

## STATEMENT IN LIEU OF A RURAL AREA FLEXIBILITY ANALYSIS

### DEPARTMENT OF TAXATION AND FINANCE

A Rural Area Flexibility Analysis is not being submitted with this rule because it will not impose any adverse impact on rural areas nor any additional reporting, record-keeping, or other compliance requirements on public or private entities in rural areas. 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 a refund or credit of sales and use taxes that are paid by certain vessel operators engaged in local transit service. Qualified vessel operators, as prescribed in the statute, that wish to avail themselves of the subject refunds or credits must apply to the Department and must maintain satisfactory records to establish that such refunds or credits are due.