§ 1134. Registration. (a) (1) (i) Every person required to collect any tax imposed by this article, other than a person who is a vendor solely by reason of clause (D), (E) or (F) of subparagraph (i) of paragraph eight of subdivision (b) of section eleven hundred one of this article, commencing business or opening a new place of business, (ii) every person purchasing or selling tangible personal property for resale commencing business or opening a new place of business, (iii) every person selling petroleum products including persons who or which are not distributors, (iv) every person described in this subdivision who takes possession of or pays for business assets under circumstances requiring notification by such person to the commissioner pursuant to subdivision (c) of section eleven hundred forty-one of this chapter, (v) every person selling cigarettes including persons who or which are not agents, and (vi) every person described in subparagraph (i), (ii), (iii), (iv) or (v) of this paragraph or every person who is a vendor solely by reason of clause (D), (E) or (F) of subparagraph (i) of paragraph eight of subdivision (b) of section eleven hundred one of this article who or which has had its certificate of authority revoked under paragraph four of this subdivision, shall file with the commissioner a certificate of registration, in a form prescribed by the commissioner, at least twenty days prior to commencing business or opening a new place of business or such purchasing, selling or taking of possession or payment, whichever comes first. Every person who is a vendor solely by reason of clause (D) of subparagraph (i) of paragraph eight of subdivision (b) of section eleven hundred one of this article shall file with the commissioner a certificate of registration, in a form prescribed by such commissioner, within thirty days after the day on which the cumulative total number of occasions that such person came into the state to deliver property or services, for the immediately preceding four quarterly periods ending on the last day of February, May, August and November, exceeds twelve. Every person who is a vendor solely by reason of clause (E) of subparagraph (i) of paragraph eight of subdivision (b) of section eleven hundred one of this article shall file with the commissioner a certificate of registration, in a form prescribed by such commissioner, within thirty days after the day on which the cumulative total, for the immediately preceding four quarterly periods ending on the last day of February, May, August and November, of such person's gross receipts from

sales of property delivered in this state exceeds five hundred thousand dollars and number of such sales exceeds one hundred. Every person who is a vendor solely by reason of clause (F) of subparagraph (i) of paragraph eight of subdivision (b) of section eleven hundred one of this article shall file with the commissioner a certificate of registration, in a form prescribed by such commissioner, within thirty days after the day on which tangible personal property in which such person retains an ownership interest is brought into this state by the person to whom such property is sold, where the person to whom such property is sold becomes or is a resident or uses such property in any manner in carrying on in this state any employment, trade, business or profession. Information with respect to the notice requirements of a purchaser, transferee or assignee and such person's liability pursuant to the provisions of subdivision (c) of section eleven hundred forty-one of this chapter shall be included in or accompany the certificate of registration form furnished the applicant. The commissioner shall also include with such information furnished to each applicant general information about the tax imposed under this article including information on records to be kept, returns and payments, notification requirements and forms. Such certificate of registration may be amended in accordance with rules promulgated by the commissioner.

(2) Except as otherwise provided in this section, the commissioner, within five days after receipt of a certificate of registration filed as provided for in paragraph one of this subdivision, shall issue, without charge, to each registrant a certificate of authority empowering the registrant to collect the tax and a duplicate thereof for each additional place of business of such registrant. Such certificate of authority may be issued for a specified term of not less than three years, except that a certificate of authority issued to a show vendor, entertainment vendor or temporary vendor may be issued for a specified term of less than three years. Any certificate of authority referred to in this paragraph shall be subject to renewal in accordance with rules promulgated by the commissioner. Whether or not such certificate of authority is issued for a specified term, such certificate shall be subject to suspension or revocation as provided for in this section. Each certificate or duplicate shall state the place of business to which it is applicable. Such certificate of authority or duplicate shall be

prominently displayed in the place of business of the registrant to which it applies. A registrant who has no regular place of doing business shall attach such certificate to each of the registrant's carts, stands, trucks or other merchandising devices. Such certificates of authority and any duplicate shall be nonassignable and nontransferable and shall be surrendered to the commissioner immediately upon the registrant's ceasing to do business at the place named (unless the registrant amends the certificate of registration in accordance with rules promulgated by the commissioner) or in the event that such business never commenced.

(3) A person, other than one described in clauses (A), (B), and (C) of subparagraph (i) of paragraph (8) of subdivision (b) of section eleven hundred one, and other than one described in clause (D), (E) or (F) of such subparagraph who is required to file a certificate of registration with the commissioner, but who makes sales to persons within the state of tangible personal property or services, the use of which is subject to tax under this article, may if such person so elects file a certificate of registration with the commissioner who may, in the commissioner's discretion and subject to such conditions as the commissioner may impose, issue to such person a certificate of authority to collect the compensating use tax imposed by this article.

