

ASSESSMENT OF PUBLIC COMMENTS

DEPARTMENT OF TAXATION AND FINANCE

The New York Farm Bureau submitted comments to voice their appreciation for the Department of Taxation and Finance's work in updating the regulations regarding the sales and compensating use tax exemptions applicable to farming and commercial horse boarding operations: "This program helps maintain the viability of New York agriculture and in so doing promotes the benefits that farms and commercial horse boarding operations provide to our local communities. In reviewing the proposed regulations, the Department has done a commendable job in matching the proposed regulations with the legislative intent of this program." No other comments were received by the Department on the proposed rule.