

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

1906

2009-2010 Regular Sessions

I N S E N A T E

February 9, 2009

Introduced by Sen. KLEIN -- 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 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:

1 Section 1. The opening paragraph of section 482 of the tax law is
2 designated subdivision 1 and two new subdivisions 2 and 3 are added to
3 read as follows:
4 2. NOTWITHSTANDING THE PROVISIONS OF SUBDIVISION ONE OF THIS SECTION,
5 WITH RESPECT TO TAXES, FEES, INTEREST, AND PENALTIES COLLECTED OR
6 RECEIVED BY THE COMMISSIONER ARISING FROM SALES ON INDIAN RESERVATIONS
7 LOCATED WITHIN THE TERRITORIAL JURISDICTION OF THE STATE OF NEW YORK,
8 ONE-HALF OF SUCH COLLECTIONS SHALL BE PAID BY THE COMMISSIONER TO THE
9 INDIAN RESERVATION TOBACCO TAX REVENUE FUND ESTABLISHED PURSUANT TO
10 SECTION NINETY-TWO-FF OF THE STATE FINANCE LAW FOR PAYMENT TO THE TRIBAL
11 COUNCIL OR OTHER LEGALLY CONSTITUTED TRIBAL BODY HAVING JURISDICTION
12 OVER SUCH RESERVATION AND ONE-HALF OF SUCH COLLECTIONS SHALL BE RETAINED
13 BY THE COMMISSIONER FOR DEPOSIT AND DISPOSITION AS PROVIDED IN SUBDIVI-
14 SION ONE OF THIS SECTION.
15 3. THE COMMISSIONER IS HEREBY AUTHORIZED TO ENTER INTO NEGOTIATIONS
16 AND CONCLUDE AGREEMENTS WITH TRIBAL COUNCILS OR OTHER TRIBAL BODIES AND
17 TO PROMULGATE RULES AND REGULATIONS AND TAKE ANY AND ALL OTHER PROPER
18 MEASURES TO CARRY OUT THE PROVISIONS OF SUBDIVISION TWO OF THIS SECTION.
19 S 2. The state finance law is amended by adding a new section 92-ff to
20 read as follows:

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

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1 S 92-FF. INDIAN RESERVATION TOBACCO TAX REVENUE FUND. 1. THERE IS
2 HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMPTROLLER AND THE
3 COMMISSIONER OF TAXATION AND FINANCE A SPECIAL REVENUE FUND, TO BE KNOWN
4 AS THE "INDIAN RESERVATION TOBACCO TAX REVENUE FUND".
5 2. SUCH FUND SHALL CONSIST OF ALL MONIES RECEIVED BY THE STATE FROM
6 SALES OF TOBACCO ON INDIAN RESERVATIONS PURSUANT TO SECTIONS FOUR
7 HUNDRED EIGHTY-TWO AND ELEVEN HUNDRED THREE OF THE TAX LAW. MONIES FROM
8 SUCH FUND SHALL BE REMITTED TO TRIBAL COUNCILS OR OTHER LEGALLY CONSTI-
9 TUTED TRIBAL BODIES PURSUANT TO AGREEMENTS THEREFOR MADE BY SUCH COUN-
10 CILS OR BODIES WITH THE COMMISSIONER OF TAXATION AND FINANCE PURSUANT TO
11 SUCH SECTIONS.
12 3. ALL PAYMENTS FROM THIS FUND SHALL BE MADE UPON AUDIT AND WARRANT
13 OF THE STATE COMPTROLLER.
14 S 3. This act shall take effect on the one hundred twentieth day after
15 it shall have become a law; provided that the commissioner of taxation
16 and finance and the state comptroller are authorized to promulgate any
17 and all rules and regulations and take any other measures necessary to
18 implement this act on its effective date on or before such date.