at: http://www.health.ny.gov/health_care/home_community_based_settings.htm.

Any interested parties and/or agencies desiring to review and/or comment on New York’s proposed Statewide Transition Plan on appropriate settings for recipients of home and community based services funded by Medicaid may do so by writing before September 30, 2014 to: Mark Kissinger, Director, Division of Long Term Care, Department of Health, Office of Health Insurance Programs, Empire State Plaza, Corning Tower Bldg., Rm. 1415, Albany, NY 12237, e-mail: mark.kissinger@health.ny.gov or OLTCHCBS@health.state.ny.us with “HCBS Settings Comment” in the subject field

For further information and to review and comment, please contact: Department of Health, Bureau of Federal Relations & Provider Assessments, 99 Washington Ave. – One Commerce Plaza, Suite 1430, Albany, NY 12210, (518) 474-1673, (518) 473-8825 (FAX), e-mail: spa_inquiries@health.state.ny.us

PUBLIC NOTICE
Department of Health

Pursuant to 42 CFR Section 447.205, the Department of Health hereby gives public notice of the following clarification:

As previously noticed on September 14, 2011, the Department of Health proposes to amend the Title XIX (Medicaid) State Plan to authorize the Commissioner of Health to seek federal approval to allow local social service districts to fulfill their intergovernmental payment responsibility through the use of public expenditures certified by the eligible public hospital located in the applicable social services district. The general public hospital(s) shall provide the documentation and supporting data as the Commissioner of Health deems necessary. The federal matching funds received for approved certified public expenditures (CPEs) shall be remitted to the general public hospital whose expenditures formed the basis for such CPE.

Fulfillment of the social services district responsibility for funding of the non-federal share of any payments pursuant to these provisions shall be deemed to be voluntary. To clarify, this provision will now be effective January 1, 2015.

There is no estimated annual change to gross Medicaid expenditures as a result of this proposed initiative.

The public is invited to review and comment on this proposed State Plan Amendment. Copies of which will be available for public review on the Department’s website at http://www.health.ny.gov/regulations/state_plans/status.

Copies of the proposed State Plan Amendments will be on file in each local (county) social services district and available for public review.

For the New York City district, copies will be available at the following places:

New York County
250 Church Street
New York, New York 10018

Queens County, Queens Center
3220 Northern Boulevard
Long Island City, New York 11101

PUBLIC NOTICE
Homes and Community Renewal
2015 Annual Action Plan
Public Comment Period Notice

In order to maintain its eligibility to administer certain federal funds for affordable housing and community development, New York State (NYS) must prepare an Annual Action Plan (AAP) and submit it to the U.S. Department of Housing and Urban Development. For one specific program year, the AAP describes the State’s proposed use of available federal and other resources to address the priority needs and specific objectives in the Consolidated Plan; the State’s method for distributing funds to local governments and not-for-profit organizations; and the geographic areas of the State to which it will direct assistance. The AAP also describes NYS’s planned use of approximately \$68 million in federal fiscal year 2015 funds for the: NYS Community Development Block Grant Program (\$42 million); HOME Investment Partnerships Program (\$19 million); Housing Opportunities for Persons with AIDS Program (\$2.4 million); and Emergency Solutions Grants Program (\$5.3 million). NYS encourages public participation in the development of its AAP and invites interested persons to review and comment on the draft AAP for 2015 during an upcoming public comment period. This 30-day public comment period will begin on Thursday, September 4, 2014 and extend through close of business on Friday, October 3, 2014. Beginning on September 4, 2014, NYS’s draft AAP for 2014 may be viewed on and downloaded from the NYS Homes and Community Renewal (HCR) website at www.nyshcr.org. In addition, copies can be requested by e-mail (HCRConPln@nyshcr.org) or by calling (518) 474-8782. Comments should be mailed to: NYS HCR, Attention: Alison Russell, 38-40 State Street, Albany, NY 12207 or e-mailed to (HCRConPln@nyshcr.org). Comments must be received or postmarked by close of business Friday, October 3, 2014.

