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

4282

2015-2016 Regular Sessions

I N S E N A T E

March 11, 2015

Introduced by Sen. LITTLE -- 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 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:

Section 1. Subparagraph (C) of paragraph 1 of subdivision (i) of section 1136 of the tax law, as amended by chapter 384 of the laws of 2013, 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. A person operating pursuant to a farm winery license as provided in section seventy-six-a of the alcoholic beverage control law, or a person operating pursuant to a farm distillery license as provided in subdivision two-c of section sixty-one of such law, or a person operating pursuant to a farm cidery license as provided in section fifty-eight-c of the alcoholic beverage control law, or a person

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

LBD09881-01-5

operating pursuant to a farm brewery license as provided in section fifty-one-a of the alcoholic beverage control law, OR A PERSON OPERATING PURSUANT TO A BREWER'S LICENSE AS PROVIDED IN SECTION FIFTY-ONE OF THE ALCOHOLIC BEVERAGE CONTROL LAW WHO PRODUCES LESS THAN SIXTY THOUSAND BARRELS OF BEER A YEAR, or a person operating pursuant to any combination of such licenses, shall not be subject to any of the requirements of this subdivision.

S 2. This act shall take effect immediately.