STATE OF NEW YORK

5327

2019-2020 Regular Sessions

IN ASSEMBLY

February 8, 2019

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

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:

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

(c) [~~In the alternative, the tax commission may dispose of any cigarettes seized pursuant to this section, except those that violate, or are suspected of violating, federal trademark laws or import laws, by transferring them to the department of corrections and community supervision for sale to or use by inmates in such institutions.~~] **Notwithstanding the provisions of section four hundred seventy-six of this chapter and in addition to any other penalty imposed by law, the commissioner shall require the manufacturer of untaxed or seized cigarettes to repurchase such cigarettes and pay to the commissioner an amount equal to the cost of such cigarettes as sold to a wholesaler or agent. The commissioner shall be authorized to promulgate such regulations to implement the repurchase of such untaxed cigarettes as may be necessary. All funds obtained by the commissioner as a result of such repurchase shall be paid to the general fund.**

§ 2. This act shall take effect on the one hundred eightieth day after it shall have become a law. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be 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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