

STATEMENT OF CONSENSUS RULE MAKING DETERMINATION

DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has determined that no person is likely to object to the adoption of this rule as written because these amendments merely repeal regulatory citations to law that are no longer applicable and conform to nondiscretionary statutory changes that were enacted in 2004; the amendments are simply technical changes that are not controversial in nature.

Chapter 437 of the Laws of 2004 renumbered the Electronic Signatures and Records Act from Article I of the State Technology Law to Article III of such Law. Because section 2402.1(a) of the Department's Procedural Regulations cites a section within former Article I, it was determined during the five-year statutory review (State Administrative Procedure Act, section 207) that this section of the regulations was dated and should be modified. This rule merely updates section 2402.1(a) to reflect Chapter 437 and, tangentially, updates references to the underlying State and Federal legislation.