

STATE OF NEW YORK

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SENATE - ASSEMBLY

January 20, 2021

IN SENATE -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read twice and ordered printed, and when printed to be committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to extending the top state income tax rate (Part A); intentionally omitted (Part B); to amend the tax law and the state finance law, in relation to the imposition of a pass-through entity tax (Part C); to amend the economic development law and the tax law, in relation to child care services expenditures under the excelsior jobs program and the employer provided child care credit (Part D); to amend the tax law, in relation to an exemption from certain franchise taxes (Part E); to amend the tax law, in relation to the empire state film production credit and the empire state film post production credit (Part F); to amend the tax law, in relation to wage filer reporting and reconciliation (Part G); intentionally omitted (Part H); intentionally omitted (Part I); to amend the tax law, in relation to imposing sales tax on admissions to race tracks and simulcast facilities; and to repeal section 227, section 306, section 406, subparagraph (ii) of paragraph b of subdivision 4 of section 1008 and paragraph b of subdivision 5 of section 1009 of the racing, pari-mutuel wagering and breeding law, relating to certain taxes on admissions to race tracks and simulcast facilities (Part J); intentionally omitted (Part K); intentionally omitted (Part L); to amend the tax law, in relation to exempting from sales and use tax

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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certain tangible personal property or services (Part M); to amend the tax law, in relation to increasing the total dollar amount for vendors' gross receipts necessary for registration filing (Part N); to amend the tax law, in relation to imposing liability for real estate transfer taxes on responsible persons, prohibiting grantors from passing real estate transfer tax to grantees, and exempting certain organizations from the LLC disclosure requirement (Part O); to amend the tax law, in relation to restrictions on certain retail dealers whose registrations have been revoked or who have been forbidden from selling cigarettes or tobacco products (Part P); to amend the tax law, in relation to the timing and method for filing certain returns (Part Q); to amend the tax law, in relation to determining liability for the collection of taxes on medallion taxicab trips and congestion surcharges (Part R); to amend the tax law, in relation to increasing tax return preparer penalties for failure to register and requiring the display of certain documents by tax return preparers (Part S); intentionally omitted (Part T); to amend the real property law and the tax law, in relation to electronic submission of consolidated real property transfer forms; and to repeal certain provisions of the real property law relating thereto (Part U); to amend the real property law, in relation to exemptions for manufactured home park owners or operators and mobile home owners; and to repeal certain provisions of such law relating thereto (Part V); to amend the real property tax law, in relation to facilitating the administration of the real property tax, and to repeal section 307 of such law relating thereto (Part W); to amend the real property tax law and the general municipal law, in relation to promoting the development of renewable energy projects (Part X); to amend the racing, pari-mutuel wagering and breeding law, in relation to regulation of sports wagering (Part Y); authorizing a request for information related to gaming facility licenses (Part Z); intentionally omitted (Part AA); to amend the tax law, in relation to restrictions on certain lottery draw game offerings (Part BB); to amend the racing, pari-mutuel wagering and breeding law, in relation to the office of the gaming inspector general; and to repeal certain provisions of such law relating thereto (Part CC); to amend the racing, pari-mutuel wagering and breeding law, in relation to licenses for simulcast facilities, sums relating to track simulcast, simulcast of out-of-state thoroughbred races, simulcasting of races run by out-of-state harness tracks and distributions of wagers; to amend chapter 281 of the laws of 1994 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and to amend chapter 346 of the laws of 1990 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and the imposition of certain taxes, in relation to extending certain provisions thereof; and to amend the racing, pari-mutuel wagering and breeding law, in relation to extending certain provisions thereof (Part DD); to amend chapter 109 of the laws of 2006 amending the tax law and other laws relating to providing exemptions, reimbursements and credits from various taxes for certain alternative fuels, in relation to extending the alternative fuels tax exemptions for five years (Part EE); to amend the tax law and chapter 60 of the laws of 2016 amending the tax law relating to creating a farm workforce retention credit, in relation to extending the provisions of such credit through tax year 2024 (Part FF); to amend the public housing law, in relation to extending the credit against income tax for persons or entities investing in low-income housing (Part GG); to

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amend chapter 59 of the laws of 2014, amending the tax law relating to a musical and theatrical production credit, in relation to the effectiveness thereof; and to amend the tax law, in relation to increasing the aggregate cap on the amount of such credit (Part HH); to amend the tax law, in relation to extending hire a veteran credit for an additional year (Part II); to amend chapter 61 of the laws of 2011 amending the economic development law, the tax law and the real property tax law, relating to establishing the economic transformation and facility redevelopment program and providing tax benefits under that program and to amend the economic development law, in relation to extending the tax credits under the economic transformation and facility redevelopment program (Part JJ); to amend the general business law, in relation to requiring the implementation of the secure choice program by a certain date (Part KK); to amend the racing, pari-mutuel wagering and breeding law, in relation to modifying certain racing support payments (Part LL); to amend the tax law, in relation to exempting breast pump replacement parts and certain supplies from sales and compensating use taxes (Part MM); clarifying for certain tax credit programs that work performed remotely within the state due to the outbreak of novel coronavirus, COVID-19, qualifies for certain tax credit programs; and providing for the repeal of such provisions upon expiration thereof (Part NN); to exempt certain underpayments from interest accumulation (Part OO); to amend the economic development law and the tax law, in relation to establishing the restaurant return-to-work tax credit program (Subpart A); and to amend the tax law and the state finance law, in relation to establishing the New York city musical and theatrical production tax credit and establishing the New York state council on the arts cultural program fund; and providing for the repeal of such provisions upon the expiration thereof (Subpart B) (Part PP); to amend the tax law, in relation to modifying interest rules on overpayments of personal income and corporate tax (Part QQ); to amend the tax law, in relation to providing a modification reducing federal adjusted gross income by the amount of the COVID-19 family death benefit paid pursuant to the metropolitan transportation authority program established in 2020 for purposes of determining New York state taxable income (Part RR); to amend the tax law, in relation to extending sales tax exemption for certain food and drink vending machines (Part SS); authorizing the creation of state debt in the amount of three billion dollars, in relation to creating the environmental bond act of 2022 "restore mother nature" for the purposes of environmental improvements that preserve, enhance, and restore New York's natural resources and reduce the impact of climate change; and providing for the submission to the people of a proposition or question therefor to be voted upon at the general election to be held in November, 2022 (Part TT); to amend the environmental conservation law and the state finance law, in relation to the implementation of the environmental bond act of 2022 "restore mother nature" (Part UU); to amend the New York state urban development corporation act, in relation to establishing the COVID-19 pandemic small business recovery grant program (Part VV); to amend the real property tax law, in relation to subjecting certain state lands in Orange county to real property taxation (Part WW); to amend the transportation law, in relation to increasing the maximum amount of grants and loans under the airport improvement and revitalization grant and loan program (Part XX); in relation to renaming the Newkirk Avenue subway station on the IRT Nostrand Avenue line the "Newkirk Avenue - Little Haiti

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station" (Part YY); to amend the vehicle and traffic law, in relation to indemnity bonds or insurance policies for commuter vans (Part ZZ); intentionally omitted (Part AAA); to amend the executive law, the criminal procedure law, the general municipal law, the public authorities law and the civil service law, in relation to police officers; and to repeal certain provisions of the executive law relating thereto (Part BBB); to amend the tax law, in relation to the rehabilitation of historic properties tax credit (Part CCC); to amend the tax law and the administrative code of the city of New York, in relation to investment income (Part DDD); establishing the excluded workers fund to provide payments to workers who suffered a loss of work-related earnings or a major source of household income during a state of emergency declared by the governor and who are otherwise ineligible for unemployment insurance or other state or federal unemployment benefits (Part EEE); to amend part C of chapter 57 of the laws of 2006 relating to establishing a cost of living adjustment for designated human services programs, in relation to extending COLA provisions for the purpose of establishing rates of payments and in relation to the effectiveness thereof (Part FFF); to amend the state finance law, in relation to aid and incentives for municipalities base level grants (Part GGG); to amend the tax law, in relation to the amount of the business income base and capital base for the computation of tax (Part HHH); to amend the tax law, in relation to the real property tax relief credit (Part III); to provide for the administration of certain funds and accounts related to the 2021-2022 budget, authorizing certain payments and transfers; to amend the state finance law, in relation to the administration of certain funds and accounts; to amend part D of chapter 389 of the laws of 1997 relating to the financing of the correctional facilities improvement fund and the youth facility improvement fund, in relation to the issuance of certain bonds or notes; to amend part Y of chapter 61 of the laws of 2005, relating to providing for the administration of certain funds and accounts related to the 2005-2006 budget, in relation to the issuance of certain bonds or notes; to amend the public authorities law, in relation to the issuance of certain bonds or notes; to amend the New York state medical care facilities finance agency act, in relation to the issuance of certain bonds or notes; to amend the New York state urban development corporation act, in relation to the issuance of certain bonds or notes; to amend chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund, in relation to the issuance of certain bonds or notes; to amend the public authorities law, in relation to the issuance of certain bonds or notes; to amend the New York state urban development corporation act, in relation to the issuance of certain bonds or notes; to amend the private housing finance law, in relation to housing program bonds and notes; to amend the New York state urban development corporation act, in relation to personal income tax notes for 2022, in relation to authorizing the dormitory authority of the state of New York and the urban development corporation to enter into line of credit facilities for 2022, and in relation to state-supported debt issued during the 2022 fiscal year; to amend the state finance law, in relation to payments of bonds; to amend the state finance law, in relation to the mental health services fund; to amend the public health law, in relation to secured hospital project bonds; to amend the state finance law, in relation to the issuance of revenue bonds; to repeal paragraph c of subdivision 5 of

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section 89-b of the state finance law relating to the dedicated highway and bridge trust fund; to repeal subdivision (j) of section 92-dd of the state finance law relating to the HCRA resources fund; to repeal subdivision 3-a of the public health law relating to eligible secured hospital borrower; and providing for the repeal of certain provisions upon expiration thereof (Part JJJ); to authorize certain employers to provide a temporary retirement incentive for certain public employees in the city of New York (Subpart A); and an age 55/25 years temporary retirement incentive for certain public employees in the city of New York (Subpart B) (Part KKK); to amend the racing, pari-mutuel wagering and breeding law, in relation to the utilization of funds in the Catskill and Capital regions off-track betting corporation's capital acquisition funds; and providing for the repeal of such provisions upon the expiration thereof (Part LLL); to amend chapter 141 of the laws of 1994, amending the legislative law and the state finance law relating to the operation and administration of the legislature, in relation to extending such provisions (Part MMM); to amend the correction law, in relation to restricting the use of segregated confinement and creating alternative therapeutic and rehabilitative confinement options (Part NNN); and to amend the racing, pari-mutuel wagering and breeding law, in relation to the tax on gaming revenues; and providing for the repeal of such provisions upon the expiration thereof (Part OOO)

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. This act enacts into law major components of legislation
2 which are necessary to implement the state fiscal plan for the 2021-2022
3 state fiscal year. Each component is wholly contained within a Part
4 identified as Parts A through OOO. The effective date for each partic-
5 ular provision contained within such Part is set forth in the last
6 section of such Part. Any provision in any section contained within a
7 Part, including the effective date of the Part, which makes a reference
8 to a section "of this act", when used in connection with that particular
9 component, shall be deemed to mean and refer to the corresponding
10 section of the Part in which it is found. Section three of this act sets
11 forth the general effective date of this act.

12 PART A

13 Section 1. Clauses (iv), (v), (vi), (vii) and (viii) of subparagraph
14 (B) of paragraph 1 of subsection (a) of section 601 of the tax law,
15 clauses (iv), (v), (vi) and (vii) as amended by section 1 of part P of
16 chapter 59 of the laws of 2019 and clause (viii) as added by section 1
17 of part R of chapter 59 of the laws of 2017, are amended and a new
18 clause (ix) is added to read as follows:

19 (iv) For taxable years beginning in two thousand twenty-one the
20 following rates shall apply:

21 If the New York taxable income is:	The tax is:
22 Not over \$17,150	4% of the New York taxable income
23 Over \$17,150 but not over \$23,600	\$686 plus 4.5% of excess over
24	\$17,150
25 Over \$23,600 but not over \$27,900	\$976 plus 5.25% of excess over

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1		\$23,600
2	Over \$27,900 but not over \$43,000	\$1,202 plus 5.9% of excess over
3		\$27,900
4	Over \$43,000 but not over \$161,550	\$2,093 plus 5.97% of excess over
5		\$43,000
6	Over \$161,550 but not over \$323,200	\$9,170 plus 6.33% of excess over
7		\$161,550
8	Over \$323,200 but not over	\$19,403 plus 6.85% of excess
9	\$2,155,350	over \$323,200
10	<u>Over \$2,155,350 but not over</u>	<u>\$144,905 plus 9.65% of excess over</u>
11	<u>\$5,000,000</u>	<u>\$2,155,350</u>
12	<u>Over \$5,000,000 but not over</u>	<u>\$419,414 plus 10.30% of excess over</u>
13	<u>\$25,000,000</u>	<u>\$5,000,000</u>
14	<u>Over \$25,000,000</u>	<u>\$2,479,414 plus 10.90% of excess over</u>
15		<u>\$25,000,000</u>
16	[Over \$2,155,350	\$144,905 plus 8.82% of excess over
17		\$2,155,350]
18	(v) For taxable years beginning in two thousand twenty-two the follow-	
19	ing rates shall apply:	
20	If the New York taxable income is:	The tax is:
21	Not over \$17,150	4% of the New York taxable income
22	Over \$17,150 but not over \$23,600	\$686 plus 4.5% of excess over
23		\$17,150
24	Over \$23,600 but not over \$27,900	\$976 plus 5.25% of excess over
25		\$23,600
26	Over \$27,900 but not over \$161,550	\$1,202 plus 5.85% of excess over
27		\$27,900
28	Over \$161,550 but not over \$323,200	\$9,021 plus 6.25% of excess over
29		\$161,550
30	Over \$323,200 but not over	\$19,124 plus
31	\$2,155,350	6.85% of excess over \$323,200
32	<u>Over \$2,155,350 but not over</u>	<u>\$144,626 plus 9.65% of excess over</u>
33	<u>\$5,000,000</u>	<u>\$2,155,350</u>
34	<u>Over \$5,000,000 but not over</u>	<u>\$419,135 plus 10.30% of excess over</u>
35	<u>\$25,000,000</u>	<u>\$5,000,000</u>
36	<u>Over \$25,000,000</u>	<u>\$2,479,135 plus 10.90% of excess over</u>
37		<u>\$25,000,000</u>
38	[Over \$2,155,350	\$144,626 plus 8.82% of excess over
39		\$2,155,350]
40	(vi) For taxable years beginning in two thousand twenty-three the	
41	following rates shall apply:	
42	If the New York taxable income is:	The tax is:
43	Not over \$17,150	4% of the New York taxable income
44	Over \$17,150 but not over \$23,600	\$686 plus 4.5% of excess over
45		\$17,150
46	Over \$23,600 but not over \$27,900	\$976 plus 5.25% of excess over
47		\$23,600
48	Over \$27,900 but not over \$161,550	\$1,202 plus 5.73% of excess over
49		\$27,900
50	Over \$161,550 but not over \$323,200	\$8,860 plus 6.17% of excess over
51		\$161,550
52	Over \$323,200 but not over	\$18,834 plus 6.85% of
53	\$2,155,350	excess over \$323,200
54	<u>Over \$2,155,350 but not over</u>	<u>\$144,336 plus 9.65% of excess over</u>
55	<u>\$5,000,000</u>	<u>\$2,155,350</u>
56	<u>Over \$5,000,000 but not over</u>	<u>\$418,845 plus 10.30% of excess over</u>

