

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 or employment opportunities beyond that, if any, required by statute. This rule updates the sales and compensating use tax regulations to reflect Part KK-1 of Chapter 57 of the Laws of 2008 concerning taxable sales by certain exempt organizations, and it provides related rules concerning other taxable sales by these organizations, including sales at auctions.