

6481

2011-2012 Regular Sessions

I N   A S S E M B L Y

March 21, 2011

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Introduced by 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 ASSEMBLY,  
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] SHALL APPROVE such agreement [or if an Indian nation or tribe  
7     enters into an agreement with the state that is part of a stipulation  
8     and order approved by a federal court of competent jurisdiction] regard-  
9     ing the sale and distribution of cigarettes on the nation's or tribe's  
10    qualified reservation, the terms of such agreement shall take precedence  
11    over the provisions of this article and exempt sales to non-members of  
12    the tribe or nation and non-Indians by such nation from such taxes to  
13    the extent that such taxes are specifically referred to in the agree-  
14    ment, and the sale or distribution, including transportation, of any  
15    cigarettes to the nation's or tribe's qualified reservation shall be in  
16    accordance with the provisions of such agreement.  
17    S 2. This act shall take effect immediately.

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

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