STATE OF NEW YORK

9288

IN SENATE

May 9, 2024

Introduced by Sen. FERNANDEZ -- 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 establishing an excise tax on alcoholic beverages sold for off-premises consumption

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

Section 1. The tax law is amended by adding a new section 424-a to read as follows:

§ 424-a. Excise tax on alcoholic beverages sold for off-premises consumption. 1. (a) There is hereby levied and imposed an excise tax on the retail sale of alcoholic beverages for off-premises consumption at a rate of five percent.

(b) The tax rate set forth in this section shall be reviewed annually and adjusted periodically by the commissioner as needed to maintain a consistent effect relative to inflation.

2. All taxes, interest and penalties collected or received by the commissioner under this section shall be deposited and disposed of pursuant to the provisions of section one hundred seventy-one-a of this chapter, provided that an amount equal to one hundred percent collected under this section less any amount determined by the commissioner to be reserved by the comptroller for refunds or reimbursements shall be paid by the comptroller to the credit of the New York state drug treatment and public education fund created in section ninety-nine-jj of the state finance law.

3. The tax imposed by this section shall be administered and collected in a like manner as the taxes imposed under article twenty-eight of this chapter, and the definitions and the provisions applicable to the administration, collection, determination, enforcement, and disposition of the taxes imposed by article twenty-eight of this chapter shall apply to the tax imposed by this section insofar as such provisions can be made applicable to such tax with the limitations set forth herein and such modifications as may be necessary in order to adapt such provisions to the tax imposed. Such provisions shall apply with the same force and effect as if the language of such provisions had been set forth in full

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

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in this section and had been expressly referred to the tax imposed by this section except to the extent that any of such provisions is either inconsistent with or is not relevant to this section.

§ 2. This act shall take effect on the first day of the quarterly sales tax period, as set forth in subdivision (b) of section 1136 of the tax law, next succeeding the ninetieth day after it shall have become a law, and shall apply in accordance with the applicable transitional provisions of section 1106 of the tax law.