## STATEMENT IN LIEU OF A JOB IMPACT STATEMENT DEPARTMENT OF TAXATION AND FINANCE

A Job Impact Statement is not being submitted with this rule because it is evident from the subject matter that the rule will have no impact on jobs and employment opportunities. This rule simply updates the Department's Procedural Regulations to reflect Chapter 437 of the Laws of 2004 (which renumbered provisions of the State Technology Law) and, tangentially, updates references to the underlying State and Federal legislation.