

# STATE OF NEW YORK

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7947

2019-2020 Regular Sessions

## IN ASSEMBLY

May 29, 2019

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

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 Assembly, 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  
23 taxes provided for in paragraph thirty-three of subdivision a of section  
24 eleven hundred fifteen of the tax law, a beer tasting shall mean no more

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

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1 than five samples of beer not exceeding five fluid ounces each, which  
2 may be provided to a person in any calendar day, and each such sample  
3 shall be a different beer than the others. Provided, however, that for  
4 tastings and sales for on-premises consumption, the licensee shall regu-  
5 larly keep food available for sale or service to its retail customers  
6 for consumption on the premises. A licensee providing the following  
7 shall be deemed in compliance with this provision: (i) sandwiches, soups  
8 or other such foods, whether fresh, processed, pre-cooked or frozen;  
9 and/or (ii) food items intended to complement the tasting of alcoholic  
10 beverages, which shall mean a diversified selection of food that is  
11 ordinarily consumed without the use of tableware and can be conveniently  
12 consumed while standing or walking, including but not limited to: chees-  
13 es, fruits, vegetables, chocolates, breads, mustards and crackers. All  
14 of the provisions of this chapter relative to licenses to sell beer at  
15 retail for consumption on and off the premises shall apply so far as  
16 applicable to such licensee.

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

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

28 § 4. This act shall take effect immediately.