

Specific reasons underlying the finding of necessity: Recent amendments to the Tax Law effected by Part A of Chapter 56 of the Laws of 2011 adjusted the rates of personal income tax and the tax table benefit recapture for certain taxpayers effective for taxable years after 2011. Chapter 56 requires the Commissioner to adjust the withholding tables and methods accordingly and requires that a rule to implement the change for 2012 be adopted and effective as soon as practicable. Section 11 of Part A specifically authorizes the rule to be adopted by emergency action. This rule is being adopted on an emergency basis in accordance with the requirement that a rule be adopted and effective as soon as practicable and consistent with the explicit legislative authorization to adopt the rule on an emergency basis.