STATE OF NEW YORK

6945--A

2017-2018 Regular Sessions

IN ASSEMBLY

March 24, 2017

Introduced by M. of A. LUPARDO, KOLB, JONES, WOERNER, McDONALD, HUNTER, ZEBROWSKI, PEOPLES-STOKES, BICHOTTE, SKOUFIS, MOYA, D'URSO, CAHILL, LAVINE, GUNTHER, BARRETT, JENNE, GLICK, CRESPO, BLANKENBUSH, WALTER, LUPINACCI, MONTESANO, PALMESANO, CROUCH, DiPIETRO, RA, RAIA, GRAF, BRABENEC, GIGLIO, MURRAY, PALUMBO, HARRIS -- Multi-Sponsored by -- M. of A. ABBATE, BARCLAY, COOK, GALEF, HAWLEY, MAGEE, McLAUGHLIN, SIMON, THIELE, WALSH, WRIGHT -- read once and referred to the Committee on Ways and Means -- 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:

Section 1. Paragraph 33 of subdivision (a) of section 1115 of the tax law, as amended by section 1 of part U of chapter 59 of the laws of 2015, is amended to read as follows:

(33) Wine or wine product, **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 [~~wine or wine~~] **alcoholic** product, furnished by the official agent of a farm winery, winery, **brewery, farm brewery, cider producer, farm cidery, distillery, farm distillery,** wholesaler, or importer at a wine**, beer, cider or liquor** tasting held in accordance with the alcoholic beverage control law to a customer or prospective customer who consumes such wine**, beer, cider or liquor** at such [~~wine~~] tasting.

§ 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 ninety 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.

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

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