STATE OF NEW YORK

3387

2017-2018 Regular Sessions

IN SENATE

January 23, 2017

Introduced by Sens. GALLIVAN, AKSHAR, BOYLE, CROCI, FUNKE, KENNEDY, LITTLE, O'MARA, ORTT, RANZENHOFER, RITCHIE, SERINO -- 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 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. Subdivision 13 of section 1118 of the tax law, as added by section 7 of part V of chapter 60 of the laws of 2016, is amended to read as follows:

[~~(13)~~] **(14)** In respect to the use of the following items at a tasting held by a licensed producer of alcoholic beverages in accordance with the alcoholic beverage control law: (i) the alcoholic beverage or beverages authorized by the alcoholic beverage control law to be furnished [~~at no charge~~] to a customer or prospective customer at such tasting for consumption at such tasting; and (ii) bottles, corks, caps and labels used to package such alcoholic beverages.

§ 2. 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

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

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or prospective customer who consumes such wine**, beer, cider or liquor** at such [~~wine~~] tasting.

§ 3. 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.