(4) * (A) Where a person who holds a certificate of authority (i) willfully fails to file a report or return required by this article, (ii) willfully files, causes to be filed, gives or causes to be given a report, return, certificate or affidavit required under this article which is false, (iii) willfully fails to comply with the provisions of paragraph two or three of subdivision (e) of section eleven hundred thirty-seven of this article, (iv) willfully fails to prepay, collect, truthfully account for or pay over any tax imposed under this article or pursuant to the authority of article twenty-nine of this chapter, (v) fails to obtain a bond pursuant to paragraph two of subdivision (e) of section eleven hundred thirty-seven of this part, or fails to comply with a notice issued by the commissioner pursuant to paragraph three of such subdivision, (vi) has been convicted of a crime provided for in this chapter, (vii) where such person, or any person affiliated with such person as such term is defined in subdivision twenty-one of section four hundred seventy of this chapter, has had a retail dealer

registration issued pursuant to section four hundred eighty-a of this chapter revoked pursuant to subparagraph (iii) of paragraph (a) of subdivision four of such section four hundred eighty-a, or (viii) has not obtained a valid retail dealer registration under section four hundred eighty-a of this chapter and such person possesses or sells unstamped or unlawfully stamped packages of cigarettes three or more times within a period of five years, the commissioner may revoke or suspend such certificate of authority and all duplicates thereof. Provided, however, that the commissioner may revoke or suspend a certificate of authority based on (a) the grounds set forth in clause (vi) of this subparagraph only where the conviction referred to occurred not more than one year prior to the date of revocation or suspension; and provided further that where the commissioner revokes or suspends a certificate of authority based on the grounds set forth in clause (vii) of this subparagraph, such suspension or revocation shall continue for as long as the revocation of the retail dealer registration pursuant to section four hundred eighty-a of this chapter remains in effect, or (b) the grounds set forth in clause (viii) of this subparagraph, such suspension or revocation shall be for a period of five years.

* NB Effective until December 31, 2029

* (A) Where a person who holds a certificate of authority (i) willfully fails to file a report or return required by this article, (ii) willfully files, causes to be filed, gives or causes to be given a report, return, certificate or affidavit required under this article which is false, (iii) willfully fails to comply with the provisions of paragraph two or three of subdivision (e) of section eleven hundred thirty-seven of this article, (iv) willfully fails to prepay, collect, truthfully account for or pay over any tax imposed under this article or pursuant to the authority of article twenty-nine of this chapter, (v) has been convicted of a crime provided for in this chapter, (vi) where such person, or any person affiliated with such person as such term is defined in subdivision twenty-one of section four hundred seventy of this chapter, has had a retail dealer registration issued pursuant to section four hundred eighty-a of this chapter suspended or revoked pursuant to subparagraph (iii) of paragraph (a) of subdivision four of such section four hundred eighty-a, or (vii) has not obtained a valid retail dealer registration under section four hundred eighty-a of this

chapter and such person possesses or sells unstamped or unlawfully stamped packages of cigarettes three or more times within a period of five years, the commissioner may revoke or suspend such certificate of authority and all duplicates thereof. Provided, however, that the commissioner may revoke or suspend a certificate of authority based on (a) the grounds set forth in clause (v) of this subparagraph only where the conviction referred to occurred not more than one year prior to the date of revocation or suspension; and provided further that where the commissioner revokes or suspends a certificate of authority based on the grounds set forth in clause (vi) of this subparagraph, such suspension or revocation shall continue for as long as the revocation of the retail dealer registration pursuant to section four hundred eighty-a of this chapter remains in effect, or (b) the grounds set forth in clause (vii) of this subparagraph, such suspension or revocation shall be for a period of five years.

* NB Effective December 31, 2029

(B) Where a person files a certificate of registration for a certificate of authority under this subdivision and in considering such application the commissioner ascertains that (i) any tax imposed under this chapter or any related statute, as defined in section eighteen hundred of this chapter, has been finally determined to be due from such person and has not been paid in full, (ii) a tax due under this article or any law, ordinance or resolution enacted pursuant to the authority of article twenty-nine of this chapter has been finally determined to be due from an officer, director, partner or employee of such person, and, where such person is a limited liability company, also a member or manager of such person, in the officer's, director's, partner's, member's, manager's or employee's capacity as a person required to collect tax on behalf of such person or another person and has not been paid, (iii) such person has been convicted of a crime provided for in this chapter within one year from the date on which such certificate of registration is filed, (iv) an officer, director, partner or employee of such person, and, where such person is a limited liability company, also a member or manager of such person, which officer, director, partner, member, manager or employee is a person required to collect tax on behalf of such person filing a certificate of registration has in the officer's, director's, partner's, member's, manager's or employee's

