

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
COMMISSIONER OF TAXATION AND FINANCE
ALBANY, NEW YORK

Pursuant to the authority contained in subdivision First of section 171, subdivisions (1) and (8) of section 1142, and section 1250 (not subdivided) of the Tax Law, the First Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of Commissioner of Taxation and Finance, hereby proposes to make and adopt the following amendments to the Sales and Use Taxes Regulations, as published in Subchapter A of Chapter IV of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York, such amendments to read as follows:

Section 1. Paragraph (2) of subdivision (c) of section 526.6 of the regulations is amended to read as follows:

(2) A sale for resale will be recognized only if the vendor receives a properly completed resale certificate. See [sections] section 532.4 [and 532.6] of this Title.

Section 2. The cross-reference in subdivision (b) of section 528.23 of the regulations is REPEALED.

Section 3. Section 532.6 of the regulations is REPEALED.

Dated: Albany, New York
December 11, 2007

Barbara G. Billet
Acting Commissioner and Executive Deputy
Commissioner of Taxation and Finance