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I N S E N A T E

April 23, 2012

Introduced by Sens. RITCHIE, LAVALLE -- (at request of the Department of Agriculture and Markets) -- 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 farm winery and farm distillery sales tax information return filing requirements

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. 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. A PERSON OPERATING PURSUANT TO A FARM WINERY
19 LICENSE AS PROVIDED IN SECTION SEVENTY-SIX-A OF THE ALCOHOLIC BEVERAGE
20 CONTROL LAW, OR A PERSON OPERATING PURSUANT TO A FARM DISTILLERY LICENSE
21 AS PROVIDED IN SUBDIVISION TWO-C OF SECTION SIXTY-ONE OF SUCH LAW, OR A
22 PERSON OPERATING PURSUANT TO BOTH SUCH LICENSES, SHALL NOT BE SUBJECT TO
23 ANY OF THE REQUIREMENTS OF THIS SUBDIVISION.

24 S 2. This act shall take effect immediately and shall apply to annual
25 returns due on and after March 20, 2012.

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

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