



NEW YORK STATE SENATOR

Patrick M. Gallivan

## Legislation Would Exempt Beer, Cider & Liquor Tastings from Sales Tax

JIM RANNEY June 22, 2017

| ISSUE: **ECONOMIC DEVELOPMENT AND SMALL BUSINESS**



Senator Patrick M. Gallivan (R-C-I, Elma) announces the Senate has passed legislation which he sponsored 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.3387A) would provide the same sales tax exemption currently granted to wineries in New York State.

“As the number of breweries and distilleries increases across New York, including many farm-based operations, we must ensure that we provide a level playing field for those in the industry,” Gallivan said. “Right now, these businesses don’t enjoy the same sales tax benefits provided to wineries. That’s not fair to them or their customers.”

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 has been approved by both the Senate and the Assembly and will be sent to the governor for consideration.

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RELATED LEGISLATION

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**2017-S3387A**

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- 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
- 

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 23, 2017

Senate Floor Calendar

Sponsored by **Patrick M. Gallivan**

Do you support this bill?