



Cigarette Penalty Increased

This TSB-M explains that the penalty for possession of unstamped or unlawfully stamped packages of cigarettes has been increased to \$600 per carton.

Chapter 59 of the Laws of 2013 (Part O) amended Article 20 of the Tax Law to increase the penalty for possession of unstamped or unlawfully stamped packages of cigarettes.

Effective June 1, 2013, in addition to any other penalties imposed under the cigarette tax, the Tax Department is authorized to impose a penalty of not more than \$600 for each carton (200 cigarettes) or fraction of a carton of unstamped or unlawfully stamped packages of cigarettes in the possession or control of any person. Prior to June 1, 2013, the penalty imposed could not exceed \$150 per carton or fraction of a carton.

For information regarding other penalties imposed on bootleg cigarettes or tobacco products see:

- [TSB-M-03\(1\)M](#), *Enforcement Provisions Regarding the Sale, Shipment, and Possession of Cigarettes and Tobacco Products in New York State*
- [TSB-M-08\(7\)M](#), *Penalties for Possession of False, Altered, or Counterfeit Cigarette Tax Stamps, Imprints, or Impressions*

NOTE: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.