

3410

2011-2012 Regular Sessions

I N S E N A T E

February 18, 2011

Introduced by Sens. GOLDEN, LIBOUS -- 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 ASSEM-  
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Paragraph (a) of subdivision 1 of section 471-b of the tax  
2 law, as amended by section 18 of part D of chapter 134 of the laws of  
3 2010, is amended to read as follows:

4 (a) Such tax on tobacco products other than CIGARS, snuff and little  
5 cigars shall be at the rate of seventy-five percent of the wholesale  
6 price, and is intended to be imposed only once upon the sale of any  
7 tobacco products other than snuff and little cigars.

8 S 2. Subdivision 1 of section 471-b of the tax law is amended by  
9 adding a new paragraph (d) to read as follows:

10 (D) SUCH TAX ON CIGARS SHALL BE AT THE RATE OF SEVENTY-FIVE PERCENT OF  
11 THE WHOLESALE PRICE OR ONE DOLLAR PER CIGAR, WHICHEVER IS LESS.

12 S 3. Paragraph (i) of subdivision (a) of section 471-c of the tax law,  
13 as amended by section 20 of part D of chapter 134 of the laws of 2010,  
14 is amended to read as follows:

15 (i) Such tax on tobacco products other than CIGARS, snuff and little  
16 cigars shall be at the rate of seventy-five percent of the wholesale  
17 price.

18 S 4. Subdivision (a) of section 471-c of the tax law is amended by  
19 adding a new paragraph (iv) to read as follows:

20 (IV) SUCH TAX ON CIGARS SHALL BE AT THE RATE OF SEVENTY-FIVE PERCENT  
21 OF THE WHOLESALE PRICE OR ONE DOLLAR PER CIGAR, WHICHEVER IS LESS.

22 S 5. 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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