

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 impose any additional reporting, recordkeeping, or other compliance requirements on public or private entities in rural areas. The rule does not distinguish between regulated parties located in different geographical areas. This rule merely amends the Department's Procedural Regulations to take into account documents that are considered to be timely filed by electronic means and payments that are considered to be timely made by electronic funds withdrawal, credit cards, and debit cards. The rule also makes technical and editorial changes to the affected sections of such regulations, including a technical amendment to the existing delivery-messenger-service rule to reflect Chapter 577 of the Laws of 1997.