



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The Alcoholic Beverages Tax information in this document is outdated and provided only for historical purposes.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

This TSB-M begins on page 2 below.

**New York State Department of Taxation and Finance  
Taxpayer Services Division  
Technical Services Bureau**

TSB-M-78 (6)M Revised  
Alcoholic Beverage Tax  
September 22, 1978

This memorandum supersedes memorandum TSB-M-78 (6) M dated September 1, 1978 which should be destroyed.

Subject: Conversion to Metric System

Tax Department Legislative Proposal No. 38 was enacted as Chapter 433 of the Laws of 1978 on June 19, 1978. This amendment converts the alcoholic beverage taxes on wines and liquors imposed by or authorized in Article 18 of the Tax Law from taxes on gallons to taxes on liters, the metric standard of fill for alcoholic beverages. The changes with respect to the taxes on still and sparkling wines apply to wines sold or used within this state after December 31, 1978. The changes with respect to taxes on liquors apply to liquors sold or used within this state after December 31, 1979.

Metric rates for wines - effective January 1, 1979

|   |                   |
|---|-------------------|
| Still Wines   | \$ .026 per liter |
| Artificially Carbonated Sparkling Wines                   | \$ .070 per liter |
| Natural Sparkling Wines                                   | \$ .141 per liter |
| Cider (containing more than 3 2/10%<br>alcohol by volume) | \$ .004 per liter |

Metric rates for liquors - effective January 1, 1980

|  |                   |
|--|-------------------|
| Liquors (containing not more than 24% of<br>alcohol by volume) | \$ .211 per liter |
| Liquors (all others)   | \$ .859 per liter |