

6556--A

I N S E N A T E

January 26, 2016

Introduced by Sens. GALLIVAN, BOYLE, COMRIE, CROCI, FUNKE, KENNEDY, LITTLE, O'MARA, ORTT, PANEPINTO, RANZENHOFER, RITCHIE, SERINO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- 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 ASSEMBLY, 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

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

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1 or prospective customer who consumes such wine, BEER, CIDER OR LIQUOR at
2 such [wine] tasting.

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