§ 110. Special city and village taxes. In order to obtain funds with which to make capital or periodic subsidies pursuant to section ninety-four a city or a village having a population of five thousand or more as determined by the last federal census may, and in order to incur indebtedness pursuant to any of the provisions of this chapter, in excess of the limitations prescribed by any article of the constitution, other than article eighteen, a city or such village shall levy one or more of the following taxes:

(a) An excise tax on the sale of tickets of admission to places of public exhibition, amusement or entertainment for which a payment is exacted. Such tax shall not be in excess of the following rates: one cent on each admission charge not in excess of fifty cents per person, exclusive of all other taxes; two cents on each admission charge in excess of fifty cents, but not in excess of one dollar per person; five cents on each admission charge in excess of one dollar, but not in excess of two dollars per person; ten cents on admission charges in excess of two dollars per person.

(b) An excise tax on the possession of each telephone connected with any public telephone exchange now or hereafter installed on the premises of subscribers for telephone service in any place other than a building or space owned or leased by any federal, state or municipal government or public authority. Such tax shall not be in excess of five cents per month for each such telephone and shall be imposed upon the individual, copartnership or corporation occupying the premises in which such telephone is installed. The local law imposing such tax shall provide that the amount of the tax shall be paid by such individual, copartnership or corporation occupying such premises, to the public utility operating such public telephone exchange, for and on account of the municipality and such public utility shall be liable for the collection thereof; such public utility shall have the same right in respect to collecting the tax from the occupant or in respect to non-payment of the tax by the occupant, as if the tax were a part of the service charge for such telephone and payable at the time such tax becomes due and owing.

(c) An excise tax on occupancy. Such tax may be imposed upon any individual, copartnership or corporation occupying premises in such municipality as the owner, tenant or concessionaire for residence or for

any gainful purpose. Such tax shall be in an amount of not more than twelve dollars per year for each separate premises so occupied, the rate of tax to depend upon the size of such premises or upon such other reasonable standard as may be fixed by local law. Such local law may provide that any tax imposed upon a tenant and concessionaire shall be paid by such tenant and concessionaire to the owner for and on account of the municipality and the owner shall be liable for the collection and the payment thereof; and that the owner shall have the same right in respect to collecting the tax from such tenant or concessionaire, or in respect to non-payment of the tax by the tenant or concessionaire, as if the tax were a part of the rent of the premises occupied and such rent were payable at the time such tax shall become due and owing.

For the purposes of this subdivision the word "premises" shall mean any real property, or any part thereof, any kind of space, or structure, except premises, as herein defined, which are located in, upon, above or under any public street, highway or public place, separately occupied by any person for his own use for gainful purpose or by any concessionaire for such use for gainful purpose, whether by ownership, lease, sublease, profit-sharing arrangement or otherwise.

(d) An excise tax on the sale of patent medicines, sold for consumption within the territorial limits of such municipality. Such tax shall not be in excess of ten per centum of the purchase price of such patent medicines. The local law may provide that the amount of the tax shall be paid by the purchaser to the vendor for and on account of the municipality, and the vendor shall be liable for the collection and the payment thereof; and the vendor shall have the same right in respect to collecting the tax from the purchaser or in respect to non-payment of the tax by the purchaser, as if the tax were a part of the purchase price of the patent medicines, and payable at the time of the sale.

(e) (1) An excise tax on the sale of tobacco other than cigarettes sold for consumption within the territorial limits of such municipality. Such tax shall not be in excess of ten per centum of the purchase price of such tobacco. The local law imposing such tax may provide that the amount of the tax shall be paid by the purchaser to the vendor and for and on account of the municipality, and the vendor shall be liable for the collection and the payment thereof. The vendor shall have the same

right in respect to collecting the tax from the purchaser or in respect to non-payment of the tax by the purchaser as if the tax were a part of the purchase price of the tobacco, and payable at the time of the sale.

(2) Any city having a population of one million or more imposing excise taxes on the sale of tobacco other than cigarettes pursuant to paragraph one of this subdivision is hereby authorized to adopt and amend local laws to administer, collect and enforce such taxes, including the issuance of tax warrants in a manner consistent with the issuance of warrants pursuant to chapter thirteen of title eleven of the administrative code of the city of New York. Such enforcement shall include but not be limited to the filing with the county clerk of a copy of such warrants, the entry in the judgment docket of the information specified in section 11-1314 of the administrative code of the city of New York, and the creation of a lien upon the title to and interest in real and personal property of the person against whom the warrant is issued.

(f) An excise tax on the possession and operation of each vending machine now or hereafter installed in any place other than a building or space owned or leased by any federal, state or municipal government or public authority. Such tax shall not be in excess of fifty cents per month for each such machine and may be imposed upon the individual, copartnership or corporation occupying the premises in which such machine is installed. The local law imposing such tax may provide that the amount of the tax shall be paid by such individual, copartnership or corporation occupying such premises to the owner or distributor operating such vending machine for and on account of the municipality and such owner or operator shall be liable for the collection and the payment thereof; and the owner or operator shall have the same right in respect to collecting the tax from the occupant or in respect to non-payment of the tax by the occupant, as if the tax were a part of the charge for such vending machine and payable at the time such tax becomes due and owing.

For the purposes of this subdivision the words "vending machine" mean a machine which vends automatically or sells tangible personal property.

The revenues derived from the levy of such taxes shall be used

exclusively and solely for the purpose or purposes for which such taxes are levied.