



NEW YORK STATE SENATOR

Patrick M. Gallivan

Senator Gallivan Introduces Legislation to Exempt Beer, Cider & Liquor Tasting from Sales Tax

JIM RANNEY February 1, 2016

| ISSUE: **SMALL BUSINESS, BREWERY, SALES TAX**



Senator Patrick M. Gallivan (R-C-I, Elma) is introducing legislation that would allow licensed breweries, cider producers and distilleries to provide tastings without having to pay sales tax, even if they charge for the tasting. The bill (S.6556) would provide the same sales tax exemption currently granted to wineries in New York State.

“We are seeing more and more breweries and distilleries open across New York, including many farm-based operations, but they don’t enjoy the same sales tax benefits provided to wineries,” Gallivan said. “It’s only fair that we level the playing field for these businesses and their customers so that they too realize some savings.”

Under current law, any wine, beer, cider or liquor tasting that is provided free of charge is exempt from having to impose the State sales and use tax. However, wineries are granted a sales tax exemption even if they charge for the tasting, something that breweries, cideries and distilleries do not receive.

This bill would amend the tax law to bring parity to the alcohol industry.

The legislation, which is being sponsored in the Assembly by Minority Leader Brian M. Kolb, (R,C-Canandaigua) has been sent to committee for review.

RELATED LEGISLATION

2015-S6556

- Introduced

- ○ In Committee Assembly
 - In Committee Senate

- ○ On Floor Calendar Assembly

- On Floor Calendar Senate

- ◦ Passed Assembly

- Passed Senate

- Delivered to Governor

- Signed By Governor

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Relates to exemptions from the sales and compensating use tax for tastings held by a licensed brewery, farm brewery, cider producer, farm cidery, distillery or farm distillery

January 26, 2016

In Senate Committee [Investigations and Government Operations](#)

Sponsored by [Patrick M. Gallivan](#)

Do you support this bill?