



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The Alcoholic Beverages Tax information in this document is outdated and provided only for historical purposes.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 on the alcoholic beverages tax, including the local excise tax imposed by New York City on certain liquor and beer, see [Alcoholic beverages tax](#).

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

TSB-M-80 (6)M
Alcoholic
Beverage Tax
December 9, 1980

Subject: New York City-Local taxes on liquor and beer

Under a local law enacted by New York City during 1980 as authorized by section 445 of Article 18 of the Tax Law (Local taxes on beer and liquor by a city of one million or more), excise taxes of \$.264 per liter of liquor over 24% of alcohol by volume and \$.12 per gallon of beer have been imposed on liquor and beer sold or used in New York City after July 31, 1980. These taxes which are in addition to the alcoholic beverage taxes imposed by New York State are administered and collected by the State Tax Commission and the proceeds are turned over to the City of New York.

Establishments in New York City such as liquor stores, bars and grills, restaurants, liquor or beer wholesalers and jobbers, supermarkets and grocery stores not registered with the Department of Taxation and Finance as distributors of alcoholic beverages who, after July 31, 1980 purchased and sold liquor over 24% of alcohol by volume and/or beer with both the New York City taxes and the New York State taxes included in their purchase price were required to file floor tax returns based on their inventory as of the close of business on July 31, 1980. The first 400 liters of liquor and the first 100 gallons of beer otherwise subject to the City tax were exempted from the floor tax. The floor tax return together with the New York City taxes due on the amount of the inventory were required to be filed on or before September 20, 1980.

Any wholesaler, jobber or sub jobber of liquor over 24% of alcohol by volume and/or beer who after July 31, 1980 makes sales to wholesalers, jobbers, sub-jobbers and retailers located in New York City on which the New York State tax has been paid but the New York City tax has not been paid is required to become registered as a distributor of alcoholic beverages with the Department of Taxation and Finance and collect the New York City taxes on liquor and beer. Each month a tax return together with a remittance for the New York City taxes collected during the month are required to be filed by each such registered distributor.