

STATE OF NEW YORK

1363

2025-2026 Regular Sessions

IN ASSEMBLY

January 9, 2025

Introduced by M. of A. ROSENTHAL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to requiring certain technology on cigarette tax stamps to prevent counterfeiting

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 472 of the tax law is amended by adding a new
2 subdivision 1-a to read as follows:

3 1-a. Every adhesive or meter stamp issued under this section shall:
4 (a) be prepared using dyes which create a color-shifting effect visible
5 to the naked eye when tilted; (b) bear a unique nonrepeating serial
6 number for each individual package of cigarettes; (c) bear a tamper-evi-
7 dent surface cut; and (d) be generated by a technology capable of being
8 read by a scanning or similar device and shall be encrypted with, at
9 minimum, the following information:

10 (i) The name and address of the agent affixing the stamp;
11 (ii) The date the stamp was affixed;
12 (iii) The denominated value of the stamp; and
13 (iv) The unique nonrepeating serial number required pursuant to para-
14 graph (b) of this subdivision.

15 § 2. This act shall take effect on the one hundred twentieth day after
16 it shall have become a law. Effective immediately, the addition, amend-
17 ment and/or repeal of any rule necessary for the implementation of this
18 act on its effective date are authorized to be made on or before such
19 date.

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

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