

## 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, the rule will have a positive impact by helping to level the playing field for all tobacco products wholesale dealers and enabling them to compete more effectively for consumer sales.

The purpose of the rule is to close the informational reporting gap which currently exists because tobacco products wholesale dealers that are not also distributors of tobacco products are not required to report any information regarding their purchases, sales, and prices of tobacco products inventory. The rule amends the Tobacco Products Tax Regulations to reflect a change in current Department policy that will require these tobacco products wholesale dealers to file new monthly informational returns with the Department in order to help ensure compliance with the tobacco products excise tax.