

**New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau**

TSB-M-78 (3)M
Cigarette Tax
August 17, 1978

Subject: Eavesdropping Warrants - Wiretapping

Senate proposal No. S. 2786 which was enacted as Chapter 22 of the Laws of 1978 permits the courts to issue eavesdropping (including wiretapping) warrants in matters involving evasion or conspiracy to evade the taxes on cigarettes imposed by New York City and New York State. This act goes into effect September 1, 1978.