

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 that the rule will have no impact on jobs and employment opportunities. This rule simply amends the sales and compensating use tax regulations to implement Part M of Chapter 60 of the Laws of 2004, which provides refunds or credits of sales and use taxes that are paid by certain vessel operators engaged in local transit service.