STATE OF NEW YORK

9318

2025-2026 Regular Sessions

IN ASSEMBLY

December 10, 2025

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

AN ACT to amend the tax law, in relation to establishing an excise tax on alcoholic beverages

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 1-a to read as follows:

1-a. In addition to any other tax imposed by this chapter or other law, there is hereby imposed a tax of five percent of the amount charged for the sale or transfer of alcoholic beverages to a retail customer by a person who sells alcoholic beverages for on the premises or off the premises at retail. This tax is imposed on the person who sells alcoholic beverages on the premises or off the premises at retail and shall accrue at the time of such sale or transfer.

§ 2. Section 435 of the tax law, as added by chapter 69 of the laws of 1978, is amended to read as follows:

§ 435. Deposit and disposition of revenue. **1.** All taxes, interest and penalties collected or received by the tax commission under the taxes imposed by this article, **except as provided in subdivision two of this section,** shall be deposited and disposed of pursuant to the provisions of section one hundred seventy-one-a of this chapter.

2. All taxes, interest and penalties collected or received by the commissioner under the taxes imposed by subdivision one-a of section four hundred twenty-four of this article 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 New York state drug treatment and public education fund created pursuant to section ninety-nine-jj of the state finance law.

§ 3. This act shall take effect immediately.

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

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