S T A T E   O F   N E W   Y O R K

8948

2009-2010 Regular Sessions

I N A S S E M B L Y

June 16, 2009

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

AN ACT to amend the tax law, in relation to retail dealer and vending machine registration

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

Section 1. Subparagraph (ii) of paragraph (a) of subdivision 2 of section 480-a of the tax law, as amended by section 125 of part C of chapter 58 of the laws of 2009, is amended to read as follows:

(ii) Each retail dealer must pay an application fee with the quarterly return described by subparagraph (i) of this paragraph for each retail place of business in this state through which it sells cigarettes or tobacco products, which is based on gross sales of that place of business during the previous calendar year. The application fee is: one thousand dollars for each retail place of business with gross sales totaling less than one million dollars WHICH FOR PURPOSES OF THIS SECTION SHALL INCLUDE A FILLING STATION AS DEFINED IN SECTION TWO HUNDRED EIGHTY-TWO OF THIS CHAPTER IRRESPECTIVE OF WHETHER GROSS SALES EXCEED ONE MILLION DOLLARS; two thousand five hundred dollars for each retail place of business with gross sales totaling at least one million dollars but less than ten million dollars; and five thousand dollars for each retail place of business with gross sales totaling at least ten million dollars.

S 2. This act shall take effect immediately.

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

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