

REPORT #658

TAX SECTION

New York State Bar Association

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TAX SECTION

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June 11, 1990

The Honorable James W. Wetzler
Commissioner of Taxation and Finance
New York State Department of
Taxation and Finance
Building 9, State Campus
Albany, New York 12227

Re: S. 5945, A.8693

Dear Commissioner Wetzler:

The Tax Section wishes to express its support for the Department of Taxation and Finance's technical corrections bill (S. 5945, A. 8693). The bill makes necessary amendments to the Tax Law and other consolidated laws by clarifying changes instituted by Chapter 282 of the Laws of 1986. Chapter 282 abolished the state tax commission and established the division of tax appeals and the Tax Appeals Tribunal. The bill also makes other minor technical changes or corrections in the Tax Law and other related laws which are intended to correct erroneous references or reflect previous changes.

Most of the changes made by the bill are simple word substitutions. The bill replaces references to the "tax commission" with either "commissioner" or "tax appeals tribunal" and makes other similar clerical or grammatical changes.

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The Tax Section supports this bill since the corrections it makes will result in greater clarity and the limitation of confusing or obsolete references that currently exist.

Very truly yours

Arthur A. Feder
Chair

cc: The Honorable Mario R. Cuomo
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