

3993

2011-2012 Regular Sessions

I N S E N A T E

March 11, 2011

Introduced by Sen. NOZZOLIO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to tax agreements with Indian nations or tribes

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

1 Section 1. Subdivision 6 of section 471 of the tax law, as added by
2 section 4 of part D of chapter 134 of the laws of 2010, is amended to
3 read as follows:
4 6. Tax agreements with Indian nations or tribes. If an Indian nation
5 or tribe enters into an agreement with the state, and the legislature
6 [approves] SHALL APPROVE such agreement [or if an Indian nation or tribe
7 enters into an agreement with the state that is part of a stipulation
8 and order approved by a federal court of competent jurisdiction] regard-
9 ing the sale and distribution of cigarettes on the nation's or tribe's
10 qualified reservation, the terms of such agreement shall take precedence
11 over the provisions of this article and exempt sales to non-members of
12 the tribe or nation and non-Indians by such nation from such taxes to
13 the extent that such taxes are specifically referred to in the agree-
14 ment, and the sale or distribution, including transportation, of any
15 cigarettes to the nation's or tribe's qualified reservation shall be in
16 accordance with the provisions of such agreement.
17 S 2. This act shall take effect immediately.

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

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