

8706--A

I N   A S S E M B L Y

January 13, 2016

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Introduced by M. of A. KOLB, HAWLEY, SALADINO, MONTESANO, OAKS, FINCH --  
read once and referred to the Committee on Ways and Means -- recommit-  
ted 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 exemptions from the sales  
and compensating use tax for tastings held by a licensed brewery, farm  
brewery, cider producer, farm cidery, distillery or farm distillery in  
accordance with the alcoholic beverage control law

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

1     Section 1. Subdivision 13 of section 1118 of the tax law, as added by  
2     section 2 of part U of chapter 59 of the laws of 2015, is amended to  
3     read as follows:  
4     [(13)] (14) In respect to the use of the following items at a tasting  
5     held by a licensed brewery, farm brewery, cider producer, farm cidery,  
6     distillery or farm distillery in accordance with the alcoholic beverage  
7     control law: (i) the alcoholic beverage or beverages authorized by the  
8     alcoholic beverage control law to be furnished [at no charge] to a  
9     customer or prospective customer at such tasting for consumption at such  
10    tasting; and (ii) bottles, corks, caps and labels used to package such  
11    alcoholic beverages.  
12    S 2. Paragraph 33 of subdivision (a) of section 1115 of the tax law,  
13    as amended by section 1 of part U of chapter 59 of the laws of 2015, is  
14    amended to read as follows:  
15    (33) Wine or wine product, BEER OR BEER PRODUCT, CIDER OR CIDER PROD-  
16    UCT, LIQUOR OR LIQUOR PRODUCT, and the KEGS, CANS, bottles, GROWLERS,  
17    corks, caps, and labels used to package such [wine or wine] ALCOHOLIC  
18    product, furnished by the official agent of a farm winery, winery, BREW-  
19    ERY, FARM BREWERY, CIDER PRODUCER, FARM CIDERY, DISTILLERY, FARM DISTIL-  
20    LERY, wholesaler, or importer at a wine, BEER, CIDER OR LIQUOR tasting  
21    held in accordance with the alcoholic beverage control law to a customer  
22    or prospective customer who consumes such wine, BEER, CIDER OR LIQUOR at  
23    such [wine] tasting.

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

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1     S   3.   This   act   shall   take   effect   on   the   first   day   of   the   sales   tax  
2   quarterly   period,   as   described   in   subdivision   (b)   of   section   1136   of   the  
3   tax   law,   beginning   at   least   ninety   days   after   the   date   this   act   shall  
4   have   become   a   law,   and   shall   apply   in   accordance   with   the   applicable  
5   transitional   provisions   of   sections   1106   and   1217   of   the   tax   law.