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1	<u>\$25,000,000</u>	<u>\$5,000,000</u>
2	<u>Over \$25,000,000</u>	<u>\$2,478,845 plus 10.90% of excess over</u>
3		<u>\$25,000,000</u>
4	[Over \$2,155,350	\$144,336 plus 8.82% of excess over
5		\$2,155,350]
6	(vii) For taxable years beginning in two thousand twenty-four the	
7	following rates shall apply:	
8	If the New York taxable income is:	The tax is:
9	Not over \$17,150	4% of the New York taxable income
10	Over \$17,150 but not over \$23,600	\$686 plus 4.5% of excess over
11		\$17,150
12	Over \$23,600 but not over \$27,900	\$976 plus 5.25% of excess over
13		\$23,600
14	Over \$27,900 but not over \$161,550	\$1,202 plus 5.61% of excess over
15		\$27,900
16	Over \$161,550 but not over \$323,200	\$8,700 plus 6.09% of excess over
17		\$161,550
18	Over \$323,200 but not over	\$18,544 plus 6.85% of excess over
19	\$2,155,350	\$323,200
20	<u>Over \$2,155,350 but not over</u>	<u>\$144,047 plus 9.65% of excess over</u>
21	<u>\$5,000,000</u>	<u>\$2,155,350</u>
22	<u>Over \$5,000,000 but not over</u>	<u>\$418,555 plus 10.30% of excess over</u>
23	<u>\$25,000,000</u>	<u>\$5,000,000</u>
24	<u>Over \$25,000,000</u>	<u>\$2,478,555 plus 10.90% of excess over</u>
25		<u>\$25,000,000</u>
26	[Over \$2,155,350	\$144,047 plus 8.82% of excess over
27		\$2,155,350]
28	(viii) For taxable years beginning after two thousand twenty-four <u>and</u>	
29	<u>before two thousand twenty-eight</u> the following rates shall apply:	
30	If the New York taxable income is:	The tax is:
31	Not over \$17,150	4% of the New York taxable income
32	Over \$17,150 but not over \$23,600	\$686 plus 4.5% of excess over
33		\$17,150
34	Over \$23,600 but not over \$27,900	\$976 plus 5.25% of excess over
35		\$23,600
36	Over \$27,900 but not over \$161,550	\$1,202 plus 5.5% of excess over
37		\$27,900
38	Over \$161,550 but not over \$323,200	\$8,553 plus 6.00% of excess over
39		\$161,550
40	Over \$323,200 <u>but not over</u>	\$18,252 plus 6.85% of excess over
41	<u>\$2,155,350</u>	\$323,200
42	<u>Over \$2,155,350 but not over</u>	<u>\$143,754 plus 9.65% of excess over</u>
43	<u>\$5,000,000</u>	<u>\$2,155,350</u>
44	<u>Over \$5,000,000 but not over</u>	<u>\$418,263 plus 10.30% of excess over</u>
45	<u>\$25,000,000</u>	<u>\$5,000,000</u>
46	<u>Over \$25,000,000</u>	<u>\$2,478,263 plus 10.90% of excess over</u>
47		<u>\$25,000,000</u>
48	<u>(ix) For taxable years beginning after two thousand twenty-seven the</u>	
49	<u>following rates shall apply:</u>	
50	<u>If the New York taxable income is:</u>	<u>The tax is:</u>
51	<u>Not over \$17,150</u>	<u>4% of the New York taxable income</u>
52	<u>Over \$17,150 but not over \$23,600</u>	<u>\$686 plus 4.5% of excess over</u>
53		<u>\$17,150</u>
54	<u>Over \$23,600 but not over \$27,900</u>	<u>\$976 plus 5.25% of excess over</u>

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1		<u>\$23,600</u>
2	<u>Over \$27,900 but not over \$161,550</u>	<u>\$1,202 plus 5.5% of excess over</u>
3		<u>\$27,900</u>
4	<u>Over \$161,550 but not over \$323,200</u>	<u>\$8,553 plus 6.00% of excess</u>
5		<u>over \$161,550</u>
6	<u>Over \$323,200 but not over</u>	<u>\$18,252 plus 6.85% of excess</u>
7	<u>\$2,155,350</u>	<u>over \$323,200</u>
8	<u>Over \$2,155,350</u>	<u>\$143,754 plus 8.82% of excess</u>
9		<u>over \$2,155,350</u>

10 § 2. Clauses (iv), (v), (vi), (vii) and (viii) of subparagraph (B) of
 11 paragraph 1 of subsection (b) of section 601 of the tax law, clauses
 12 (iv), (v), (vi) and (vii) as amended by section 2 of part P of chapter
 13 59 of the laws of 2019 and clause (viii) as added by section 2 of part R
 14 of chapter 59 of the laws of 2017, are amended and a new clause (ix) is
 15 added to read as follows:

16 (iv) For taxable years beginning in two thousand twenty-one the
 17 following rates shall apply:

18 If the New York taxable income is:	The tax is:
19 Not over \$12,800	4% of the New York taxable income
20 Over \$12,800 but not over \$17,650	\$512 plus 4.5% of excess over
21	\$12,800
22 Over \$17,650 but not over \$20,900	\$730 plus 5.25% of excess over
23	\$17,650
24 Over \$20,900 but not over \$32,200	\$901 plus 5.9% of excess over
25	\$20,900
26 Over \$32,200 but not over \$107,650	\$1,568 plus 5.97% of excess over
27	\$32,200
28 Over \$107,650 but not over \$269,300	\$6,072 plus 6.33% of excess over
29	\$107,650
30 Over \$269,300 but not over	\$16,304 plus 6.85% of excess over
31 \$1,616,450	\$269,300
32 <u>Over \$1,616,450 but not over</u>	<u>\$108,584 plus 9.65% of excess over</u>
33 <u>\$5,000,000</u>	<u>\$1,616,450</u>
34 <u>Over \$5,000,000 but not over</u>	<u>\$435,097 plus 10.30% of excess over</u>
35 <u>\$25,000,000</u>	<u>\$5,000,000</u>
36 <u>Over \$25,000,000</u>	<u>\$2,495,097 plus 10.90% of excess over</u>
37	<u>\$25,000,000</u>
38 [Over \$1,616,450	\$108,584 plus 8.82% of excess over
39	\$1,616,450]

40 (v) For taxable years beginning in two thousand twenty-two the follow-
 41 ing rates shall apply:

42 If the New York taxable income is:	The tax is:
43 Not over \$12,800	4% of the New York taxable income
44 Over \$12,800 but not over \$17,650	\$512 plus 4.5% of excess over
45	\$12,800
46 Over \$17,650 but not over \$20,900	\$730 plus 5.25% of excess over
47	\$17,650
48 Over \$20,900 but not over \$107,650	\$901 plus 5.85% of excess over
49	\$20,900
50 Over \$107,650 but not over \$269,300	\$5,976 plus 6.25% of excess over
51	\$107,650
52 Over \$269,300 but not over	\$16,079 plus 6.85% of excess
53 \$1,616,450	over \$269,300
54 <u>Over \$1,616,450 but not over</u>	<u>\$108,359 plus 9.65% of excess over</u>
55 <u>\$5,000,000</u>	<u>\$1,616,450</u>

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1	<u>Over \$5,000,000 but not over</u>	<u>\$434,871 plus 10.30% of excess over</u>
2	<u>\$25,000,000</u>	<u>\$5,000,000</u>
3	<u>Over \$25,000,000</u>	<u>\$2,494,871 plus 10.90% of excess over</u>
4		<u>\$25,000,000</u>
5	[Over \$1,616,450	\$108,359 plus 8.82% of excess over
6		\$1,616,450]
7	(vi) For taxable years beginning in two thousand twenty-three the	
8	following rates shall apply:	
9	If the New York taxable income is:	The tax is:
10	Not over \$12,800	4% of the New York taxable income
11	Over \$12,800 but not over \$17,650	\$512 plus 4.5% of excess over
12		\$12,800
13	Over \$17,650 but not over \$20,900	\$730 plus 5.25% of excess over
14		\$17,650
15	Over \$20,900 but not over \$107,650	\$901 plus 5.73% of excess over
16		\$20,900
17	Over \$107,650 but not over \$269,300	\$5,872 plus 6.17% of excess over
18		\$107,650
19	Over \$269,300 but not over	\$15,845 plus 6.85% of excess
20	\$1,616,450	over \$269,300
21	<u>Over \$1,616,450 but not over</u>	<u>\$108,125 plus 9.65% of excess over</u>
22	<u>\$5,000,000</u>	<u>\$1,616,450</u>
23	<u>Over \$5,000,000 but not over</u>	<u>\$434,638 plus 10.30% of excess over</u>
24	<u>\$25,000,000</u>	<u>\$5,000,000</u>
25	<u>Over \$25,000,000</u>	<u>\$2,494,638 plus 10.90% of excess over</u>
26		<u>\$25,000,000</u>
27	[Over \$1,616,450	\$108,125 plus 8.82% of excess over
28		\$1,616,450]
29	(vii) For taxable years beginning in two thousand twenty-four the	
30	following rates shall apply:	
31	If the New York taxable income is:	The tax is:
32	Not over \$12,800	4% of the New York taxable income
33	Over \$12,800 but not over \$17,650	\$512 plus 4.5% of excess over
34		\$12,800
35	Over \$17,650 but not over \$20,900	\$730 plus 5.25% of excess over
36		\$17,650
37	Over \$20,900 but not over \$107,650	\$901 plus 5.61% of excess over
38		\$20,900
39	Over \$107,650 but not over \$269,300	\$5,768 plus 6.09% of excess over
40		\$107,650
41	Over \$269,300 but not over	\$15,612 plus 6.85% of excess
42	\$1,616,450	over \$269,300
43	<u>Over \$1,616,450 but not over</u>	<u>\$107,892 plus 9.65% of excess over</u>
44	<u>\$5,000,000</u>	<u>\$1,616,450</u>
45	<u>Over \$5,000,000 but not over</u>	<u>\$434,404 plus 10.30% of excess over</u>
46	<u>\$25,000,000</u>	<u>\$5,000,000</u>
47	<u>Over \$25,000,000</u>	<u>\$2,494,404 plus 10.90% of excess over</u>
48		<u>\$25,000,000</u>
49	[Over \$1,616,450	\$107,892 plus 8.82% of excess over
50		\$1,616,450]
51	(viii) For taxable years beginning after two thousand twenty-four <u>and</u>	
52	<u>before two thousand twenty-eight</u> the following rates shall apply:	
53	If the New York taxable income is:	The tax is:
54	Not over \$12,800	4% of the New York taxable income
55	Over \$12,800 but not over \$17,650	\$512 plus 4.5% of excess over

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1		\$12,800
2	Over \$17,650 but not over \$20,900	\$730 plus 5.25% of excess over
3		\$17,650
4	Over \$20,900 but not over \$107,650	\$901 plus 5.5% of excess over
5		\$20,900
6	Over \$107,650 but not over \$269,300	\$5,672 plus 6.00% of excess over
7		\$107,650
8	Over \$269,300 <u>but not over</u>	\$15,371 plus 6.85% of excess over
9	<u>\$1,616,450</u>	\$269,300
10	<u>Over \$1,616,450 but not over</u>	<u>\$107,651 plus 9.65% of excess over</u>
11	<u>\$5,000,000</u>	<u>\$1,616,450</u>
12	<u>Over \$5,000,000 but not over</u>	<u>\$434,163 plus 10.30% of excess over</u>
13	<u>\$25,000,000</u>	<u>\$5,000,000</u>
14	<u>Over \$25,000,000</u>	<u>\$2,494,163 plus 10.90% of excess over</u>
15		<u>\$25,000,000</u>

16 (ix) For taxable years beginning after two thousand twenty-seven the
 17 following rates shall apply:

18 <u>If the New York taxable income is:</u>	<u>The tax is:</u>
19 <u>Not over \$12,800</u>	<u>4% of the New York taxable income</u>
20 <u>Over \$12,800 but not over</u>	<u>\$512 plus 4.5% of excess over</u>
21 <u>\$17,650</u>	<u>\$12,800</u>
22 <u>Over \$17,650 but not over</u>	<u>\$730 plus 5.25% of excess over</u>
23 <u>\$20,900</u>	<u>\$17,650</u>
24 <u>Over \$20,900 but not over</u>	<u>\$901 plus 5.5% of excess over</u>
25 <u>\$107,650</u>	<u>\$20,900</u>
26 <u>Over \$107,650 but not over</u>	<u>\$5,672 plus 6.00% of excess</u>
27 <u>\$269,300</u>	<u>over \$107,650</u>
28 <u>Over \$269,300 but not over</u>	<u>\$15,371 plus 6.85% of excess</u>
29 <u>\$1,616,450</u>	<u>over \$269,300</u>
30 <u>Over \$1,616,450</u>	<u>\$107,651 plus 8.82% of excess</u>
31	<u>over \$1,616,450</u>

32 § 3. Clauses (iv), (v), (vi), (vii) and (viii) of subparagraph (B) of
 33 paragraph 1 of subsection (c) of section 601 of the tax law, clauses
 34 (iv), (v), (vi) and (vii) as amended by section 3 of part P of chapter
 35 59 of the laws of 2019 and clause (viii) as added by section 3 of part R
 36 of chapter 59 of the laws of 2017, are amended and a new clause (ix) is
 37 added to read as follows:

38 (iv) For taxable years beginning in two thousand twenty-one the
 39 following rates shall apply:

40 If the New York taxable income is:	The tax is:
41 Not over \$8,500	4% of the New York taxable income
42 Over \$8,500 but not over \$11,700	\$340 plus 4.5% of excess over
43	\$8,500
44 Over \$11,700 but not over \$13,900	\$484 plus 5.25% of excess over
45	\$11,700
46 Over \$13,900 but not over \$21,400	\$600 plus 5.9% of excess over
47	\$13,900
48 Over \$21,400 but not over \$80,650	\$1,042 plus 5.97% of excess over
49	\$21,400
50 Over \$80,650 but not over \$215,400	\$4,579 plus 6.33% of excess over
51	\$80,650
52 Over \$215,400 but not over	\$13,109 plus 6.85% of excess
53 \$1,077,550	over \$215,400

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1	<u>Over \$1,077,550 but not over</u>	<u>\$72,166 plus 9.65% of excess over</u>
2	<u>\$5,000,000</u>	<u>\$1,077,550</u>
3	<u>Over \$5,000,000 but not over</u>	<u>\$450,683 plus 10.30% of excess over</u>
4	<u>\$25,000,000</u>	<u>\$5,000,000</u>
5	<u>Over \$25,000,000</u>	<u>\$2,510,683 plus 10.90% of excess over</u>
6		<u>\$25,000,000</u>
7	[Over \$1,077,550	\$72,166 plus 8.82% of excess over
8		\$1,077,550]

9 (v) For taxable years beginning in two thousand twenty-two the follow-
10 ing rates shall apply:

11	If the New York taxable income is:	The tax is:
12	Not over \$8,500	4% of the New York taxable income
13	Over \$8,500 but not over \$11,700	\$340 plus 4.5% of excess over
14		\$8,500
15	Over \$11,700 but not over \$13,900	\$484 plus 5.25% of excess over
16		\$11,700
17	Over \$13,900 but not over \$80,650	\$600 plus 5.85% of excess over
18		\$13,900
19	Over \$80,650 but not over \$215,400	\$4,504 plus 6.25% of excess over
20		\$80,650
21	Over \$215,400 but not over	\$12,926 plus 6.85% of excess
22	\$1,077,550	over \$215,400
23	<u>Over \$1,077,550 but not over</u>	<u>\$71,984 plus 9.65% of excess over</u>
24	<u>\$5,000,000</u>	<u>\$1,077,550</u>
25	<u>Over \$5,000,000 but not over</u>	<u>\$450,500 plus 10.30% of excess over</u>
26	<u>\$25,000,000</u>	<u>\$5,000,000</u>
27	<u>Over \$25,000,000</u>	<u>\$2,510,500 plus 10.90% of excess over</u>
28		<u>\$25,000,000</u>
29	[Over \$1,077,550	\$71,984 plus 8.82% of excess over
30		\$1,077,550]

31 (vi) For taxable years beginning in two thousand twenty-three the
32 following rates shall apply:

33	If the New York taxable income is:	The tax is:
34	Not over \$8,500	4% of the New York taxable income
35	Over \$8,500 but not over \$11,700	\$340 plus 4.5% of excess over
36		\$8,500
37	Over \$11,700 but not over \$13,900	\$484 plus 5.25% of excess over
38		\$11,700
39	Over \$13,900 but not over \$80,650	\$600 plus 5.73% of excess over
40		\$13,900
41	Over \$80,650 but not over \$215,400	\$4,424 plus 6.17% of excess over
42		\$80,650
43	Over \$215,400 but not over	\$12,738 plus 6.85% of excess
44	\$1,077,550	over \$215,400
45	<u>Over \$1,077,550 but not over</u>	<u>\$71,796 plus 9.65% of excess over</u>
46	<u>\$5,000,000</u>	<u>\$1,077,550</u>
47	<u>Over \$5,000,000 but not over</u>	<u>\$450,312 plus 10.30% of excess over</u>
48	<u>\$25,000,000</u>	<u>\$5,000,000</u>
49	<u>Over \$25,000,000</u>	<u>\$2,510,312 plus 10.90% of excess over</u>
50		<u>\$25,000,000</u>
51	[Over \$1,077,550	\$71,796 plus 8.82% of excess over
52		\$1,077,550]

53 (vii) For taxable years beginning in two thousand twenty-four the
54 following rates shall apply:

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1	If the New York taxable income is:	The tax is:
2	Not over \$8,500	4% of the New York taxable income
3	Over \$8,500 but not over \$11,700	\$340 plus 4.5% of excess over
4		\$8,500
5	Over \$11,700 but not over \$13,900	\$484 plus 5.25% of excess over
6		\$11,700
7	Over \$13,900 but not over \$80,650	\$600 plus 5.61% of excess over
8		\$13,900
9	Over \$80,650 but not over \$215,400	\$4,344 plus 6.09% of excess over
10		\$80,650
11	Over \$215,400 but not over	\$12,550 plus 6.85% of excess
12	\$1,077,550	over \$215,400
13	<u>Over \$1,077,550 but not over</u>	<u>\$71,608 plus 9.65% of excess over</u>
14	<u>\$5,000,000</u>	<u>\$1,077,550</u>
15	<u>Over \$5,000,000 but not over</u>	<u>\$450,124 plus 10.30% of excess over</u>
16	<u>\$25,000,000</u>	<u>\$5,000,000</u>
17	<u>Over \$25,000,000</u>	<u>\$2,510,124 plus 10.90% of excess over</u>
18		<u>\$25,000,000</u>
19	[Over \$1,077,550	\$71,608 plus 8.82% of excess over
20		\$1,077,550]

21 (viii) For taxable years beginning after two thousand twenty-four and
 22 before two thousand twenty-eight the following rates shall apply:

