

STATEMENT IN LIEU OF A
RURAL AREA FLEXIBILITY ANALYSIS
DEPARTMENT OF TAXATION AND FINANCE

A Rural Area Flexibility Analysis is not being submitted with this rule because it will not impose any adverse impact on rural areas. In addition, the rule will not impose any additional reporting, record-keeping, or other compliance requirements on public or private entities in rural areas. The rule does not distinguish between rural areas and non-rural areas in the state. This rule merely makes necessary regulatory changes to require a licensed wholesale dealer of cigarettes that also sells cigarettes at retail, to register as a retail dealer of cigarettes. This change will provide separate authorities for each activity: sales of cigarettes for resale are a wholesale activity and require a wholesale dealer's license; sales of cigarettes to consumers are a retail activity and require a retail dealer's certificate of registration for each separate retail location. In addition, several sections of the Cigarette Tax and the Cigarette Marketing Standards regulations have been updated to reflect statutory changes.

The following organizations have been given an opportunity to participate in the rule's development: the Association of Towns of New York State; the Deputy Secretary of State for Local Government and Community Services; the Division of Small Business of Empire State Development; the National Federation of Independent Businesses; the New York State Association of Counties; the New York Conference of Mayors; the Small Business Council of the New York State Business Council; the Retail Council of New York State; and the New York State Association of Tobacco and Candy Distributors.