STATE OF NEW YORK

3278

2019-2020 Regular Sessions

IN ASSEMBLY

January 29, 2019

Introduced by M. of A. ORTIZ -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to enacting the "sweetened beverage tax law"; and to amend the state finance law, in relation to establishing the children's health promotion fund

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

1	Section 1. This act shall be known and may be cited as the "sweetened
2	beverage tax law".
3	§ 2. The tax law is amended by adding a new article 15 to read as
4	follows:
5	ARTICLE 15
б	SWEETENED BEVERAGE TAX LAW
7	Section 330. Definitions.
8	<u>331. Excise tax.</u>
9	332. Distribution information.
10	333. Exemption.
11	<u>334. Exemption certificate.</u>
12	<u>335. Credit.</u>
13	<u>336. Collection of tax.</u>
14	337. Rules and regulations.
15	338. Taxes due.
16	<u>339. Electronic filing.</u>
17	340. Registration.
18	<u>§ 330. Definitions. For purposes of this article:</u>
19	(a) "Beverage container" means any closed or sealed container regard-
20	less of size or shape, including, without limitation, those made of
21	glass, metal, paper, plastic, or any other material or combination of
22	<u>materials.</u>
23	(b) "Bottled sweetened beverage" means a sweetened beverage contained
24	<u>in a beverage container.</u>

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

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(c) "Beverage dispensing machine" means a device that mixes concen-1 2 trate with any one or more other ingredients and dispenses the resulting 3 mixture into an open container as a ready-to-drink beverage. 4 (d) "Caloric sweetener" means any caloric substance suitable for human 5 consumption that humans perceive as sweet and includes, without limitaб tion, sucrose, fructose, including high fructose corn sweetener, glucose, other sugars, and fruit juice concentrates. "Caloric" means a 7 8 substance that adds calories to the diet of a person who consumes that 9 substance. 10 (e) "Concentrate" means a syrup, powder, or base product that is used 11 for mixing, compounding, or making sweetened beverages in a beverage dispensing machine. For purposes of this part, "concentrate" does not 12 13 include any of the following: 14 (1) Any product that is solely used in preparing coffee or tea. (2) Any product for consumption by infants and which is commonly 15 16 referred to as "infant formula." 17 (3) Any product for use for weight reduction. 18 (4) Milk or milk products. 19 (5) Any frozen concentrate or freeze-dried concentrate to which only water is added to produce a sweetened beverage containing more than 20 fifty percent natural fruit juice or more than fifty percent natural 21 vegetable juice or more than fifty percent combined natural fruit juice 22 and natural vegetable juice. 23 (6) Any product that is sold and is intended to be used for the 24 25 purpose of an individual consumer mixing a sweetened beverage. 26 (7) Medical food. 27 (8) Any product to which no caloric sweeteners have been added. (f) "Consumer" means a person who purchases a bottled sweetened bever-28 29 age or concentrate for a purpose other than resale in the ordinary course of business. 30 31 (q) "Distribution" includes: 32 (1) The sale of bottled sweetened beverages or concentrate to a 33 <u>retailer.</u> (2) The receipt of untaxed bottled sweetened beverages or concentrate 34 35 in this state from an unregistered out-of-state distributor by a retail-36 er. (3) The retail sale of untaxed bottled sweetened beverages, sweetened 37 38 beverages, or concentrate in this state. (4) The use or consumption of untaxed bottled sweetened beverages or 39 40 concentrate in this state by a distributor or retailer. For purposes of 41 this paragraph, "use or consumption" includes the exercise of any right 42 or power over bottled sweetened beverages or concentrate incident to the 43 ownership thereof, except that it does not include the sale of that 44 property or the keeping or retention thereof by a distributor or retail-45 er for the purpose of sale. 46 (h) "Distributor" means any person who makes a distribution of bottled 47 sweetened beverages, sweetened beverages, or concentrate in the state, 48 whether or not that person also sells these products to consumers. (i) "Medical food" means any product that meets the definition of 49 50 medical food in the Federal Food, Drug, and Cosmetic Act (21 U.S.C. Sec. 51 <u>360ee(b)(3)).</u> (j) "Milk" means natural liquid milk, regardless of animal source or 52 53 butterfat content, natural milk concentrate, whether or not reconstituted, regardless of animal source, plant source, or butterfat content, 54 or dehydrated natural milk, whether or not reconstituted and regardless 55

56 of animal source or butterfat content.

