

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 required by statute. The primary purpose of the rule is simply to update section 533.3(d) of the sales and use tax regulations concerning annual returns. Editorial, clarifying, and technical changes have also been made.