

IN SENATE

Senate introducer's signature

The senators whose names are circled below wish to join me in the sponsorship of this proposal

s20 Adams	s44 Farley	s58 Kennedy	s54 Nozzolio	s28 Serrano
s15 Addabbo	s02 Flanagan	s34 Klein	s53 O'Mara	s51 Seward
s55 Alesi	s08 Puschillo	s26 Krueger	s37 Oppenheimer	s09 Skelos
s11 Avella	s59 Gallivan	s24 Lanza	s21 Parker	s14 Smith
s40 Ball	s12 Gianaris	s39 Larkin	s13 Peralta	s25 Squadron
s42 Bonacic	s22 Golden	s01 LaValle	s30 Perkins	s16 Stavisky
s46 Breslin	s47 Griffo	s52 Libous	s61 Ranzenhofer	s35 Stewart-
s38 Carlucci	s60 Grisanti	s45 Little	s48 Ritchie	Cousins
s50 DeFrancisco	s06 Hannon	s05 Marcellino	s33 Rivera	s27 Scrobin
s32 Diaz	s36 Hassell-	s07 Martins	s56 Robach	s49 Valesky
s17 Dilan	Thompson	s62 Maziarz	s41 Saland	s57 Young
s29 Duane	s10 Huntley	s43 McDonald	s19 Sampson	s03 Zeldin
s31 Espallat	s04 Johnson	s18 Montgomery	s23 Savino	

S.
Senate
PROGRAM BILL #42
IN SENATE--Introduced by Sen

--read twice and ordered printed,
and when printed to be committed
to the Committee on

----- A.
Assembly

IN ASSEMBLY

Assembly introducer's signature

The Members of the Assembly whose names are circled below wish to join me in the multi-sponsorship of this proposal:

a049 Abbate	a085 Crespo	a042 Jacobs	a121 Miller, D.	a067 Rosenthal
a092 Abinanti	a107 Crouch	a095 Jaffee	a102 Miller, J.	a118 Russell
a105 Amedore	a014 Curran	a057 Jeffries	a038 Miller, M.	a144 Ryan
a084 Arroyo	a063 Cusick	a135 Johns	a052 Millman	a012 Saladino
a035 Aubry	a045 Cymbrowitz	a112 Jordan	a015 Montesano	a113 Sayward
a124 Barclay	a034 DenDekker	a099 Katz	a132 Morelle	a029 Scarborough
a103 Barrett	a081 Dinowitz	a074 Kavanagh	a039 Moya	a016 Schimel
a040 Barron	a114 Duprey	a145 Kearns	a003 Murray	a140 Schimminger
a082 Benedetto	a004 Englebright	a065 Kellner	a037 Nolan	a064 Silver
a122 Blankenbush	a054 Espinal	a129 Kolb	a128 Oaks	a027 Simanowitz
a055 Boyland	a071 Farrell	a025 Lancman	a069 O'Donnell	a036 Simotas
a008 Boyle	a123 Finch	a091 Latimer	a051 Ortiz	a100 Skartados
a026 Breunstein	a007 Fitzpatrick	a013 Lavine	a136 Palmesano	a146 Swardz
a044 Brennan	a137 Friend	a050 Lentol	a088 Paulin	a079 Stevenson
a116 Brindisi	a143 Gabryszak	a125 Lifton	a141 Peoples-	a011 Sweeney
a131 Bronson	a090 Galef	a072 Linares	Stokes	a110 Tedisco
a046 Brook-Krasny	a133 Gantt	a127 Lopez, P.	a058 Perry	a115 Tenney
a147 Burling	a077 Gibson	a053 Lopez, V.	a087 Fretlow	a002 Thiele
a117 Butler	a149 Giglio	a001 Losquadro	a073 Quart	a061 Titone
a101 Cahill	a066 Glick	a126 Lupardo	a021 Ra	a031 Titus
a096 Calhoun	a023 Goldfeder	a111 Magee	a097 Rabbitt	a062 Tobacco
a043 Camara	a150 Goodell	a120 Magnarelli	a009 Raia	a148 Walter
a106 Canestrari	a075 Gottfried	a059 Maisel	a006 Ramos	a041 Weinstein
a089 Castelli	a005 Graf	a060 Malliotakis	a134 Reilich	a020 Weisenberg
a086 Castro	a098 Gunther	a030 Markey	a109 Reilly	a024 Weprin
a138 Ceretto	a130 Hanna	a093 Mayer	a178 Rivera, J.	a070 Wright
a033 Clark	a139 Hawley	a019 McDonough	a080 Rivera, N.	a094 Zebrowski
a047 Colton	a083 Heastie	a104 McEneeny	a076 Rivera, P.	
a010 Conte	a028 Hevesi	a017 McKevitt	a119 Roberts	
a032 Cook	a048 Hixson	a108 McLaughlin	a056 Robinson	
a142 Corwin	a018 Hooper	a022 Meng	a068 Rodriguez	

IN ASSEMBLY--Introduced by M. of A.

with M. of A. as co-sponsors

--read once and referred to the
Committee on

TAXLA

(Establishes a beer production tax credit for beer produced within the state by a taxpayer that is registered as a distributor; repealer)

Tax. beer production tax credit

AN ACT

to amend the tax law, in relation to establishing a credit under articles 9-A and 22 of such law for beer produced within the state by a taxpayer that is registered as a distributor under article 18 of the tax law; to amend the alcoholic beverage control law, in relation to the exemption from the beer label registration fee; and to repeal subdivision 6 of section 424 of the tax law, relating to the exemption

1) Single House Bill (introduced and printed separately in either or both houses). Uni-Bill (introduced simultaneously in both houses and printed as one bill. Senate and Assembly introducer sign the same copy of the bill).

