STATE OF NEW YORK

1263

2019-2020 Regular Sessions

IN SENATE

January 11, 2019

Introduced by Sen. METZGER -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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:

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

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

§ 2. 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) Wine or wine product, beer or beer product, cider or cider product, liquor or liquor product, **mead or mead product,** and the kegs, cans, bottles, growlers, corks, caps, and labels used to package such alcoholic product, furnished by the official agent of a farm winery, winery, brewery, farm brewery, cider producer, farm cidery, distillery, farm distillery, **mead producer, farm meadery,** 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 **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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§ 3. Subdivision 4 of section 61-a of the alcoholic beverage control law, as added by chapter 297 of the laws of 2016, is amended to read as follows:

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

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