

## 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 or any reporting, recordkeeping, or other compliance requirements on public or private entities in rural areas. The rule does not distinguish between regulated parties located in different geographical areas.

This rule making updates Parts 2396 and 2397 of the Department's regulations to reflect the Department's enhanced electronic funds transfer system under a new banking services contract which is planned for implementation sometime in 2005. The electronic funds transfer system is used by taxpayers to remit payments of taxes due and is the required mode of payment for large payors.