S T A T E   O F   N E W   Y O R K
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I N   S E N A T E

January 19, 2010
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Introduced by Sen. LAVALLE -- read twice and ordered printed, and when
  printed to be committed to the Committee on Investigations and Govern-
  ment Operations

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 and from farm wineries

  THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, 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. For each vendor, opera-
12 tor, or recipient to whom the wholesaler has made a sale without
13 collecting sales or compensating use tax, the return must include the
14 total value of those sales made during the period covered by the return
15 (excepting the sales described in clauses (i) and (ii) of this subpara-
16 graph) and the vendor's, operator's or recipient's state liquor authori-
17 ty license number, along with the information required by paragraph two
18 of this subdivision. THE PROVISIONS OF THIS SUBPARAGRAPH SHALL NOT
19 APPLY TO A FARM WINERY AS DEFINED IN SECTION THREE OF THE ALCOHOLIC
20 BEVERAGE CONTROL LAW.
21   S 2. This act shall take effect immediately.

     EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
                      [ ] is old law to be omitted.
                                                           LBD14576-05-0