

8817

2009-2010 Regular Sessions

I N A S S E M B L Y

June 10, 2009

Introduced by M. of A. MAGEE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the registration fee for retail tobacco dealer registration

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Subparagraphs (ii) and (iii) of paragraph (a) of subdivi-
2 sion 2 of section 480-a of the tax law, as amended by section 125 of
3 part C of chapter 58 of the laws of 2009, is amended to read as follows:
4 (ii) Each retail dealer must pay an application fee with the quarterly
5 return described by subparagraph (i) of this paragraph for each retail
6 place of business in this state through which it sells cigarettes or
7 tobacco products[, which is based on gross sales of that place of busi-
8 ness during the previous calendar year]. The application fee is[: one
9 thousand] TWO HUNDRED dollars for each retail place of business [with
10 gross sales totaling less than one million dollars; two thousand five
11 hundred dollars for each retail place of business with gross sales
12 totaling at least one million dollars but less than ten million dollars;
13 and five thousand dollars for each retail place of business with gross
14 sales totaling at least ten million dollars], EXCEPTING THAT A RETAIL
15 PLACE OF BUSINESS WITH ACTIVE POINTS ON ITS TOBACCO ENFORCEMENT RECORD
16 AS DESCRIBED IN SECTION THIRTEEN HUNDRED NINETY-NINE-EE OF THE PUBLIC
17 HEALTH LAW SHALL PAY AN ADDITIONAL SURCHARGE. THE SURCHARGE SHALL BE ONE
18 HUNDRED DOLLARS FOR A RETAIL PLACE OF BUSINESS WITH ONE ACTIVE POINT AS
19 OF THE FIRST DAY OF JULY PRECEDING THE CALENDAR YEAR OF REGISTRATION AND
20 TWO HUNDRED DOLLARS FOR A RETAIL PLACE OF BUSINESS WITH TWO ACTIVE
21 POINTS AS OF THE FIRST DAY OF JULY PRECEDING THE CALENDAR YEAR OF REGIS-
22 TRATION.
23 (iii) Every person who owns or, if the owner is not the operator, then
24 any person who operates one or more vending machines through which ciga-
25 rettes or tobacco products are sold in this state, regardless of whether

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [] is old law to be omitted.

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1 located on the premises of the vending machine owner or, if the owner is
2 not the operator, then the premises of the operator or the premises of
3 any other person, must pay an application fee with the quarterly return
4 described by subparagraph (i) of this paragraph for each vending
5 machine, which is based on gross sales of that vending machine during
6 the previous calendar year. The application fee is[:] two hundred
7 [fifty] dollars [for each vending machine with gross sales totaling less
8 than one hundred thousand dollars; six hundred twenty-five dollars for
9 each vending machine with gross sales totaling at least one hundred
10 thousand dollars but less than one million dollars; and one thousand two
11 hundred fifty dollars for each vending machine with gross sales totaling
12 at least one million dollars]. The department will issue a registration
13 certificate, as prescribed by the commissioner, after receipt of a
14 registration application and the appropriate registration fee, prior to
15 the next succeeding January first.

16 S 2. This act shall take effect immediately.