



Department of Taxation and Finance

Important

The Alcoholic Beverages Tax information in this document is outdated and provided only for historical purposes.

For up-to-date information, see [Alcoholic beverages tax](#).

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New York State Department of Taxation and Finance
Office of Tax Policy Analysis
Technical Services Division

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Alcoholic Beverages Tax
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Reduction of New York State Alcoholic Beverages Tax Rate on Beer

On August 9, 1999, Governor George E. Pataki signed Chapter 407 of the Laws of 1999 into law. Chapter 407 amended section 424(1)(a) of the Tax Law to reduce the New York State alcoholic beverages tax rate on beer from 13 ½ cents per gallon to 12 ½ cents per gallon, effective April 1, 2001.

The new beer tax rate applies to all beer delivered by registered distributors on or after April 1, 2001, regardless of the date of the sales contract. It also applies to beer imported into New York State by noncommercial importers on or after April 1, 2001.

Because of this change in the beer tax rate, Form MT-50, *Return of Tax on Beer and Similar Fermented Malt Beverages*, and related schedules are being revised. The revised forms will be sent to all registered distributors in time to file their April 2001 returns, which must be filed on or before May 21, 2001.

(Tax Law, Section 424(1)(a))