

STATEMENT OF CONSENSUS RULE MAKING DETERMINATION

DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has determined that no person is likely to object to the adoption of this rule as written because the amendments are not controversial in nature.

The primary purpose of this rule is to allow certain New York State farm wineries, micro-wineries, and out-of-state direct wine shippers to file annual alcoholic beverage tax returns rather than monthly returns as currently required. In addition, the rule limits the information required to be reported on the alcoholic beverage tax return by out-of-state direct wine shippers, which conforms to current department policy.