

STATE OF NEW YORK

3501

2023-2024 Regular Sessions

IN ASSEMBLY

February 3, 2023

Introduced by M. of A. EPSTEIN, SIMON, TAYLOR -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to increasing the taxes imposed on distributors of beers and to directing revenue generated from such taxes to be deposited to the credit of the state university of New York and the city university of New York

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

1 Section 1. Paragraph (a) of subdivision 1 of section 424 of the tax
2 law, as amended by section 1 of part X-1 of chapter 57 of the laws of
3 2009, is amended to read as follows:

4 (a) [~~Fourteen~~] Thirty cents per gallon upon beers;

5 § 2. Section 171-a of the tax law, as separately amended by chapters
6 481 and 484 of the laws of 1981, is amended by adding a new subdivision
7 3 to read as follows:

8 3. Notwithstanding subdivision one of this section or any other
9 provision of law to the contrary, fifty percent of the taxes imposed
10 pursuant to paragraph (a) of subdivision one of section four hundred
11 twenty-four of this chapter, reduced by an amount for administrative
12 costs, shall be deposited, as such taxes are received, as follows: (a)
13 half of such revenue shall be deposited to the credit of the state
14 university of New York; and (b) half of such revenue shall be deposited
15 to the credit of the city university of New York. The amount for admin-
16 istrative costs shall be determined by the commissioner to represent
17 reasonable costs of the department of taxation and finance in adminis-
18 tering, collecting, determining and distributing such taxes. Of the
19 total revenue collected or received under such section of this chapter,
20 the comptroller shall retain in his hands such amount as the commission-
21 er may determine to be necessary for refunds or reimbursements under
22 such section of this chapter out of which amount the comptroller shall
23 pay any refunds or reimbursements to which taxpayers shall be entitled

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

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1 under provisions of such section. The commissioner and the comptroller
2 shall maintain a system of accounts showing the amount of revenue
3 collected or received from each of the taxes imposed by such section.

4 § 3. This act shall take effect April 1, 2025. Effective immediately,
5 the addition, amendment and/or repeal of any rule or regulation neces-
6 sary for the implementation of this act on its effective date are
7 authorized to be made and completed on or before such effective date.