

9107

2009-2010 Regular Sessions

I N A S S E M B L Y

August 17, 2009

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

AN ACT to amend the tax law, in relation to exempting wholesalers from filing annual information returns with the commissioner of taxation and finance for sales made to farm wineries

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; OR (III) A SALE TO A
12 FARM WINERY AS DEFINED UNDER SECTION THREE OF THE ALCOHOLIC BEVERAGE
13 CONTROL LAW. For each vendor, operator, or recipient to whom the whole-
14 saler has made a sale without collecting sales or compensating use tax,
15 the return must include the total value of those sales made during the
16 period covered by the return (excepting the sales described in clauses
17 (i) [and], (ii) AND (III) of this subparagraph) and the vendor's, opera-
18 tor's or recipient's state liquor authority license number, along with
19 the information required by paragraph two of this subdivision.
20 S 2. This act shall take effect immediately.

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

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