

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
COMMISSIONER OF TAXATION AND FINANCE
ALBANY, NEW YORK

Pursuant to the authority contained in subdivision First of section 171, and section 475 (not subdivided) of the Tax Law, the First Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and adopts the following amendments to the Cigarette Tax Regulations, as published in Article 1 of Subchapter I of Chapter I of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York.

Section 1. Paragraph (1) of subdivision (b) of section 73.1 is amended to read as follows:

(b) “Initial registration.” (1) An application for registration of a retail dealer or of a vending machine must be made on a form prescribed by the Department of Taxation and Finance for such purpose and must fully disclose all of the information required therein. Every retail dealer and every vending machine owner or operator subject to the provisions of this section who:

(i) [~~commence~~] commences business in this State;

(ii) [~~commence~~] commences selling cigarettes or tobacco products at retail through new or different places of business in this State; or

(iii) [~~commence~~] commences selling cigarettes or tobacco products through new or different vending machines in this State;

as the case may be, must file such an application with the department at least 30 days prior to the commencement of such business or the commencement of such sales. Provided, however, the department will accept as being timely filed such an application received at least 20 days prior to the commencement of such business or the commencement of such sales, in order to facilitate the joint administration of the registration

procedures provided for under article 28 of the Tax Law and under article 20 of such law and this Part (see section 1134 of the Tax Law and Part 539 of this Title for the requirements for registering as a sales tax vendor and obtaining a certificate of authority). Each retail dealer must pay with the filing of an application for registration, an application fee [of \$100] as provided in section 480-a(2)(b) of the Tax Law, for each retail place of business or merchandising device through which the dealer will sell cigarettes or tobacco products in the State. Each vending machine owner or operator must pay with the filing of such an application, an application fee [of \$25] as provided in section 480-a(2)(b) of the Tax Law, for each vending machine through which cigarettes or tobacco products will be sold in the State. The application fees should be [in the form of a] paid by check [or], money order, or electronically, [made payable to] as prescribed by the department. In no event shall the application fees [that are set forth in this subdivision] be prorated for a portion of a calendar year or for any other purpose.

Section 2. Sections 73.2 and 73.3 are repealed.

DATED: Albany, New York
September 9, 2009

Jamie Woodward
Acting Commissioner and Executive Deputy
Commissioner of Taxation and Finance