

New York City Department of Finance

Notice of Public Hearing and Opportunity to Comment on Proposed Rule

What are we proposing? The Department of Finance proposes revision of the rules relating to representations of taxpayers before the Commissioner of Finance. The proposed rule will specifically state that Chapter 27 of the Department of Finance rules apply to designated business and excise taxes and does not apply to powers of attorney for matters other than such business and excise taxes. The proposed rule also designates the Power of Attorney forms to be utilized to present principals with respect to such other matters administered by the Commissioner of Finance.

When and where is the hearing? The Department of Finance will hold a public hearing on the proposed rule. The public hearing will take place at 11:00am on April 25, 2019. The hearing will be in the Department of Finance hearing room at 375 Pearl Street, 30th Floor, Room 30D, New York, NY 10038.

How do I comment on the proposed rule? Anyone can comment on the proposed rule by:

- **Website.** You can submit comments to the Department of Finance through the NYC rules website: <http://rules.cityofnewyork.us>.
- **Email.** You can email written comments to laroset@finance.nyc.gov.
- **Mail.** You can mail written comments to NYC Department of Finance, Legal Affairs Division, 375 Pearl Street, 30th Floor, New York, NY 10038, Attn: Timothy LaRose.
- **Fax.** You can fax written comments to NYC Department of Finance, Attn: Timothy LaRose, at (718) 488-2491.
- **By speaking at the hearing.** Anyone who wants to comment on the proposed rule at the public hearing must sign up to speak. You can sign up before the hearing by calling Joan Best at (718) 488-2007, or you can sign up in the hearing room before the hearing begins on April 25, 2019. You can speak for up to three minutes.

Is there a deadline to submit written comments? The deadline to submit written comments is April 25, 2019.

What if I need assistance to participate in the hearing? You must tell us if you need a reasonable accommodation based on a disability, and if you need an American Sign Language (ASL) interpreter or other assistance. Materials in alternative formats, ASL interpreters, real-time captioning and other accommodations will be available upon request. Please provide at least 72 hours' notice prior to the hearing to ensure availability. Please contact Joan Best; by telephone, by calling (718) 488-2007; TTY (212) 639-9675 or by e-mail at bestj@finance.nyc.gov to make your accommodation requests.

The meeting will be held at 375 Pearl Street, 30th Floor, Room 30 D, New York, NY 10038.

In order to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are requested to refrain from using perfume, cologne, and other fragrances.

Can I review the comments made on the proposed rule? You can review the comments that have been submitted online by visiting the NYC rules website: <http://rules.cityofnewyork.us/>. A few days after the hearing, copies of all comments submitted online, copies of all written comments, and a summary of oral comments concerning the proposed rule will be available to the public at NYC Department of Finance, Legal Affairs Division, 375 Pearl Street, 30th Floor , New York , N.Y. 10038.

What authorizes Department of Finance to adopt this rule? New York City Charter (“Charter”) sections 1043 and section 1504 authorize the Department of Finance to adopt this proposed rule amendment.

Where can I find the Department of Finance’s rules? The Department of Finance’s rules can be found in Title 19 of the Rules of the City of New York.

What laws govern the rulemaking process? The Department of Finance must meet the requirements of § 1043 of the Charter when creating or amending rules. This notice is made according to the requirements of § 1043 of the Charter.

STATEMENT OF BASIS AND PURPOSE

The purpose of this proposed rule amendment is to specifically state that Chapter 27 applies to representation of taxpayers before the Commissioner of Finance for designated business and excise taxes and does not apply to other matters administered by the Department of Finance. The proposed rule also designates the power of attorney form to be utilized to represent principals with respect to such other matters administered by the Commissioner of Finance.

Matter underlined is new. Matter in brackets [] is to be deleted.

“Shall” and “must” denote mandatory requirements and may be used interchangeably in the rules of this department unless otherwise specified or unless the context clearly indicates otherwise.

AMENDMENT TO RULES RELATING TO REPRESENTATION OF TAXPAYERS BEFORE THE COMMISSIONER OF FINANCE

Section 1. Subdivision (a) of section 27-01 of Chapter 27 of Title 19 of the Rules of the City of New York is amended to read as follows:

- (a) Scope. This rule concerns representation of taxpayers before the Commissioner of Finance with respect to matters arising under chapters 5, 6, 7, 8, 9, 11, 12, 13, 14, 21, 24, and 25 of title 11 of the New York City Administrative Code[, and any other tax laws requiring administration and collection by the commissioner. It]. A New York City Department of Finance POA-2 Form or power of attorney qualifying under Title 15 of Article 5 of the General Obligations Law must be filed in order to represent principals with respect to matters administered by the Commissioner of Finance and not arising under the aforementioned chapters. This rule does not apply to [matters arising under chapter 39 of title 19 of the Rules of the City of New York (parking violation rules) or to] proceedings before the New York City

Tax Appeals Tribunal[. This rule does not apply to proceedings] or before the Conciliation Bureau of the New York City Department of Finance[, which are governed by the rules in chapter 38 of this title].

**NEW YORK CITY LAW DEPARTMENT
DIVISION OF LEGAL COUNSEL
100 CHURCH STREET
NEW YORK, NY 10007
212-356-4028**

**CERTIFICATION PURSUANT TO
CHARTER §1043(d)**

RULE TITLE: Amendment of Rules Governing Power of Attorney

REFERENCE NUMBER: 2019 RG 005

RULEMAKING AGENCY: Department of Finance

I certify that this office has reviewed the above-referenced proposed rule as required by section 1043(d) of the New York City Charter, and that the above-referenced proposed rule:

- (i) is drafted so as to accomplish the purpose of the authorizing provisions of law;
- (ii) is not in conflict with other applicable rules;
- (iii) to the extent practicable and appropriate, is narrowly drawn to achieve its stated purpose; and
- (iv) to the extent practicable and appropriate, contains a statement of basis and purpose that provides a clear explanation of the rule and the requirements imposed by the rule.

/s/ STEVEN GOULDEN
Acting Corporation Counsel

Date: March 14, 2019

**NEW YORK CITY MAYOR'S OFFICE OF OPERATIONS
253 BROADWAY, 10th FLOOR
NEW YORK, NY 10007
212-788-1400**

**CERTIFICATION / ANALYSIS
PURSUANT TO CHARTER SECTION 1043(d)**

RULE TITLE: Amendment of Rules Governing Power of Attorney

REFERENCE NUMBER: DOF-40

RULEMAKING AGENCY: Department of Finance

I certify that this office has analyzed the proposed rule referenced above as required by Section 1043(d) of the New York City Charter, and that the proposed rule referenced above:

- (i) Is understandable and written in plain language for the discrete regulated community or communities;
- (ii) Minimizes compliance costs for the discrete regulated community or communities consistent with achieving the stated purpose of the rule; and
- (iii) Does not provide a cure period because it does not establish a violation, modification of a violation, or modification of the penalties associated with a violation.

/s/ Geraldine Sweeney
Mayor's Office of Operations

March 14, 2019
Date