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

929

2009-2010 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2009

Introduced by M. of A. DelMONTE, FIELDS -- Multi-Sponsored by -- M. of A. BENJAMIN, KOON, REILLY, SWEENEY, TOWNS -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing for the sharing of tax revenues from both excise and sales and compensating use taxes with Indian tribal councils having jurisdiction over Indian reservations from sales of cigarettes occurring on such Indian reservations; and to amend the state finance law, in relation to establishing a fund for the management of certain tax revenues

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

Section 1. The opening paragraph of section 482 of the tax law is designated subdivision 1 and two new subdivisions 2 and 3 are added to read as follows:

2. NOTWITHSTANDING THE PROVISIONS OF SUBDIVISION ONE OF THIS SECTION, WITH RESPECT TO TAXES, FEES, INTEREST, AND PENALTIES COLLECTED OR RECEIVED BY THE COMMISSIONER ARISING FROM SALES ON INDIAN RESERVATIONS LOCATED WITHIN THE TERRITORIAL JURISDICTION OF THE STATE OF NEW YORK, ONE-HALF OF SUCH COLLECTIONS SHALL BE PAID BY THE COMMISSIONER TO THE INDIAN RESERVATION TOBACCO TAX REVENUE FUND ESTABLISHED PURSUANT TO SECTION NINETY-TWO-FF OF THE STATE FINANCE LAW FOR PAYMENT TO THE TRIBAL COUNCIL OR OTHER LEGALLY CONSTITUTED TRIBAL BODY HAVING JURISDICTION OVER SUCH RESERVATION AND ONE-HALF OF SUCH COLLECTIONS SHALL BE RETAINED BY THE COMMISSIONER FOR DEPOSIT AND DISPOSITION AS PROVIDED IN SUBDIVISION ONE OF THIS SECTION.

3. THE COMMISSIONER IS HEREBY AUTHORIZED TO ENTER INTO NEGOTIATIONS AND CONCLUDE AGREEMENTS WITH TRIBAL COUNCILS OR OTHER TRIBAL BODIES AND TO PROMULGATE RULES AND REGULATIONS AND TAKE ANY AND ALL OTHER PROPER MEASURES TO CARRY OUT THE PROVISIONS OF SUBDIVISION TWO OF THIS SECTION.

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

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S 2. The state finance law is amended by adding a new section 92-ff to read as follows:

S 92-FF. INDIAN RESERVATION TOBACCO TAX REVENUE FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMPTROLLER AND THE COMMISSIONER OF TAXATION AND FINANCE A SPECIAL REVENUE FUND, TO BE KNOWN AS THE "INDIAN RESERVATION TOBACCO TAX REVENUE FUND".

2. SUCH FUND SHALL CONSIST OF ALL MONIES RECEIVED BY THE STATE FROM SALES OF TOBACCO ON INDIAN RESERVATIONS PURSUANT TO SECTIONS FOUR HUNDRED EIGHTY-TWO AND ELEVEN HUNDRED THREE OF THE TAX LAW. MONIES FROM SUCH FUND SHALL BE REMITTED TO TRIBAL COUNCILS OR OTHER LEGALLY CONSTITUTED TRIBAL BODIES PURSUANT TO AGREEMENTS THEREFOR MADE BY SUCH COUNCILS OR BODIES WITH THE COMMISSIONER OF TAXATION AND FINANCE PURSUANT TO SUCH SECTIONS.

3. ALL PAYMENTS FROM THIS FUND SHALL BE MADE UPON AUDIT AND WARRANT OF THE STATE COMPTROLLER.

S 3. This act shall take effect on the one hundred twentieth day after it shall have become a law; provided that the commissioner of taxation and finance and the state comptroller are authorized to promulgate any and all rules and regulations and take any other measures necessary to implement this act on its effective date on or before such date.