

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 would have no impact on jobs and employment opportunities. The rule merely allows certain New York State farm wineries, micro-winerries, and out-of-state direct wine shippers to file annual alcoholic beverage tax returns rather than monthly returns as currently required. In addition, the rule limits the information required to be reported on the alcoholic beverage tax return by out-of-state direct wine shippers, which conforms to current department policy.