STATE OF NEW YORK

5284

2025-2026 Regular Sessions

IN ASSEMBLY

February 12, 2025

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

AN ACT to amend the tax law, in relation to excise taxes on premium cigars

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

Section 1. Section 470 of the tax law is amended by adding a new subdivision 22 to read as follows:

22. "Premium cigar." A cigar that:

(a) is wrapped in whole leaf tobacco; and

(b) contains a one hundred percent leaf tobacco binder; and

(c) is made by manually combining the wrapper, filler, and binder; and

(d) has no filter, tip, or non-tobacco mouthpiece and is capped by hand; and

(e) weighs more than six pounds per one thousand units.

§ 2. Paragraph (a) of subdivision 1 of section 471-b of the tax law, as amended by section 18 of part D of chapter 134 of the laws of 2010, is amended to read as follows:

(a) Such tax on tobacco products other than **premium cigars,** snuff and little cigars shall be at the rate of seventy-five percent of the wholesale price, and is intended to be imposed only once upon the sale of any tobacco products other than **premium cigars,** snuff and little cigars.

§ 3. Subdivision 1 of section 471-b of the tax law is amended by adding a new paragraph (d) to read as follows:

(d) Such tax on premium cigars shall be at the rate of seventy-five percent of the wholesale price or fifty cents, whichever is less, and is intended to be imposed at the time of sale or when the distributor:

(i) Brings, or causes to be brought, into this state from outside of the state tobacco products for sale.

(ii) Ships or transports tobacco products to retailers, to be sold by those retailers or to consumers into this state.

§ 4. 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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