

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, section 436 (not subdivided) and section 475 (not subdivided) of the Tax Law, the Commissioner of Taxation and Finance hereby makes and adopts the following amendments to the Alcoholic Beverage Tax Regulations as published in Subchapter H of Chapter I, the Cigarette Tax Regulations as published in Article 1 of Subchapter I of Chapter I, and the Motor Fuel Tax Regulations as published in Article 1 of Subchapter A of Chapter III of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York, such amendments to read as follows:

Section 1. Paragraph (2) of subdivision (c) of section 68.3 is amended to read as follows:

(2) Upon approval of the application, the department will issue a special permit to the applicant. [The permit will be mailed to the applicant by ordinary mail or may be received in person by the applicant.] Such permit will set forth the applicant's name and address; the two-week period of time for which such permit is valid; and any additional information or identifying details as may be required by the department. The permit will also require purchase information to be completed with respect to each and every purchase by the applicant concerning the liquors imported.

Section 2. Subparagraph (ii) of paragraph (3) of subdivision (g) of section 68.4 is amended to read as follows:

(ii) Except for liquor distributors importing under the special two-week permit, the names of all registered distributors of liquors will be contained in the current listings of liquor distributors prepared by the Department of Taxation and Finance. The department will periodically [provide] make available such a listing

to [each transporter] all transporters importing liquors into the State and to [each fully] all registered liquor [distributor. If the registration of a distributor is] distributors. Additionally, the department will make available listings of distributors whose registration has been cancelled or suspended[, the department will concurrently therewith notify all such transporters and registered distributors of such deletion from the listing. The listings and any deletions from the listings will be mailed to, in the case of transporters, the most current address obtainable by the department from the State Liquor Authority or to an address subsequently provided in writing by the transporter to the department, and in the case of registered distributors, to the address provided in the application for registration or to an address subsequently provided in writing by the distributor to the department].

Section 3. Paragraph (2) of subdivision (e) of section 73.1 is amended to read as follows:

(2) A retail dealer or a vending machine owner or operator will not be in violation of the Tax Law or of this Part for failure to display or affix a registration certificate, if the retail dealer or vending machine owner or operator can establish that the department was notified within five days after the retail dealer or vending machine owner or operator first discovered any loss, mutilation or destruction of the original registration certificate, and that the replacement certificate was publicly displayed or affixed to the vending machine within 10 days after the date it was [mailed] issued by the department. When a retail dealer or vending machine owner or operator receives a replacement certificate, the records concerning the designation of registration certificates required by subdivision (b) of this section must be immediately amended to reflect such receipt.

Section 4. Subdivision (c) of section 417.2 is amended to read as follows:

(c) Where motor fuel is being imported for use, distribution, storage or sale in the State, the manifest must indicate the name of the person importing or causing such fuel to be imported. Such person's name must be contained in the current listing of registered distributors prepared by the department. The department will

periodically [provide a current listing of the name and address of every registered distributor to each] make available to all licensed importing [transporter] transporters, licensed terminal [operator] operators (see Part 418 of this Title) and registered [distributor. If the registration of a distributor is] distributors a current listing of every registered distributor. Additionally, the department will make available listings of distributors whose registration has been cancelled or suspended [, the department will concurrently therewith notify all licensed terminal operators, licensed importing transporters and registered distributors of such deletion from the listing. The listing and any deletions from the listing will be mailed to the address provided in the application for license or registration or to an address subsequently provided in writing to the department].

Dated: Albany, New York
November 25, 2013

Thomas H. Mattox
Commissioner of Taxation and Finance