

1

PART RR-1

2 Section 1. Subdivision 1 of section 471 of the tax law, as
amended by

3 section 30 of part A of chapter 1 of the laws of 2002, is
amended to

4 read as follows:

5 1. There is hereby imposed and shall be paid a tax on all
cigarettes

6 possessed in the state by any person for sale, except that no
tax shall

7 be imposed on cigarettes sold under such circumstances that
this state

8 is without power to impose such tax or sold to the United
States or sold

9 to or by a voluntary unincorporated organization of the armed
forces of

10 the United States operating a place for the sale of goods
pursuant to

11 regulations promulgated by the appropriate executive agency
of the

12 United States, to the extent provided in such regulations
and policy

13 statements of such an agency applicable to such sales. Such tax
on ciga-

14 rettes shall be at the rate of two dollars and seventy-five
cents for

15 each [~~ten~~] twenty cigarettes or fraction thereof, provided,
however,

16 that if a package of cigarettes contains more than twenty
cigarettes,

17 the rate of tax on the cigarettes in such package in excess
of twenty

18 shall be [~~thirty-seven and one-half~~] sixty-eight and
three-quarters

19 cents for each five cigarettes or fraction thereof. Such tax is
intended

20 to be imposed upon only one sale of the same package of
cigarettes. It

21 shall be presumed that all cigarettes within the state are
subject to

22 tax until the contrary is established, and the burden of proof
that any

23 cigarettes are not taxable hereunder shall be upon the
person in

24 possession thereof.