

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. The rule and the underlying provisions of law do not distinguish between regulated parties located in rural, suburban, or metropolitan areas of this New York State, but apply universally to the collection of excise taxes and sales and compensating use taxes on retail sales made to non-Indians on Indian reservations located throughout this State. The rule does not impose dissimilar reporting, recordkeeping, or other compliance requirements on public or private entities in rural areas. To the extent that any Indian reservations are considered rural in nature, the information included in the Regulatory Impact Statement and other statements that are submitted with this rule apply.