
 <p>Corrections and Community Supervision</p> <p>DIRECTIVE</p>	<p>TITLE</p> <p>Tax on Tobacco in Commissary Sales</p>		<p>NO. 3071</p>
			<p>DATE 06/03/2022</p>
<p>SUPERSEDES</p> <p>DIR #3071 Dtd. 06/11/19</p>	<p>DISTRIBUTION</p> <p>A</p>	<p>PAGES</p> <p>PAGE 1 OF 1</p>	<p>DATE LAST REVISED</p>
<p>REFERENCES (Include but are not limited to)</p> <p>Adolescent Tobacco Use Prevention Act (ATUPA)</p>	<p>APPROVING AUTHORITY</p> 		

- I. **DESCRIPTION:** This policy provides clarification regarding collecting tax on tobacco products for sale in the Commissary and the legal age to purchase.
- II. **PROCEDURE:** All tobacco products obtained for resale purposes in the Commissary are subject to all appropriate Federal and State tobacco taxes and must have a tax stamp affixed, where applicable, in order to be sold.

The Department and individual facilities, however, are not responsible for collection or payment of these taxes and shall not accept such responsibility.

To ensure that all Federal, State, County, and City taxes are applied to tobacco products, facilities must receive all tobacco bids directly from a tobacco distributor. It is the tobacco distributor's responsibility to apply all appropriate taxes on cigarettes and tobacco products when bidding and invoicing the facility; therefore, facilities shall not accept a tobacco bid directly from a tobacco manufacturer without the proper tax included in the bid price.

NOTE: Effective July 30, 2019, in accordance with New York State Public Health Law, the sale of tobacco is prohibited to anyone under the age of 21.