

STATE OF NEW YORK

93

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. GALLIVAN -- 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, in relation to excise taxes on cigars and premium cigars

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

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

3 22. "Premium cigar." Means any roll of tobacco for smoking that is
4 wrapped in whole tobacco leaf; contains a one hundred percent leaf
5 tobacco binder; contains at least fifty percent (of filler by weight)
6 long leaf tobacco; is handmade or hand rolled; has no filler, nontobacco
7 tip or nontobacco mouthpiece; does not have a characterizing flavor
8 other than tobacco; contains only tobacco, water and vegetable gum with
9 no other ingredients or additives; and weighs more than six pounds per
10 one thousand units.

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

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

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

21 (d) Such tax on cigars or premium cigars shall be at the rate of
22 seventy-five percent of the wholesale price or fifty cents, whichever is
23 less, and is intended to be imposed only once upon the sale of any
24 cigars or premium cigars.

25 § 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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