

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to object to the adoption of this rule as written because these amendments merely repeal regulatory provisions that are no longer applicable to any person and make other technical changes that are not controversial in nature. That is, this rule simply repeals obsolete section 532.6, "Out-of-state resale permit," of the sales and compensating use tax regulations and two dated references to this section found in sections 526.6(c)(2) and 528.23(b). The Department discontinued issuing its out-of-state resale permits in 1998. At that time, holders of ST-128s (Out-of-State Resale Permits) were advised that the Department would continue to recognize such permits until their expiration dates. These permits were valid for a period of two years, the last of which expired in March or April of 2000.