23	If the New York taxable income is:	The tax is:
24	Not over \$8,500	4% of the New York taxable income
25	Over \$8,500 but not over \$11,700	\$340 plus 4.5% of excess over
26		\$8,500
27	Over \$11,700 but not over \$13,900	\$484 plus 5.25% of excess over
28		\$11,700
29	Over \$13,900 but not over \$80,650	\$600 plus 5.50% of excess over
30		\$13,900
31	Over \$80,650 but not over \$215,400	\$4,271 plus 6.00% of excess over
32		\$80,650
33	Over \$215,400 <u>but not over</u>	\$12,356 plus 6.85% of excess over
34	<u>\$1,077,550</u>	<u>\$215,400</u>
35	<u>Over \$1,077,550 but not over</u>	<u>\$71,413 plus 9.65% of excess over</u>
36	<u>\$5,000,000</u>	<u>\$1,077,550</u>
37	<u>Over \$5,000,000 but not over</u>	<u>\$449,929 plus 10.30% of excess over</u>
38	<u>\$25,000,000</u>	<u>\$5,000,000</u>
39	<u>Over \$25,000,000</u>	<u>\$2,509,929 plus 10.90% of excess over</u>
40		<u>\$25,000,000</u>

41 (ix) For taxable years beginning after two thousand twenty-seven the
 42 following rates shall apply:

43	<u>If the New York taxable income is:</u>	<u>The tax is:</u>
44	<u>Not over \$8,500</u>	<u>4% of the New York taxable income</u>
45	<u>Over \$8,500 but not over \$11,700</u>	<u>\$340 plus 4.5% of excess over</u>
46		<u>\$8,500</u>
47	<u>Over \$11,700 but not over \$13,900</u>	<u>\$484 plus 5.25% of excess over</u>
48		<u>\$11,700</u>
49	<u>Over \$13,900 but not over \$80,650</u>	<u>\$600 plus 5.50% of excess over</u>
50		<u>\$13,900</u>
51	<u>Over \$80,650 but not over \$215,400</u>	<u>\$4,271 plus 6.00% of excess</u>
52		<u>over \$80,650</u>
53	<u>Over \$215,400 but not over</u>	<u>\$12,356 plus 6.85% of excess</u>
54	<u>\$1,077,550</u>	<u>over \$215,400</u>
55	<u>Over \$1,077,550</u>	<u>\$71,413 plus 8.82% of excess</u>
56		<u>over \$1,077,550</u>

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1 § 4. Subparagraphs (D) and (E) of paragraph 1 of subsection (d-1) of
2 section 601 of the tax law, subparagraph (D) as amended by section 4 of
3 part P of chapter 59 of the laws of 2019 and subparagraph (E) as added
4 by section 7 of part A of chapter 56 of the laws of 2011, are amended to
5 read as follows:

6 (D) The tax table benefit is the difference between (i) the amount of
7 taxable income set forth in the tax table in paragraph one of subsection
8 (a) of this section not subject to the 8.82 percent rate of tax for the
9 taxable year multiplied by such rate and (ii) the dollar denominated tax
10 for such amount of taxable income set forth in the tax table applicable
11 to the taxable year in paragraph one of subsection (a) of this section
12 less the sum of the tax table benefits in subparagraphs (A), (B) and (C)
13 of this paragraph. The fraction for this subparagraph is computed as
14 follows: the numerator is the lesser of fifty thousand dollars or the
15 excess of New York adjusted gross income for the taxable year over two
16 million dollars and the denominator is fifty thousand dollars. This
17 subparagraph shall apply only to taxable years beginning on or after
18 January first, two thousand twelve and before January first, two thou-
19 sand ~~[twenty-five]~~ twenty-one and for tax years beginning on or after
20 January first, two thousand twenty-eight.

21 (E) The tax table benefit is the difference between (i) the amount of
22 taxable income set forth in the tax table in paragraph one of subsection
23 (a) of this section not subject to the 9.65 percent rate of tax for the
24 taxable year multiplied by such rate and (ii) the dollar denominated tax
25 for such amount of taxable income set forth in the tax table applicable
26 to the taxable year in paragraph one of subsection (a) of this section
27 less the sum of the tax table benefits in subparagraphs (A), (B), and
28 (C) of this paragraph. The fraction for this subparagraph is computed as
29 follows: the numerator is the lesser of fifty thousand dollars or excess
30 of New York adjusted gross income for the taxable year over two million
31 dollars and the denominator is fifty thousand dollars. This subparagraph
32 shall apply only to the taxable years beginning on or after January
33 first, two thousand twenty-one and before January first, two thousand
34 twenty-eight.

35 (F) The tax table benefit is the difference between (i) the amount of
36 taxable income set forth in the tax table in paragraph one of subsection
37 (a) of this section not subject to the 10.30 percent rate of tax for the
38 taxable year multiplied by such rate and (ii) the dollar denominated tax
39 for such amount of taxable income set forth in the tax table applicable
40 to the taxable year in paragraph one of subsection (a) of this section
41 less the sum of the tax table benefits in subparagraphs (A), (B), (C)
42 and (E) of this paragraph. The fraction for this subparagraph is
43 computed as follows: the numerator is the lesser of fifty thousand
44 dollars or excess of New York adjusted gross income for the taxable year
45 over five million dollars and the denominator is fifty thousand dollars.
46 This subparagraph shall apply only to the taxable years beginning on or
47 after January first, two thousand twenty-one and before January first,
48 two thousand twenty-eight.

49 (G) The tax table benefit is the difference between (i) the amount of
50 taxable income set forth in the tax table in paragraph one of subsection
51 (a) of this section not subject to the 10.90 percent rate of tax for the
52 taxable year multiplied by such rate and (ii) the dollar denominated tax
53 for such amount of taxable income set forth in the tax table applicable
54 to the taxable year in paragraph one of subsection (a) of this section
55 less the sum of the tax table benefits in subparagraphs (A), (B), (C),
56 (E) and (F) of this paragraph. The fraction for this subparagraph is

1 computed as follows: the numerator is the lesser of fifty thousand
2 dollars or excess of New York adjusted gross income for the taxable year
3 over twenty-five million dollars and the denominator is fifty thousand
4 dollars. This subparagraph shall apply only to the taxable years begin-
5 ning on or after January first, two thousand twenty-one and before Janu-
6 ary first, two thousand twenty-eight.

7 (H) Provided, however, the total tax prior to the application of any
8 tax credits shall not exceed the highest rate of tax set forth in the
9 tax tables in subsection (a) of this section multiplied by the taxpay-
10 er's taxable income.

11 § 5. Subparagraphs (C) and (D) of paragraph 2 of subsection (d-1) of
12 section 601 of the tax law, subparagraph (C) as amended by section 5 of
13 part P of chapter 59 of the laws of 2019 and subparagraph (D) as added
14 by section 7 of part A of chapter 56 of the laws of 2011, are amended to
15 read as follows:

16 (C) The tax table benefit is the difference between (i) the amount of
17 taxable income set forth in the tax table in paragraph one of subsection
18 (b) of this section not subject to the 8.82 percent rate of tax for the
19 taxable year multiplied by such rate and (ii) the dollar denominated tax
20 for such amount of taxable income set forth in the tax table applicable
21 to the taxable year in paragraph one of subsection (b) of this section
22 less the sum of the tax table benefits in subparagraphs (A) and (B) of
23 this paragraph. The fraction for this subparagraph is computed as
24 follows: the numerator is the lesser of fifty thousand dollars or the
25 excess of New York adjusted gross income for the taxable year over one
26 million five hundred thousand dollars and the denominator is fifty thou-
27 sand dollars. This subparagraph shall apply only to taxable years begin-
28 ning on or after January first, two thousand twelve and before January
29 first, two thousand [~~twenty-five~~] twenty-one and for tax years beginning
30 on or after January first, two thousand twenty-eight.

31 (D) The tax table benefit is the difference between (i) the amount of
32 taxable income set forth in the tax table in paragraph one of subsection
33 (a) of this section not subject to the 9.65 percent rate of tax for the
34 taxable year multiplied by such rate and (ii) the dollar denominated tax
35 for such amount of taxable income set forth in the tax table applicable
36 to the taxable year in paragraph one of subsection (a) of this section
37 less the sum of the tax table benefits in subparagraphs (A) and (B)
38 of this paragraph. The fraction for this subparagraph is computed as
39 follows: the numerator is the lesser of fifty thousand dollars or excess
40 of New York adjusted gross income for the taxable year over one million
41 five hundred thousand dollars and the denominator is fifty thousand
42 dollars. This subparagraph shall apply only to the taxable years
43 beginning on or after January first, two thousand twenty-one and before
44 January first, two thousand twenty-eight.

45 (E) The tax table benefit is the difference between (i) the amount of
46 taxable income set forth in the tax table in paragraph one of subsection
47 (a) of this section not subject to the 10.30 percent rate of tax for the
48 taxable year multiplied by such rate and (ii) the dollar denominated tax
49 for such amount of taxable income set forth in the tax table applicable
50 to the taxable year in paragraph one of subsection (a) of this section
51 less the sum of the tax table benefits in subparagraphs (A), (B) and (D)
52 of this paragraph. The fraction for this subparagraph is computed as
53 follows: the numerator is the lesser of fifty thousand dollars or
54 excess of New York adjusted gross income for the taxable year over five
55 million dollars and the denominator is fifty thousand dollars. This
56 subparagraph shall apply only to the taxable years beginning on or after

1 January first, two thousand twenty-one and before January first, two
2 thousand twenty-eight.

3 (F) The tax table benefit is the difference between (i) the amount of
4 taxable income set forth in the tax table in paragraph one of subsection
5 (a) of this section not subject to the 10.90 percent rate of tax for the
6 taxable year multiplied by such rate and (ii) the dollar denominated tax
7 for such amount of taxable income set forth in the tax table applicable
8 to the taxable year in paragraph one of subsection (a) of this section
9 less the sum of the tax table benefits in subparagraphs (A), (B), (D)
10 and (E) of this paragraph. The fraction for this subparagraph is
11 computed as follows: the numerator is the lesser of fifty thousand
12 dollars or excess of New York adjusted gross income for the taxable year
13 over twenty-five million dollars and the denominator is fifty thousand
14 dollars. This subparagraph shall apply only to the taxable years begin-
15 ning on or after January first, two thousand twenty-one and before Janu-
16 ary first, two thousand twenty-eight.

17 (G) Provided, however, the total tax prior to the application of any
18 tax credits shall not exceed the highest rate of tax set forth in the
19 tax tables in subsection (b) of this section multiplied by the taxpay-
20 er's taxable income.

21 § 6. Subparagraphs (C) and (D) of paragraph 3 of subsection (d-1) of
22 section 601 of the tax law, subparagraph (C) as amended by section 6 of
23 part P of chapter 59 of the laws of 2019 and subparagraph (D) as added
24 by section 7 of part A of chapter 56 of the laws of 2011, are amended to
25 read as follows:

26 (C) The tax table benefit is the difference between (i) the amount of
27 taxable income set forth in the tax table in paragraph one of subsection
28 (c) of this section not subject to the 8.82 percent rate of tax for the
29 taxable year multiplied by such rate and (ii) the dollar denominated tax
30 for such amount of taxable income set forth in the tax table applicable
31 to the taxable year in paragraph one of subsection (c) of this section
32 less the sum of the tax table benefits in subparagraphs (A) and (B) of
33 this paragraph. The fraction for this subparagraph is computed as
34 follows: the numerator is the lesser of fifty thousand dollars or the
35 excess of New York adjusted gross income for the taxable year over one
36 million dollars and the denominator is fifty thousand dollars. This
37 subparagraph shall apply only to taxable years beginning on or after
38 January first, two thousand twelve and before January first, two thou-
39 sand [~~twenty-five~~] twenty-one and for tax years beginning on or after
40 January first, two thousand twenty-eight.

41 (D) The tax table benefit is the difference between (i) the amount of
42 taxable income set forth in the tax table in paragraph one of subsection
43 (a) of this section not subject to the 9.65 percent rate of tax for the
44 taxable year multiplied by such rate and (ii) the dollar denominated tax
45 for such amount of taxable income set forth in the tax table applicable
46 to the taxable year in paragraph one of subsection (a) of this section
47 less the sum of the tax table benefits in subparagraphs (A) and (B)
48 of this paragraph. The fraction for this subparagraph is computed as
49 follows: the numerator is the lesser of fifty thousand dollars or excess
50 of New York adjusted gross income for the taxable year over one million
51 five hundred thousand dollars and the denominator is fifty thousand
52 dollars. This subparagraph shall apply only to the taxable years
53 beginning on or after January first, two thousand twenty-one and before
54 January first, two thousand twenty-eight.

55 (E) The tax table benefit is the difference between (i) the amount of
56 taxable income set forth in the tax table in paragraph one of subsection

1 (a) of this section not subject to the 10.30 percent rate of tax for the
2 taxable year multiplied by such rate and (ii) the dollar denominated tax
3 for such amount of taxable income set forth in the tax table applicable
4 to the taxable year in paragraph one of subsection (a) of this section
5 less the sum of the tax table benefits in subparagraphs (A), (B) and (D)
6 of this paragraph. The fraction for this subparagraph is computed as
7 follows: the numerator is the lesser of fifty thousand dollars or
8 excess of New York adjusted gross income for the taxable year over five
9 million dollars and the denominator is fifty thousand dollars. This
10 subparagraph shall apply only to the taxable years beginning on or after
11 January first, two thousand twenty-one and before January first, two
12 thousand twenty-eight.

13 (F) The tax table benefit is the difference between (i) the amount of
14 taxable income set forth in the tax table in paragraph one of subsection
15 (a) of this section not subject to the 10.90 percent rate of tax for the
16 taxable year multiplied by such rate and (ii) the dollar denominated tax
17 for such amount of taxable income set forth in the tax table applicable
18 to the taxable year in paragraph one of subsection (a) of this section
19 less the sum of the tax table benefits in subparagraphs (A), (B), (D)
20 and (E) of this paragraph. The fraction for this subparagraph is
21 computed as follows: the numerator is the lesser of fifty thousand
22 dollars or excess of New York adjusted gross income for the taxable year
23 over twenty-five million dollars and the denominator is fifty thousand
24 dollars. This subparagraph shall apply only to the taxable years begin-
25 ning on or after January first, two thousand twenty-one and before Janu-
26 ary first, two thousand twenty-eight.

27 (G) Provided, however, the total tax prior to the application of any
28 tax credits shall not exceed the highest rate of tax set forth in the
29 tax tables in subsection (c) of this section multiplied by the taxpay-
30 er's taxable income.

31 § 7. Notwithstanding any provision of law to the contrary, the method
32 of determining the amount to be deducted and withheld from wages on
33 account of taxes imposed by or pursuant to the authority of article 22
34 of the tax law in connection with the implementation of the provisions
35 of this act shall be prescribed by the commissioner of taxation and
36 finance with due consideration to the effect such withholding tables
37 and methods would have on the receipt and amount of revenue. The
38 commissioner of taxation and finance shall adjust such withholding
39 tables and methods in regard to taxable years beginning in 2021 and
40 after in such manner as to result, so far as practicable, in withholding
41 from an employee's wages an amount substantially equivalent to the tax
42 reasonably estimated to be due for such taxable years as a result of the
43 provisions of this act. Any such changes in withholding tables and
44 methods for tax year 2021 shall be adopted and effective as soon as
45 practicable. Notwithstanding any provision of the state administrative
46 procedure act to the contrary, the commissioner is authorized to
47 prescribe such withholding tables and methods without adopting a regu-
48 lation.

49 § 8. The additions to tax imposed by subsection (c) of section 685 of
50 the tax law shall not apply to any installments of estimated tax due on
51 or before September fifteenth, two thousand twenty-one if the underpay-
52 ment is the result of the enactment of the additional tax for the tax
53 year two thousand twenty-one prescribed by this act, provided that the
54 taxpayer makes those payments by September fifteenth, two thousand twen-
55 ty-one.

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1 § 9. This act shall take effect immediately and shall apply to taxable
2 years beginning on and after January 1, 2021.

3 PART B

4 Intentionally Omitted

5 PART C

6 Section 1. The tax law is amended by adding a new article 24-A to read
7 as follows:

8 ARTICLE 24-A
9 PASS-THROUGH ENTITY TAX

10 Section 860. Definitions.

- 11 861. Pass-through entity tax election.
12 862. Imposition and rate of tax.
13 863. Pass-through entity tax credit.
14 864. Payment of estimated tax.
15 865. Filing of return and payment of tax.
16 866. Procedural provisions.

17 § 860. Definitions. For purposes of this article:

18 (a) Eligible partnership. Eligible partnership means any partnership
19 as provided for in section 7701(a)(2) of the Internal Revenue Code that
20 has a filing requirement under paragraph one of subsection (c) of
21 section six hundred fifty-eight of this chapter other than a publicly
22 traded partnership as defined in section 7704 of the Internal Revenue
23 Code. An eligible partnership includes any entity, including a limited
24 liability company, treated as a partnership for federal income tax
25 purposes that otherwise meets the requirements of this subdivision.

