STATE OF NEW YORK

7351

2019-2020 Regular Sessions

IN ASSEMBLY

April 26, 2019

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

AN ACT to amend the tax law, in relation to research tobacco products

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

Section 1. Subdivisions 1 and 2 of section 470 of the tax law, subdivision 1 as amended by section 14 and subdivision 2 as amended by section 15 of part D of chapter 134 of the laws of 2010, are amended and a new subdivision 20 is added to read as follows:

1. "Cigarette." Any roll for smoking made wholly or in part of tobacco or of any other substance, irrespective of size or shape and whether or not such tobacco or substance is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material but is not made in whole or in part of tobacco. **"Cigarette" shall not include a research tobacco product.**

2. "Tobacco products." Any cigar, including a little cigar, or tobacco, other than cigarettes, intended for consumption by smoking, chewing, or as snuff. **"Tobacco products" shall not include research tobacco products.**

20. "Research tobacco product." Anything that would otherwise be defined as a tobacco product or cigarette shall not be defined as a tobacco product or cigarette if it is made by a manufacturer specifically for an accredited college or university, to be held by the college or university until sale or transfer to a laboratory, hospital, medical center, institute, college or university, or other institution for health, scientific, or other research or experimental purposes. A research tobacco product shall carry a marking designating it as such and indicating it shall only be used for health, scientific, or other research or experimental purposes and not be offered for sale, sold, or distributed to consumers except as part of the health, scientific, or other research or experimental purpose.

§ 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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