

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. The purpose of this rule is to codify in regulation the reporting requirement for distributors of tobacco products that import, cause to be imported, or manufacture roll-your-own cigarette tobacco to file, as part of the tobacco products tax return, a schedule to account for the quantity of roll-your-own tobacco that is imported or caused to be imported into New York State, or manufactured in New York State. The filing of this additional supplemental schedule will not impact jobs or employment opportunities.