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

5047

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

Introduced by Sen. C. JOHNSON -- 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 scannable cigarette tax stamps

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. SCANNABLE CIGARETTE TAX STAMPS. 1. EVERY CIGARETTE WHOLESALER DOING BUSINESS IN THIS STATE SHALL AFFIX TO EACH CARTON OF CIGARETTES SOLD IN THIS STATE A CIGARETTE TAX STAMP WHICH IS CAPABLE OF BEING READ BY A SCANNER AND ENCRYPTED WITH THE FOLLOWING INFORMATION:

A. THE NAME AND ADDRESS OF THE WHOLESALER AFFIXING THE STAMP;

B. THE DATE THE STAMP WAS AFFIXED;

C. THE DENOMINATED VALUE OF THE STAMP;

D. THE CIGARETTE MANUFACTURER;

E. THE CIGARETTE BRAND; AND

F. ANY OTHER INFORMATION REQUIRED BY THE COMPTROLLER.

2. THE COMPTROLLER SHALL CONSULT WITH THE ATTORNEY GENERAL REGARDING THE USE OF TAX STAMP TECHNOLOGY IN ORDER TO ASSIST IN THE ENFORCEMENT OF THIS SECTION.

S 2. This act shall take effect January 1, 2010.

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

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