

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 adverse impact on jobs and employment opportunities.

This rule adds new section 74.6, Agent Certification, to implement the statutory provisions of section 471(4) of the Tax Law. It also provides procedures to be followed for the certification process, such as certification signature and swearing requirements, as well as the time periods covered by the certification. In addition, in order to facilitate the agent certification with respect to sales involving Indian reservations, the rule also provides a method whereby agents can determine whether their sales of untaxed packages of cigarettes would be in excess of the amount necessary for use or consumption by the Indian nations or tribes and their members. The rule sets forth a methodology for computing probable demand of the Indian nations or tribes and their members and special reporting requirements for sales of untaxed packages of cigarettes to Indian nations or tribes and reservation cigarette sellers, and provides for the publication on the Department's Web site of amounts of untaxed packages of cigarettes that may be sold for each Indian nation or tribe.