

STATEMENT IN LIEU OF A
JOB IMPACT STATEMENT

A Job Impact Statement is not being submitted with this rule because it is evident from the subject matter of the rule that it would have no adverse impact on jobs and employment opportunities.

The primary purpose of these amendments is to amend Part 132.19 of the Personal Income Tax Regulations to codify (for New York State purposes) Federal Public Law 106-489, which provides that compensation paid to nonresident individuals performing assigned duties on vessels in more than one state is subject to income tax only in the individual's state of residence.