capacity as a person required to collect tax on behalf of such person or of another person been convicted of a crime provided for in this chapter within one year from the date on which such certificate of registration is filed, (v) a shareholder owning more than fifty percent of the number of shares of stock of such person (where such person is a corporation) entitling the holder thereof to vote for the election of directors or trustees, who owned more than fifty percent of the number of such shares of another person (where such other person is a corporation) at the time any tax imposed under this chapter or any related statute as defined in section eighteen hundred of this chapter was finally determined to be due and where such tax has not been paid in full, or at the time such other person was convicted of a crime provided for in this chapter within one year from the date on which such certificate of registration is filed, (vi) a certificate of authority issued to such person has been revoked or suspended pursuant to subparagraph (A) of this paragraph within one year from the date on which such certificate of registration is filed, (vii) a retail dealer registration issued pursuant to section four hundred eighty-a of this chapter to such person, or to any person affiliated with such person as such term is defined in subdivision twenty-one of section four hundred seventy of this chapter, has been revoked pursuant to subparagraph (iii) of paragraph (a) of subdivision four of such section four hundred eighty-a, where such revocation remains in effect, or (viii) such person has not obtained a valid retail dealer registration under section four hundred eighty-a of this chapter and has possessed or sold unstamped or unlawfully stamped packages of cigarettes three or more times within a period of five years, the commissioner may refuse to issue a certificate of authority; provided however that under the circumstances described in clause (viii) of this subparagraph, such person shall not be eligible to submit a certificate of registration for a certificate of authority until five years after its last possession or sale of unstamped or unlawfully stamped packages of cigarettes within such five year period.

(C) In any of the foregoing instances where the commissioner may suspend or revoke or refuse to issue a certificate of authority, the commissioner may condition the retention or issuance of a certificate of authority upon the filing of a bond or the deposit of tax in the manner provided in paragraph two or three of subdivision (e) of section eleven

hundred thirty-seven.

(D) Notice of proposed revocation, suspension or refusal to issue shall be given to the person holding a certificate of authority issued pursuant to this subdivision or to a person applying for such a certificate in the manner prescribed for a notice of determination of tax and all the provisions of this article applicable to a notice of determination under section eleven hundred thirty-eight shall apply to a notice issued pursuant to this paragraph, insofar as such provisions can be made applicable to the notice authorized by this paragraph, with such modifications as may be necessary in order to adapt the language of such provisions to the notice authorized by this paragraph. In the case of a person applying for a certificate of authority, a notice of proposed refusal to issue shall be issued within five days after timely registration pursuant to paragraph one of this subdivision. Upon timely application therefor, a hearing shall be scheduled, and within three months from such application for hearing (determined with regard to any postponements of any scheduled hearing or conference made at the request of the applicant), the commissioner shall issue either a notice of refusal or a certificate of authority. If the commissioner fails to issue a notice of refusal within such three month period (or such period as extended pursuant to this subdivision), the commissioner shall immediately upon the conclusion of such period issue a certificate of authority to the applicant. Such notice of proposed revocation or suspension must be given to such person within three years from the date of the act or omission described in subparagraph (A) of this paragraph, except that in the case of acts involving falsity or fraud, such notice may be issued at any time. All of such notices shall contain a statement advising the person to whom it is issued that the suspension, revocation or refusal to issue may be challenged through a hearing process and that the petition for such challenge must be filed with the division of tax appeals within ninety days after the giving of such notice.

(E) After the commissioner has suspended or revoked a person's certificate of authority, by a notice of suspension or revocation, or has refused to issue a certificate of authority, by a notice of refusal, to such person and such decision has become final as provided for in this paragraph, or after a person's certificate of authority has expired and such person has failed to renew such certificate or obtain a new

certificate of authority, such person is prohibited from engaging in any business in this state for which a certificate of authority is required. If despite such prohibition such person continues to be so engaged in business, the commissioner may bring an action to enjoin such person from so engaging in business.

(5) If the commissioner considers it necessary for the proper administration of the sales and use taxes and prepaid taxes imposed by this article and pursuant to the authority of article twenty-nine of this chapter, it may require every person under this section or section twelve hundred fifty-three of this chapter who holds a certificate of authority to file a new certificate of registration in such form and at such time as the commissioner may prescribe and to surrender such certificate of authority. The commissioner may require such filing and such surrender not more often than once every three years. Upon the filing of such certificate of registration and the surrender of such certificate of authority, the commissioner shall issue, within such time as the commissioner may prescribe, a new certificate of authority, without charge, to each registrant and a duplicate thereof for each additional place of business of such registrant.

(6) By January first, two thousand twenty-two, the department shall create and maintain a publicly accessible, searchable database containing the certificate of authority number and any corresponding identifying information for each vendor in the state.

