

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

TSB-M-81 (2)M
Cigarette Tax
Motor Fuel Tax
Alcoholic Beverage Tax
Truck Mileage Tax
May 4, 1981

Subject: Peace Officers - Police Officers

Chapter 843 of the Laws of 1980 was enacted on July 1, 1980, and is known as the United Peace Officers Act. This act clarifies the status and powers of peace officers in New York State.

A new Article 2 (Peace Officers) was added to the Criminal Procedure Law. Subdivision 4 of section 2.10 (Persons designated as peace officers) of this Article provides:

"4. Employees of the department of taxation and finance assigned to enforcement of the tax on cigarettes imposed by Article 20 of the tax law by the Commissioner of Taxation and Finance".

Section 65 of the Act amends section 286-b of the Motor Fuel Tax Law: "Transportation of motor fuel by water. The master or other person in charge of any barge, tanker or other vessel in which motor fuel is being transported...shall at the request of a peace officer, acting pursuant to his special duties, a police officer, any representative of the department of taxation and finance or any other person authorized by law to inquire into or investigate the transportation of such motor fuel, produce such invoice, bill of sale or other record evidence for inspection "

Section 66 of the act amends section 438 of the Alcoholic Beverage Tax Law: "Sale of stamps authorized. Notwithstanding any other provision of this article, the tax commission may by regulation provide that the taxes on alcoholic beverages shall be collected through the sale of stamps to be prepared and sold by it. . .If stamps are so prescribed, any alcoholic beverages in containers to which stamps are required to be affixed shall be subject to confiscation by any duly authorized representative of the tax commission [or by] any peace officer, acting pursuant to his special duties, or any police officer in case the stamps are not so affixed.

Section 67 of the act amends such divisions 1 and 2 of section 477-a of the Cigarette Tax Law:

"1. Any peace officer of this State, acting pursuant to his special duties, or any police officer may seize any vehicle. . . ."

"2. The seized property shall be delivered by the [peace] officer having made the seizure to the custody of the district attorney. . . ."

Section 68 of the act amends subdivision 5-a of section 509 of the Highway Use Tax Law:

"5-a. To take possession of any permit which has been suspended or revoked...or to direct any peace officer, acting pursuant to his special duties, or any police officer or any employee of the department of taxation and finance or of the department of public works* to take possession thereof and return same to the tax commission."

*so printed in the Law. Should be Department of Transportation.