26 (b) Eligible S corporation. Eligible S corporation means any New York
27 S corporation as defined pursuant to subdivision one-A of section two
28 hundred eight of this chapter that is subject to tax under section two
29 hundred nine of this chapter. An eligible S corporation includes any
30 entity, including a limited liability company, treated as an S corpo-
31 ration for federal income tax purposes that otherwise meets the require-
32 ments of this subdivision.

33 (c) Electing partnership. Electing partnership means any eligible
34 partnership that made a valid, timely election pursuant to section eight
35 hundred sixty-one of this article.

36 (d) Electing S corporation. Electing S corporation means any eligible
37 S corporation that made a valid, timely election pursuant to section
38 eight hundred sixty-one of this article.

39 (e) Taxpayer. Taxpayer means any electing partnership or electing S
40 corporation.

41 (f) Pass-through entity tax. Pass-through entity tax means the total
42 tax imposed by this article on electing partnerships and electing S
43 corporations.

44 (g) Direct share of pass-through entity tax. Direct share of pass-
45 through entity tax means the portion of pass-through entity tax calcu-
46 lated on pass-through entity taxable income that is also included in the
47 taxable income of a partner or member of the electing partnership or the
48 taxable income of a shareholder of the electing S corporation under
49 article twenty-two of this chapter.

50 (h) Pass-through entity taxable income. Pass-through entity taxable
51 income means: (1) In the case of an electing partnership, the sum of
52 (i) all items of income, gain, loss, or deduction derived from or

1 connected with New York sources to the extent they are included in the
2 taxable income of a nonresident partner subject to tax under article
3 twenty-two under paragraph one of subsection (a) of section six hundred
4 thirty-two of this chapter; and (ii) all items of income, gain, loss,
5 or deduction to the extent they are included in the taxable income of a
6 resident partner subject to tax under article twenty-two of this chap-
7 ter.

8 (2) In the case of an electing S corporation, the sum of (i) all items
9 of income, gain, loss, or deduction derived from or connected with New
10 York sources to the extent they would be included under paragraph two of
11 subsection (a) of section six hundred thirty-two of this chapter in the
12 taxable income of a shareholder subject to tax under article twenty-two
13 of this chapter.

14 (i) Taxable year. An electing partnership's or electing S corpo-
15 ration's taxable year pursuant to this article shall be the same as the
16 electing partnership's or electing S corporation's taxable year for
17 federal income tax purposes.

18 § 861. Pass-through entity tax election. (a) Any eligible partnership
19 or eligible S corporation shall be allowed to make an annual election to
20 be taxed pursuant to this article.

21 (b) In order to be effective, the annual election must be made (1) if
22 the entity is an S corporation, by any officer, manager or shareholder
23 of the S corporation who is authorized under the law of the state where
24 the corporation is incorporated or under the S corporation's organiza-
25 tional documents to make the election and who represents to having such
26 authorization under penalty of perjury; or (2) if the entity is not an S
27 corporation, by any member, partner, owner, or other individual with
28 authority to bind the entity or sign returns pursuant to section six
29 hundred fifty-three of this chapter.

30 (c) The annual election must be made by the due date of the first
31 estimated payment under section eight hundred sixty-four of this chapter
32 and will take effect for the current taxable year. Only one election
33 may be made during each calendar year. An election made under this
34 section is irrevocable.

35 § 862. Imposition and rate of tax. A tax is hereby imposed for each
36 taxable year on the pass-through entity taxable income of every electing
37 partnership and every electing S corporation. This tax shall be in
38 addition to any other taxes imposed under this chapter and shall be
39 determined in accordance with the following table:

40 For each taxable year beginning on or after January first, two thou-
41 sand twenty-one: If pass-through entity taxable income is: Not over
42 \$2,000,000 6.85% of taxable income. Over \$2,000,000 but not over
43 \$5,000,000 \$137,000 plus 9.65% of the excess over \$2,000,000. Over
44 \$5,000,000 but not over \$25,000,000 \$426,500 plus 10.30% of excess over
45 \$5,000,000. Over \$25,000,000 \$2,486,500 plus 10.90% of the excess over
46 \$25,000,000.

47 § 863. Pass-through entity tax credit. (a) Personal income tax credit.

48 (1) A taxpayer subject to tax under article twenty-two of this chapter
49 that is a direct partner or member in an electing partnership or a
50 direct shareholder of an electing S corporation subject to tax under
51 this article shall be allowed a credit against the tax imposed pursuant
52 to article twenty-two of this chapter, computed pursuant to the
53 provisions of subsection (kkk) of section six hundred six of this chap-
54 ter. An entity that is disregarded for tax purposes will be disregarded
55 for purposes of determining if a taxpayer is a direct partner or member

1 of an electing partnership or direct shareholder of an electing S corpo-
2 ration.

3 (2) Limitation on credit. No credit shall be allowed to a taxpayer
4 under paragraph one of this subsection unless the electing partnership
5 or electing S corporation paid the tax imposed under this article and
6 provided sufficient information on the pass-through entity tax return as
7 prescribed by the commissioner to identify that taxpayer. Such informa-
8 tion shall include, but not be limited to, the social security number or
9 taxpayer identification number of the article twenty-two taxpayer who
10 will claim the credit (even in the case of a disregarded entity owned by
11 such taxpayer).

12 (b) Limitation on credit. The aggregate amount of credits claimed by
13 all partners, members or shareholders of an electing partnership or
14 electing S corporation pursuant to subsection (a) of this section shall
15 not exceed the tax due under subsection (a) of section eight hundred
16 sixty-two of this article from such electing partnership or electing S
17 corporation for the taxable year.

18 § 864. Payment of estimated tax. (a) Definition of estimated tax.
19 Estimated tax means the amount that an electing partnership or electing
20 S corporation estimates to be the tax imposed by section eight hundred
21 sixty-two of this article for the current taxable year.

22 (b) General. The estimated tax shall be paid as follows for an elect-
23 ing partnership and an electing S corporation:

24 (1) The estimated tax shall be paid in four equal installments on
25 March fifteenth, June fifteenth, September fifteenth and December
26 fifteenth in the calendar year prior to the year in which the due date
27 of the return required by this article falls.

28 (2) The amount of any required installment shall be twenty-five
29 percent of the required annual payment.

30 (3) The required annual payment is the lesser of: (A) ninety percent
31 of the tax shown on the return for the taxable year; or (B) one hundred
32 percent of the tax shown on the return of the electing partnership or
33 electing S corporation for the preceding taxable year.

34 (c) Application to short taxable year. This section shall apply to a
35 taxable year of less than twelve months in accordance with procedures
36 established by the commissioner.

37 (d) Installments paid in advance. An electing partnership or electing
38 S corporation may elect to pay any installment of its estimated tax
39 prior to the date prescribed for the payment thereof.

40 § 865. Filing of return and payment of tax. (a) General. On or before
41 March fifteenth following the close of the taxable year, each electing
42 partnership and each electing S corporation must file a return for the
43 taxable year reporting the information required pursuant to this arti-
44 cle. For each electing partnership and each electing S corporation that
45 has a fiscal taxable year, the return is due on or before March
46 fifteenth following the close of the calendar year that contains the
47 final day of the entity's taxable year.

48 (b) Certification of eligibility. Every return filed pursuant to
49 subsection (a) of this section shall include, in a format as prescribed
50 by the commissioner, a certification by an individual authorized to act
51 on behalf of the electing partnership or electing S corporation that the
52 taxpayer:

53 (1) made a timely, valid election to be subject to tax pursuant to
54 this article; and

55 (2) that all statements contained therein are true.

1 (c) Information on the electing partnership return. Each electing
2 partnership shall report on such return:

3 (1) Any tax due pursuant to this article. The balance of any tax
4 shown on such return, not previously paid as installments of estimated
5 tax, shall be paid with such return;

6 (2) Identifying information of all partners and/or members eligible to
7 receive a credit pursuant to section eight hundred sixty-three of this
8 article;

9 (3) Each partner's and/or member's share of the pass-through entity
10 tax imposed on the electing partnership;

11 (4) Each partner's and/or member's distributive share of the pass-
12 through entity taxable income calculated pursuant to paragraph one of
13 subsection (h) of section eight hundred sixty of this article;

14 (5) The classification of each partner and/or member as a resident or
15 nonresident for purposes of calculating the electing partnership's pass-
16 through entity taxable income under paragraph one of subsection (h) of
17 section eight hundred sixty of this article; and

18 (6) Any other information as required by the commissioner.

19 (d) Information on electing S corporation return. Each electing S
20 corporation shall report on such return:

21 (1) Any tax due pursuant to this article. The balance of any tax shown
22 on such return, not previously paid as installments of estimated tax,
23 shall be paid with such return;

24 (2) Identifying information of all shareholders eligible to receive a
25 credit pursuant to section eight hundred sixty-three of this article;

26 (3) Each shareholder's direct share of the pass-through entity tax
27 imposed on the electing S corporation; and

28 (4) Any other information as required by the commissioner.

29 (e) Special rules for partners, members and shareholders that are
30 disregarded entities. To meet the requirements of paragraph two of
31 subsection (c) of this section for an electing partnership or paragraph
32 two of subsection (d) of this section for an electing S corporation, the
33 electing partnership or electing S corporation must provide information
34 sufficient to identify both the disregarded entity that is a partner,
35 member and/or shareholder and the taxpayer subject to tax under article
36 twenty-two of this chapter eligible for a credit under subsection (a) of
37 section eight hundred sixty-three of this article.

38 (f) Extensions and amendments. (1) The commissioner may grant a
39 reasonable extension of time for payment of tax or estimated tax (or any
40 installment), or for filing any return, statement, or other document
41 required pursuant to this article, on such terms and conditions as it
42 may require. No such extension for filing any return, statement or other
43 document, shall exceed six months.

44 (2) No amended returns. Once a return has been filed by an electing
45 partnership or electing S corporation, it may not be amended without the
46 consent of or otherwise authorized by the commissioner.

47 (g) Information provided to partners. Each electing partnership
48 subject to tax under this article shall report to each partner or member
49 its:

50 (1) classification as a resident or nonresident for purposes of calcu-
51 lating the electing partnership's or electing S corporation's pass-
52 through entity taxable income under subsection (g) of section eight
53 hundred sixty of this article;

54 (2) direct share of the pass-through entity tax imposed on the elect-
55 ing partnership; and

56 (3) any other information as required by the commissioner.

1 (h) Information provided to shareholders. Each electing S corporation
2 subject to tax under this article shall report to each shareholder its:

3 (1) direct share of the pass-through entity tax imposed on the elect-
4 ing S corporation; and

5 (2) any other information as required by the commissioner.

6 § 866. Procedural provisions. (a) General. All provisions of article
7 twenty-two of this chapter will apply to the provisions of this article
8 in the same manner and with the same force and effect as if the language
9 of article twenty-two of this chapter had been incorporated in full into
10 this article and had been specifically adjusted for and expressly
11 referred to the tax imposed by this article, except to the extent that
12 any provision is either inconsistent with a provision of this article or
13 is not relevant to this article. Notwithstanding the preceding sentence,
14 no credit against tax in article twenty-two of this chapter can be used
15 to offset the tax due pursuant to this article.

16 (b) Notwithstanding any other law to the contrary, the commissioner
17 may require that all forms or returns pursuant to this article must be
18 filed electronically and all payments of tax must be paid electron-
19 ically.

20 (c) Liability for tax. (1) An electing partnership or electing S
21 corporation shall be liable for the tax due pursuant to this article.

22 (2) Except as provided in paragraph three of this subsection, any
23 article twenty-two taxpayer eligible to claim a credit pursuant to
24 subsection (kkk) of section six hundred six of this chapter because he
25 or she is a partner or member in an electing partnership or a sharehold-
26 er in an electing S corporation, either directly or through a disre-
27 garded entity, shall be severally liable to the extent not paid by the
28 electing partnership or electing S corporation for his or her direct
29 share of pass-through entity tax.

30 (3) Any article twenty-two taxpayer eligible to claim a credit pursu-
31 ant to subsection (kkk) of section six hundred six of this chapter
32 because he or she is a partner or member in an electing partnership or a
33 shareholder in an electing S corporation, either directly or through a
34 disregarded entity, that is a general, managing or controlling partner
35 of the electing partnership or managing or controlling shareholder of
36 the electing S corporation, or owns greater than fifty percent of the
37 interests or profits of the electing partnership or electing S corpo-
38 ration, or is under a duty to act for the electing partnership or S
39 corporation in complying with the provisions of this article, or was the
40 individual that made the election on behalf of the electing partnership
41 or electing S corporation under subsection (b) of section eight hundred
42 sixty-one of this article shall be jointly and severally liable for the
43 tax imposed pursuant to this article on such electing partnership or
44 electing S corporation.

45 (d) Deposit and disposition of revenue. All taxes, interest, penal-
46 ties, and fees collected or received by the commissioner pursuant to
47 this article shall be deposited and disposed of pursuant to the
48 provisions of section one hundred seventy-one-a of this chapter.

49 (e) Secrecy provision. All the provisions of paragraphs one and two of
50 subsection (e) of section six hundred ninety-seven of this chapter will
51 apply to the provisions of this article. Notwithstanding any provisions
52 of this chapter to the contrary, the commissioner may disclose informa-
53 tion and returns regarding the calculation and payment of the tax
54 imposed by this article and any credit calculated on taxes paid pursuant
55 to this article by an electing partnership or electing S corporation to
56 a partner, member or shareholder of such entity that is eligible for or

1 claims to be eligible for a credit under subsection (a) of section eight
2 hundred sixty-three of this article.

3 § 2. Section 606 of the tax law is amended by adding a new subsection
4 (kkk) to read as follows:

5 (kkk) Credit for pass-through entity tax. (1) A taxpayer partner or
6 member of an electing partnership and a taxpayer shareholder of an
7 electing S corporation subject to tax under article twenty-four-A of
8 this chapter shall be entitled to a credit against the tax imposed by
9 this article as provided in this subsection. For purposes of this
10 subsection, the terms "electing partnership," "electing S corporation,"
11 "pass-through entity tax," and "direct share of pass-through entity tax"
12 shall have the same meanings as used in article twenty-four-A of this
13 chapter.

14 (2) The credit shall be equal to the partner's, member's or sharehold-
15 er's direct share of the pass-through entity tax.

16 (3) If a taxpayer is a partner, member or shareholder in multiple
17 electing partnerships and/or electing S corporations subject to tax
18 pursuant to article twenty-four-A of this chapter, the taxpayer's credit
19 shall be the sum of such credits calculated pursuant to paragraph two of
20 this subsection with regard to each entity in which the taxpayer has a
21 direct ownership interest.

22 (4) If the amount of the credit allowable pursuant to this subsection
23 for any taxable year exceeds the tax due for such year pursuant to this
24 article, the excess shall be treated as an overpayment, to be credited
25 or refunded, without interest.

26 (5) Limitation on credit. No credit shall be allowed to a taxpayer
27 under this subsection unless the electing partnership or electing S
28 corporation provided sufficient information to identify the taxpayer on
29 its pass-through entity tax return as required under paragraph two of
30 subsection (c) of section eight hundred sixty-five of this article for
31 an electing partnership or paragraph two of subsection (d) of section
32 eight hundred sixty-five of this article for an electing S corporation.
33 The credit allowed to a taxpayer under this subsection shall not exceed
34 the direct share of pass-through entity tax reported by such electing
35 partnership or electing S corporation attributable to such taxpayer on
36 the entity's return filed pursuant to section eight hundred sixty-five
37 of this article.

38 § 3. Subsection (b) of section 612 of the tax law is amended by adding
39 a new paragraph 43 to read as follows:

40 (43) Pass-through entity tax deduction addback. (A) In the case of a
41 taxpayer who claims a credit under subsection (kkk) of section six
42 hundred six of this article, an amount equal to the amount of such cred-
43 it; and (B) in the case of a taxpayer who claims a credit under
44 subsection (b) of section six hundred twenty of this article, an amount
45 equal to the amount of such credit as calculated without regard to the
46 limitation under subsection (c) of section six hundred twenty of this
47 article.

48 § 4. Section 620 of the tax law, as amended by chapter 2 of the laws
49 of 1962, subsection (a) as amended and paragraph 3 of subsection (b) as
50 added by chapter 274 of the laws of 1987, and subsection (d) as added by
51 chapter 166 of the laws of 1991, is amended to read as follows:

52 § 620. Credit for income tax of another state. (a) General. A resident
53 shall be allowed a credit against the tax otherwise due under this arti-
54 cle for any income tax imposed on such individual for the taxable year
55 by another state of the United States, a political subdivision of such
56 state, the District of Columbia or a province of Canada, upon income

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1 both derived therefrom and subject to tax under this article. The term
2 "income tax imposed" in the previous sentence shall not include the
3 portion of such tax (determined in the manner provided for in section
4 six hundred twenty-A) which is imposed upon the ordinary income portion
5 (or part thereof) of a lump sum distribution which is subject to the
6 separate tax imposed by section ~~[six hundred one-C]~~ six hundred three.

7 (b) Pass-through entity taxes. (1) A resident shall be allowed a cred-
8 it against the tax otherwise due pursuant to this article for any pass-
9 through entity tax substantially similar to the tax imposed pursuant to
10 article twenty-four-A of this chapter imposed on the income of a part-
11 nership or S corporation of which the resident is a partner, member or
12 shareholder for the taxable year by another state of the United States,
13 a political subdivision of such state, or the District of Columbia upon
14 income both derived therefrom and subject to tax under this article.