PUBLIC NOTICE
Office for People with Developmental Disabilities and
Department of Health

Pursuant to 42 CFR § 441.304(e), the New York State Office for People with Developmental Disabilities (OPWDD) and the New York State Department of Health give notice of proposed changes to the methods and standards for setting Medicaid payment rates for community habilitation services.

These changes will be effective October 1, 2014. Hourly community habilitation will be available to individuals who live in OPWDD certified community residences, individualized residential alternatives and family care homes. The hourly per person fees below for individuals living in these settings will be as follows:

Individual	Group
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	Serving 1	Serving 2-4
Region I	\$37.05	\$23.16
Region II	\$38.39	\$23.99
Region III	\$37.51	\$23.44

Region I consists of the counties in New York City. Region II consists of Putnam, Rockland, Nassau, Suffolk and Westchester Counties. Region III consists of all other counties in New York State.

Proposed regulations which include this change were published in the July 23, 2014 State Register. The proposed regulations are also on OPWDD's website. Go to www.opwdd.ny.gov/regulations_guidance/opwdd_regulations/proposed, and click on "Amendments to Community Habilitation". The proposed regulations also contain rules for OPWDD prior approval, billable service time, documentation and billing limits.

The reasons for these proposed changes are to allow individuals more service options, and to increase the ability of individuals living in certified HCBS settings to receive a highly individualized service and more readily participate in activities in the community in lieu of more traditional day services.

The State estimates that there will be no increase or decrease in annual aggregate Medicaid expenditures as a result of these changes.

Outside New York City, a detailed description of the changes is available for public review at the following addresses:

Albany

Albany County Department of Mental Health
175 Green St.
Albany NY 12202

Allegany

Allegany County Mental Health Department
45 North Broad St.
Wellsville NY 14895

Broome

Broome County Mental Health Department
229-231 State St., Fl 4
Binghamton NY 13901-6635

Cattaraugus

Cattaraugus County Community Services
1 Leo Moss Dr., Suite 4308
Olean NY 14760

Cayuga

Cayuga County Mental Health Department
146 North St.
Auburn NY 13021

Chautauqua

Chautauqua County Mental Health Services
HRC Bldg., 7 N. Erie St., 1st Floor
Mayville NY 14757

Chemung

Chemung County Mental Health Hygiene Department
425 Pennsylvania Ave.
Elmira NY 14902

Chenango

Chenango County Mental Hygiene Services
County Office Bldg., 5 Court St., Ste. 42

Norwich NY 13815

Clinton

Clinton County Mental Health/Addictions Services
16 Ampersand Dr.
Plattsburgh NY 12901

Columbia

Columbia County Department of Human Services
325 Columbia St.
Hudson NY 12534

Cortland

Cortland County Community Services 7 Clayton Ave.
Cortland NY 13045

Delaware

Delaware County Mental Health Clinic
1 Hospital Rd.
Walton NY 13856

Dutchess

Dutchess County Department of Mental Hygiene
82 Washington St.
Poughkeepsie NY 12601

Erie

Erie County Department of Mental Health
95 Franklin St., Rm. 1237
Buffalo NY 14202

Essex

Essex County Mental Health Services
7513 Court St.
Elizabethtown NY 12932

Franklin

Franklin County Community Services
70 Edgewood Rd., PO Box 1270
No. Saranac Lake NY 12983

Fulton

Fulton County Mental Health Clinic
57 E. Fulton St., Rm. 106
Gloversville NY 12078

Genesee

Genesee County Mental Health Services
5130 E. Main Rd., Suite 2
Batavia NY 14020

Greene

Greene County Department of Mental Health
905 Greene County Office Bldg.
Cairo NY 12413

Hamilton

Hamilton County Community Services
83 White Birch Lane
Indian Lake NY 12842

Herkimer

Herkimer County Mental Health Services

301 North Washington St., Ste. 2470
Herkimer NY 13350

Jefferson
Jefferson County Community Services
175 Arsenal St.
Watertown NY 13601

Lewis
Lewis County Mental Hygiene Department
7714 Number Three Rd.
Lowville NY 13367

Livingston
Livingston County Community Services
4600 Millennium Dr.
Geneseo NY 14454

