

JOB IMPACT EXEMPTION  
DEPARTMENT OF TAXATION AND FINANCE

These amendments are necessary to allow school districts to include in their capital local expenditures their allowable share of additional budgeted capital expenditures made by a board of cooperative educational services.

The amendments will not have a substantial adverse impact on jobs and employment opportunities. Because it is evident from the nature of the amendments that they will have no impact on jobs or employment opportunities attributable to the adoption of the rule, or only a positive impact, no affirmative steps were needed to ascertain these facts and none were taken. Accordingly, a job impact statement is not required and one has not been prepared.