15 (2) Such credit shall be equal to the taxpayer's direct share of the
16 pass-through entity tax paid by the electing partnership or electing S
17 corporation to such other state, political subdivision of such other
18 state or the District of Columbia.

19 (3) However, such credit will be allowed on tax paid only if:

20 (A) the state of the United States, political subdivision of such
21 state, or the District of Columbia imposing such tax also imposes an
22 income tax substantially similar to the tax imposed under this article;
23 and

24 (B) in the case of taxes paid by an S corporation, such S corporation
25 was treated as a New York S corporation.

26 (c) Limitations. (1) The credit under this section shall not exceed
27 the percentage of the tax otherwise due under this article determined by
28 dividing the portion of the taxpayer's New York income subject to taxa-
29 tion by such other jurisdiction by the total amount of the taxpayer's
30 New York income.

31 (2) The credit under this section shall not reduce the tax otherwise
32 due under this article to an amount less than would have been due if the
33 income subject to taxation by such other jurisdiction were excluded from
34 the taxpayer's New York income.

35 (3) In the case of a taxpayer who elects to claim the foreign tax
36 credit for federal income tax purposes, the credit under this section
37 for income tax imposed by a province of Canada shall be allowed for that
38 portion of the provincial tax not claimed for federal purposes for the
39 taxable year or a preceding taxable year, provided however, to the
40 extent the provincial tax is claimed for federal purposes for a succeed-
41 ing taxable year, the credit under this section must be added back in
42 such succeeding taxable year. The provincial tax shall be deemed to be
43 claimed last for federal income tax purposes and for purposes of this
44 subsection.

45 ~~[-(e)]~~ (d) Definition. For purposes of this section New York income
46 means:

47 (1) the New York adjusted gross income of an individual, or

48 (2) the amount of the income of an estate or trust, determined as if
49 the estate or trust were an individual computing his New York adjusted
50 gross income under section six hundred twelve.

51 ~~[-(d) S corporation shareholders. In the case of a shareholder of an S~~
52 ~~corporation, the term "income tax" in subsection (a) of this section~~
53 ~~shall not include any such tax imposed upon or payable by the corpo-~~
54 ~~ration, but shall include any such tax with respect to the income of the~~
55 ~~corporation imposed upon or payable by the shareholder, without regard~~

1 ~~to whether an election independent of the federal S election was~~
2 ~~required to effect such imposition upon the shareholder.]~~

3 § 5. Subdivision 1 of section 171-a of the tax law, as amended by
4 chapter 92 of the laws of 2021, is amended to read as follows:

5 1. All taxes, interest, penalties and fees collected or received by
6 the commissioner or the commissioner's duly authorized agent under arti-
7 cles nine (except section one hundred eighty-two-a thereof and except as
8 otherwise provided in section two hundred five thereof), nine-A,
9 twelve-A (except as otherwise provided in section two hundred eighty-
10 four-d thereof), thirteen, thirteen-A (except as otherwise provided in
11 section three hundred twelve thereof), eighteen, nineteen, twenty
12 (except as otherwise provided in section four hundred eighty-two there-
13 of), twenty-B, twenty-C, twenty-D, twenty-one, twenty-two, twenty-four,
14 twenty-four-A, twenty-six, twenty-eight (except as otherwise provided in
15 section eleven hundred two or eleven hundred three thereof),
16 twenty-eight-A, twenty-nine-B, thirty-one (except as otherwise provided
17 in section fourteen hundred twenty-one thereof), thirty-three and thir-
18 ty-three-A of this chapter shall be deposited daily in one account with
19 such responsible banks, banking houses or trust companies as may be
20 designated by the comptroller, to the credit of the comptroller. Such an
21 account may be established in one or more of such depositories. Such
22 deposits shall be kept separate and apart from all other money in the
23 possession of the comptroller. The comptroller shall require adequate
24 security from all such depositories. Of the total revenue collected or
25 received under such articles of this chapter, the comptroller shall
26 retain in the comptroller's hands such amount as the commissioner may
27 determine to be necessary for refunds or reimbursements under such arti-
28 cles of this chapter out of which amount the comptroller shall pay any
29 refunds or reimbursements to which taxpayers shall be entitled under the
30 provisions of such articles of this chapter. The commissioner and the
31 comptroller shall maintain a system of accounts showing the amount of
32 revenue collected or received from each of the taxes imposed by such
33 articles. The comptroller, after reserving the amount to pay such
34 refunds or reimbursements, shall, on or before the tenth day of each
35 month, pay into the state treasury to the credit of the general fund all
36 revenue deposited under this section during the preceding calendar month
37 and remaining to the comptroller's credit on the last day of such
38 preceding month, (i) except that the comptroller shall pay to the state
39 department of social services that amount of overpayments of tax imposed
40 by article twenty-two of this chapter and the interest on such amount
41 which is certified to the comptroller by the commissioner as the amount
42 to be credited against past-due support pursuant to subdivision six of
43 section one hundred seventy-one-c of this article, (ii) and except that
44 the comptroller shall pay to the New York state higher education
45 services corporation and the state university of New York or the city
46 university of New York respectively that amount of overpayments of tax
47 imposed by article twenty-two of this chapter and the interest on such
48 amount which is certified to the comptroller by the commissioner as the
49 amount to be credited against the amount of defaults in repayment of
50 guaranteed student loans and state university loans or city university
51 loans pursuant to subdivision five of section one hundred seventy-one-d
52 and subdivision six of section one hundred seventy-one-e of this arti-
53 cle, (iii) and except further that, notwithstanding any law, the comp-
54 troller shall credit to the revenue arrearage account, pursuant to
55 section ninety-one-a of the state finance law, that amount of overpay-
56 ment of tax imposed by article nine, nine-A, twenty-two, thirty, thir-

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1 ty-A, thirty-B or thirty-three of this chapter, and any interest there-
2 on, which is certified to the comptroller by the commissioner as the
3 amount to be credited against a past-due legally enforceable debt owed
4 to a state agency pursuant to paragraph (a) of subdivision six of
5 section one hundred seventy-one-f of this article, provided, however, he
6 shall credit to the special offset fiduciary account, pursuant to
7 section ninety-one-c of the state finance law, any such amount credita-
8 ble as a liability as set forth in paragraph (b) of subdivision six of
9 section one hundred seventy-one-f of this article, (iv) and except
10 further that the comptroller shall pay to the city of New York that
11 amount of overpayment of tax imposed by article nine, nine-A, twenty-
12 two, thirty, thirty-A, thirty-B or thirty-three of this chapter and any
13 interest thereon that is certified to the comptroller by the commission-
14 er as the amount to be credited against city of New York tax warrant
15 judgment debt pursuant to section one hundred seventy-one-l of this
16 article, (v) and except further that the comptroller shall pay to a
17 non-obligated spouse that amount of overpayment of tax imposed by arti-
18 cle twenty-two of this chapter and the interest on such amount which has
19 been credited pursuant to section one hundred seventy-one-c, one hundred
20 seventy-one-d, one hundred seventy-one-e, one hundred seventy-one-f or
21 one hundred seventy-one-l of this article and which is certified to the
22 comptroller by the commissioner as the amount due such non-obligated
23 spouse pursuant to paragraph six of subsection (b) of section six
24 hundred fifty-one of this chapter; and (vi) the comptroller shall deduct
25 a like amount which the comptroller shall pay into the treasury to the
26 credit of the general fund from amounts subsequently payable to the
27 department of social services, the state university of New York, the
28 city university of New York, or the higher education services corpo-
29 ration, or the revenue arrearage account or special offset fiduciary
30 account pursuant to section ninety-one-a or ninety-one-c of the state
31 finance law, as the case may be, whichever had been credited the amount
32 originally withheld from such overpayment, and (vii) with respect to
33 amounts originally withheld from such overpayment pursuant to section
34 one hundred seventy-one-l of this article and paid to the city of New
35 York, the comptroller shall collect a like amount from the city of New
36 York.

37 § 6. Subdivisions 2, 3 and paragraph (a) of subdivision 5 of section
38 92-z of the state finance law, as amended by section 5 of part MM of
39 chapter 59 of the laws of 2018, are amended to read as follows:

40 2. Such fund shall consist of (a) fifty percent of receipts from the
41 imposition of personal income taxes pursuant to article twenty-two of
42 the tax law, less such amounts as the commissioner of taxation and
43 finance may determine to be necessary for refunds, ~~and~~ (b) fifty
44 percent of receipts from the imposition of employer compensation expense
45 taxes pursuant to article twenty-four of the tax law, less such amounts
46 as the commissioner of taxation and finance may determine to be neces-
47 sary for refunds, and (c) fifty percent of receipts from the imposition
48 of the pass-through entity taxes pursuant to article twenty-four-A of
49 the tax law, less such amounts as the commission of taxation and finance
50 may determine to be necessary for refunds.

51 3. (a) Beginning on the first day of each month, the comptroller shall
52 deposit all of the receipts collected pursuant to section six hundred
53 seventy-one of the tax law in the revenue bond tax fund until the amount
54 of monthly receipts anticipated to be deposited pursuant to the certif-
55 icate required in paragraph (b) of subdivision five of this section are
56 met. On or before the twelfth day of each month, the commissioner of

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1 taxation and finance shall certify to the state comptroller the amounts
2 specified in paragraph (a) of subdivision two of this section relating
3 to the preceding month and, in addition, no later than March thirty-
4 first of each fiscal year the commissioner of taxation and finance shall
5 certify such amounts relating to the last month of such fiscal year. The
6 amounts so certified shall be deposited by the state comptroller in the
7 revenue bond tax fund.

8 (b) Beginning on the first day of each month, the comptroller shall
9 deposit all of the receipts collected pursuant to section eight hundred
10 fifty-four of the tax law in the revenue bond tax fund until the amount
11 of monthly receipts anticipated to be deposited pursuant to the certif-
12 icate required in paragraph (b) of subdivision five of this section are
13 met. On or before the twelfth day of each month, the commissioner of
14 taxation and finance shall certify to the state comptroller the amounts
15 specified in paragraph (b) of subdivision two of this section relating
16 to the preceding month and, in addition, no later than March thirty-
17 first of each fiscal year the commissioner of taxation and finance shall
18 certify such amounts relating to the last month of such fiscal year. The
19 amounts so certified shall be deposited by the state comptroller in the
20 revenue bond tax fund.

21 (c) Beginning on the first day of each month, the comptroller shall
22 deposit all of the receipts collected pursuant to sections eight hundred
23 sixty-four and eight hundred sixty-five of the tax law in the revenue
24 bond tax fund until the amount of monthly receipts anticipated to be
25 deposited pursuant to the certificate required in paragraph (b) of
26 subdivision five of this section are met. On or before the twelfth day
27 of each month, the commissioner of taxation and finance shall certify to
28 the state comptroller the amounts specified in paragraph (c) of subdivi-
29 sion two of this section relating to the preceding month and, in addi-
30 tion, no later than March thirty-first of each fiscal year the commis-
31 sioner of taxation and finance shall certify such amounts relating to
32 the last month of such fiscal year. The amounts so certified shall be
33 deposited by the state comptroller in the revenue bond tax fund.

34 (a) The state comptroller shall from time to time, but in no event
35 later than the fifteenth day of each month (other than the last month of
36 the fiscal year) and no later than the thirty-first day of the last
37 month of each fiscal year, pay over and distribute to the credit of the
38 general fund of the state treasury all moneys in the revenue bond tax
39 fund, if any, in excess of the aggregate amount required to be set aside
40 for the payment of cash requirements pursuant to paragraph (b) of this
41 subdivision, provided that an appropriation has been made to pay all
42 amounts specified in any certificate or certificates delivered by the
43 director of the budget pursuant to paragraph (b) of this subdivision as
44 being required by each authorized issuer as such term is defined in
45 section sixty-eight-a of this chapter for the payment of cash require-
46 ments of such issuers for such fiscal year. Subject to the rights of
47 holders of debt of the state, in no event shall the state comptroller
48 pay over and distribute any moneys on deposit in the revenue bond tax
49 fund to any person other than an authorized issuer pursuant to such
50 certificate or certificates (i) unless and until the aggregate of all
51 cash requirements certified to the state comptroller as required by such
52 authorized issuers to be set aside pursuant to paragraph (b) of this
53 subdivision for such fiscal year shall have been appropriated to such
54 authorized issuers in accordance with the schedule specified in the
55 certificate or certificates filed by the director of the budget or (ii)
56 if, after having been so certified and appropriated, any payment

1 required to be made pursuant to paragraph (b) of this subdivision has
2 not been made to the authorized issuers which was required to have been
3 made pursuant to such certificate or certificates; provided, however,
4 that no person, including such authorized issuers or the holders of
5 revenue bonds, shall have any lien on moneys on deposit in the revenue
6 bond tax fund. Any agreement entered into pursuant to section sixty-
7 eight-c of this chapter related to any payment authorized by this
8 section shall be executory only to the extent of such revenues available
9 to the state in such fund. Notwithstanding subdivisions two and three of
10 this section, in the event the aggregate of all cash requirements certi-
11 fied to the state comptroller as required by such authorized issuers to
12 be set aside pursuant to paragraph (b) of this subdivision for the
13 fiscal year beginning on April first shall not have been appropriated to
14 such authorized issuers in accordance with the schedule specified in the
15 certificate or certificates filed by the director of the budget or, (ii)
16 if, having been so certified and appropriated, any payment required to
17 be made pursuant to paragraph (b) of this subdivision has not been made
18 pursuant to such certificate or certificates, all receipts collected
19 pursuant to section six hundred seventy-one of the tax law, [and]
20 section eight hundred fifty-four of the tax law, section eight hundred
21 sixty-four of the tax law, and section eight hundred sixty-five of the
22 tax law shall be deposited in the revenue bond tax fund until the great-
23 er of forty percent of the aggregate of the receipts from the imposition
24 of (A) the personal income tax imposed by article twenty-two of the tax
25 law, [and] (B) the employer compensation expense tax imposed by article
26 twenty-four of the tax law, and (C) the pass-through entity tax imposed
27 by article twenty-four-A of the tax law for the fiscal year beginning on
28 April first and as specified in the certificate or certificates filed by
29 the director of the budget pursuant to this paragraph or a total of
30 twelve billion dollars has been deposited in the revenue bond tax fund.
31 Notwithstanding any other provision of law, if the state has appropri-
32 ated and paid to the authorized issuers the amounts necessary for the
33 authorized issuers to meet their requirements for the current fiscal
34 year pursuant to the certificate or certificates submitted by the direc-
35 tor of the budget pursuant to paragraph (b) of this section, the state
36 comptroller shall, on the last day of each fiscal year, pay to the
37 general fund of the state all sums remaining in the revenue bond tax
38 fund on such date except such amounts as the director of the budget may
39 certify are needed to meet the cash requirements of authorized issuers
40 during the subsequent fiscal year.

41 § 7. Subdivision 5 of section 68-c of the state finance law, as
42 amended by section 6 of part MM of chapter 59 of the laws of 2018, is
43 amended to read as follows:

44 5. Nothing contained in this article shall be deemed to restrict the
45 right of the state to amend, repeal, modify or otherwise alter statutes
46 imposing or relating to the taxes imposed pursuant to article
47 twenty-two, [and] article twenty-four, and article twenty-four-A of the
48 tax law. The authorized issuers shall not include within any resolution,
49 contract or agreement with holders of the revenue bonds issued under
50 this article any provision which provides that a default occurs as a
51 result of the state exercising its right to amend, repeal, modify or
52 otherwise alter the taxes imposed pursuant to article twenty-two, [and]
53 article twenty-four, and article twenty-four-A of the tax law.

54 § 8. (a) Notwithstanding section 861 of the tax law, as added by
55 section one of this act, the election to be taxed under article 24-A of
56 the tax law for the calendar year 2021, must be made by October 15,

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1 2021. Further, notwithstanding section 864 of the tax law, as added by
2 section one of this act, an electing partnership and an electing S
3 corporation shall not be required to make estimated tax payments for
4 taxable year 2021.

5 (b) For taxable year 2021, taxpayers under article 22 of the tax law
6 who are partners, members or shareholders of electing partnerships and
7 electing S corporations shall continue to make estimated tax payments as
8 required by such article, calculated as if they were not entitled to the
9 tax credit allowed by subsection (kkk) of section 606 of the tax law, as
10 added by section two of this act. Any addition to tax imposed under
11 subsection (c) of section 685 of the tax law for the failure of a part-
12 ner or member of an electing partnership or a shareholder of an electing
13 S corporation to make estimated tax payments for the 2021 taxable year
14 shall be calculated as if such partner, member or shareholder was not
15 entitled to a tax credit under subsection (kkk) of section 606 of the
16 tax law, as added by section two of this act.

17 § 9. This act shall take effect immediately and shall apply to all
18 taxable years beginning on or after January 1, 2021.

19

PART D

20 Section 1. Section 352 of the economic development law is amended by
21 adding two new subdivisions 5-a and 13-a to read as follows:

22 5-a. "Child care services" means those services undertaken or spon-
23 sored by a participant in this program meeting the requirements of
24 "child day care" as defined in paragraph (a) of subdivision one of
25 section three hundred ninety of the social services law or any child
26 care services in the city of New York whereby a permit to operate such
27 child care services is required pursuant to the health code of the city
28 of New York.

