

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 of the rule that it will have no impact on jobs and employment opportunities. The primary purpose of the amendments is to require a licensed wholesale dealer of cigarettes that also sells cigarettes at retail, to register as a retail dealer of cigarettes. This change will provide separate authorities for each activity: sales of cigarettes for resale are a wholesale activity and require a wholesale dealer's license; sales of cigarettes to consumers are a retail activity and require a retail dealer's certificate of registration for each separate retail location. In addition, several sections of the Cigarette Tax and the Cigarette Marketing Standards regulations have been updated to reflect statutory changes.