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

2803

2011-2012 Regular Sessions

I N A S S E M B L Y

January 20, 2011

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 eliminating the wholesaler's reporting requirement for farm and commercial wineries

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

Section 1. Subparagraph (C) of paragraph 1 of subdivision (i) of section 1136 of the tax law, as added by section 1 of subpart G of part V-1 of chapter 57 of the laws of 2009, is amended to read as follows:

(C) Every wholesaler, as defined by section three of the alcoholic beverage control law, if it has made a sale of an alcoholic beverage, as defined by section four hundred twenty of this chapter, without collecting sales or use tax during the period covered by the return, except (i) a sale to a person that has furnished an exempt organization certificate to the wholesaler for that sale; or (ii) a sale to another wholesaler whose license under the alcoholic beverage control law does not allow it to make retail sales of the alcoholic beverage. For each vendor, operator, or recipient to whom the wholesaler has made a sale without collecting sales or compensating use tax, the return must include the total value of those sales made during the period covered by the return (excepting the sales described in clauses (i) and (ii) of this subparagraph) and the vendor's, operator's or recipient's state liquor authority license number, along with the information required by paragraph two of this subdivision. *THE PROVISIONS OF THIS SUBPARAGRAPH SHALL NOT APPLY TO A FARM WINERY OR WINERY LICENSED PURSUANT TO SECTION SEVENTY-SIX, SEVENTY-SIX-A, SEVENTY-SIX-D, AND/OR SEVENTY-SIX-F OF THE ALCOHOLIC BEVERAGE CONTROL LAW.*

S 2. This act shall take effect immediately.

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

LBD06461-01-1