

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 Assem-
bly, do enact as follows:

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

3 1-a. In addition to any other tax imposed by this chapter or other
4 law, there is hereby imposed a tax of five percent of the amount charged
5 for the sale or transfer of alcoholic beverages to a retail customer by
6 a person who sells alcoholic beverages for on the premises or off the
7 premises at retail. This tax is imposed on the person who sells alcohol-
8 ic beverages on the premises or off the premises at retail and shall
9 accrue at the time of such sale or transfer.

10 § 2. Section 435 of the tax law, as added by chapter 69 of the laws of
11 1978, is amended to read as follows:

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

17 2. All taxes, interest and penalties collected or received by the
18 commissioner under the taxes imposed by subdivision one-a of section
19 four hundred twenty-four of this article less any amount determined by
20 the commissioner to be reserved by the comptroller for refunds or
21 reimbursements shall be paid by the comptroller to the New York state
22 drug treatment and public education fund created pursuant to section
23 ninety-nine-jj of the state finance law.

24 § 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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