STATE OF NEW YORK

1638

2023-2024 Regular Sessions

IN ASSEMBLY

January 17, 2023

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

AN ACT to amend the tax law, in relation to requiring certain technology on cigarette tax stamps to prevent counterfeiting

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

Section 1. Section 472 of the tax law is amended by adding a new subdivision 1-a to read as follows:

1-a. Every adhesive or meter stamp issued under this section shall: (a) be prepared using dyes which create a color-shifting effect visible to the naked eye when tilted; (b) bear a unique nonrepeating serial number for each individual package of cigarettes; (c) bear a tamper-evident surface cut; and (d) be generated by a technology capable of being read by a scanning or similar device and shall be encrypted with, at minimum, the following information:

(i) The name and address of the agent affixing the stamp;

(ii) The date the stamp was affixed;

(iii) The denominated value of the stamp; and

(iv) The unique nonrepeating serial number required pursuant to paragraph (b) of this subdivision.

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

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

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