(7) An operator of a short term rental unit, as defined in paragraph nine of subdivision (c) of section eleven hundred one of this article, shall be relieved of the requirement to register in paragraph one of this subdivision if such operator's sales of occupancy are wholly facilitated by one or more booking services from whom the operator has received in good faith a certificate of collection that meets the requirements set forth in paragraph two of subdivision (m) of section eleven hundred thirty-two of this part or the booking service has included a provision approved by the commissioner in the publicly-available agreement between the booking service and the operator as described in subdivision (m) of section eleven hundred thirty-two of this part.

(b) (1) Every show promoter shall, at least ten days prior to the opening of a show, file with the commissioner of taxation and finance a

notice stating the location and dates of such show, in a form prescribed by the commissioner of taxation and finance.

(2) The commissioner of taxation and finance shall, within five days after the receipt of any such notice, issue to the show promoter, without charge, a permit to operate such show, except as provided by paragraph five of this subdivision. No show promoter shall rent, lease or grant a license to use space for a show or operate a show without obtaining such permit. Such permit shall be prominently displayed at the main entrance to the show. However, if a notice required under paragraph one has been properly filed, and if a permit has not been received by the show promoter prior to the opening of the show, the requirements contained in this subdivision with respect to obtaining and displaying such a permit shall be deemed to have been complied with, unless and until the show promoter receives a notice from the commissioner of taxation and finance, sent by registered or certified mail, denying the application for a permit based on the existence of an order previously issued under paragraph five of this subdivision and in effect as of the date of issuance of such notice denying the application. An applicant shall have a right to a hearing in the division of tax appeals to contest such a notice of denial. If a permit is received after a show has commenced but before it has been terminated, the show promoter must commence to display such permit as provided for in this paragraph.

(3) Any show promoter who is a "person required to collect any tax imposed by this article" as defined in subdivision one of section eleven hundred thirty-one, shall comply with all of the provisions of this article relating to such persons as well as with all of the provisions of this article relating to show promoters.

(4) A show promoter shall not permit any person to display for sale or to sell tangible personal property or services subject to tax at a show unless such person is registered under subdivision (a) of this section and displays his certificate of authority in accordance with the provisions of such subdivision.

(5) Any show promoter who fails to file a notice of a show, operates a show without a permit, fails to file a report of a show, files a report which is wilfully false, or fails to comply with any provision contained in this article or any regulation promulgated by the commissioner of taxation and finance pertaining to shows shall, after an opportunity for

a hearing has been afforded, be subject to the revocation of all existing permits issued, pursuant to this section, to operate a show. The commissioner of taxation and finance may, after an opportunity for a hearing has been afforded, also issue an order denying such show promoter a permit to operate a show for a period of not more than six months from the date of such order. Such penalties shall be in addition to any other penalties imposed under this chapter.

(c) (1) Every entertainment promoter of an entertainment event shall, at least twenty days prior to the occurrence of such event, file with the commissioner a notice and application for an entertainment promoter certificate, stating the location and date of such event, in a form prescribed by the commissioner. The commissioner shall, within ten days after the receipt of any such notice, issue to the entertainment promoter, without charge, an entertainment promoter certificate. No such promoter shall authorize an entertainment vendor to make sales at such an event if such promoter has not obtained such certificate. Such certificate shall be prominently displayed at the main entrance to the event. However, if a notice required under this paragraph has been properly filed and if a certificate has not been received by the entertainment promoter prior to the commencement of the entertainment event, the requirements contained in this subdivision with respect to obtaining and displaying such a certificate shall be deemed to have been complied with, unless and until the entertainment promoter receives from the commissioner a notice, which shall be sent by registered or certified mail, denying the application for a certificate based on the existence of any order previously issued pursuant to this subdivision and in effect as of the date of issuance of such notice denying the application. An applicant shall have a right to a hearing in the division of tax appeals to contest such notice of denial. If a certificate is received after an entertainment event has commenced but before it has ended, the entertainment promoter must commence to display such certificate as provided for in this paragraph.

(2) An entertainment promoter shall not authorize any person to make taxable sales of tangible personal property at the entertainment event with respect to which he is an entertainment promoter unless such person is registered under subdivision (a) of this section and displays a certificate of authority in accordance with the provisions of such

subdivision.

(3) An entertainment promoter who is a "person required to collect any tax imposed by this article" as defined in subdivision one of section eleven hundred thirty-one, shall comply with all of the provisions of this article relating to such persons as well as with all of the provisions of this article relating to entertainment promoters.

(4) Any entertainment promoter who fails to comply with any provision contained in this article or any regulation prescribed by the commissioner pertaining to an entertainment promoter's requirements with respect to entertainment events, may, after an opportunity for a hearing has been afforded, be subject to the revocation of all existing entertainment promoter certificates issued pursuant to this subdivision. The commissioner may also, after an opportunity for a hearing has been afforded, issue an order denying such entertainment promoter an entertainment promoter certificate relating to any entertainment event for a period of not more than six months from the date of such order.