2 pressing of fruit, the liquid resulting from the reconstitution of natural fruit bice concentrate, or the liquid resulting from the resto- ration of water to dehydrated natural fruit juice. (1) "Natural vegetable juice" means the original liquid resulting from the pressing of vegetables, the liquid resulting from the restoration of water to dehydrated natural vegetable juice. (m) "Nonalcoholic beverage" means any beverage that does not contain alcohol. (n) "Person" means an individual, trust, firm, joint stock company, business concern. business trust, receiver, trustee, syndicate, social club, fraternal organization, estate, corporation, including, but not limited to, a government corporation, partnership, limited liability company, and association or any other group or combination acting as a unit. "Person" also includes any city, county, city and county, district, commission, the state, or any department, agency, or political subdivision thereof, any interstate body, and the United States and its agencies and instrumentalities to the extent permitted by law. (0) "Powder" or "base product" means a solid or liquid mixture of ingredients with added caloric sweetener used in making, mixing, or compounding sweetened beverages by mixing the powder or base product with any one or more other ingredients, including, without limitation, water, ice, syrup, simple syrup, fruits, vegetables, fruit juice, vege- table juice, or carbonation or other gas. (j) "Retailael" means the sale of sweetened beverages to a consumer. (g) "Retailael" means any person who sells in this state sweetened beverages to a consumer, whether or not that person is also a distribu- tor as defined in this scation. (r) "sale" means the transfer of title or possession for consideration in any manner or by any means any sweetened hour-licholic heverage sold for human consumption that has caloric sweeteners and contains more sold for human consumption that has caloric sweeteners and contains more sold for human consumption that has caloric sweeten	1	(k) "Natural fruit juice" means the original liquid resulting from the
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<pre>15 company. and association or any other group or combination acting as a 16 unit. "Person" also includes any city, county, city and county, 17 district, commission, the state, or any department, agency, or political 18 subdivision thereof, any interstate body, and the United States and its 19 acencies and instrumentalities to the extent permitted by law. 10 (o) "Powder" or "base product" means a solid or liquid mixture of 11 ingredients with added caloric sweetener used in making, mixing, or 12 compounding sweetened beverages by mixing the powder or base product 13 with any one or more other ingredients, including, without limitation, 14 water, ice, syrup, simple syrup, fruits, vegetables, fruit juice, vege 15 table juice, or carbonation or other gas. 16 (p) "Retail sale" means the sale of sweetened beverages to a consumer. 17 (g) "Retailer" means any person who sells in this state sweetened 19 beverages to a consumer, whether or not that person is also a distribu- 19 tor as defined in this section. 10 (r) "Sale" means the transfer of title or possession for consideration 11 in any manner or by any means whatever. 12 (s) "Simple syrup" means a mixture of sugar and water. 13 (t) (l) "Sweetened beverage" means any sweetened nonalcoholic beverage 14 sold for human consumption that has caloric sweeteners and contains more 15 than twenty-five calories per twelve ounces, including, but not limited 16 to, the following: soda water, ginger ale, root beer, all beverages 17 combined natural fruit juice and natural vegetable juice, and other 18 flavored beverages including any fruit or vegetable byiee, and all 19 other drinks, "sord drinks," "luice drinks," "ice 19 table, "sord drinks," sord drinks," "sord dronk," 10 (A) Any product sold in liquid form for use for weight reduction. 10 (f) Mater, to which no caloric sweeteners have been added. 10 Milk or mikk products. 11 [b) Maicel food. 12 (f) Any sweetened beverage containing fifty percent or more of natural 13 fruit juice or natural vegetable juice or and matural</pre>		
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35 <u>Juj "Syrup" means the figure mixture of ingredients used in making,</u>	55	(u) "Syrup" means the liquid mixture of ingredients used in making,

