

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

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beverage containers of carbonated soft drinks, mineral water and soda water made by container sale initiators has been repealed effective October 1, 1998.

Sales made after September 30, 1998, of filled, nonrefillable beverage containers of carbonated soft drinks, mineral water and soda water will no longer be subject to the beverage container tax.

As a registered beverage container sale initiator, you 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 you are required to file.

If you have any questions or concerns, or need any additional information, please contact us at 1 800 972-1233.