

# New York



Compacts  Tribal Sales and Taxation

Laws explicitly apply to: Cigarettes  OTP

Yes  Blank No  -- Not Applicable/Addressed

## Tribal Compacts – 2015

### Overview of State Laws

Compacts specific to tobacco sales?	<input checked="" type="checkbox"/>
Compacts take precedence over existing state laws governing area?	<input checked="" type="checkbox"/>
Limits to which tribes are authorized to compact with state?	<input checked="" type="checkbox"/>

State requires/suggests specific provisions within tobacco compacts? Yes  No  N/A

### Suggested or Required Compact Provisions

Stamping Requirements	--
Recordkeeping	--
Purchases Must Be Made From Licensed or Authorized Parties	--
Duration or Length Of Contract	--
Tax Rate	--
Distribution of Funds	--
Waiver of Sovereign Immunity	--
Tax or Fee-Generated Revenue Sharing/Collection	--
Enforcement	--
Amount of Refund for Taxes Paid by Tribal Consumers	--
Minimum Selling Price	--

Duration of Compact: N/A | State Tobacco Tax Rate for Non-Compacting Tribes: N/A

## Tribal Sales – 2015

**Tax-Exempt Status Limited To:**

Specific, Listed Tribes	✓
Federally-Recognized Tribes	
Qualified/Authorized Tribes	✓
State-Recognized Tribes	

**Tobacco sales laws directed at specific tribes?**

Yes  No  N/A

If yes, which tribes? N/A

**Tax-Exempt Tribes Identified by State:**

- Cayuga Indian Nation of New York
- Oneida Indian Nation of New York
- Onondaga Nation of Indians
- Poospatuck or Unkechaug Nation
- St. Regis Mohawk
- Seneca Nation of Indians
- Shinnecock Tribe
- Tonawanda Band of Senecas and Tuscarora Nation of Indians

**Which Types of Tobacco Require Stamps?**

All Products Sold On Tribal Land	✓
Those Sold To Tribes Without Agreements	
Those Sold To Nonmembers	
Those Sold To Other Parties Not Otherwise Tax-Exempt	
None/Silent	

**Stamp Types Required for Tribal Sales:**

State Excise Stamp	✓
Stamp Specific to Tribe	
Generic Tribal Stamp	
Generic Agreement Stamp	
Generic Exemption Stamp	
Silent As to Stamp Type	

## Tribal Taxation – 2015

**How State Regulates Taxation of Tobacco Sold on Tribal Land:**

State Authorizes/Requires Alternative Payment in Lieu of Excise Tax	
State Tax Waived If Tribal Tax Is Same or Greater	--
State Limits Tribal Access to Tax-Exempt Products (Quota)	✓
State Requires Tax Pre-Payment	✓*

\* Refunds made for pre-payment of tax for sales to tax-exempt parties

**State Requires Pre-Payment of Taxes on:** All Products  Excess of Quota  None  Other

Other: N/A

**State Utilizes Coupon System to Implement Quota:** Yes  No  N/A