

11258--A

I N A S S E M B L Y

May 27, 2008

Introduced by M. of A. MAGEE -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to the sale of cigarettes

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Section 471 of the tax law is amended by adding a new
2 subdivision 4 to read as follows:

3 4. (A) NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, NO
4 PERSON, INCLUDING BUT NOT LIMITED TO A TOBACCO PRODUCT MANUFACTURER,
5 SHALL SELL UNSTAMPED PACKAGES OF CIGARETTES TO ANY AGENT, IF SUCH PERSON
6 HAS NOT BEEN PROVIDED WITH A CERTIFICATION BY THE AGENT AS REQUIRED IN
7 PARAGRAPH (B) OF THIS SUBDIVISION.

8 (B) ANY AGENT WHO PURCHASES UNSTAMPED PACKAGES OF CIGARETTES FROM ANY
9 PERSON, WHICH ARE INTENDED FOR RESALE IN OR INTO THE STATE, SHALL
10 PROVIDE SUCH PERSON AND THE DEPARTMENT WITH A CERTIFICATION UNDER PENAL-
11 TY OF PERJURY THAT SUCH CIGARETTES WILL NOT BE RESOLD BY THE AGENT IN
12 VIOLATION OF THE TERMS OF THIS ARTICLE. SUCH CERTIFICATION SHALL BE
13 PROVIDED TO SUCH PERSON AND THE DEPARTMENT PRIOR TO THE FIRST SALE OF
14 SUCH CIGARETTES BY SUCH PERSON TO THE AGENT FOLLOWING THE EFFECTIVE DATE
15 OF THIS SUBDIVISION, AND ANNUALLY THEREAFTER, ON SUCH FORM AS SHALL BE
16 PRESCRIBED BY THE COMMISSIONER.

17 S 2. This act shall take effect on the sixtieth day after it shall
18 have become a law.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
{ } is old law to be omitted.

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