

JOB IMPACT EXEMPTION

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.

Article 20 of the Tax Law was recently amended revising the definitions of cigarette and tobacco products; adding penalties for unaffixed false, altered or counterfeit cigarette tax stamps, imprints or impressions; changing the method of calculating the tobacco products tax on snuff and little cigars; and increasing the rate of tax imposed on various tobacco products. The purpose of this rule is to update the regulations to reference these statutory provisions and eliminate obsolete and unnecessary provisions.