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

S. 8293 A. 11519

S E N A T E - A S S E M B L Y

June 21, 2010

IN SENATE -- Introduced by COMMITTEE ON RULES -- (at request of the Governor) -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

IN ASSEMBLY -- Introduced by COMMITTEE ON RULES -- (at request of the Governor) -- read once and referred to the Committee on Ways and Means

AN ACT to amend part D of a chapter of the laws of 2010, amending the tax law and other laws relating to the cigarette tax rate and sales of cigarettes to Indian nations or tribes and the tax on tobacco products, snuff and little cigars, as proposed in legislative bill numbers S. 8285 and A. 11515, in relation to sales of cigarettes to Indian nations or tribes

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

Section 1. Section 11 of part D of a chapter of the laws of 2010, amending the tax law and other laws relating to the cigarette tax rate and sales of cigarettes to Indian nations or tribes and the tax on tobacco products, snuff and little cigars, as proposed in legislative bill numbers S. 8285 and A. 11515, is amended to read as follows:

S 11. Within 60 days after the effective date of this section, the department of taxation and finance shall promulgate any rules and regulations and take any other actions necessary to fully implement the provisions of SUBDIVISION 5 OF SECTION 471 AND section 471-e of the tax law, including, but not limited to, the establishment, issuance and provision of Indian tax exemption coupons, pursuant to subdivisions one and two of such section 471-E. Furthermore, within 90 days after the effective date of this section, the commissioner of taxation and finance shall submit a written report to the legislature explaining all actions taken by the department of taxation and finance to comply with the provisions of this section.

S 2. This act shall take effect on the same date as part D of a chapter of the laws of 2010, amending the tax law and other laws relating to the cigarette tax rate and sales of cigarettes to Indian nations or

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

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tribes and the tax on tobacco products, snuff and little cigars, as proposed in legislative bill numbers S. 8285 and A. 11515, takes effect.