

STATEMENT IN LIEU OF A RURAL AREA FLEXIBILITY ANALYSIS

DEPARTMENT OF TAXATION AND FINANCE

A Rural Area Flexibility Analysis is not being submitted with this rule because it will not impose any adverse impact on rural areas or any reporting, recordkeeping, or other compliance requirements on public or private entities in rural areas. This rule does not distinguish between regulated parties located in different geographical areas.

The purpose of this rule is to eliminate references to the mailing of certain excise tax publications and documents by the department. This will allow the department to disseminate these documents by more efficient methods, such as the Internet and electronic mail, thereby reducing its printing and mailing costs.