

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ROGER GIL
D/B/A LUZMARY AMUSEMENT MACHINES
to be licensed as a wholesale
dealer of cigarettes under section
480 of Article 20 of the Tax Law.

AFFIDAVIT OF MAILING

State of New York
County of Albany

Carmen Mottolese, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 23rd day of August, 1976, she served the within Notice of Determination by ~~(certified)~~ mail upon D/B/A Luzmary Amusement Machines ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Roger Gil
D/B/A Luzmary Amusement
Machines
123 Wadsworth Avenue, New York, NY 10033
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of the)~~ petitioner herein and that the address set forth on said wrapper is the last known address of the ~~(representative of the)~~ petitioner.

Sworn to before me this

23rd day of August, 1976.

Carmen Mottolese

Annet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

August 23, 1976

ADDRESS YOUR REPLY TO

457-3850

TELEPHONE: (518)

R
Roger Gil
D/B/A Luzmary Amusement
Machines
123 Wadsworth Avenue
New York, NY 10033

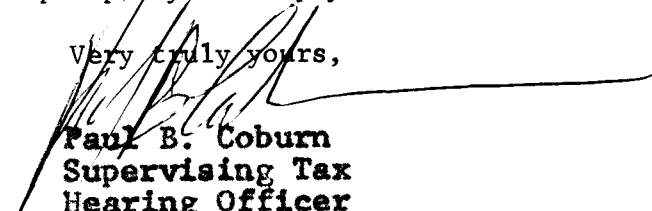
Gentlemen:

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

Please take further notice that pursuant to
Section(~~2~~) **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: ~~XXXXXXXXXXXXXXXXXXXX~~
Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
	:	
of	:	
	:	
ROGER GIL	:	
d/b/a LUZMARY AMUSEMENT MACHINES	:	DETERMINATION
to be licensed as a wholesale dealer	:	
of cigarettes under section 480 of	:	
Article 20 of the Tax Law.	:	

Roger Gil, d/b/a Luzmary Amusement Machines, 123 Wadsworth Avenue, New York, New York 10033, made application under section 480 of the Tax Law to be licensed as a wholesale dealer of cigarettes under Article 20 of the Tax Law.

On February 25, 1976, the Director of the Miscellaneous Tax Bureau on behalf of the State Tax Commission disapproved the application but afforded the applicant opportunity for a hearing. A hearing was requested and was duly held on April 26, 1976, at the offices of the State Tax Commission, Two World Trade Center, New York City, before Nigel G. Wright, Hearing Officer. The applicant appeared pro se. The Miscellaneous Tax Bureau appeared by Peter Crotty, Esq., (Solomon Sies, Esq., of counsel).

The record of said hearing has been duly examined and considered.

FINDINGS OF FACT

1. Mr. Gil is of Cuban origin. He resides at 123 Wadsworth Avenue, Manhattan. He is 37 years old and plans to be married in the near future.

2. Mr. Gil owns and manages a business under the name of Roger Discount Centers at 122 Nagle Avenue, Manhattan. Prior to that he owned and operated a clothing store at 138 Yonkers Avenue, Yonkers.

3. Mr. Gil wishes to rent cigarette machines as part of a business he operates under the name of Luzmary Amusement Machines at 123 Wadsworth Avenue, Manhattan. He has already purchased two cigarette machines. He has locations for the machines in a restaurant on Roosevelt Avenue in Queens and a restaurant on West 71st Street in Manhattan. He plans to purchase about 400 packages of cigarettes each month from the Westside Tobacco Co.

4. Mr. Gil has no court actions pending against him and there are no judgments outstanding against him.

5. On April 18, 1975, Mr. Gil was arrested by a police officer. He was kept overnight in the police station but was released the next morning. He did not have a lawyer. At no other time has he been arrested or incarcerated.

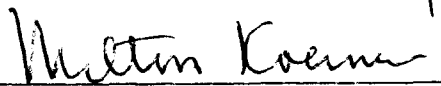
CONCLUSIONS OF LAW

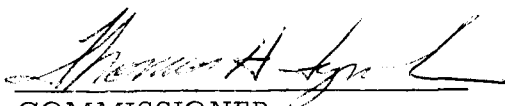
There exists no cause for the refusal to issue a license as a wholesale dealer of cigarettes under section 480 of Article 20 of the Tax Law. Said license shall be issued.

DATED; Albany, New York
August 23, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER