

4615

2009-2010 Regular Sessions

I N S E N A T E

April 24, 2009

Introduced by Sens. ONORATO, HASSELL-THOMPSON, C. JOHNSON, PARKER, SAMPSON, THOMPSON -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to exempting from sales tax sales of alcoholic beverages by certain veterans' organizations

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

1 Section 1. Paragraph 2 of subdivision (b) of section 1116 of the tax
2 law, as amended by chapter 888 of the laws of 1983, is amended to read
3 as follows:
4 (2) (A) sales of food or drink in or by a restaurant, tavern or other
5 establishment operated by an organization described in paragraph (1),
6 paragraph (4), paragraph (5) or paragraph (6) of subdivision (a) of this
7 section, other than sales exempt under paragraph (ii) of subdivision (d)
8 of section eleven hundred five, from the taxes imposed hereunder, unless
9 the purchaser is an organization exempt under this section;
10 (B) PROVIDED THAT SALES OF ALCOHOLIC BEVERAGES (AS DEFINED IN SECTION
11 FOUR HUNDRED TWENTY OF THIS CHAPTER) BY AN ORGANIZATION DESCRIBED IN
12 PARAGRAPH FIVE OF SUBDIVISION (A) OF THIS SECTION SHALL BE EXEMPT FROM
13 THE TAXES IMPOSED HEREUNDER;
14 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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