29 13-a. "Net new child care services expenditures" means the calculation
30 of new, annual participant expenditures on child care services whether
31 internal or provided by a third party (including coverage for full or
32 partial discount of employee rates), minus any revenues received by the
33 participant through a third-party operator (i.e. rent paid to the
34 participant by the child care provider) or employees and may be further
35 defined by the commissioner in regulations. For the purposes of this
36 definition, expenditures for child care services that a participant has
37 incurred prior to admission to this program shall not be eligible for
38 the credit.

39 § 2. Paragraphs (k) and (l) of subdivision 1 of section 353 of the
40 economic development law, as amended by section 2 of part L of chapter
41 59 of the laws of 2020, are amended and a new paragraph (m) is added to
42 read as follows:

43 (k) as a life sciences company; ~~or~~

44 (l) as a company operating in one of the industries listed in para-
45 graphs (b) through (e) of this subdivision and engaging in a green
46 project as defined in section three hundred fifty-two of this
47 article~~[-]~~; or

48 (m) as a participant operating in one of the industries listed in
49 paragraphs (a) through (k) of this subdivision and operating or sponsori-
50 ng child care services to its employees as defined in section three
51 hundred fifty-two of this article.

52 § 2-a. Subdivision 3 of section 354 of the economic development law,
53 as amended by section 3 of part G of chapter 61 of the laws of 2011, is
54 amended to read as follows:

1 3. (a) After reviewing a business enterprise's completed application
2 and determining that the business enterprise will meet the conditions
3 set forth in subdivisions three and four of section three hundred
4 fifty-three of this article, the department may admit the applicant into
5 the program and provide the applicant with a certificate of eligibility
6 and a preliminary schedule of benefits by year based on the applicant's
7 projections as set forth in its application. This preliminary schedule
8 of benefits delineates the maximum possible benefits an applicant may
9 receive.

10 (b) Notwithstanding the requirements of this subdivision, an existing
11 participant in the excelsior jobs program may be eligible for an
12 enhanced investment tax credit on projects for child care services and
13 the excelsior child care services tax credit component, provided:

14 (i) the participant is in compliance with the requirements of this
15 article;

16 (ii) the participant is not, at the time of application to the depart-
17 ment for either the enhanced investment tax credit on projects for child
18 care services or the excelsior child care tax credit component, either
19 operating a child care facility or sponsoring child care services for
20 its employees; and

21 (iii) the participant is seeking to provide such services on condition
22 of receipt of additional tax credits attributable to child care
23 services. Such existing participant may apply to the department for the
24 benefit as defined in section three hundred fifty-five of this article.
25 In no circumstances shall the benefit term for child care services
26 exceed the existing participant's existing benefit term in its prelimi-
27 nary schedule of benefits.

28 § 3. Subdivisions 2 and 6 of section 355 of the economic development
29 law, subdivision 2 as amended by section 4 of part L of chapter 59 of
30 the laws of 2020 and subdivision 6 as amended by section 4 of part K of
31 chapter 59 of the laws of 2015, are amended and a new subdivision 2-a is
32 added to read as follows:

33 2. Excelsior investment tax credit component. A participant in the
34 excelsior jobs program shall be eligible to claim a credit on qualified
35 investments. In a project that is not a green project, the credit shall
36 be equal to two percent of the cost or other basis for federal income
37 tax purposes of the qualified investment. In a green project, the credit
38 shall be equal to five percent of the cost or other basis for federal
39 income tax purposes of the qualified investment. In a project for child
40 care services, the credit shall be up to five percent of the cost or
41 other basis for federal income tax purposes of the qualified investment
42 in child care services. A participant may not claim both the excelsior
43 investment tax credit component and the investment tax credit set forth
44 in subdivision one of section two hundred ten-B, subsection (a) of
45 section six hundred six, the former subsection (i) of section fourteen
46 hundred fifty-six, or subdivision (q) of section fifteen hundred eleven
47 of the tax law for the same property in any taxable year, except that a
48 participant may claim both the excelsior investment tax credit component
49 and the investment tax credit for research and development property. In
50 addition, a taxpayer who or which is qualified to claim the excelsior
51 investment tax credit component and is also qualified to claim the
52 brownfield tangible property credit component under section twenty-one
53 of the tax law may claim either the excelsior investment tax credit
54 component or such tangible property credit component, but not both with
55 regard to a particular piece of property. A credit may not be claimed
56 until a business enterprise has received a certificate of tax credit,

1 provided that qualified investments made on or after the issuance of the
2 certificate of eligibility but before the issuance of the certificate of
3 tax credit to the business enterprise, may be claimed in the first tax-
4 able year for which the business enterprise is allowed to claim the cred-
5 it. Expenses incurred prior to the date the certificate of eligibility
6 is issued are not eligible to be included in the calculation of the
7 credit.

8 2-a. Excelsior child care services tax credit component. A participant
9 in the excelsior jobs program shall be eligible to claim a credit on its
10 net new child care services expenditures for its operation, sponsorship
11 or direct financial support of a child care services program. The credit
12 shall be up to six percent of the net new child care services expendi-
13 tures as defined in this chapter.

14 6. Claim of tax credit. The business enterprise shall be allowed to
15 claim the credit as prescribed in section thirty-one of the tax law. No
16 costs used by an entertainment company as the basis for the allowance of
17 a tax credit described in this section shall be used by such enter-
18 tainment company to claim any other credit allowed pursuant to the tax
19 law. No costs or expenditures for child care services used by a partic-
20 ipant to claim the credit as prescribed in section forty-four of the tax
21 law shall be used for the allowance of a tax credit described in this
22 section.

23 § 3-a. Section 358 of the economic development law is amended by
24 adding a new subdivision 3 to read as follows:

25 3. The commissioner shall prepare on a quarterly basis information
26 related to the utilization of the excelsior child care services tax
27 credit component for inclusion in the quarterly excelsior jobs program
28 tax credit reports required pursuant to subdivision two of this section.
29 Such information shall include, but need not be limited to the follow-
30 ing: number of applicants; number of participants approved; total net
31 new child care services expenditures certified; total amount of benefits
32 certified; benefits received per participant. On an annual basis, busi-
33 nesses participating in the excelsior child care services credit shall
34 report to the department on the number of employees participating in
35 child care services supported by the credit.

36 § 4. Subdivision (a) of section 31 of the tax law is amended by adding
37 a new paragraph 2-a to read as follows:

38 (2-a) the excelsior child care services tax credit component;

39 § 5. Subdivision (a) of section 44 of the tax law, as added by section
40 1 of part L of chapter 59 of the laws of 2019, is amended to read as
41 follows:

42 (a) General. A taxpayer subject to tax under article nine-A, twenty-
43 two, or thirty-three of this chapter shall be allowed a credit against
44 such tax in an amount equal to two hundred percent of the portion of the
45 credit that is allowed to the taxpayer under section 45F of the internal
46 revenue code that is attributable to (i) qualified child care expendi-
47 tures paid or incurred with respect to a qualified child care facility
48 with a situs in the state, and to (ii) qualified child care resource and
49 referral expenditures paid or incurred with respect to the taxpayer's
50 employees working in the state. The credit allowable under this subdivi-
51 sion for any taxable year shall not exceed [~~one hundred fifty~~] five
52 hundred thousand dollars. If the entity operating the qualified child
53 care facility is a partnership or a New York S corporation, then such
54 cap shall be applied at the entity level, so the aggregate credit
55 allowed to all the partners or shareholders of such entity in a taxable
56 year does not exceed [~~one hundred fifty~~] five hundred thousand dollars.

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1 § 6. This act shall take effect immediately; provided, however,
2 section five of this act shall apply to taxable years beginning on or
3 after January 1, 2022.

4

PART E

5 Section 1. Paragraph (b) of subdivision 2 of section 184 of the tax
6 law, as amended by chapter 485 of the laws of 1988, is amended to read
7 as follows:

8 (b) (1) A corporation classed as a "taxicab" or "omnibus",

9 (i) which is organized, incorporated or formed under the laws of any
10 other state, country or sovereignty, and

11 (ii) which neither owns nor leases property in this state in a corpo-
12 rate or organized capacity, nor

13 (iii) maintains an office in this state in a corporate or organized
14 capacity, but

15 (iv) which is doing business or employing capital in this state by
16 conducting at least one but fewer than twelve trips into this state
17 during the calendar year, shall ~~[annually pay a tax equal to fifteen~~
18 ~~dollars for each trip conducted into this state]~~ not be taxed under the
19 provisions of this article. If the only property a corporation owns or
20 leases in this state is a vehicle or vehicles used to conduct trips, it
21 shall not be considered, for purposes of clause (ii) of this subpara-
22 graph, to be owning or leasing property in this state.

23 (2) ~~[The commissioner of taxation and finance may prescribe such forms~~
24 ~~as he may deem necessary to report such tax in a simplified manner.~~

25 ~~(3)]~~ For purposes of this subdivision, a corporation classed as a
26 "taxicab" or "omnibus" shall be considered to be conducting a trip into
27 New York state when one of its vehicles enters New York state and trans-
28 ports passengers to, from, or to and from a location in New York state.
29 A corporation shall not be considered to be conducting a trip into New
30 York state if its vehicle only makes incidental stops at locations in
31 the state while in transit from a location outside New York state to
32 another location outside New York state. The number of trips a corpo-
33 ration conducts into New York state shall be calculated by determining
34 the number of trips each vehicle owned, leased or operated by the corpo-
35 ration conducts into New York state and adding those numbers together.

36 ~~[(4) Provided, however, that the provisions of this paragraph shall~~
37 ~~not apply to any corporation which does not file its franchise tax~~
38 ~~report in a timely manner (determined with regard to any extension of~~
39 ~~time for filing).]~~

40 § 2. This act shall take effect immediately, provided, however, that
41 section one of this act shall apply to taxable years beginning on or
42 after January 1, 2021.

43

PART F

44 Section 1. Paragraph 5 of subdivision (a) of section 24 of the tax
45 law, as amended by section 5-a of part M of chapter 59 of the laws of
46 2020, is amended to read as follows:

47 (5) For the period two thousand fifteen through two thousand ~~[twenty-~~
48 ~~five]~~ twenty-six, in addition to the amount of credit established in
49 paragraph two of this subdivision, a taxpayer shall be allowed a credit
50 equal to the product (or pro rata share of the product, in the case of a
51 member of a partnership) of ten percent and the amount of wages or sala-
52 ries paid to individuals directly employed (excluding those employed as

1 writers, directors, music directors, producers and performers, including
2 background actors with no scripted lines) by a qualified film production
3 company or a qualified independent film production company for services
4 performed by those individuals in one of the counties specified in this
5 paragraph in connection with a qualified film with a minimum budget of
6 five hundred thousand dollars. For purposes of this additional credit,
7 the services must be performed in one or more of the following counties:
8 Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung,
9 Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex,
10 Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis,
11 Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga,
12 Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Saratoga,
13 Schenectady, Schoharie, Schuylar, Seneca, St. Lawrence, Steuben, Sulli-
14 van, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Wyoming, or
15 Yates. The aggregate amount of tax credits allowed pursuant to the
16 authority of this paragraph shall be five million dollars each year
17 during the period two thousand fifteen through two thousand [~~twenty-~~
18 ~~five~~] twenty-six of the annual allocation made available to the program
19 pursuant to paragraph four of subdivision (e) of this section. Such
20 aggregate amount of credits shall be allocated by the governor's office
21 for motion picture and television development among taxpayers in order
22 of priority based upon the date of filing an application for allocation
23 of film production credit with such office. If the total amount of
24 allocated credits applied for under this paragraph in any year exceeds
25 the aggregate amount of tax credits allowed for such year under this
26 paragraph, such excess shall be treated as having been applied for on
27 the first day of the next year. If the total amount of allocated tax
28 credits applied for under this paragraph at the conclusion of any year
29 is less than five million dollars, the remainder shall be treated as
30 part of the annual allocation made available to the program pursuant to
31 paragraph four of subdivision (e) of this section. However, in no event
32 may the total of the credits allocated under this paragraph and the
33 credits allocated under paragraph five of subdivision (a) of section
34 thirty-one of this article exceed five million dollars in any year
35 during the period two thousand fifteen through two thousand [~~twenty-~~
36 ~~five~~] twenty-six.

37 § 2. Paragraph 4 of subdivision (e) of section 24 of the tax law, as
38 amended by section 5-b of part M of chapter 59 of the laws of 2020, is
39 amended to read as follows:

40 (4) Additional pool 2 - The aggregate amount of tax credits allowed in
41 subdivision (a) of this section shall be increased by an additional four
42 hundred twenty million dollars in each year starting in two thousand ten
43 through two thousand [~~twenty-five~~] twenty-six provided however, seven
44 million dollars of the annual allocation shall be available for the
45 empire state film post production credit pursuant to section thirty-one
46 of this article in two thousand thirteen and two thousand fourteen,
47 twenty-five million dollars of the annual allocation shall be available
48 for the empire state film post production credit pursuant to section
49 thirty-one of this article in each year starting in two thousand fifteen
50 through two thousand [~~twenty-five~~] twenty-six and five million dollars
51 of the annual allocation shall be made available for the television
52 writers' and directors' fees and salaries credit pursuant to section
53 twenty-four-b of this article in each year starting in two thousand
54 twenty through two thousand [~~twenty-five~~] twenty-six. This amount shall
55 be allocated by the governor's office for motion picture and television
56 development among taxpayers in accordance with subdivision (a) of this

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1 section. If the commissioner of economic development determines that the
2 aggregate amount of tax credits available from additional pool 2 for the
3 empire state film production tax credit have been previously allocated,
4 and determines that the pending applications from eligible applicants
5 for the empire state film post production tax credit pursuant to section
6 thirty-one of this article is insufficient to utilize the balance of
7 unallocated empire state film post production tax credits from such
8 pool, the remainder, after such pending applications are considered,
9 shall be made available for allocation in the empire state film tax
10 credit pursuant to this section, subdivision twenty of section two
11 hundred ten-B and subsection (gg) of section six hundred six of this
12 chapter. Also, if the commissioner of economic development determines
13 that the aggregate amount of tax credits available from additional pool
14 2 for the empire state film post production tax credit have been previ-
15 ously allocated, and determines that the pending applications from
16 eligible applicants for the empire state film production tax credit
17 pursuant to this section is insufficient to utilize the balance of unal-
18 located film production tax credits from such pool, then all or part of
19 the remainder, after such pending applications are considered, shall be
20 made available for allocation for the empire state film post production
21 credit pursuant to this section, subdivision thirty-two of section two
22 hundred ten-B and subsection (qq) of section six hundred six of this
23 chapter. The governor's office for motion picture and television devel-
24 opment must notify taxpayers of their allocation year and include the
25 allocation year on the certificate of tax credit. Taxpayers eligible to
26 claim a credit must report the allocation year directly on their empire
27 state film production credit tax form for each year a credit is claimed
28 and include a copy of the certificate with their tax return. In the case
29 of a qualified film that receives funds from additional pool 2, no
30 empire state film production credit shall be claimed before the later of
31 the taxable year the production of the qualified film is complete, or
32 the taxable year immediately following the allocation year for which the
33 film has been allocated credit by the governor's office for motion
34 picture and television development.

35 § 3. Paragraph 4 of subdivision (e) of section 24 of the tax law, as
36 amended by section 2 of part SSS of chapter 59 of the laws of 2019, is
37 amended to read as follows:

38 (4) Additional pool 2 - The aggregate amount of tax credits allowed in
39 subdivision (a) of this section shall be increased by an additional four
40 hundred twenty million dollars in each year starting in two thousand ten
41 through two thousand [~~twenty-four~~] twenty-six provided however, seven
42 million dollars of the annual allocation shall be available for the
43 empire state film post production credit pursuant to section thirty-one
44 of this article in two thousand thirteen and two thousand fourteen and
45 twenty-five million dollars of the annual allocation shall be available
46 for the empire state film post production credit pursuant to section
47 thirty-one of this article in each year starting in two thousand fifteen
48 through two thousand [~~twenty-four~~] twenty-six. This amount shall be
49 allocated by the governor's office for motion picture and television
50 development among taxpayers in accordance with subdivision (a) of this
51 section. If the commissioner of economic development determines that the
52 aggregate amount of tax credits available from additional pool 2 for the
53 empire state film production tax credit have been previously allocated,
54 and determines that the pending applications from eligible applicants
55 for the empire state film post production tax credit pursuant to section
56 thirty-one of this article is insufficient to utilize the balance of

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1 unallocated empire state film post production tax credits from such
2 pool, the remainder, after such pending applications are considered,
3 shall be made available for allocation in the empire state film tax
4 credit pursuant to this section, subdivision twenty of section two
5 hundred ten-B and subsection (gg) of section six hundred six of this
6 chapter. Also, if the commissioner of economic development determines
7 that the aggregate amount of tax credits available from additional pool
8 2 for the empire state film post production tax credit have been previ-
9 ously allocated, and determines that the pending applications from
10 eligible applicants for the empire state film production tax credit
11 pursuant to this section is insufficient to utilize the balance of unal-
12 located film production tax credits from such pool, then all or part of
13 the remainder, after such pending applications are considered, shall be
14 made available for allocation for the empire state film post production
15 credit pursuant to this section, subdivision thirty-two of section two
16 hundred ten-B and subsection (qq) of section six hundred six of this
17 chapter. The governor's office for motion picture and television devel-
18 opment must notify taxpayers of their allocation year and include the
19 allocation year on the certificate of tax credit. Taxpayers eligible to
20 claim a credit must report the allocation year directly on their empire
21 state film production credit tax form for each year a credit is claimed
22 and include a copy of the certificate with their tax return. In the case
23 of a qualified film that receives funds from additional pool 2, no
24 empire state film production credit shall be claimed before the later of
25 the taxable year the production of the qualified film is complete, or
26 the taxable year immediately following the allocation year for which the
27 film has been allocated credit by the governor's office for motion
28 picture and television development.

