

STATE OF NEW YORK

3387--A

2017-2018 Regular Sessions

IN SENATE

January 23, 2017

Introduced by Sens. GALLIVAN, AKSHAR, BOYLE, CROCI, FUNKE, HELMING, KENNEDY, LITTLE, O'MARA, ORTT, RANZENHOFER, RITCHIE, SERINO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- 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 Assembly, do enact as follows:

1 Section 1. Paragraph 33 of subdivision (a) of section 1115 of the tax
2 law, as amended by section 1 of part U of chapter 59 of the laws of
3 2015, is amended to read as follows:

4 (33) Wine or wine product, beer or beer product, cider or cider prod-
5 uct, liquor or liquor product, and the kegs, cans, bottles, growlers,
6 corks, caps, and labels used to package such [~~wine or wine~~] alcoholic
7 product, furnished by the official agent of a farm winery, winery, brew-
8 ery, farm brewery, cider producer, farm cidery, distillery, farm distil-
9 lery, wholesaler, or importer at a wine, beer, cider or liquor tasting
10 held in accordance with the alcoholic beverage control law to a customer
11 or prospective customer who consumes such wine, beer, cider or liquor at
12 such [~~wine~~] tasting.

13 § 2. This act shall take effect on the first day of the sales tax
14 quarterly period, as described in subdivision (b) of section 1136 of the
15 tax law, beginning at least ninety days after the date this act shall
16 have become a law, and shall apply in accordance with the applicable
17 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.

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