

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 of the rule that it would have no adverse impact on jobs and employment opportunities.

Chapter 58 of the Laws of 2009, Part C, sections 125 and 125-a amended Tax Law section 480-a by increasing registration application fees and related penalties for cigarette and tobacco product retail dealers and vending machine owners and operators. The purpose of this proposal is to amend Part 73 of the regulations to reference current statutory provisions and eliminate obsolete and unnecessary provisions.