56 mixing, or compounding sweetened beverages using one or more other

1	ingredients including, without limitation, water, ice, a powder, simple
2	syrup, fruits, vegetables, fruit juice, vegetable juice, or carbonation
3	or other gas.
4	§ 331. Excise tax. There is hereby imposed an excise tax on every
5	distributor for the privilege of distributing bottled sweetened beverag-
6	es and concentrate in the state, calculated as follows:
7	(a) The tax on bottled sweetened beverages distributed in this state
8	shall be one cent (\$0.01) per fluid ounce.
9	(b) The tax on concentrates distributed in this state either as
10	concentrate or as a sweetened beverage derived from that concentrate,
11	shall be equal to one cent (\$0.01) per fluid ounce of sweetened beverage
12	produced from that concentrate. For purposes of calculating the tax for
13	concentrate, the volume of sweetened beverage to be produced from
14	concentrate shall be the largest volume resulting from use of the
15	concentrate according to any manufacturer's instructions.
16	§ 332. Distribution information. Each distributor shall include the
17	following information on each receipt, invoice, or other form of
18	accounting for the distribution of bottled sweetened beverages or
19	concentrate:
20	(a) The name and address of the distributor.
21	(b) The name and address of the purchaser.
22	(c) The date of sale and invoice number.
23	(d) The kind, quantity, size, and capacity of packages of bottled
24	sweetened beverages, sweetened beverages, or concentrate sold.
25	(e) The amount of excise taxes due to the commissioner from the
26	distributor on the sale of the bottled sweetened beverages or concen-
27	trate.
28	(f) Any other information as required by the commissioner.
29	§ 333. Exemption. There is exempt from the taxes imposed by this arti-
30	cle the distribution of bottled sweetened beverages or concentrate
31	<u>distributed by a distributor to:</u>
32	(a) A distributor registered with the commissioner under this article
33	when supported by a properly completed exemption certificate.
34	(b) To a person when, pursuant to the contract of sale, the bottled
35	sweetened beverages or concentrates are required to be shipped and are
36	shipped to a point outside of this state by the distributor by means of
37	any of the following:
38	(1) Facilities operated by the distributor.
39	(2) Delivery by the distributor to a carrier, customs broker, or
	forwarding agent, whether hired by the purchaser or not, for shipment to
40	
41	the out-of-state point.
42	(c) To a person where the state is prohibited from taxing that sale,
43	use, or consumption under the constitution or laws of the United States
44	or under the constitution of this state.
45	§ 334. Exemption certificate. The exemption certificate to be provided
46	by a distributor to another distributor as required by subdivision (a)
47	of section three hundred thirty-three of this article shall consist of a
48	statement that is signed under penalty of perjury by a person with
49	authority to bind the distributor. The certificate shall be dated and
50	include the distributor's name and account number. A new certificate
51	shall be given if any information in the current certificate changes.
52	The certificate may be included as part of any business records normally
53	used to document a sale or distribution.
54 55	§ 335. Credit. A distributor who has paid a tax, either directly to
55	the state or to another distributor registered under this article, and
56	makes a subsequent distribution of bottled sweetened beverages or

