

STATE OF NEW YORK

3635

2019-2020 Regular Sessions

IN ASSEMBLY

January 30, 2019

Introduced by M. of A. SCHIMMINGER -- read once and referred to the Committee on Economic Development

AN ACT to amend the tax law and the alcoholic beverage control law, in relation to mead

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

1 Section 1. Subdivision 6 of section 420 of the tax law, as amended by
2 chapter 29 of the laws of 1939, is amended to read as follows:

3 6. "Wines" mean and include wine (both still and sparkling and when
4 fortified by the addition of alcohol or spirits), mead as defined in
5 section three of the alcoholic beverage control law, fruit juice
6 containing one-half of one per centum or more of alcohol by volume and
7 all other beverages containing alcohol manufactured or produced by the
8 fermentation of the natural sugar contents of fruits or other agricul-
9 tural products containing sugar, provided the foregoing contain not more
10 than twenty-four per centum of alcohol by volume, but shall not mean or
11 include cider containing three and two-tenths per centum, or less, of
12 alcohol by volume.

13 § 2. Paragraph 33 of subdivision (a) of section 1115 of the tax law,
14 as amended by chapter 418 of the laws of 2017, is amended to read as
15 follows:

16 (33) Wine or wine product, beer or beer product, cider or cider prod-
17 uct, liquor or liquor product, mead or mead product, and the kegs, cans,
18 bottles, growlers, corks, caps, and labels used to package such alcohol-
19 ic product, furnished by the official agent of a farm winery, winery,
20 brewery, farm brewery, cider producer, farm cidery, distillery, farm
21 distillery, mead producer, farm meadery, wholesaler, or importer at a
22 [~~wine, beer, cider or liquor~~] tasting held in accordance with the alco-
23 holic beverage control law to a customer or prospective customer who
24 consumes such wine, beer, cider [~~or~~], liquor or mead at such tasting.

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

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1 § 3. Subdivision 4 of section 61-a of the alcoholic beverage control
2 law, as added by chapter 297 of the laws of 2016, is amended to read as
3 follows:

4 4. A combined farm manufacturer's license may combine two or more of
5 the following licenses: farm meadery; farm brewery; micro-brewery; farm
6 cidery; farm winery; micro-distillery; micro-rectifier; and farm distil-
7 lery. Provided, however, that the licensed premises for a combined farm
8 manufacturer's license that includes a farm winery license must be
9 located on a farm.

10 § 4. This act shall take effect on the same date and in the same
11 manner as chapter 522 of the laws of 2018 takes effect.