

## JOB IMPACT EXEMPTION

### DEPARTMENT OF TAXATION AND FINANCE

A Job Impact Statement is not being submitted with this rule because it is evident from the subject matter of the rule that it could have no impact on jobs and employment opportunities.

This rule relates to recently enacted legislation regarding the collection of taxes on cigarettes sold on New York State Indian reservations to non-Indians and non-members of an Indian nation or tribe and methods to make available adequate quantities of tax-exempt cigarettes for the use or consumption of the nation or tribe and its members based on their probable demand. The statute, specifically, section 471(1) of the Tax Law, imposes the tax on cigarettes, including all cigarettes sold on an Indian reservation to non-members of the Indian nation or tribe and to non-Indians, and provides for a dual system to ensure that adequate quantities of stamped but tax-exempt cigarettes are available for purchase by the nation or tribe and its members for their use or consumption based on their probable demand. The rule provides specifics concerning the methodology for the statutorily required calculation of probable demand for cigarettes by qualified Indians and the Indian nations or tribes. The rule also provides procedures to be followed for the agent certification process required by section 471(4) of the Tax Law, such as certification signature and swearing requirements, as well as the time periods covered by the certification.