

Technical Memorandum TSB-M-14(1)M, (4)S Miscellaneous Tax Sales Tax March 7, 2014

Federal Court Ratifies Settlement Agreement by the Oneida Nation, the State of New York, the County of Madison and the County of Oneida

This memorandum notifies New York State licensed cigarette agents and federally licensed manufacturers that they may sell unstamped cigarettes directly to the Oneida Nation of New York.

On March 4, 2014, the United States District Court, Northern District of New York in State of New York v. Sally Jewell, Secretary, United States Department of the Interior and Oneida Nation of New York issued a ruling ratifying the Settlement Agreement by the Oneida Nation, the State of New York, the County of Madison and the County of Oneida dated May 6, 2013.

Based on this decision, effective March 4, 2014, New York State licensed cigarette agents and federally licensed manufacturers may sell unstamped cigarettes directly to the Oneida Nation of New York.

NOTE: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.