2) Circle names of co-sponsors and return to introduction clerk with 2 signed copies of bill and 4 copies of memorandum in support (single house); or 4 signed copies of bill and 8 copies of memorandum in support (uni-bill).

for beer produced and sold within the state by certain distributors under article 18 of the tax law

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

PROGRAM BILL # 12

PROGRAM BILL # 12

1 Section 1. The tax law is amended by adding a new section 37 to read
2 as follows:

3 § 37. Beer production credit. (a) General. A taxpayer subject to tax
4 under article nine-A or twenty-two of this chapter, that is registered
5 as a distributor under article eighteen of this chapter, and that
6 produces sixty million or fewer gallons of beer in this state in the
7 taxable year, shall be allowed a credit against such taxes in the amount
8 specified in subdivision (b) of this section and pursuant to the
9 provisions referenced in subdivision (c) of this section. Provided,
10 however, that no credit shall be allowed for any beer produced in excess
11 of fifteen million five hundred thousand gallons in the taxable year. If
12 the taxpayer is a partner in a partnership or shareholder of a New York
13 S corporation, then the cap imposed by the preceding sentence shall be
14 applied at the entity level, so that the aggregate credit allowed to all
15 the partners or shareholders of each such entity in the taxable year
16 does not exceed that cap.

17 (b) The amount of the credit per taxpayer per taxable year (or pro
18 rata share of earned credit in the case of a partnership) for each
19 gallon of beer produced in this state on or after April first, two thou-
20 sand twelve shall be determined as follows:

21 (1) for the first five hundred thousand gallons of beer produced in
22 this state in the taxable year, the credit shall equal fourteen cents
23 per gallon; and

24 (2) for each gallon of beer produced in this state in the taxable year
25 in excess of five hundred thousand gallons, the credit shall equal four
26 and one-half cents per gallon.

27 (c) Cross-references. For application of the credit provided for in
28 this section, see the following provisions of this chapter:

1 (1) Article 9-A: Section 210, subdivision 45.

2 (2) Article 22: Section 606, subsections (i) and (uu).

3 § 2. Section 210 of the tax law is amended by adding a new subdivision
4 45 to read as follows:

5 45. Beer production credit. A taxpayer shall be allowed a credit, to
6 be computed as provided in section thirty-seven of this chapter, against
7 the tax imposed by this article. In no event shall the credit allowed
8 under this subdivision for any taxable year reduce the tax due for such
9 year to less than the amount prescribed in paragraph (d) of subdivision
10 one of this section. However, if the amount of credit allowed under this
11 subdivision for any taxable year reduces the tax to such amount, any
12 amount of credit thus not deductible in such taxable year shall be
13 treated as an overpayment of tax to be credited or refunded in accord-
14 ance with the provisions of section one thousand eighty-six of this
15 chapter. Provided, however, the provisions of subsection (c) of section
16 one thousand eighty-eight of this chapter notwithstanding, no interest
17 shall be paid thereon.

18 § 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
19 of the tax law is amended by adding a new clause (xxxiv) to read as
20 follows:

21 <u>(xxxiv) Beer production credit</u>	<u>Amount of credit under subdivision</u>
22 <u>under subsection (uu)</u>	<u>subdivision forty-five of</u>
23	<u>section two hundred ten</u>

24 § 4. Section 606 of the tax law is amended by adding a new subsection
25 (uu) to read as follows:

26 (uu) Beer production credit. A taxpayer shall be allowed a credit, to
27 be computed as provided in section thirty-seven of this chapter, against
28 the tax imposed by this article. If the amount of the credit allowed

1 under this subsection for any taxable year shall exceed the taxpayer's
2 tax for such year, the excess shall be treated as an overpayment of tax
3 to be credited or refunded in accordance with the provisions of section
4 six hundred eighty-six of this article, provided, however, that no
5 interest shall be paid thereon.

6 § 5. Subdivision 6 of section 424 of the tax law is REPEALED.

7 § 6. Paragraph (g) of subdivision 4 of section 107-a of the alcoholic
8 beverage control law, as amended by chapter 535 of the laws of 2005, is
9 amended to read as follows:

10 (g) The authority shall exempt from such fee provisions the registra-
11 tion of each brand label used for beer that is produced in small size
12 batches [on the licensed premises in batches] totaling fifteen hundred
13 barrels of beer or less annually.

14 § 7. This act shall take effect immediately, and shall apply to taxa-
15 ble years beginning on or after January 1, 2012; provided, however that
16 sections five and six of this act shall be deemed to have been in full
17 force and effect on and after March 28, 2012.

