

REGULATORY IMPACT STATEMENT

STATEMENT IN LIEU OF A REGULATORY FLEXIBILITY ANALYSIS

FOR SMALL BUSINESSES AND LOCAL GOVERNMENTS,

RURAL AREA FLEXIBILITY ANALYSIS, AND

JOB IMPACT STATEMENT

DEPARTMENT OF TAXATION AND FINANCE

The changes to the last published rule merely track legislative changes made by Chapter 59 of the Laws of 2009, which was enacted April 7, 2009. The changes do not affect the statements contained in the Regulatory Impact Statement or the Statement in Lieu of a Regulatory Flexibility Analysis for Small Businesses and Local Governments, Rural Area Flexibility Analysis or Job Impact Statement.