

8706--A

I N A S S E M B L Y

January 13, 2016

Introduced by M. of A. KOLB, HAWLEY, SALADINO, MONTESANO, OAKS, FINCH --
read once and referred to the Committee on Ways and Means -- recommit-
ted to the Committee on Ways and Means in accordance with Assembly
Rule 3, sec. 2 -- committee discharged, bill amended, ordered
reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to exemptions from the sales
and compensating use tax for tastings held by a licensed brewery, farm
brewery, cider producer, farm cidery, distillery or farm distillery in
accordance with the alcoholic beverage control law

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

1 Section 1. Subdivision 13 of section 1118 of the tax law, as added by
2 section 2 of part U of chapter 59 of the laws of 2015, is amended to
3 read as follows:
4 [(13)] (14) In respect to the use of the following items at a tasting
5 held by a licensed brewery, farm brewery, cider producer, farm cidery,
6 distillery or farm distillery in accordance with the alcoholic beverage
7 control law: (i) the alcoholic beverage or beverages authorized by the
8 alcoholic beverage control law to be furnished [at no charge] to a
9 customer or prospective customer at such tasting for consumption at such
10 tasting; and (ii) bottles, corks, caps and labels used to package such
11 alcoholic beverages.
12 S 2. Paragraph 33 of subdivision (a) of section 1115 of the tax law,
13 as amended by section 1 of part U of chapter 59 of the laws of 2015, is
14 amended to read as follows:
15 (33) Wine or wine product, BEER OR BEER PRODUCT, CIDER OR CIDER PROD-
16 UCT, LIQUOR OR LIQUOR PRODUCT, and the KEGS, CANS, bottles, GROWLERS,
17 corks, caps, and labels used to package such [wine or wine] ALCOHOLIC
18 product, furnished by the official agent of a farm winery, winery, BREW-
19 ERY, FARM BREWERY, CIDER PRODUCER, FARM CIDERY, DISTILLERY, FARM DISTIL-
20 LERY, wholesaler, or importer at a wine, BEER, CIDER OR LIQUOR tasting
21 held in accordance with the alcoholic beverage control law to a customer
22 or prospective customer who consumes such wine, BEER, CIDER OR LIQUOR at
23 such [wine] tasting.

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

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1 S 3. This act shall take effect on the first day of the sales tax
2 quarterly period, as described in subdivision (b) of section 1136 of the
3 tax law, beginning at least ninety days after the date this act shall
4 have become a law, and shall apply in accordance with the applicable
5 transitional provisions of sections 1106 and 1217 of the tax law.