



New York State Archives

**New York State Department of Taxation and Finance
Counsel's Office Decisions of the State Tax Commission
19615**

New York State Archives
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Overview of the Records

Repository:	New York State Archives
Summary:	The State Tax Commission was responsible for formulation of tax policy, interpreting state tax law, clarifying tax requirements, and providing a quasi-judicial forum for resolving taxpayer disputes with the Department of Taxation and Finance. This series consists of the formal decisions of the State Tax Commission. Typically it includes a statement of the issue(s), the findings of fact, and conclusions of law. The microfilm duplicates records in the Archives' paper files and contains 1987 decisions that are not in the paper files.
Creator:	New York (State). Department of Taxation and Finance. Counsel's Office
Title:	Decisions of the State Tax Commission
Quantity:	18.15 cubic feet
Quantity:	19 16mm microfilm roll(s)
Inclusive Date:	1945-1987
Bulk Date:	bulk 1960-1987
Series:	19615

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Arrangement

Alphabetical by name of the individual(s) or business petitioner.

19615-07: Arranged by type of tax in disputes decided.

19615-13: Chronological by date of decision.

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Administrative History

The State Tax Commission was responsible for formulation of tax policy. It interpreted state tax law, clarified tax requirements, and provided a quasi-judicial forum for resolving taxpayer disputes with the Department of Taxation and Finance. It consisted of two commissioners, plus the commissioner of the Department of Taxation and Finance, who served as president. It was abolished as of September 1, 1987 (Chapter 282 of the Laws of 1986) and its function to adjudicate disputes was transferred to the Division of Tax Appeals within the department.

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Scope and Content Note

This series consists of the formal decisions of the State Tax Commission. Typically a "decision" is a copy of the commission's findings in a given tax dispute. Often it includes a statement of the issue(s), the findings of fact, and conclusions of law, when applicable. The microfilm in accretion 19615-07 duplicates the original records already in the possession of the State Archives with the exception that it contains decisions issued in 1987 that are not found in the paper files.

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Related Information

Related Material

Series B2360 Executive Meeting and Certification Records contains related records compiled by the Secretary of the State Tax Commission.

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Other Finding Aids

Available at Repository

19615-99, 19615-07: Item lists are available at the repository.

19615-13: Container list is available at the repository.

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Use of Records

Access Restrictions

There are no restrictions regarding access to or use of this material.

Alternate Formats AvailableAlternate Formats Available

19615-07: Microfilm: 19 rolls; 16 mm.

19615-07: Original silver film only. No use copy is available.

Administrative Information

Existence and Location of Originals

19615-07: Originals held by agency.

Acquisition Information

Records disposition number 19615 supersedes old RDA number 21845 for these records.

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Access Terms

- Adjudicating
- Finance, Public--New York (State)
- Assessing taxes
- Tax assessment
- Decisions
- Taxing
- New York (State)
- Taxation--New York (State)

- **New York (State). State Tax Commission**