



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

May 13, 1976

TELEPHONE: (518) 457-3850

Athens Vending Corporation
305 Amsterdam Avenue
New York, New York

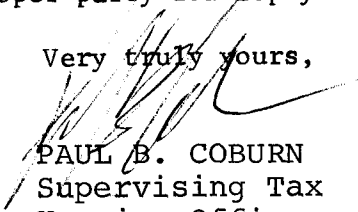
Gentlemen:

Please take notice of the DETERMINATION
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section(s) 478 of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within 4 months
from the date of this notice.

Inquiries concerning the computation of tax
due or refund allowed in accordance with this
decision or concerning any other matter relative
hereto may be addressed to the undersigned. They
will be referred to the proper party for reply.

Very truly yours,


PAUL B. COBURN
Supervising Tax
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
ATHENS VENDING CORPORATION : DETERMINATION
for a License as a Wholesale Dealer of :
Cigarettes under Article 20 of the Tax :
Law. :

Applicant, Athens Vending Corporation, 305 Amsterdam Avenue, New York, New York, has filed an application for a license as a wholesale dealer of cigarettes under Article 20 of the Tax Law. A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on December 16, 1975, at 9:30 A.M. Applicant appeared by Wall & Beck, Esqs., (Patrick M. Wall, Esq. of counsel). The Miscellaneous Tax Bureau appeared by Peter Crotty, Esq., (James A. Scott, Esq. of counsel).

ISSUE

Should a license as a wholesale dealer of cigarettes pursuant to Article 20 of the Tax Law be issued to Athens Vending Corporation?

FINDINGS OF FACT

1. On or about June 20, 1975, applicant, Athens Vending Corporation, filed an application for a license as a wholesale dealer of cigarettes with the Miscellaneous Tax Bureau.

2. On July 15, 1975, the Miscellaneous Tax Bureau denied applicant, Athens Vending Corporation's application for a license as a wholesale dealer of cigarettes.

3. On July 18, 1975, applicant, Athens Vending Corporation, demanded a hearing by the State Tax Commission to review the denial of its application for a license as a wholesale dealer of cigarettes.

4. Applicant, Athens Vending Corporation, was incorporated in New York State on June 13, 1975. The President of the corporation is Richard Bell.

5. On November 8, 1973, Richard Bell was convicted upon a jury verdict in Supreme Court, New York County, of attempted possession of a dangerous drug in the first degree, burglary in the first degree and attempted grand larceny in the second degree.

6. On October 3, 1974, the Appellate Division, First Department held that the judgment rendered on November 8, 1973, convicting applicant, Richard Bell, after trial should be reversed and ordered a new trial. People v. Richard Bell, 45 A.D. 2d 362, 357 N.Y.S. 2d 539, (1st Dept., 1974).

7. On November 19, 1975, the Court of Appeals affirmed the order of the Appellate Division reversing the conviction of Richard Bell and ordering a new trial. People v. Richard Bell, ____ N.Y. ____; ____ N.Y.S. 2d ____ (1975).

8. At the date of the formal hearing Richard Bell was still under indictment on the aforesaid charges, but had not been retried. A date for retrial had not been set.

9. Richard Bell was present at the formal hearing, but did not personally testify as to his character and reputation nor did he have any other evidence or testimony offered as to his character and reputation.

CONCLUSIONS OF LAW

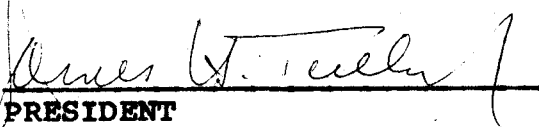
A. That the character and reputation of the officers of applicant, Athens Vending Corporation, are decisive elements in the appraisal of the character of the corporation since licensing of a corporate applicant as a wholesale dealer of cigarettes pursuant to Article 20 of the Tax Law entails consideration of the qualifications of the principals through whom the corporation will act.

B. That Richard Bell has failed to demonstrate that he has the good character and reputation that is required of an officer of a corporation that is a wholesale dealer of cigarettes and that his past activities are compatible and consistent with the responsibilities assumed by applicant, Athens Vending Corporation, as a wholesale dealer of cigarettes pursuant to Article 20 of the Tax Law and therefore said corporation is not a fit and proper party to be so licensed.

C. That the denial by the Miscellaneous Tax Bureau of the application of Athens Vending Corporation for a license as a wholesale dealer of cigarettes is sustained.

DATED: Albany, New York
May 13, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

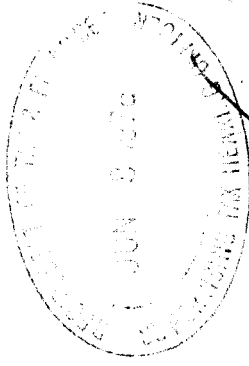
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Athens Vending Corporation

305 Amsterdam Avenue

New York, New York



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NEW YORK, N.Y. 10001

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