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I N   A S S E M B L Y

June 23, 2010

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Introduced by COMMITTEE ON RULES -- (at request of M. of A. Magee) --  
read once and referred to the Committee on Ways and Means

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 ASSEM-  
BLY, 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 such agreement [or if an Indian nation or tribe enters into an  
7     agreement with the state that is part of a stipulation and order  
8     approved by a federal court of competent jurisdiction] regarding the  
9     sale and distribution of cigarettes on the nation's or tribe's qualified  
10    reservation, the terms of such agreement shall take precedence over the  
11    provisions of this article and exempt sales to non-members of the tribe  
12    or nation and non-Indians by such nation from such taxes to the extent  
13    that such taxes are specifically referred to in the agreement, and the  
14    sale or distribution, including transportation, of any cigarettes to the  
15    nation's or tribe's qualified reservation shall be in accordance with  
16    the provisions of such agreement.  
17    S 2. This act shall take effect on the same date and in the same  
18    manner as part D of chapter 134 of the laws of 2010, takes effect.

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

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