29 § 4. Paragraph 6 of subdivision (a) of section 31 of the tax law, as
30 amended by section 5-c of part M of chapter 59 of the laws of 2020, is
31 amended to read as follows:

32 (6) For the period two thousand fifteen through two thousand [~~twenty-~~
33 ~~five~~] twenty-six, in addition to the amount of credit established in
34 paragraph two of this subdivision, a taxpayer shall be allowed a credit
35 equal to the product (or pro rata share of the product, in the case of a
36 member of a partnership) of ten percent and the amount of wages or sala-
37 ries paid to individuals directly employed (excluding those employed as
38 writers, directors, music directors, producers and performers, including
39 background actors with no scripted lines) for services performed by
40 those individuals in one of the counties specified in this paragraph in
41 connection with the post production work on a qualified film with a
42 minimum budget of five hundred thousand dollars at a qualified post
43 production facility in one of the counties listed in this paragraph. For
44 purposes of this additional credit, the services must be performed in
45 one or more of the following counties: Albany, Allegany, Broome, Catta-
46 raugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Columbia, Cort-
47 land, Delaware, Dutchess, Erie, Essex, Franklin, Fulton, Genesee,
48 Greene, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison,
49 Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans,
50 Oswego, Otsego, Putnam, Rensselaer, Saratoga, Schenectady, Schoharie,
51 Schuyler, Seneca, St. Lawrence, Steuben, Sullivan, Tioga, Tompkins,
52 Ulster, Warren, Washington, Wayne, Wyoming, or Yates. The aggregate
53 amount of tax credits allowed pursuant to the authority of this para-
54 graph shall be five million dollars each year during the period two
55 thousand fifteen through two thousand [~~twenty-five~~] twenty-six of the
56 annual allocation made available to the empire state film post

1 production credit pursuant to paragraph four of subdivision (e) of
2 section twenty-four of this article. Such aggregate amount of credits
3 shall be allocated by the governor's office for motion picture and tele-
4 vision development among taxpayers in order of priority based upon the
5 date of filing an application for allocation of post production credit
6 with such office. If the total amount of allocated credits applied for
7 under this paragraph in any year exceeds the aggregate amount of tax
8 credits allowed for such year under this paragraph, such excess shall be
9 treated as having been applied for on the first day of the next year. If
10 the total amount of allocated tax credits applied for under this para-
11 graph at the conclusion of any year is less than five million dollars,
12 the remainder shall be treated as part of the annual allocation for two
13 thousand seventeen made available to the empire state film post
14 production credit pursuant to paragraph four of subdivision (e) of
15 section twenty-four of this article. However, in no event may the total
16 of the credits allocated under this paragraph and the credits allocated
17 under paragraph five of subdivision (a) of section twenty-four of this
18 article exceed five million dollars in any year during the period two
19 thousand fifteen through two thousand ~~twenty-five~~ twenty-six.

20 § 5. Paragraph 3 of subdivision (b) of section 24 of the tax law, as
21 separately amended by sections 3 and 4 of part M of chapter 59 of the
22 laws of 2020, is amended to read as follow:

23 (3) "Qualified film" means a feature-length film, television film,
24 relocated television production, television pilot or television series,
25 regardless of the medium by means of which the film, pilot or series is
26 created or conveyed. For the purposes of the credit provided by this
27 section only, a "qualified film" ~~[with the exception of a television~~
28 ~~pilot,]~~ whose majority of principal photography shooting days in the
29 production of the qualified film are shot in Westchester, Rockland,
30 Nassau, or Suffolk county or any of the five New York City boroughs
31 shall have a minimum budget of one million dollars. A "qualified film",
32 ~~[with the exception of a television pilot,]~~ whose majority of principal
33 photography shooting days in the production of the qualified film are
34 shot in any other county of the state than those listed in the preceding
35 sentence shall have a minimum budget of two hundred fifty thousand
36 dollars. "Qualified film" shall not include: (i) a documentary film,
37 news or current affairs program, interview or talk program, "how-to"
38 (i.e., instructional) film or program, film or program consisting prima-
39 rily of stock footage, sporting event or sporting program, game show,
40 award ceremony, film or program intended primarily for industrial,
41 corporate or institutional end-users, fundraising film or program,
42 daytime drama (i.e., daytime "soap opera"), commercials, music videos or
43 "reality" program; (ii) a production for which records are required
44 under section 2257 of title 18, United States code, to be maintained
45 with respect to any performer in such production (reporting of books,
46 films, etc. with respect to sexually explicit conduct); or (iii) other
47 than a relocated television production, a television series commonly
48 known as variety entertainment, variety sketch and variety talk, i.e., a
49 program with components of improvisational or scripted content (mono-
50 logues, sketches, interviews), either exclusively or in combination with
51 other entertainment elements such as musical performances, dancing,
52 cooking, crafts, pranks, stunts, and games and which may be further
53 defined in regulations of the commissioner of economic development.
54 However, a qualified film shall include a television series as described
55 in subparagraph (iii) of this paragraph only if an application for such
56 series has been deemed conditionally eligible for the tax credit under

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1 this section prior to April first, two thousand twenty, such series
2 remains in continuous production for each season, and an annual applica-
3 tion for each season of such series is continually submitted for such
4 series after April first, two thousand twenty.

5 § 6. This act shall take effect immediately; provided, however, that
6 the amendments made by section five of this act shall apply to applica-
7 tions that are filed with the governor's office for motion picture and
8 television development on or after April 1, 2021; provided, further,
9 however that the amendments to paragraph 4 of subdivision (e) of section
10 24 of the tax law made by section two of this act shall take effect on
11 the same date and in the same manner as section 5 of chapter 683 of the
12 laws of 2019, as amended, takes effect.

13

PART G

14 Section 1. Paragraph 3 of subsection (v) of section 685 of the tax
15 law, as amended by section 3 of part I of chapter 59 of the laws of
16 2018, is amended to read as follows:

17 (3) Failure to provide complete and correct employee withholding
18 reconciliation information. In the case of a failure by an employer to
19 provide complete and correct quarterly withholding information relating
20 to individual employees on a quarterly combined withholding, wage
21 reporting and unemployment insurance return covering each calendar quar-
22 ter of a year, such employer shall, unless it is shown that such failure
23 is due to reasonable cause and not due to willful neglect, pay a penalty
24 equal to the product of [~~fifty~~ one hundred dollars multiplied by the
25 number of employees for whom such information is incomplete or incor-
26 rect; provided, however, that if the number of such employees cannot be
27 determined from the quarterly combined withholding, wage reporting and
28 unemployment insurance return, the commissioner may utilize any informa-
29 tion in the commissioner's possession in making such determination. The
30 total amount of the penalty imposed pursuant to this paragraph on an
31 employer for any such failure for each calendar quarter of a year shall
32 not exceed [~~ten~~ twenty thousand dollars.

33 § 2. This act shall take effect immediately and apply to returns filed
34 on or after June 1, 2021.

35

PART H

36

Intentionally Omitted

37

PART I

38

Intentionally Omitted

39

PART J

40 Section 1. Sections 227, 306 and 406, subparagraph (ii) of paragraph b
41 of subdivision 4 of section 1008 and paragraph b of subdivision 5 of
42 section 1009 of the racing, pari-mutuel wagering and breeding law are
43 REPEALED.

44 § 2. Paragraph 1 of subdivision (f) of section 1105 of the tax law, as
45 amended by chapter 32 of the laws of 2016, is amended to read as
46 follows:

47 (1) Any admission charge where such admission charge is in excess of
48 ten cents to or for the use of any place of amusement in the state,

1 except charges for admission to [~~race tracks or~~] combative sports which
2 charges are taxed under any other law of this state, or dramatic or
3 musical arts performances, or live circus performances, or motion
4 picture theaters, and except charges to a patron for admission to, or
5 use of, facilities for sporting activities in which such patron is to be
6 a participant, such as bowling alleys and swimming pools. For any person
7 having the permanent use or possession of a box or seat or a lease or a
8 license, other than a season ticket, for the use of a box or seat at a
9 place of amusement, the tax shall be upon the amount for which a similar
10 box or seat is sold for each performance or exhibition at which the box
11 or seat is used or reserved by the holder, licensee or lessee, and shall
12 be paid by the holder, licensee or lessee.

13 § 3. Subdivision (a) of section 1109 of the tax law, as amended by
14 section 1 of part BB of chapter 61 of the laws of 2005, is amended to
15 read as follows:

16 (a) General. In addition to the taxes imposed by sections eleven
17 hundred five and eleven hundred ten of this article, there is hereby
18 imposed within the territorial limits of the metropolitan commuter
19 transportation district created and established pursuant to section
20 twelve hundred sixty-two of the public authorities law, and there shall
21 be paid, additional taxes, at the rate of three-eighths of one percent,
22 which shall be identical to the taxes imposed by sections eleven hundred
23 five and eleven hundred ten of this article. Such sections and the other
24 sections of this article, including the definition and exemption
25 provisions, shall apply for purposes of the taxes imposed by this
26 section in the same manner and with the same force and effect as if the
27 language of those sections had been incorporated in full into this
28 section and had expressly referred to the taxes imposed by this section.
29 Notwithstanding the foregoing, the tax imposed by this section shall not
30 apply to admissions to race tracks or simulcast facilities.

31 § 4. Subdivision (a) of section 1146 of the tax law, as amended by
32 chapter 65 of the laws of 1985, is amended to read as follows:

33 (a) Except in accordance with proper judicial order or as otherwise
34 provided by law, it shall be unlawful for the [~~tax commission, any tax~~]
35 commissioner, any officer or employee of the department of taxation and
36 finance, any person engaged or retained by such department on an inde-
37 pendent contract basis, or any person who in any manner may acquire
38 knowledge of the contents of a return or report filed with the [~~tax~~
39 ~~commission~~] commissioner pursuant to this article, to divulge or make
40 known in any manner any particulars set forth or disclosed in any such
41 return or report. The officers charged with the custody of such returns
42 and reports shall not be required to produce any of them or evidence of
43 anything contained in them in any action or proceeding in any court,
44 except on behalf of the [~~tax commission~~] commissioner in an action or
45 proceeding under the provisions of the tax law or in any other action or
46 proceeding involving the collection of a tax due under this chapter to
47 which the state or the [~~tax commission~~] commissioner is a party or a
48 claimant, or on behalf of any party to any action, proceeding or hearing
49 under the provisions of this article when the returns, reports or facts
50 shown thereby are directly involved in such action, proceeding or hear-
51 ing, in any of which events the court, or in the case of a hearing, the
52 [~~tax commission~~] commissioner may require the production of, and may
53 admit into evidence, so much of said returns, reports or of the facts
54 shown thereby, as are pertinent to the action, proceeding or hearing and
55 no more. The [~~tax commission~~] commissioner may, nevertheless, publish a
56 copy or a summary of any decision rendered after a hearing required by

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1 this article. Nothing herein shall be construed to prohibit the delivery
2 to a person who has filed a return or report or his duly authorized
3 representative of a certified copy of any return or report filed in
4 connection with his tax. Nor shall anything herein be construed to
5 prohibit the delivery to a person required to collect the tax under this
6 article or a purchaser, transferee or assignee personally liable under
7 the provisions of subdivision (c) of section eleven hundred forty-one of
8 this chapter for the tax due from the seller, transferor or assignor, of
9 any return or report filed under this article in connection with such
10 tax provided, however, that there may be delivered only so much of said
11 return, report or of the facts shown thereby as are pertinent to a
12 determination of the taxes due or liability owed by such person or
13 purchaser, transferee or assignee and no more or to prohibit the publi-
14 cation of statistics so classified as to prevent the identification of
15 particular returns or reports and the items thereof, or the inspection
16 by the attorney general or other legal representatives of the state of
17 the return or report of any person required to collect or pay the tax
18 who shall bring action to review the tax based thereon, or against whom
19 an action or proceeding under this chapter has been recommended by the
20 commissioner of taxation and finance or the attorney general or has been
21 instituted, or the inspection of the returns or reports required under
22 this article by the comptroller or duly designated officer or employee
23 of the state department of audit and control, for purposes of the audit
24 of a refund of any tax paid by a person required to collect or pay the
25 tax under this article. Provided, further, nothing herein shall be
26 construed to prohibit the disclosure, in such manner as the [~~tax commis-~~
27 ~~sion~~] commissioner deems appropriate, of the names and other appropriate
28 identifying information of those persons holding certificates of author-
29 ity pursuant to section eleven hundred thirty-four of this article,
30 those persons whose certificates of authority have been suspended or
31 revoked, those persons whose certificates of authority have expired,
32 those persons who have filed a certificate of registration for a certifi-
33 cate of authority where the [~~tax-commission~~] commissioner has refused
34 to issue a certificate of authority, those persons holding direct
35 payment permits pursuant to section eleven hundred thirty-two or those
36 persons whose direct payment permits have been suspended or revoked by
37 the [~~tax-commission~~] commissioner; and provided further that nothing
38 herein shall be construed to prohibit the disclosure, in such manner as
39 the commissioner deems appropriate, of information related to the tax on
40 admissions to race tracks and simulcast facilities to the gaming commis-
41 sion or the division of the budget.

42 § 5. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
43 amended by section 2 of part WW, subparagraph (i) as separately amended
44 by section 5 of part Z of chapter 60 of the laws of 2016, is amended to
45 read as follows:

46 (1) Either, all of the taxes described in article twenty-eight of this
47 chapter, at the same uniform rate, as to which taxes all provisions of
48 the local laws, ordinances or resolutions imposing such taxes shall be
49 identical, except as to rate and except as otherwise provided, with the
50 corresponding provisions in such article twenty-eight, including the
51 definition and exemption provisions of such article, so far as the
52 provisions of such article twenty-eight can be made applicable to the
53 taxes imposed by such city or county and with such limitations and
54 special provisions as are set forth in this article. The taxes author-
55 ized under this subdivision may not be imposed by a city or county
56 unless the local law, ordinance or resolution imposes such taxes so as

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1 to include all portions and all types of receipts, charges or rents,
2 subject to state tax under sections eleven hundred five and eleven
3 hundred ten of this chapter, except as otherwise provided. Notwith-
4 standing the foregoing, a tax imposed by a city or county authorized
5 under this subdivision shall not include the tax imposed on charges for
6 admission to race tracks and simulcast facilities under subdivision (f)
7 of section eleven hundred five of this chapter. (i) Any local law, ordi-
8 nance or resolution enacted by any city of less than one million or by
9 any county or school district, imposing the taxes authorized by this
10 subdivision, shall, notwithstanding any provision of law to the contra-
11 ry, exclude from the operation of such local taxes all sales of tangible
12 personal property for use or consumption directly and predominantly in
13 the production of tangible personal property, gas, electricity, refriger-
14 eration or steam, for sale, by manufacturing, processing, generating,
15 assembly, refining, mining or extracting; and all sales of tangible
16 personal property for use or consumption predominantly either in the
17 production of tangible personal property, for sale, by farming or in a
18 commercial horse boarding operation, or in both; and all sales of fuel
19 sold for use in commercial aircraft and general aviation aircraft; and,
20 unless such city, county or school district elects otherwise, shall omit
21 the provision for credit or refund contained in clause six of subdivi-
22 sion (a) or subdivision (d) of section eleven hundred nineteen of this
23 chapter. (ii) Any local law, ordinance or resolution enacted by any
24 city, county or school district, imposing the taxes authorized by this
25 subdivision, shall omit the residential solar energy systems equipment
26 and electricity exemption provided for in subdivision (ee), the commer-
27 cial solar energy systems equipment and electricity exemption provided
28 for in subdivision (ii), the commercial fuel cell electricity generating
29 systems equipment and electricity generated by such equipment exemption
30 provided for in subdivision (kk) and the clothing and footwear exemption
31 provided for in paragraph thirty of subdivision (a) of section eleven
32 hundred fifteen of this chapter, unless such city, county or school
33 district elects otherwise as to such residential solar energy systems
34 equipment and electricity exemption, such commercial solar energy
35 systems equipment and electricity exemption, commercial fuel cell elec-
36 tricity generating systems equipment and electricity generated by such
37 equipment exemption or such clothing and footwear exemption.

