

Overview of Major New York City and State Tobacco Laws

Proof of Age



- Make sure that customers who ask for tobacco products, e-cigarettes or vaping products, or non-tobacco smoking products such as herbal cigarettes, non-tobacco shisha, pipes or rolling papers are at least 21 years old. If a customer looks like they are younger than 30 years old, you should ask for acceptable proof of age.

Registration and Licensing



- **To sell any tobacco products, e-cigarettes or herbal cigarettes, you need** a valid registration from the New York State (NYS) Department of Taxation and Finance and a tobacco retail dealer and electronic cigarette retail dealer licenses from the New York City (NYC) Department of Consumer and Worker Protection (DCWP). New licenses are currently unavailable in NYC.
- For more information about NYS registration, visit tax.ny.gov/bus/vpt. To find information about NYC licenses, visit nyc.gov/dca.

Signage and Advertising



- Post the proof of age sign, tax stamp sign and vapor products sign (if you sell e-cigarettes) where customers can easily see them. The proof of age and tax stamp signs are included in this kit. To find the vapor products sign, visit ny.gov and search for "vaping poster."
- If your store is within 500 feet of a school, you cannot have any posted advertisements related to tobacco and vapor products, e-cigarettes, and paraphernalia on store fronts and exterior doors and windows.

Products and Packaging



- Tobacco retailers may only sell tobacco products that are unflavored or tobacco-, menthol-, mint- or wintergreen-flavored. No other flavors may be sold.
- Stores with an e-cigarette retail dealer license may sell e-cigarettes or e-liquids (liquids used with e-cigarettes, whether or not they contain nicotine) that are tobacco-flavored or unflavored.

No other flavors may be sold. This applies to all types of e-cigarettes and vaping products, including disposable, refillable, and tank-based products or accessories.

- Only sell tobacco products in the manufacturer's packaging consistent with minimum required package sizes. Do not sell single cigarettes or single little cigars ("loosies"). Visit nyc.gov and search for "tobacco laws" to see a detailed chart on required package sizes for different tobacco products.
- Retailers can only purchase cigarettes and other tobacco products from a manufacturer or licensed wholesale dealer.

Pricing and Taxes



- Only sell tobacco products at the minimum required price including all other required supplemental sales taxes. Apply the 20% supplemental sales tax (as well as sales tax) to vapor products in NYS. Visit nyc.gov and search for "tobacco laws" to see a detailed chart of minimum prices for different tobacco products.
- Do not offer or accept coupons or discounts for tobacco or vaping products.
- Do not sell, offer to sell or transport any pack of cigarettes that does not have a valid NYC/NYS tax stamp.

Additional Requirements

- Retailers cannot deliver tobacco or e-cigarette products to individuals in NYC.
- Keep all tobacco products, shisha, herbal cigarettes, and e-cigarettes and vaping products behind a counter or in a locked cabinet (an area only accessible to employees).
- Employees younger than 18 years old cannot sell, dispense or handle a tobacco product without direct supervision by someone who is at least 18 years old and present on the premises.
- Note: The state licensing system for retail sales of cannabis has not been created yet. Until it is in place, selling cannabis remains illegal. Visit cannabis.ny.gov/licensing for updates.



The NYC Department of Finance investigators and deputy sheriffs regularly inspect businesses to ensure that tobacco taxes have been paid. Undercover DCWP officers and inspectors visit businesses to make sure they are following NYC and NYS tobacco laws. To view checklists used during inspections, visit nyc.gov/dca and search for "tobacco laws."