

JOB IMPACT EXEMPTION

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 adverse impact on jobs and employment opportunities.

The purpose of this rule is to require licensed cigarette wholesale dealers, including wholesale dealers who are also cigarette agents, to file quarterly informational returns. The rule also requires additional information regarding total cigarette sales by customer and total cigarette and non-cigarette sales by customer. In addition, this rule requires licensed tobacco products wholesale dealers that are not also distributors of tobacco products to file quarterly instead of monthly informational returns.