

STATEMENT IN LIEU OF A REGULATORY
FLEXIBILITY ANALYSIS FOR SMALL BUSINESSES
AND LOCAL GOVERNMENTS
DEPARTMENT OF TAXATION AND FINANCE

A Regulatory Flexibility Analysis for Small Businesses and Local Governments is not being submitted with this rule because it will not impose any adverse economic impact or any additional reporting, record-keeping, or other compliance requirements on small businesses or local governments. 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.

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 New York Farm Bureau, the Small Business Council of the NYS Business Council, the Division for Small Business of NYS Empire State Development, the National Federation of Independent Businesses, the Retail Council of NYS, the NYS Association of Counties, the Association of Towns of NYS, the NYS Conference of Mayors and Municipal Officials, and the Office of Local Government and Community Services of the NYS Department of State.