

David A. Paterson  
Governor



Deborah VanAmerongen  
Commissioner

New York State Division of Housing and Community Renewal  
Office of Rent Administration  
Gertz Plaza  
92-31 Union Hall Street  
Jamaica, NY 11433

May 18, 2009

This is in response to your inquiry of March 26, 2009; requesting an opinion letter regarding New York City Sales Tax on a separately charged, Rent Stabilized garage space.

Please note that the issue raised in your letter does not necessitate the preparation of a new opinion letter. However, we can provide you with a previously issued redacted opinion letter written on this topic.

I hope this addresses your concerns.

Sincerely,

A handwritten signature in black ink that reads "B Falbo". The signature is written in a cursive style with a long horizontal line extending to the right.

Bruce Falbo  
Bureau Chief  
Rent Information Bureau

BF/aa  
COL - 2549  
Enclosure