

STATEMENT OF CONSENSUS RULE MAKING DETERMINATION

DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has determined that no person is likely to object to the adoption of this rule as written because the amendments are not controversial in nature.

Part MM-1 of Chapter 57 of the Laws of 2008 amended the definitions of cigarette and tobacco products in Article 20 of the Tax Law. Part QQ-1 of Chapter 57 of the Laws of 2008 amended Article 20 to change the method of calculating the tobacco products tax on snuff. Chapter 604 of the Laws of 2008 amended Article 20 to add penalties for unaffixed false, altered or counterfeit cigarette tax stamps, imprints or impressions. Part I-1 of Chapter 57 of the Laws of 2009, increased the rate of tax on tobacco products other than snuff. Part D of Chapter 134 of the Laws of 2010 amended Article 20 of the Tax Law to revise the definitions of cigarette and tobacco products, change the method of calculating the tobacco products tax on little cigars, and increase the rate of tax imposed on various tobacco products.

The purpose of this rule is to update the regulations to reference these statutory provisions and eliminate obsolete and unnecessary provisions.