

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

6083--A

2009-2010 Regular Sessions

I N S E N A T E

July 10, 2009

Introduced by Sens. STACHOWSKI, AUBERTINE, BONACIC, BRESLIN, KLEIN, MAZIARZ, STAVISKY -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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] BEGINNING WITH CALENDAR
9 YEAR TWO THOUSAND TEN, THE application fee is[: one thousand] TWO
10 HUNDRED dollars for each retail place of business [with gross sales
11 totaling less than one million dollars; two thousand five hundred
12 dollars for each retail place of business with gross sales totaling at
13 least one million dollars but less than ten million dollars; and five
14 thousand dollars for each retail place of business with gross sales
15 totaling at least ten million dollars], EXCEPTING THAT A RETAIL PLACE OF
16 BUSINESS WITH ACTIVE POINTS ON ITS TOBACCO ENFORCEMENT RECORD AS
17 DESCRIBED IN SECTION THIRTEEN HUNDRED NINETY-NINE-EE OF THE PUBLIC
18 HEALTH LAW SHALL PAY AN ADDITIONAL SURCHARGE. THE SURCHARGE SHALL BE ONE
19 HUNDRED DOLLARS FOR A RETAIL PLACE OF BUSINESS WITH ONE ACTIVE POINT AS
20 OF THE FIRST DAY OF JULY PRECEDING THE CALENDAR YEAR OF REGISTRATION AND
21 TWO HUNDRED DOLLARS FOR A RETAIL PLACE OF BUSINESS WITH TWO ACTIVE

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

LBD14162-03-0

1 POINTS AS OF THE FIRST DAY OF JULY PRECEDING THE CALENDAR YEAR OF REGIS-
2 TRATION.

3 (iii) Every person who owns or, if the owner is not the operator, then
4 any person who operates one or more vending machines through which ciga-
5 rettes or tobacco products are sold in this state, regardless of whether
6 located on the premises of the vending machine owner or, if the owner is
7 not the operator, then the premises of the operator or the premises of
8 any other person, must pay an application fee with the quarterly return
9 described by subparagraph (i) of this paragraph for each vending
10 machine, which is based on gross sales of that vending machine during
11 the previous calendar year. [The] BEGINNING WITH CALENDAR YEAR TWO THOU-
12 SAND TEN, THE application fee is[:] two hundred [fifty] dollars [for
13 each vending machine with gross sales totaling less than one hundred
14 thousand dollars; six hundred twenty-five dollars for each vending
15 machine with gross sales totaling at least one hundred thousand dollars
16 but less than one million dollars; and one thousand two hundred fifty
17 dollars for each vending machine with gross sales totaling at least one
18 million dollars]. The department will issue a registration certificate,
19 as prescribed by the commissioner, after receipt of a registration
20 application and the appropriate registration fee, prior to the next
21 succeeding January first.

22 S 2. This act shall take effect immediately.