

6324

I N S E N A T E

January 26, 2012

Introduced by Sen. LANZA -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to exempting certain wholesalers of beer from the requirement of filing annual information returns for purposes of sales taxes

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Subparagraph (C) of paragraph 1 of subdivision (i) of
2 section 1136 of the tax law, as added by section 1 of subpart G of part
3 V-1 of chapter 57 of the laws of 2009, is amended to read as follows:
4 (C) Every wholesaler, as defined by section three of the alcoholic
5 beverage control law, if it has made a sale of an alcoholic beverage, as
6 defined by section four hundred twenty of this chapter, without collect-
7 ing sales or use tax during the period covered by the return, except (i)
8 a sale to a person that has furnished an exempt organization certificate
9 to the wholesaler for that sale; or (ii) a sale to another wholesaler
10 whose license under the alcoholic beverage control law does not allow it
11 to make retail sales of the alcoholic beverage. For each vendor, opera-
12 tor, or recipient to whom the wholesaler has made a sale without
13 collecting sales or compensating use tax, the return must include the
14 total value of those sales made during the period covered by the return
15 (excepting the sales described in clauses (i) and (ii) of this subpara-
16 graph) and the vendor's, operator's or recipient's state liquor authori-
17 ty license number, along with the information required by paragraph two
18 of this subdivision. PROVIDED, HOWEVER, THAT THE REPORTING REQUIREMENTS
19 OF THIS SUBDIVISION SHALL NOT APPLY TO THE HOLDER OF A WHOLESALER'S
20 LICENSE ISSUED OR RENEWED, PURSUANT TO SECTION FIFTY-THREE OF THE ALCO-
21 HOLIC BEVERAGE CONTROL LAW, PRIOR TO JULY FIRST, NINETEEN HUNDRED SIXTY,
22 AND WHOSE LICENSE WAS THEREAFTER RENEWED OR TRANSFERRED WHEN SUCH
23 LICENSE AUTHORIZES THE HOLDER THEREOF TO SELL BEER AT RETAIL FOR OFF
24 PREMISES CONSUMPTION AND WHEN SUCH HOLDER IS NOT A PARTY TO AN AGREEMENT
25 OR AGREEMENTS WITH A BREWER, AS DEFINED IN SECTION FIFTY-FIVE-C OF THE
26 ALCOHOLIC BEVERAGE CONTROL LAW, WHICH PROVIDES FOR THE SALE OF MORE THAN

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD13604-01-1

1 ONE-HALF OF ONE PERCENT OF THE TOTAL WHOLESALE GROSS SALES OF BEER AND
2 MALT BEVERAGES IN THE STATE DURING THE IMMEDIATELY PRECEDING CALENDAR
3 YEAR.
4 S 2. This act shall take effect on the first of January next succeed-
5 ing the date on which it shall have become a law.