

DEPARTMENT OF TAXATION AND FINANCE

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 will have no impact on jobs and employment opportunities. The rule will amend the Cigarette Tax and Cigarette Marketing Standards Regulations to implement provisions of Chapter 93 of the Laws of 2002 as enacted on June 25, 2002. The purposes of the rule are to: reflect in the regulations the statutory increase in the rate of New York City excise tax on cigarettes; to eliminate reference to a separate New York City only stamp that no longer exists; to ensure that commissions paid by New York State to licensed cigarette agents are preserved at the same level notwithstanding the New York City tax rate increase; and to more realistically reflect the basic cost of cigarettes in the Cigarette Marketing Standards illustrations. However, these amendments will have no impact on jobs or employment opportunities.