# STATE OF NEW YORK

3870

2021-2022 Regular Sessions

# IN SENATE

February 1, 2021

Introduced by Sen. KENNEDY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to exempting certain sales from the tax on alcoholic beverages; and providing for the repeal of such provisions upon the expiration thereof

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

Section 1. Section 424 of the tax law is amended by adding a new subdivision 7 to read as follows:

**7. Notwithstanding any other provision of this article, there shall be exempt from the taxes imposed under this article, alcoholic beverages sold at retail by a licensed producer of alcoholic beverages to a customer where such sale occurs either at the brewery, winery or distillery where such alcoholic beverage was produced, or as a direct delivery from the licensed producer of alcoholic beverages to the customer.**

§ 2. This act shall take effect immediately and shall expire and be deemed repealed one year after such date.

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

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