Madison
Madison County Mental Health Department
Veterans' Memorial Bldg.
Wampsville NY 13163

Monroe
Monroe County Office of Mental Health
1099 Jay St., Bldg. J, Ste. 201A
Rochester NY 14611

Montgomery
Montgomery County Department of Community Services
St. Mary's Hospital, 427 Guy Park Ave.
Amsterdam NY 12010

Nassau
Nassau County Department of Mental Health,
Chemical Dependency and Developmental Disabilities Services
60 Charles Lindberg Blvd., Ste. 200
Uniondale NY 11553

Niagara
Niagara County Department of Mental Health
5467 Upper Mountain Rd., Ste. 200
Lockport NY 14094

Oneida
Oneida County Department of Mental Health
235 Elizabeth St.
Utica NY 13501

Onondaga
Onondaga County Department of Mental Health
421 Montgomery St., 10th Fl.
Syracuse NY 13202

Ontario
Ontario County Mental Health Department
3019 County Complex Dr.
Canandaigua NY 14424

Orange
Orange County Department of Mental Health
30 Harriman Dr.
Goshen NY 10924-2410

Orleans
Orleans County Mental Health/Community Services
14014 Route 31 West
Albion NY 14411

Oswego
Oswego County DSS, Division Mental Hygiene
100 Spring St.
Mexico NY 13114

Otsego
Otsego County Mental Health Clinic
242 Main St.
Oneonta NY 13820

Putnam
Putnam County Department of Social Services/Mental Health
110 Old Route 6
Carmel NY 10512

Rensselaer
Rensselaer County Department of Mental Health
1600 7th Av., Rensselaer Co. Off. Bldg., 3rd Fl.
Troy NY 12180

Rockland
Rockland County Department of Mental Health 50 Sanatorium Rd.,
Bldg. F
Pomona NY 10970

Saratoga
Saratoga County Mental Health Center 211 Church St., Cramer House
Saratoga Springs NY 12866

Schenectady
Schenectady County Mental Health Dept.
797 Broadway, Ste. 304
Schenectady NY 12305

Schoharie
Schoharie County Community Service and MH
113 Park Pl., Ste. 1, Co. Annex Bldg.
Schoharie NY 12157-0160

Schuyler
Schuyler County Community Services
Mill Creek Ctr., 106 S. Perry St., Ste. 4 Watkins Glen NY 14891

Seneca
Seneca County Mental Health Department
31 Thurber Dr.
Waterloo NY 13165

St. Lawrence
St. Lawrence County Mental Health Clinic
80 State Hwy. 310, Ste. 1
Canton NY 13617-1493

Steuben
Steuben County Community Mental Health Center
115 Liberty St.
Bath NY 14810

Suffolk
Suffolk County Community Mental Hygiene
No. County Complex, Bldg. C-928
Hauppauge NY 11788

Sullivan
Sullivan County Department of Community Services
P.O. Box 716
Liberty NY 12754

Tioga
Tioga County Department of Mental Hygiene
1062 State Rt. 38
Owego NY 13827

Tompkins
Tompkins County Mental Health Department
201 E. Green St.
Ithaca NY 14850

Ulster
Ulster County Mental Health Department
239 Golden Hill La.
Kingston NY 12401

Warren
Warren County Community Services
230 Maple St., Suite 1
Glens Falls NY 12801

Washington
Washington County Community Services
230 Maple St., Suite 1
Glens Falls NY 12801

Wayne
Wayne County DMH/Behavior Health Network
1519 Nye Rd.
Lyons NY 14489

Westchester
Westchester County Community Mental Health Department
112 E. Post Rd., 2nd Fl.
White Plains NY 10601

Wyoming
Wyoming County Mental Health Department
338 North Main St.
Warsaw NY 14569

Yates
Yates County Community Services
417 Liberty St., Ste. 2033
Penn Yan NY 14527

In New York City, a detailed description of the changes is available for public review at the following OPWDD Office locations:

Metro New York
25 Beaver Street
New York, New York 10004

Bernard M. Fineson
80-45 Winchester Blvd.
Administration Building
80-00 Queens Village, New York 11427

