STATE OF NEW YORK

11203

IN ASSEMBLY

June 14, 2018

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Lupardo, Brindisi, Woerner, Skoufis, Barrett, Fahy, McDonald) -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to clarifying alcoholic beverage tastings sales tax exemptions

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraph 33 of subdivision (a) of section 1115 of the tax law, as amended by chapter 418 of the laws of 2017, is amended to read as follows:

(33) **(i)** Wine [~~**or wine product**~~]**, wine products**, beer [~~**or beer product**~~], cider [~~**or cider product**~~], liquor [~~**or liquor product**~~], and the kegs, cans, bottles, growlers, corks, caps, and labels used to package such alcoholic **beverage** product, furnished by the **holder or the** official agent of a farm winery, winery, brewery, **micro-brewery,** farm brewery, cider producer, farm cidery, [~~**distillery,**~~] farm distillery, wholesaler, or importer **licensee** at a wine, beer, cider or liquor tasting held **at the premises of such licensee** in accordance with the alcoholic beverage control law **and subparagraph (ii) of this paragraph** to a customer or prospective customer who consumes such wine, beer, cider or liquor at such tasting.

(ii) (A) For a beer tasting, no more than five samples of beer, not exceeding five fluid ounces each, may be provided to a person in any calendar day and each such sample shall be of a different beer than any of the other samples;

(B) For a wine tasting, no more than six samples of wine or wine products, not exceeding three fluid ounces each, may be provided to a person in any calendar day and each such sample shall be of a different wine or wine product than any of the other samples;

(C) For a cider tasting, no more than five samples of cider, not exceeding five fluid ounces each, may be provided to a person in any calendar day and each such sample shall be of a different cider than any of the other samples;

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

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(D) For a liquor tasting, no more than three samples of liquor, not exceeding one-quarter fluid ounce each, may be provided to a person in any calendar day and each such sample shall be of a different liquor than any of the other samples;

(E) Such licensee may charge the consumer for a tasting authorized by this paragraph;

(F) Any liability stemming from a right of action resulting from a tasting authorized by this paragraph and in accordance with the provisions of sections 11-100 and 11-101 of the general obligations law shall accrue to the licensee;

(G) No person under the age of twenty-one shall be permitted to serve a sample or handle an open container of beer, cider, distilled liquor or wine.

§ 2. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, beginning at least 30 days after the date this act shall have become a law, and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law.