

8706

I N A S S E M B L Y

January 13, 2016

Introduced by M. of A. KOLB -- read once and referred to the Committee
on Ways and Means

AN ACT to amend the tax law, in relation to exemptions from the 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 ASSEMBLY, 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. This act shall take effect on the first day of the sales tax
13 quarterly period, as described in subdivision (b) of section 1136 of the
14 tax law, beginning at least ninety days after the date this act shall
15 have become a law, and shall apply in accordance with the applicable
16 transitional provisions of sections 1106 and 1217 of the tax law.

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

LBD13509-01-6