

# STATE OF NEW YORK

3045

2021-2022 Regular Sessions

## IN SENATE

January 27, 2021

Introduced by Sens. RIVERA, HOYLMAN, KAMINSKY, KRUEGER -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

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 chapter 728 of the laws of 2019, is amended and two new subdivisions 22  
3 and 23 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. "Tobacco products" shall not include  
8 research tobacco products.

9 22. "Electronic cigarette" or "e-cigarette." A battery-operated device  
10 that contains cartridges filled with a combination of nicotine, flavor  
11 and/or chemicals that are turned into vapor which is inhaled by the  
12 user.

13 23. "Electronic cigarette cartridge" or "e-cigarette cartridge." A  
14 replaceable cartridge that contains nicotine or other chemicals and is  
15 intended for use within an electronic cigarette or e-cigarette.

16 § 2. Section 1399-aa of the public health law is amended by adding a  
17 new subdivision 19 to read as follows:

18 19. "Electronic cigarette cartridge" or "e-cigarette cartridge" means  
19 a replaceable cartridge that contains nicotine or other chemicals and is  
20 intended for use within an electronic cigarette or e-cigarette.

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

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

LBD06722-01-1