S T A T E O F N E W Y O R K

7022

I N S E N A T E

April 23, 2012

Introduced by Sen. GOLDEN -- 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 the tax on certain tobacco products

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

Section 1. The opening paragraph of subdivision 1 of section 471-b of the tax law, as amended by section 2 of part QQ1 of chapter 57 of the laws of 2008, is amended to read as follows:

There is hereby imposed and shall be paid a tax on all tobacco products [possessed in this state by any person for sale] SOLD, SHIPPED OR DELIVERED WITHIN THIS STATE BY ANY PERSON, except that no tax shall be imposed on tobacco products sold under such circumstances that this state is without power to impose such tax, or sold to the United States, or sold to or by a voluntary unincorporated organization of the armed forces of the United States operating a place for the sale of goods pursuant to regulations promulgated by the appropriate executive agency of the United States, to the extent provided in such regulations and policy statements of such an agency applicable to such sales.

S 2. Subdivision 1 of section 473-a of the tax law, as added by chapter 61 of the laws of 1989, is amended to read as follows:

1. Every distributor shall, on or before the twentieth day of each month, file with the commissioner of taxation and finance a return on forms to be prescribed and furnished by the commissioner, showing the quantity and wholesale price of all tobacco products [imported or caused to be imported into the state by him or manufactured in the state by him], SOLD, SHIPPED OR DELIVERED WITHIN THIS STATE BY SUCH DISTRIBUTOR during the preceding calendar month. Every distributor authorized by the commissioner to make returns and pay the tax on tobacco products sold, shipped or delivered by [him] SUCH DISTRIBUTOR to any person in the state shall file a return showing the quantity and wholesale price of all tobacco products so sold, shipped or delivered during the preceding calendar month. Provided, however, the commissioner may, if he OR SHE

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

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deems it necessary in order to insure the payment of the taxes imposed by this article, require returns to be made at such times and covering such periods as he OR SHE may deem necessary, and, by regulation, may permit the filing of returns on a quarterly, semi-annual or annual basis, or may waive the filing of returns by a distributor for such time and upon such terms as he OR SHE may deem proper if satisfied that no tax imposed by this article is or will be payable by [him] SUCH DISTRIBUTOR during the time for which returns are waived. Such returns shall contain such further information as the commissioner may require.

S 3. The commissioner of taxation and finance shall establish procedures to provide for a credit against taxes paid by distributors for periods prior to the effective date of this act to offset the taxes due on or after the effective date of this act.

S 4. This act shall take effect on the first day of the month next commencing at least ninety days after this act shall have become a law; provided that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to adopt and amend any rules and regulations and issue any procedure, forms or instructions necessary to implement the provisions of this act on its effective date.