New York State
Department of
Taxation and Finance

N-03-10

Important Notice

June 2003

Notice to Cigarette Vendors

Please be advised that pursuant to a decision by the United States Second Circuit Court of Appeals and a resulting order and judgment that was docketed on **May 5, 2003**, certain restrictions are now in effect with respect to the sale and distribution of cigarettes. The Tax Department reserves the right to begin enforcing these restrictions commencing **June 18, 2003**. See the attached TSB-M-03(1)M, Enforcement Provisions Regarding the Sale, Shipment, and Possession of Cigarettes and Tobacco Products in New York State, for more information on these **new** restrictions on the sale and shipment of cigarettes in New York State.

In particular, it is illegal for anyone engaged in the business of selling cigarettes to **ship, or cause to be shipped**, any cigarettes to a person in New York State, **unless** the person is:

- a licensed or registered cigarette agent, wholesale dealer, or retail dealer;
- an export warehouse proprietor or a person operating a customs bonded warehouse; or
- an officer, employee or agent of the federal or New York State government, or a political subdivision of either (acting in an official capacity).

A list of currently licensed or registered cigarette agents, wholesale dealers, or retail dealers is available on the Tax Department's Web site at [Agents, Wholesale Dealers and Retail Dealers List](). You may also call the Tax Department at (518) 485-7652 during normal business hours and a Department employee will assist you.

Also, when anyone engaged in the business of selling cigarettes ships, or causes to be shipped, any cigarettes to any person in this state other than in the cigarette manufacturer's original shipping container or wrapping, the container or wrapping must be plainly and visibly marked with the word "*cigarettes*."

You may be subject to criminal penalties and civil fines if you violate the law. In addition, the cigarettes that are being shipped may be seized.

Thank you for your cooperation.