

STATEMENT IN LIEU OF A RURAL AREA FLEXIBILITY ANALYSIS

DEPARTMENT OF TAXATION AND FINANCE

A Rural Area Flexibility Analysis is not being submitted with this rule because it will not impose any adverse impact on rural areas. In addition, this rule will not impose any additional reporting, record-keeping, or other compliance requirements on public or private entities in rural areas. This rule simply amends the sales and compensating use tax regulations to reflect recent amendments to the Tax Law pertaining to farming and commercial horse boarding operations.