

## JOB IMPACT EXEMPTION

### DEPARTMENT OF TAXATION AND FINANCE

A Job Impact Exemption 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 allows entities licensed by the State Liquor Authority of New York State as a farm distillery, pursuant to section 61 of the Alcoholic Beverage Control Law, to file annual alcoholic beverage tax returns rather than monthly returns as currently required. It is estimated that fewer than 50 farm distilleries will be eligible for annual filing.