

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 amends section 105.20(e)(1) of the personal income tax regulations to eliminate provisions allowing for a “temporary stay” exception from the definition of “permanent place of abode,” for purposes of determining residency under the personal income tax.