

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 the Cigarette Tax and Cigarette Marketing Standards regulations by deleting obsolete references to the 75 cent cigarette tax stamp and packages of 10 cigarettes to conform to section 1399-gg of the Public Health Law, which prohibits the sale or distribution of cigarettes in New York State in packages containing fewer than 20 cigarettes. The rule also adds statutory and regulatory cross-references.