

## ASSESSMENT OF PUBLIC COMMENT

### DEPARTMENT OF TAXATION AND FINANCE

Written comments were received from the New York State Farm Bureau (Farm Bureau), as well as several New York State farm wineries regarding proposal TAF-07-09-00012-P, which amends section 60.1 of Title 20 NYCRR.

The comments support adoption of the proposed rule, which allows annual filing for farm wineries. The comments concur that current monthly filing requirements of alcoholic beverage tax returns is burdensome with respect to remitting minimal amounts of tax owed and that annual filing would allow them to reduce administrative expenses. The Farm Bureau further points out that this rule will provide significant regulatory relief to small businesses without reducing overall revenues to New York State. They also note that only winery businesses with limited tax liabilities are allowed the option of annual filing, subject to Department approval.

Additionally, two of the parties' comments alluded to the benefits of electronic filing of alcoholic beverage tax returns. The proposed rule does not address electronic filing. While the department has moved toward electronic filing of various returns, it does not anticipate that electronic filing of this return will be immediately available. No changes were made to the proposal as a result of the comments received.