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

S. 4668 A. 6724

2015-2016 Regular Sessions

S E N A T E - A S S E M B L Y

April 1, 2015

IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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

AN ACT to amend the tax law, in relation to exempting certain wineries 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 WINERY LICENSE AS PROVIDED IN SECTION SEVENTY-SIX OF THE ALCOHOLIC BEVERAGE CONTROL LAW

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

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AND WHOSE WINERY MANUFACTURES LESS THAN ONE HUNDRED FIFTY THOUSAND FINISHED GALLONS OF WINE ANNUALLY, 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 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 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.