

S T A T E   O F   N E W   Y O R K

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S. 5268--A  
Cal. No. 432

A. 7397--A

2013-2014 Regular Sessions

S E N A T E - A S S E M B L Y

May 15, 2013

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IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

IN ASSEMBLY -- Introduced by M. of A. THIELE -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to exempting certain wineries from the requirement to file annual information returns

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 amended by chapter 384 of the laws of  
3     2013, 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

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

LBD10618-03-4

1 (excepting the sales described in clauses (i) and (ii) of this subpara-  
2 graph) and the vendor's, operator's or recipient's state liquor authori-  
3 ty license number, along with the information required by paragraph two  
4 of this subdivision. A person operating pursuant to a farm winery  
5 license as provided in section seventy-six-a of the alcoholic beverage  
6 control law, OR A PERSON OPERATING PURSUANT TO A WINERY LICENSE AS  
7 PROVIDED IN SECTION SEVENTY-SIX OF THE ALCOHOLIC BEVERAGE CONTROL LAW  
8 AND WHOSE WINERY MANUFACTURES LESS THAN ONE HUNDRED FIFTY THOUSAND  
9 FINISHED GALLONS OF WINE ANNUALLY, or a person operating pursuant to a  
10 farm distillery license as provided in subdivision two-c of section  
11 sixty-one of such law, or a person operating pursuant to a farm cidery  
12 license as provided in section fifty-eight-c of the alcoholic beverage  
13 control law, or a person operating pursuant to a farm brewery license as  
14 provided in section fifty-one-a of the alcoholic beverage control law,  
15 or a person operating pursuant to any combination of such licenses,  
16 shall not be subject to any of the requirements of this subdivision.  
17 S 2. This act shall take effect immediately.