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

3268

2009-2010 Regular Sessions

I N  S E N A T E

March 13, 2009

Introduced by Sen. GRIFFO -- 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 credit for certain retail tobacco dealers; and providing for the expiration of such provisions thereof

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

Section 1. The tax law is amended by adding a new section 471-f to read as follows:

S 471-F. TAX CREDIT FOR RETAIL TOBACCO DEALERS. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, ANY RETAIL DEALER LICENSED PURSUANT TO THIS ARTICLE MAY FILE FOR A TAX CREDIT, TO BE COMPUTED AS PROVIDED IN EITHER SUBDIVISION ONE OR TWO OF THIS SECTION:

1. A DEALER WHO IS LOCATED IN PROXIMITY TO A NATIVE AMERICAN TRIBAL CIGARETTE OUTLET:

| IF LOCATED WITHIN: | THE TAX CREDIT IS: |
|---|---|
| 20 MILES OF EACH OTHER | $10,000.00 |
| 25 MILES OF EACH OTHER | $8,000.00 |
| 30 MILES OF EACH OTHER | $6,000.00 |
| 35 MILES OF EACH OTHER | $4,000.00 |
| 40 MILES OF EACH OTHER | $2,000.00 |
| MORE THAN 40 MILES OF EACH OTHER | $1,000.00 |

2. A DEALER WHO IS LOCATED IN PROXIMITY TO A BORDER STATE WITH A CIGARETTE EXCISE TAX LESS THAN THE STATE OF NEW YORK CIGARETTE EXCISE TAX:

| IF LOCATED WITHIN: | THE TAX CREDIT IS: |
|---|---|
| 20 MILES OF EACH OTHER | $10,000.00 |
| 25 MILES OF EACH OTHER | $8,000.00 |
| 30 MILES OF EACH OTHER | $6,000.00 |
| 35 MILES OF EACH OTHER | $4,000.00 |

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

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| | |
|---|---|
| 40 MILES OF EACH OTHER | $2,000.00 |
| MORE THAN 40 MILES OF EACH OTHER | $1,000.00 |

S 2. This act shall take effect immediately and shall expire upon the collection of the sales tax imposed under article 20 of the tax law by the state of New York from a retail dealer engaging in the sale of cigarettes at Native American tribal cigarette outlets or stores; provided that the New York state department of taxation and finance shall notify the legislative bill drafting commission upon the occurrence of the collection of such sales tax in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effectuating the provisions of section 44 of the legislative law and section 70-b of the public officers law.