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I N   A S S E M B L Y

January 27, 2014

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Introduced by M. of A. DINOWITZ -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the public health law, in relation to providing for the taxation of electronic cigarette cartridges

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

1     Section 1. Subdivision 2 of section 470 of the tax law, as amended by  
2     section 15 of part D of chapter 134 of the laws of 2010, is amended and  
3     two new subdivisions 20 and 21 are added to read as follows:

4     2. "Tobacco products." Any cigar, including a little cigar, or tobac-  
5     co, other than cigarettes, intended for consumption by smoking, chewing,  
6     VAPORIZING or as snuff, AND SHALL INCLUDE E-CIGARETTE CARTRIDGES AND  
7     ELECTRONIC CIGARETTE CARTRIDGES.

8     20. "ELECTRONIC CIGARETTE" OR "E-CIGARETTE." A BATTERY-OPERATED DEVICE  
9     THAT CONTAINS CARTRIDGES FILLED WITH A COMBINATION OF NICOTINE, FLAVOR  
10    AND/OR CHEMICALS THAT ARE TURNED INTO VAPOR WHICH IS INHALED BY THE  
11    USER.

12    21. "ELECTRONIC CIGARETTE CARTRIDGE" OR "E-CIGARETTE CARTRIDGE." A  
13    REPLACEABLE CARTRIDGE THAT CONTAINS NICOTINE OR OTHER CHEMICALS AND IS  
14    INTENDED FOR USE WITHIN AN ELECTRONIC CIGARETTE OR E-CIGARETTE.

15    S 2. Section 1399-aa of the public health law is amended by adding a  
16    new subdivision 14 to read as follows:

17    14. "ELECTRONIC CIGARETTE CARTRIDGE" OR "E-CIGARETTE CARTRIDGE" MEANS  
18    A REPLACEABLE CARTRIDGE THAT CONTAINS NICOTINE OR OTHER CHEMICALS AND IS  
19    INTENDED FOR USE WITHIN AN ELECTRONIC CIGARETTE OR E-CIGARETTE.

20    S 3. This act shall take effect on the one hundred eightieth day after  
21    it shall have become a law; provided, however, that the department of  
22    taxation and finance is authorized and directed to promulgate rules and  
23    regulations necessary for the implementation of this act on or before  
24    such date.

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

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