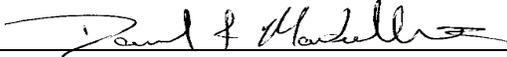


 <p>NEW YORK STATE Corrections and Community Supervision</p> <p>DIRECTIVE</p>	TITLE Tax on Tobacco in Commissary Sales		NO. 3071
			DATE 04/17/2015
SUPERSEDES DIR# 3071 Dtd. 04/30/2014	DISTRIBUTION A	PAGES PAGE 1 OF 1	DATE LAST REVISED
REFERENCES (Include but are not limited to)	APPROVING AUTHORITY 		

- I. **DESCRIPTION:** This procedure is designed to clarify the question of collecting tax on tobacco in Commissary sales.
- II. **PROCEDURE:** All tobacco products obtained for resale purposes in the Commissary are subject to all appropriate Federal and State tobacco taxes.
 The Department and individual facilities, however, are not responsible for collection or payment of these taxes and should 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 distributors' responsibility to apply all appropriate taxes on cigarettes and tobacco products when bidding and invoicing the facility.
 A facility shall not accept a tobacco bid directly from a tobacco manufacturer without the proper tax included on the bid price.