

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 that the rule will have no impact on jobs and employment opportunities. This rule merely provides that separately stated, reasonable charges for alterations to all items of clothing, regardless of who performs these services or where the services are performed, are to be treated as tailoring, a service that is specifically excluded from State and local sales and compensating use taxes.