

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 merely amends the Department's Procedural Regulations to take into account documents that are considered to be timely filed by electronic means and payments that are considered to be timely made by electronic funds withdrawal, credit cards, and debit cards. The rule also makes technical and editorial changes to the affected sections of such regulations, including a technical amendment to the existing delivery-messenger-service rule to reflect Chapter 577 of the Laws of 1997.