

DEPARTMENT OF TAXATION AND FINANCE

STATEMENT IN LIEU OF A JOB IMPACT STATEMENT

A Job Impact Statement is not being submitted with this rule because it is evident from the subject matter of the rule that it will have no impact on jobs and employment opportunities. This rule amends the Cigarette Tax and the Cigarette Marketing Standards regulations, as published in Title 20 NYCRR, in response to legislative changes enacted on April 23, 2008, by Part RR-1 of Chapter 57 of the Laws of 2008. This rule also makes technical updates to the Sales and Use Tax regulations, as published in Title 20 NYCRR. Part RR-1 increases the excise tax on cigarettes and imposes a tax on the inventory of cigarettes possessed for sale in New York State and any unaffixed stamps as of the close of business June 2, 2008, based on the increased rate of excise tax. The purpose of the rule is to make necessary regulatory changes related to the implementation of these provisions and set the rate of commissions allowable to cigarette agents for affixing cigarette stamps relating to the new rate of tax. The amendments also update the calculation of the basic cost of cigarettes and make other technical updates, including amendments to the sales and use tax regulations regarding receipts on which sales tax is computed to eliminate reference to a former rate of cigarette tax and to update the provision regarding inclusion of the New York City cigarette tax. However, these amendments will have no impact on jobs or employment opportunities.