

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

TSB-M-98(6)M  
Beverage Container  
August 5, 1998

**Repeal of the Beverage Container Tax**  
**(Article 18-A of the Tax Law)**

In 1997 Governor George E. Pataki signed legislation repealing the one-cent beverage container tax imposed on the sale of filled, nonrefillable beverage containers of carbonated soft drinks, mineral water, and soda water made by container sale initiators. The repeal is effective October 1, 1998.

Sales of these containers made after September 30, 1998, will no longer be subject to the beverage container tax.

All registered beverage container sale initiators will receive a final return in November of 1998 to report tax due on sales made from September 1, 1998, through September 30, 1998. This return, due December 20, 1998, will be the final beverage container tax return they are required to file.