

STATE OF NEW YORK

7947--A

2019-2020 Regular Sessions

IN ASSEMBLY

May 29, 2019

Introduced by M. of A. LUPARDO -- Multi-Sponsored by -- M. of A. SIMON
-- 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 and the alcoholic beverage control law, in
relation to exempting certain beer tastings from retail sales and
compensating use taxes

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

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

4 (33) Wine or wine product, beer or beer product, cider or cider prod-
5 uct, liquor or liquor product, and the kegs, cans, bottles, growlers,
6 corks, caps, and labels used to package such alcoholic product,
7 furnished by the official agent of a farm winery, winery, brewery, farm
8 brewery, cider producer, farm cidery, distillery, farm distillery,
9 wholesaler, or importer at a wine, beer, cider or liquor tasting held in
10 accordance with the alcoholic beverage control law to a customer or
11 prospective customer who consumes such wine, beer, cider or liquor at
12 such tasting. For purposes of this paragraph, a beer tasting shall meet
13 the definition set forth in subdivision three-a of section fifty-one of
14 the alcoholic beverage control law or paragraph (f) of subdivision two
15 of section fifty-one-a of such law.

16 § 2. Subdivision 3-a of section 51 of the alcoholic beverage control
17 law, as added by chapter 431 of the laws of 2014, is amended to read as
18 follows:

19 3-a. A licensed brewer may at the licensed premises conduct tastings
20 of, and sell at retail for consumption on or off the licensed premises,
21 any beer manufactured by the licensee or any New York state labeled
22 beer. For purposes of the exemption on retail sales and compensating use

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

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1 taxes provided for in paragraph thirty-three of subdivision a of section
2 eleven hundred fifteen of the tax law, a beer tasting shall mean no more
3 than five samples of beer not exceeding five fluid ounces each, which
4 may be provided or sold to a person in any calendar day, and each such
5 sample shall be a different beer than the others. Provided, however,
6 that for tastings and sales for on-premises consumption, the licensee
7 shall regularly keep food available for sale or service to its retail
8 customers for consumption on the premises. A licensee providing the
9 following shall be deemed in compliance with this provision: (i) sand-
10 wiches, soups or other such foods, whether fresh, processed, pre-cooked
11 or frozen; and/or (ii) food items intended to complement the tasting of
12 alcoholic beverages, which shall mean a diversified selection of food
13 that is ordinarily consumed without the use of tableware and can be
14 conveniently consumed while standing or walking, including but not
15 limited to: cheeses, fruits, vegetables, chocolates, breads, mustards
16 and crackers. All of the provisions of this chapter relative to licenses
17 to sell beer at retail for consumption on and off the premises shall
18 apply so far as applicable to such licensee.

19 § 3. Paragraph (f) of subdivision 2 of section 51-a of the alcoholic
20 beverage control law, as amended by chapter 522 of the laws of 2018, is
21 amended to read as follows:

22 (f) conduct tastings at the licensed premises of beer, cider, and
23 braggot manufactured by the licensee or any other licensed farm brewery.
24 For purposes of the exemption on retail sales and compensating use taxes
25 provided for in paragraph thirty-three of subdivision a of section elev-
26 en hundred fifteen of the tax law, beer tasting shall mean no more than
27 five samples of beer not exceeding five fluid ounces each, which may be
28 provided or sold to a person in any calendar day, and each such sample
29 shall be a different beer than the others;

30 § 4. This act shall take effect immediately.