

7022

I N   S E N A T E

April 23, 2012

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Introduced by Sen. GOLDEN -- 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 the tax on certain tobacco products

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

1     Section 1. The opening paragraph of subdivision 1 of section 471-b of  
2     the tax law, as amended by section 2 of part QQ1 of chapter 57 of the  
3     laws of 2008, is amended to read as follows:  
4     There is hereby imposed and shall be paid a tax on all tobacco  
5     products [possessed in this state by any person for sale] SOLD, SHIPPED  
6     OR DELIVERED WITHIN THIS STATE BY ANY PERSON, except that no tax shall  
7     be imposed on tobacco products sold under such circumstances that this  
8     state is without power to impose such tax, or sold to the United States,  
9     or sold to or by a voluntary unincorporated organization of the armed  
10    forces of the United States operating a place for the sale of goods  
11    pursuant to regulations promulgated by the appropriate executive agency  
12    of the United States, to the extent provided in such regulations and  
13    policy statements of such an agency applicable to such sales.  
14    S 2. Subdivision 1 of section 473-a of the tax law, as added by chap-  
15    ter 61 of the laws of 1989, is amended to read as follows:  
16    1. Every distributor shall, on or before the twentieth day of each  
17    month, file with the commissioner of taxation and finance a return on  
18    forms to be prescribed and furnished by the commissioner, showing the  
19    quantity and wholesale price of all tobacco products [imported or caused  
20    to be imported into the state by him or manufactured in the state by  
21    him], SOLD, SHIPPED OR DELIVERED WITHIN THIS STATE BY SUCH DISTRIBUTOR  
22    during the preceding calendar month. Every distributor authorized by the  
23    commissioner to make returns and pay the tax on tobacco products sold,  
24    shipped or delivered by [him] SUCH DISTRIBUTOR to any person in the  
25    state shall file a return showing the quantity and wholesale price of  
26    all tobacco products so sold, shipped or delivered during the preceding  
27    calendar month. Provided, however, the commissioner may, if he OR SHE

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

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1 deems it necessary in order to insure the payment of the taxes imposed  
2 by this article, require returns to be made at such times and covering  
3 such periods as he OR SHE may deem necessary, and, by regulation, may  
4 permit the filing of returns on a quarterly, semi-annual or annual  
5 basis, or may waive the filing of returns by a distributor for such time  
6 and upon such terms as he OR SHE may deem proper if satisfied that no  
7 tax imposed by this article is or will be payable by [him] SUCH DISTRIB-  
8 UTOR during the time for which returns are waived. Such returns shall  
9 contain such further information as the commissioner may require.

10 S 3. The commissioner of taxation and finance shall establish proce-  
11 dures to provide for a credit against taxes paid by distributors for  
12 periods prior to the effective date of this act to offset the taxes due  
13 on or after the effective date of this act.

14 S 4. This act shall take effect on the first day of the month next  
15 commencing at least ninety days after this act shall have become a law;  
16 provided that the commissioner of taxation and finance shall be author-  
17 ized on and after the date this act shall have become a law to adopt and  
18 amend any rules and regulations and issue any procedure, forms or  
19 instructions necessary to implement the provisions of this act on its  
20 effective date.