

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

A Regulatory Flexibility Analysis for Small Businesses and Local Governments, Rural Area Flexibility Analysis, and Job Impact Statement are not being submitted with this rule because this rule will not impose any adverse economic impact on small businesses or local governments or on public or private entities in rural areas, nor any additional reporting, record-keeping, or other compliance requirements on these entities. Further, it is evident from the subject matter of the rule that it will have no adverse impact on jobs and employment opportunities.

This rule eliminates the existing Department policy of issuing special certificates of authority (to collect sales and use taxes) to show and entertainment vendors and automatically reissuing new certificates on an annual basis provided the vendor has timely filed its tax returns and paid the applicable tax due. The elimination of this policy will allow the Department to streamline the sales tax re-registration process in a manner that is less burdensome for both show/entertainment vendors and the Department. Part LL-1 of Chapter 57 of the Laws of 2008 directs the Department to complete a sales tax re-registration program applicable to all persons holding a certificate of authority by March 31, 2012. While the directed re-registration program could be administered with the existing policy in place, it would create duplicative processes of annual reissuance and global re-registration for show and entertainment vendors. By eliminating the practice of annual reissuance, this rule conforms the process by which show and entertainment vendors' certificates of authority will be issued to the process applicable to other persons.

The following organizations were notified that the Department was in the process of developing this rule and were given an opportunity to participate in its development: the Association of Towns of New York State; the Division of Local Government Services of the New York State Department of State; the Division of Small Business of Empire State Development; the National Federation of Independent Businesses; the New York State Association of Counties; the New York Conference of Mayors and Municipal Officials; the Small Business Council of the New York State Business Council; the Retail Council of New York State; and the New York Association of Convenience Stores. The notified groups did not submit any comments concerning the rule.