

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 could have no impact on jobs and employment opportunities.

The primary purpose of these amendments is to except places of abode maintained and occupied by full-time undergraduate students pursuing a baccalaureate degree while enrolled at an institution of higher education from the definition of permanent place of abode for purposes of determining residency status. Student housing has evolved to a point at which dormitory and other on-campus residence options may have essentially the same facilities as off-campus housing, making it difficult to distinguish one from another in terms of the permanency of the abode. These amendments will eliminate the need to make such fine distinctions with respect to students living in a dormitory and students living elsewhere.