

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 tobacco retail dealer license or e-cigarette retail dealer license (or both) from the New York City (NYC) Department of Consumer and Worker Protection (DCWP). To learn more, visit nyc.gov/dcwp and search for **tobacco lottery**.
- Valid registrations from the New York State (NYS) Department of Taxation and Finance. To learn more, visit tax.ny.gov and search for **tobacco** or **vapor products**.

You may report stores selling tobacco or e-cigarettes without a license to **311**.

Products and Packaging



- Tobacco retailers may only sell tobacco products that are unflavored or tobacco-, menthol-, mint- or wintergreen-flavored.
- E-cigarette retailers may only sell e-cigarettes or e-liquids (liquids used with e-cigarettes, whether or not they contain nicotine) that are tobacco-flavored or unflavored.
- Retailers must sell tobacco products in the manufacturer's packaging consistent with minimum required package sizes. Do not sell single cigarettes or single little cigars ("loosies"). A detailed chart on required package sizes for different tobacco products is available at nyc.gov/health. Search for **tobacco laws**.
- Retailers can only purchase cigarettes and other tobacco products from a manufacturer or licensed wholesale dealer.

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.
- 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.

Pricing and Taxes



- Retailers must sell tobacco products at or greater than the minimum required price, plus taxes. For more information, go to nyc.gov/health and search for **tobacco laws**.
- Apply the 20% supplemental sales tax (as well as sales tax) to vapor 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

- Do not 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: Tobacco and e-cigarette retailers are not eligible for licenses to sell adult-use or medical cannabis. Visit cannabis.ny.gov/licensing for more detail.



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/dcwp and search for **tobacco laws**.