1	concentrate may claim a credit on its return for the period in which the
2	subsequent sale or distribution occurs.
3	§ 336. Collection of tax. The commissioner shall administer and
4	collect the tax imposed by this article.
5	§ 337. Rules and regulations. The commissioner is hereby authorized to
6	promulgate rules and regulations relating to the administration and
7	enforcement of this article, including, but not limited to, collections,
8	reporting, refunds, and appeals.
9	§ 338. Taxes due. The taxes imposed by this article are due and paya-
10	ble to the commissioner on or before the last day of the month following
11	each tax quarter.
12	§ 339. Electronic filing. (a) On or before the last day of the month
13	following each tax quarter, a return for the preceding tax quarter shall
14	be filed using electronic media with the commissioner.
15	(b) The commissioner may prescribe those forms and reporting require-
16	ments as are necessary to implement the tax, including, but not limited
17	to, information regarding the total amount of bottled sweetened beverag-
18	es and concentrate sold and the amount of tax due. (c) Returns shall be authenticated in a form or pursuant to methods as
19	_
20 21	<u>may be prescribed by the commissioner.</u> <u>§ 340. Registration. Every person required to pay the tax imposed</u>
22	under this article shall register with the commissioner. Every applica-
23	tion for registration shall be made upon a form prescribed by the
24	commissioner and shall set forth the name under which the applicant
25	transacts or intends to transact business, the location of his or her
26	place or places of business, and such other information as the commis-
27	sioner may require. An application for an account shall be authenticated
28	in a form or pursuant to methods as may be prescribed by the commission-
29	er.
30	§ 3. The state finance law is amended by adding a new section 99-ff to
31	read as follows:
32	§ 99-ff. Children's health promotion fund. 1. There is hereby estab-
33	lished in the joint custody of the comptroller and the commissioner of
34	taxation and finance a fund to be known as the "children's health
35	promotion fund". The children's health promotion fund shall consist of
36	all taxes, interest, penalties, and other amounts collected pursuant to
37	article fifteen of the tax law.
38	2. All moneys in the children's health promotion fund shall, upon
39	appropriation by the legislature, be allocated for the purposes of
40	statewide childhood obesity prevention activities and programs as
41	follows:
42	(a) Twenty percent to the department of health to coordinate statewide
43	childhood obesity prevention activities and to fund state-level child-
44	hood obesity prevention and children's dental programs. This funding
45	shall support programs that use educational, environmental, policy, and
46	other public health approaches that achieve the following goals: improve
47	access to and consumption of healthy, safe, and affordable foods and
48 49	beverages; reduce access to and consumption of calorie-dense, nutrient-
49	
	poor foods; encourage physical activity; decrease sedentary behavior;
50	and raise awareness about the importance of nutrition and physical
50 51	and raise awareness about the importance of nutrition and physical activity to childhood obesity prevention.
50 51 52	and raise awareness about the importance of nutrition and physical activity to childhood obesity prevention. (b) Thirty-five percent for community-based childhood obesity
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consumption of calorie-dense, nutrient-poor foods; encourage physical activity; decrease sedentary behavior; and raise awareness about the

3 importance of nutrition and physical activity to childhood obesity 4 prevention. The commissioner of health shall be responsible for the 5 distribution of these funds to community-based organizations and to 6 local health departments, with priority given to counties that have the 7 highest rates of childhood obesity.

8 (c) Ten percent to evidence-based prevention, early recognition, moni-9 toring, and weight management intervention activities in the medical 10 setting. The commissioner of health shall be responsible for identifying 11 activities and allocating these funds.

(d) Thirty-five percent to elementary and secondary schools for educa-12 13 tional, environmental, policy and other public health approaches that 14 promote nutrition and physical activity. The approaches funded pursuant to this paragraph can include improving or building school recreational 15 16 facilities that are used for recess and physical education; providing continuing education training for physical education teachers; hiring 17 qualified physical education teachers; improving the quality and nutri-18 tion of school breakfasts, lunches, and snacks; ensuring free, clean 19 20 drinking water access throughout the school day; and incorporating prac-21 tical nutrition education into the curriculum. The commissioner of education is responsible for the allocation and distribution of these 22 23 funds. 3. All moneys in the children's health promotion fund shall be 24 25 expended only for the purposes expressed in this section, and shall be 26 used only to supplement existing levels of service and not to supplant 27 current federal, state, or local funding for existing levels of service.

4. The commissioner of health and the commissioner of education are hereby authorized to promulgate such rules and regulations, and provide such procedural measures, as shall bring into effect the purposes of this section. The rules and regulations may provide for specific programs to be funded consistent with the allocation of funds set forth in this section.

34 § 4. This act shall take effect July 1, 2020. Effective immediately 35 the addition, amendment and/or repeal of any rule or regulation neces-36 sary for the implementation of this act on its effective date are 37 authorized to be made and completed on or before such date.