

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 adverse impact on jobs and employment opportunities. In fact, by aiming to level the economic landscape between off reservation retailers (i.e., convenience stores and gasoline stations) and Indian reservation retailers, the proposed rule should help off reservation retailers compete more effectively for consumer sales.

The purpose of these amendments is to implement the collection of excise taxes and sales and compensating use taxes on retail sales made to non-Indians on New York State Indian reservations, pursuant to the legislative mandates in Chapters 62 (Part T3) and 63 (Part Z) of the Laws of 2003. These amendments fulfill the legislative mandates to implement the collection of such taxes on sales of all retail items – including but not limited to, cigarettes, tobacco products, gasoline, and diesel motor fuel – by amending the Cigarette and Tobacco Products Tax Regulations, the Motor Fuel and Diesel Motor Fuel Tax Regulations, the Petroleum Business Tax Regulations, and the Sales and Use Tax Regulations.