

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 impact on jobs and employment opportunities. The rule merely updates and simplifies Part 530 of the Sales and Use Taxes Regulations by eliminating obsolete and unnecessary sales and compensating use tax rates that are set by and pursuant to the Tax Law, and by eliminating other provisions of Part 530 that would be redundant without such tax rate information. The rule also makes other changes that are simply conforming and editorial in nature.