Brooklyn
888 Fountain Avenue
Brooklyn, New York 11208

Metro New York
2400 Halsey Street
Bronx, New York 10461

Staten Island DDSO
1150 Forest Hill Road
Staten Island, New York 10314

For further information and to review and comment, please contact:
Christine Doran, OPWDD Office of Counsel, 44 Holland Ave.,
Albany, NY 12229, (518) 474-7403, e-mail:
christine.doran@opwdd.ny.gov

PUBLIC NOTICE

**Department of Taxation and Finance
Interest Rates**

The Commissioner of Taxation and Finance hereby sets the interest rates for the months of October, November, December, 2014 pursuant to sections 697(j) and 1096(e) of the Tax Law, as follows:

For purposes of section 697(j) the overpayment rate of interest is set at 2 percent per annum, and the underpayment rate of interest is set at 7.5 percent per annum. For purposes of section 1096(e), the overpayment rate of interest is set at 2 percent per annum, and the underpayment rate of interest is set at 7.5 percent per annum. (The underpayment rates set pursuant to sections 697(j) and 1096(e) may not be less than 7.5 percent per annum.) Pursuant to section 1145(a)(1) of the Tax Law, the underpayment rate for State and local sales and use taxes administered by the Commissioner of Taxation and Finance is 14.5 percent per annum. The underpayment rate for the special assessments on hazardous waste imposed by section 27-0923 of the Environmental Conservation Law is 15 percent.

For the interest rates applicable to overpayments (refunds) and underpayments (late payments and assessments) of the following taxes administered by the Commissioner of Taxation and Finance for the period October 1, 2014 through December 31, 2014, see the table below:

10/1/14 - 12/31/14

Interest Rate Per Annum

Compounded Daily

Commonly viewed tax types	Refunds	Late Payments & Assessments
Income **	2%	7.5%
Sales and use	2%	14.5% *
Withholding	2%	7.5%
Corporation **	2%	7.5%
All other tax types	Refunds	Late Payments & Assessments
Alcoholic Beverage	2%	7.5%
Beverage Container Deposits	2%	7.5%
Boxing & Wrestling	2%	7.5%
Cigarette	NA	7.5%
Diesel Motor Fuel	2%	7.5%
Estate	2%	7.5%
Fuel Use Tax	***	***

Generation-Skipping Transfer	2%	7.5%
Hazardous Waste	2%	15%
Highway Use	2%	7.5%
New York City Taxicab and Hail Vehicle Trip Tax	2%	7.5%
Metropolitan Commuter Transportation Mobility Tax	2%	7.5%
Mortgage Recording	2%	7.5%
Motor Fuel	2%	7.5%
Petroleum Business	2%	7.5%
Real Estate Transfer	2%	7.5%
Tobacco Products	NA	7.5%
Waste Tire Fee	2%	7.5%

* The Tax Law requires the interest rate on sales tax assessments or late payments to be set at 14-1/2% for this quarter. However, if the Commissioner determines that the failure to pay or the delay in payment is due to reasonable cause and not willful neglect, the Commissioner may impose interest at the corporation tax late payment and assessment rate. That rate is 7.5% for this quarter.

** There are a number of state and local governmental bodies that have interest rates tied to the overpayment and underpayment rates contained in either section 697(j) (Income Tax) or section 1096(e) (Corporation Tax) of the Tax Law. For purposes of section 697(j) and section 1096(e) of the Tax Law, the overpayment rate for this period is 2%. For purposes of section 697(j) of the Tax Law, the underpayment rate for this period is 7.5%. For purposes of section 1096(e) of the Tax Law, the underpayment rate for this period is also 7.5%.

*** Under section 527(f) of the Tax Law, the interest rates relating to the Fuel Use tax are set pursuant to the International Fuel Tax Agreement (IFTA). For more information regarding IFTA interest rates, see www.iftach.org.

For further information contact: Kathleen O’Connell, Office of Counsel, Department of Taxation and Finance, W. A. Harriman Campus, Albany, NY 12227, (518) 530-4153

For rates for previous periods, visit the Department of Taxation and Finance website: www.tax.ny.gov/taxnews/int_curr.htm

