



## **Creation of a Farm Brewery License and the Exclusion from Filing a Sales Tax Information Return**

This memorandum discusses recently enacted legislation that creates a farm brewery license and that excludes farm breweries from the requirement to file an annual sales tax information return.

Recently enacted legislation (Chapter 108 of the Laws of 2012) amended the Alcoholic Beverage Control Law, the Agriculture and Markets Law and the Tax Law to allow for the establishment of farm breweries. Chapter 108 includes amendments to the Alcoholic Beverage Control Law that define a *Farm Brewery* and describes the authorized activities of a farm brewery.

Alcoholic beverage wholesalers must file annual sales tax information returns as described in [TSB-M-09\(10\)S](#), *New Requirement for the Filing of Information Returns for Alcoholic Beverage Wholesalers* and [TSB-M-09\(10.1\)S](#), *Additional Guidance Relating to the New Requirement for the Filing of Information Returns for Alcoholic Beverage Wholesalers*. However, Chapter 108 amended the Tax Law **to exclude businesses operating under a farm brewery license issued under the Alcoholic Beverage Control Law from that filing requirement.**

The amendments to the Tax Law are effective for annual returns due on or after March 20, 2012.

(Tax Law section 1136(i)(1)(C))

**NOTE:** A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.