

8704

2009-2010 Regular Sessions

I N A S S E M B L Y

June 4, 2009

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

AN ACT to amend the tax law, in relation to exempting from certain taxes
the first one thousand five hundred gallons of wine produced and sold
or used in this state in each calendar year by a farm winery

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

1 Section 1. Section 424 of the tax law is amended by adding a new
2 subdivision 7 to read as follows:
3 7. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, THERE
4 SHALL BE EXEMPT FROM THE TAXES IMPOSED BY THIS SECTION THE FIRST ONE
5 THOUSAND FIVE HUNDRED GALLONS OF WINE PRODUCED AND SOLD OR USED IN THIS
6 STATE IN EACH CALENDAR YEAR BY A FARM WINERY THAT IS LICENSED PURSUANT
7 TO SECTION SEVENTY-SIX-A OF THE ALCOHOLIC BEVERAGE CONTROL LAW.
8 S 2. Severability clause. If any clause, sentence, paragraph, subdivi-
9 sion, section or part of this act shall be adjudged by any court of
10 competent jurisdiction to be invalid, such judgment shall not affect,
11 impair or invalidate the remainder thereof, but shall be confined in its
12 operation to the clause, sentence, paragraph, subdivision, section or
13 part thereof directly involved in the controversy in which such judgment
14 shall have been rendered. Provided, more specifically, if the exemption
15 from tax contained in subdivision 7 of section 424 of the tax law, as
16 added by section one of this act, shall be declared unconstitutional,
17 such judgment of invalidity shall not result in the extension of such
18 exemption to anyone, including out-of-state wineries, but shall, as of
19 the date such judicial decision becomes final and no longer subject to
20 judicial review, result only in the denial of such exemption to all
21 wineries.
22 S 3. This act shall take effect January 1, 2010.

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

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