

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 or employment opportunities beyond that required by statute. The purpose of the rule is simply to update section 527.9 of the sales and compensating use tax regulations concerning the tax imposed on rent received for hotel occupancy. Editorial, clarifying, and technical changes have been made throughout this section of the regulations.