

CONSOLIDATED STATEMENT EXPLAINING WHY A REVISED
REGULATORY IMPACT STATEMENT, A REVISED REGULATORY
FLEXIBILITY ANALYSIS, A REVISED RURAL AREA FLEXIBILITY
ANALYSIS AND A REVISED JOB IMPACT STATEMENT ARE NOT REQUIRED

DEPARTMENT OF TAXATION AND FINANCE

A Revised Regulatory Impact Statement, a Revised Regulatory Flexibility Analysis, a Revised Rural Area Flexibility Analysis and a Revised Job Impact Statement are not required because the revisions to the text of the rule merely reinsert technical verbiage inadvertently omitted from the text of the proposed rule.