



# 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The Alcoholic Beverages Tax information in this document is outdated and provided only for historical purposes.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-83 (2)M  
Alcoholic Beverage Tax  
May 19, 1983

Subject: Alcoholic Beverage tax rate increase

Effective May 1, 1983 an amendment to the Alcoholic Beverage Tax Law (Article 18) has increased the excise taxes imposed on liquors, wines and beer sold or used within this State.

	(1) Rate Starting <u>May 1, 1983</u>	(2) Rate through <u>April 30, 1983</u>	(3) amount of <u>increases</u>
Liquor containing more than 24% alcohol	\$1.08 per liter	\$ .859 per liter	\$.221 per liter
Liquor containing not more than 24% alcohol	\$.264 per liter	\$ .211 per liter	\$.053 per liter
Natural sparkling wine	\$.175 per liter	\$ .141 per liter	\$.034 per liter
Artificially carbonated wine	\$.088 per liter	\$ .07 per liter	\$.018 per liter
Still wine	\$.032 per liter	\$ .026 per liter	\$.006 per liter
Beer	\$.055 per gallon	\$ .04 4/9 per gallon	\$.0105 per gallon

Beginning May 1, 1983 all registered distributors of alcoholic beverages will include the increased taxes in their selling price.

The law also imposes a floor tax on all liquors, wines and beer in the possession of wholesalers, jobbers, retailers and all other sellers of liquors, wines and beer, not registered as distributors with the Department of Taxation and Finance, as of the close of business on April 30, 1983 at the rates listed in column 3 above. In addition, any liquor, wine or beer distributor who files his alcoholic beverage tax returns on a purchase basis must also file a floor tax return based on his New York State inventory as of the close of business on April 30, 1983.

A floor tax is not due if the total liquor inventory is 760 liters or less, the total wine inventory is 760 liters or less and the total beer inventory is 200 gallons or less. If one or more categories exceeds the specified quantities, the tax must be paid on the entire inventory.

A return must be filed even if there is no tax due. Failure to file a floor tax return by June 20, 1983 may result in penalties as provided in Section 433 of Article 18 of the Tax Law.