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

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I N S E N A T E

(PREFILED)

January 6, 2016

Introduced by Sen. KENNEDY -- 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 the electronic filing of tax returns for brewers and distillers

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

Section 1. Section 429 of the tax law is amended by adding a new subdivision 5 to read as follows:

5. THE COMMISSIONER SHALL PROVIDE ANY BREWER, AS SUCH TERM IS DEFINED IN SUBDIVISION FIVE OF SECTION THREE OF THE ALCOHOLIC BEVERAGE CONTROL LAW, OR ANY DISTILLER, AS SUCH TERM IS DEFINED IN SUBDIVISION TEN OF SECTION THREE OF THE ALCOHOLIC BEVERAGE CONTROL LAW, WITH THE OPTION TO FILE THEIR TAX RETURNS ELECTRONICALLY.

S 2. This act shall take effect immediately and shall apply to taxable years commencing on and after the first of January next succeeding the date on which this act shall have become a law. Effective immediately, the commissioner of taxation and finance may implement any rule or regulation necessary for the timely implementation of this act on its effective date.

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

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