

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 Second Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the absence of the Acting Commissioner/First Deputy Commissioner and the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and adopts 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, the amendments to read as follows:

Section 1. Subdivisions (b) and (c) of section 525.1 of the regulations are REPEALED, and subdivision (d) of such section is relettered to be subdivision (b).

Dated: Albany, New York
November 18, 2009

Robert Plattner
Deputy Commissioner for Tax Policy Analysis
of the Department of Taxation and Finance