

REGULATORY FLEXIBILITY ANALYSIS FOR SMALL BUSINESSES  
AND LOCAL GOVERNMENTS  
DEPARTMENT OF TAXATION AND FINANCE

1. Effect of the rule: This rule will not impose any adverse economic impact or any additional reporting, record-keeping, or other compliance requirements on most small businesses. This is a standard industry practice that most wholesale dealers also engaged in the business of selling cigarettes in New York State at retail are already complying with. The rule does not distinguish between different types and sizes of regulated parties. It merely provides that all wholesaler dealers of cigarettes that also sell cigarettes in New York State at retail must register each such retail location regardless of the type or size of the location.

2. Compliance requirements: There are minimal reporting, record-keeping, or other compliance requirements imposed by the rule. It requires every wholesale dealer that is selling cigarettes in New York State at retail to complete an application for registration. In addition, the dealers must complete renewal application forms for each subsequent year. The dealers must list each of their retail locations on the registration and renewal applications.

3. Professional services: No professional services are necessary in order to comply with the rule.

4. Compliance costs: See paragraph 4 of the “Regulatory Impact Statement” for this rule. There would be no variation in costs for small businesses.

5. Economic and technological feasibility: The rule does not impose any economic or technological compliance burdens.

6. Minimizing adverse impact: The rule does not distinguish between affected small businesses and other types of businesses. The rule places no additional burdens on small businesses or local governments.

7. Small business and local government participation: The following organizations were notified that the Department was in the process of developing this rule and were given an opportunity to participate in its

development: the Small Business Council of the New York State Business Council; the Division for Small Business of New York State Empire State Development; the National Federation of Independent Businesses; the Retail Council of New York State; the New York State Association of Counties; the Association of Towns of New York State; the New York State Conference of Mayors and Municipal Officials; the Office of Local Government and Community Services of the New York State Department of State; and the New York State Association of Tobacco and Candy Distributors.