

7106

2015-2016 Regular Sessions

I N A S S E M B L Y

April 23, 2015

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

AN ACT to amend the tax law, in relation to exempting brewers that produce less than sixty thousand barrels of beer a year from the requirement to file annual information returns

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 amended by chapter 384 of the laws of  
3 2013, 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 a farm cidery license as provided in  
23 section fifty-eight-c of the alcoholic beverage control law, or a person  
24 operating pursuant to a farm brewery license as provided in section

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

1 fifty-one-a of the alcoholic beverage control law, OR A PERSON OPERATING  
2 PURSUANT TO A BREWER'S LICENSE AS PROVIDED IN SECTION FIFTY-ONE OF THE  
3 ALCOHOLIC BEVERAGE CONTROL LAW WHO PRODUCES LESS THAN SIXTY THOUSAND  
4 BARRELS OF BEER A YEAR, or a person operating pursuant to any combina-  
5 tion of such licenses, shall not be subject to any of the requirements  
6 of this subdivision.

7 S 2. This act shall take effect immediately.