

# STATE OF NEW YORK

6285

2017-2018 Regular Sessions

## IN SENATE

May 11, 2017

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 repurchase of untaxed or seized cigarettes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision (c) of section 1846 of the tax law, as amended  
2 by chapter 556 of the laws of 2011, is amended to read as follows:

3 (c) [~~In the alternative, the tax commission may dispose of any ciga-~~  
4 ~~rettes seized pursuant to this section, except those that violate, or~~  
5 ~~are suspected of violating, federal trademark laws or import laws, by~~  
6 ~~transferring them to the department of corrections and community super-~~  
7 ~~vision for sale to or use by inmates in such institutions.] Notwith-  
8 standing the provisions of section four hundred seventy-six of this  
9 chapter and in addition to any other penalty imposed by law, the commis-  
10 sioner shall require the manufacturer of untaxed or seized cigarettes to  
11 repurchase such cigarettes and pay to the commissioner an amount equal  
12 to the cost of such cigarettes as sold to a wholesaler or agent. The  
13 commissioner shall be authorized to promulgate such regulations to  
14 implement the repurchase of such untaxed cigarettes as may be necessary.  
15 All funds obtained by the commissioner as a result of such repurchase  
16 shall be paid to the general fund.~~

17 § 2. This act shall take effect on the one hundred eightieth day after  
18 it shall have become a law; provided, however, that effective immediate-  
19 ly, the addition, amendment and/or repeal of any rule or regulation by  
20 the commissioner of taxation and finance that are necessary for the  
21 implementation of this act on its effective date are authorized to be  
22 made and completed on or before such effective date.

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

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