38 § 6. Paragraph 1 of subdivision (b) of section 1210 of the tax law,
39 as amended by section 3 of part WW of chapter 60 of the laws of 2016, is
40 amended to read as follows:

41 (1) Or, one or more of the taxes described in subdivisions (b), (d),
42 (e) and (f) of section eleven hundred five of this chapter, at the same
43 uniform rate, including the transitional provisions in section eleven
44 hundred six of this chapter covering such taxes, but not the taxes
45 described in subdivisions (a) and (c) of section eleven hundred five of
46 this chapter. Provided, further, that where the tax described in subdivi-
47 sion (b) of section eleven hundred five of this chapter is imposed,
48 the compensating use taxes described in clauses (E), (G) and (H) of
49 subdivision (a) of section eleven hundred ten of this chapter shall also
50 be imposed. Provided, further, that where the taxes described in subdivi-
51 sion (b) of section eleven hundred five of this chapter are imposed,
52 such taxes shall omit: (A) the provision for refund or credit contained
53 in subdivision (d) of section eleven hundred nineteen of this chapter
54 with respect to such taxes described in such subdivision (b) of section
55 eleven hundred five unless such city or county elects to provide such
56 provision or, if so elected, to repeal such provision; (B) the exemption

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1 provided in paragraph two of subdivision (ee) of section eleven hundred
2 fifteen of this chapter unless such county or city elects otherwise; (C)
3 the exemption provided in paragraph two of subdivision (ii) of section
4 eleven hundred fifteen of this chapter, unless such county or city
5 elects otherwise; and (D) the exemption provided in paragraph two of
6 subdivision (kk) of section eleven hundred fifteen of this chapter,
7 unless such county or city elects otherwise; and provided further that
8 where the tax described in subdivision (f) of such section eleven
9 hundred five is imposed, such tax shall not apply to charges for admis-
10 sion to race tracks and simulcast facilities.

11 § 7. Notwithstanding any provisions of law to the contrary and
12 notwithstanding the repeal of sections 227, 306 and 406, subparagraph
13 (ii) of paragraph b of subdivision 4 of section 1008 and paragraph b of
14 subdivision 5 of section 1009 of the racing, pari-mutuel wagering and
15 breeding law by section one of this act, all provisions of such sections
16 227, 306 and 406, subparagraph (ii) of paragraph b of subdivision 4 of
17 section 1008 and paragraph b of subdivision 5 of section 1009, in
18 respect to the imposition, exemption, assessment, payment, payment over,
19 determination, collection, and credit or refund of tax, interest and
20 penalty imposed thereunder, the filing of forms and returns, the preser-
21 vation of records for the purposes of such tax, the disposition of
22 revenues, and any civil and criminal penalties applicable to the
23 violation of the provisions of such sections 227, 306 and 406, subpara-
24 graph (ii) of paragraph b of subdivision 4 of section 1008 and paragraph
25 b of subdivision 5 of section 1009, shall continue in full force and
26 effect with respect to all such tax accrued for periods prior to the
27 effective date of this act in the same manner as they might if such
28 provisions were not repealed.

29 § 8. This act shall take effect November 1, 2021 and shall apply to
30 charges for admissions to race tracks and simulcast facilities on and
31 after such date; provided, however, that any race track that is author-
32 ized to conduct a racing meet that begins before November 1, 2021 and
33 ends after such date shall collect and remit the tax due for such meet
34 in accordance with the provisions of the applicable section of the
35 racing, pari-mutuel wagering and breeding law, notwithstanding the
36 repeal of such section.

37 PART K

38 Intentionally Omitted

39 PART L

40 Intentionally Omitted

41 PART M

42 Section 1. Subdivision (jj) of section 1115 of the tax law, as amended
43 by section 1 of part V of chapter 59 of the laws of 2019, is amended to
44 read as follows:

45 (jj) Tangible personal property or services otherwise taxable under
46 this article sold to a related person shall not be subject to the taxes
47 imposed by section eleven hundred five of this article or the compensat-
48 ing use tax imposed under section eleven hundred ten of this article
49 where the purchaser can show that the following conditions have been met
50 to the extent they are applicable: (1)(i) the vendor and the purchaser

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1 are referenced as either a "covered company" as described in section
2 243.2(f) or a "material entity" as described in section 243.2(1) of the
3 Code of Federal Regulations in a resolution plan that has been submitted
4 to an agency of the United States for the purpose of satisfying subpara-
5 graph 1 of paragraph (d) of section one hundred sixty-five of the Dodd-
6 Frank Wall Street Reform and Consumer Protection Act (the "Act") or any
7 successor law, or (ii) the vendor and the purchaser are separate legal
8 entities pursuant to a divestiture directed pursuant to subparagraph 5
9 of paragraph (d) of section one hundred sixty-five of such act or any
10 successor law; (2) the sale would not have occurred between such related
11 entities were it not for such resolution plan or divestiture; and (3) in
12 acquiring such property or services, the vendor did not claim an
13 exemption from the tax imposed by this state or another state based on
14 the vendor's intent to resell such services or property. A person is
15 related to another person for purposes of this subdivision if the person
16 bears a relationship to such person described in section two hundred
17 sixty-seven of the internal revenue code. The exemption provided by this
18 subdivision shall not apply to sales made, services rendered, or uses
19 occurring after June thirtieth, two thousand [~~twenty-one~~] twenty-four,
20 except with respect to sales made, services rendered, or uses occurring
21 pursuant to binding contracts entered into on or before such date; but
22 in no case shall such exemption apply after June thirtieth, two thousand
23 [~~twenty-four~~] twenty-seven.
24 § 2. This act shall take effect immediately.

25

PART N

26 Section 1. Subparagraph (vi) of paragraph 1 of subdivision (a) of
27 section 1134 of the tax law, as amended by section 160 of part A of
28 chapter 389 of the laws of 1997, is amended to read as follows:
29 (vi) every person described in subparagraph (i), (ii), (iii), (iv) or
30 (v) of this paragraph or every person who is a vendor solely by reason
31 of clause (D), (E) or (F) of subparagraph (i) of paragraph eight of
32 subdivision (b) of section eleven hundred one of this article who or
33 which has had its certificate of authority revoked under paragraph four
34 of this subdivision, shall file with the commissioner a certificate of
35 registration, in a form prescribed by the commissioner, at least twenty
36 days prior to commencing business or opening a new place of business or
37 such purchasing, selling or taking of possession or payment, whichever
38 comes first. Every person who is a vendor solely by reason of clause (D)
39 of subparagraph (i) of paragraph eight of subdivision (b) of section
40 eleven hundred one of this article shall file with the commissioner a
41 certificate of registration, in a form prescribed by such commissioner,
42 within thirty days after the day on which the cumulative total number of
43 occasions that such person came into the state to deliver property or
44 services, for the immediately preceding four quarterly periods ending on
45 the last day of February, May, August and November, exceeds twelve.
46 Every person who is a vendor solely by reason of clause (E) of subpara-
47 graph (i) of paragraph eight of subdivision (b) of section eleven
48 hundred one of this article shall file with the commissioner a certifi-
49 cate of registration, in a form prescribed by such commissioner, within
50 thirty days after the day on which the cumulative total, for the imme-
51 diately preceding four quarterly periods ending on the last day of
52 February, May, August and November, of such person's gross receipts from
53 sales of property delivered in this state exceeds [~~three~~] five hundred
54 thousand dollars and number of such sales exceeds one hundred. Every

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1 person who is a vendor solely by reason of clause (F) of subparagraph
2 (i) of paragraph eight of subdivision (b) of section eleven hundred one
3 of this article shall file with the commissioner a certificate of regis-
4 tration, in a form prescribed by such commissioner, within thirty days
5 after the day on which tangible personal property in which such person
6 retains an ownership interest is brought into this state by the person
7 to whom such property is sold, where the person to whom such property is
8 sold becomes or is a resident or uses such property in any manner in
9 carrying on in this state any employment, trade, business or profession.
10 Information with respect to the notice requirements of a purchaser,
11 transferee or assignee and such person's liability pursuant to the
12 provisions of subdivision (c) of section eleven hundred forty-one of
13 this chapter shall be included in or accompany the certificate of regis-
14 tration form furnished the applicant. The commissioner shall also
15 include with such information furnished to each applicant general infor-
16 mation about the tax imposed under this article including information on
17 records to be kept, returns and payments, notification requirements and
18 forms. Such certificate of registration may be amended in accordance
19 with rules promulgated by the commissioner.

20 § 2. This act shall take effect immediately.

21

PART O

22 Section 1. Subdivision (a) of section 1401 of the tax law, as amended
23 by chapter 576 of the laws of 1994, is amended to read as follows:

24 (a) (1) "Person" means an individual, partnership, limited liability
25 company, society, association, joint stock company, corporation, estate,
26 receiver, trustee, assignee, referee or any other person acting in a
27 fiduciary or representative capacity, whether appointed by a court or
28 otherwise, any combination of individuals, and any other form of unin-
29 corporated enterprise owned or conducted by two or more persons.

30 (2) "Person" shall include any individual, corporation, partnership or
31 limited liability company or an officer or employee of any corporation
32 (including a dissolved corporation), or a member or employee of any
33 partnership, or a member, manager or employee of a limited liability
34 company, who as such officer, employee, manager or member is under a
35 duty to act for such corporation, partnership, limited liability company
36 or individual proprietorship in complying with any requirement of this
37 article, or has so acted.

38 § 2. Subdivision (a) of section 1404 of the tax law, as amended by
39 chapter 61 of the laws of 1989, is amended to read as follows:

40 (a) The real estate transfer tax imposed pursuant to section fourteen
41 hundred two of this article shall be paid by the grantor and such tax
42 shall not be payable, directly or indirectly, by the grantee except as
43 provided in a contract between grantor and grantee or as otherwise
44 provided in this section. If the grantor has failed to pay the tax
45 imposed by this article at the time required by section fourteen hundred
46 ten of this article or if the grantor is exempt from such tax, the gran-
47 tee shall have the duty to pay the tax. Where the grantee has the duty
48 to pay the tax because the grantor has failed to pay, such tax shall be
49 the joint and several liability of the grantor and the grantee; provided
50 that in the event of such failure, the grantee shall have a cause of
51 action against the grantor for recovery of payment of such tax, interest
52 and penalties by the grantee. In the case of a conveyance of residen-
53 tial real property as defined in subdivision (a) of section fourteen
54 hundred two-a of this article, if the tax imposed by this article is

1 paid by the grantee pursuant to a contract between the grantor and the
2 grantee, the amount of such tax shall be excluded from the calculation
3 of consideration subject to tax under this article.

4 § 3. Subdivision (a) of section 1409 of the tax law, as amended by
5 chapter 297 of the laws of 2019, is amended to read as follows:

6 (a) (1) A joint return shall be filed by both the grantor and the
7 grantee for each conveyance whether or not a tax is due thereon other
8 than a conveyance of an easement or license to a public utility as
9 defined in subdivision two of section one hundred eighty-six-a of this
10 chapter or to a public utility which is a provider of telecommunication
11 services as defined in subdivision one of section one hundred eighty-
12 six-e of this chapter, where the consideration is two dollars or less
13 and is clearly stated as actual consideration in the instrument of
14 conveyance.

15 (2) When the grantor or grantee of a deed for a building used as resi-
16 dential real property containing [~~one to four~~] up to four family
17 dwelling units is a limited liability company, the joint return shall
18 not be accepted for filing unless it is accompanied by a document which
19 identifies the names and business addresses of all members, managers,
20 and any other authorized persons, if any, of such limited liability
21 company and the names and business addresses or, if none, the business
22 addresses of all shareholders, directors, officers, members, managers
23 and partners of any limited liability company or other business entity
24 that are to be the members, managers or authorized persons, if any, of
25 such limited liability company. The identification of such names and
26 addresses shall not be deemed an unwarranted invasion of personal priva-
27 cy pursuant to article six of the public officers law. If any such
28 member, manager or authorized person of the limited liability company is
29 itself a limited liability company or other business entity other than a
30 publicly traded entity, a REIT, a UPREIT, or a mutual fund, the names
31 and addresses of the shareholders, directors, officers, members, manag-
32 ers and partners of the limited liability company or other business
33 entity shall also be disclosed until full disclosure of ultimate owner-
34 ship by natural persons is achieved. For purposes of this subdivision,
35 the terms "members", "managers", "authorized person", "limited liability
36 company" and "other business entity" shall have the same meaning as
37 those terms are defined in section one hundred two of the limited
38 liability company law.

39 (3) The return shall be filed with the recording officer before the
40 instrument effecting the conveyance may be recorded. However, if the tax
41 is paid to the commissioner pursuant to section fourteen hundred ten of
42 this article, the return shall be filed with such commissioner at the
43 time the tax is paid. In that instance, a receipt evidencing the filing
44 of the return and the payment of tax shall be filed with the recording
45 officer before the instrument effecting the conveyance may be recorded.
46 The recording officer shall handle such receipt in the same manner as a
47 return filed with the recording officer.

48 § 4. Subdivision (h) of section 1418 of the tax law, as added by
49 section 7 of part X of chapter 56 of the laws of 2010 and as further
50 amended by subdivision (c) of section 1 of part W of chapter 56 of the
51 laws of 2010, is amended to read as follows:

52 (h) Notwithstanding the provisions of subdivision (a) of this section,
53 the commissioner may furnish information relating to real property
54 transfers obtained or derived from returns filed pursuant to this arti-
55 cle in relation to the real estate transfer tax, to the extent that such
56 information is also required to be reported to the commissioner by

1 section three hundred thirty-three of the real property law and section
2 five hundred seventy-four of the real property tax law and the rules
3 adopted thereunder, provided such information was collected through a
4 combined process established pursuant to an agreement entered into with
5 the commissioner pursuant to paragraph viii of subdivision one-e of
6 section three hundred thirty-three of the real property law. The commis-
7 sioner may redisclose such information to the extent authorized by
8 section five hundred seventy-four of the real property tax law. The
9 commissioner may also disclose any information reported pursuant to
10 paragraph two of subdivision (a) of section fourteen hundred nine of
11 this article.

12 § 5. This act shall take effect immediately; provided however that
13 sections one and two of this act shall take effect July 1, 2021, and
14 shall apply to conveyances occurring on or after such date other than
15 conveyances that are made pursuant to binding written contracts entered
16 into on or before April 1, 2021, provided that the date of execution of
17 such contract is confirmed by independent evidence, such as the record-
18 ing of the contract, payment of a deposit or other facts and circum-
19 stances as determined by the commissioner of taxation and finance.

20

PART P

21 Section 1. Section 480-a of the tax law is amended by adding a new
22 subdivision 6 to read as follows:

23 6. (a) No retail dealer who has its retail dealer registration
24 cancelled, suspended or revoked pursuant to this section or has been
25 forbidden from selling cigarettes or tobacco products pursuant to para-
26 graph (j) of subdivision one of section four hundred eighty of this
27 article shall possess cigarettes or tobacco products in any place of
28 business, cart, stand, truck or other merchandising device in this state
29 beginning on the tenth day after such cancellation, suspension, revoca-
30 tion, or forbiddance and continuing for the duration of the same;
31 provided however, such retail dealer shall not be prohibited before the
32 tenth day after such cancellation, suspension, revocation, or forbid-
33 dance from selling or transferring its inventory of lawfully stamped
34 cigarettes or tobacco products on which the taxes imposed by this arti-
35 cle have been assumed or paid to a properly registered retail dealer
36 whose registration is not cancelled, suspended, or revoked or who has
37 not been forbidden from selling cigarettes or tobacco products.

38 (b) No retail dealer shall possess cigarettes or tobacco products in
39 any place of business, cart, stand, truck or other merchandising device
40 in this state unless it has obtained a valid retail dealer registration
41 from the commissioner.

42 (c) The possession of cigarettes or tobacco products by an unlicensed
43 retail dealer in violation of paragraph (a) or (b) of this subdivision
44 shall be subject to the penalties authorized by subdivision three of
45 this section.

46 § 2. Subparagraph (A) of paragraph 4 of subdivision (a) of section
47 1134 of the tax law, as amended by section 5 of part I of chapter 59 of
48 the laws of 2020, is amended to read as follows:

49 (A) Where a person who holds a certificate of authority (i) willfully
50 fails to file a report or return required by this article, (ii) willful-
51 ly files, causes to be filed, gives or causes to be given a report,
52 return, certificate or affidavit required under this article which is
53 false, (iii) willfully fails to comply with the provisions of paragraph
54 two or three of subdivision (e) of section eleven hundred thirty-seven

1 of this article, (iv) willfully fails to prepay, collect, truthfully
2 account for or pay over any tax imposed under this article or pursuant
3 to the authority of article twenty-nine of this chapter, (v) fails to
4 obtain a bond pursuant to paragraph two of subdivision (e) of section
5 eleven hundred thirty-seven of this part, or fails to comply with a
6 notice issued by the commissioner pursuant to paragraph three of such
7 subdivision, (vi) has been convicted of a crime provided for in this
8 chapter, ~~(vii)~~ (vii) where such person, or any person affiliated with
9 such person as such term is defined in subdivision twenty-one of section
10 four hundred seventy of this chapter, has had a retail dealer registra-
11 tion issued pursuant to section four hundred eighty-a of this chapter
12 revoked pursuant to subparagraph (iii) of paragraph (a) of subdivision
13 four of such section four hundred eighty-a, or (viii) has not obtained a
14 valid retail dealer registration under section four hundred eighty-a of
15 this chapter and such person possesses or sells unstamped or unlawfully
16 stamped packages of cigarettes three or more times within a period of
17 five years, the commissioner may revoke or suspend such certificate of
18 authority and all duplicates thereof. Provided, however, that the
19 commissioner may revoke or suspend a certificate of authority based on
20 (a) the grounds set forth in clause (vi) of this subparagraph only where
21 the conviction referred to occurred not more than one year prior to the
22 date of revocation or suspension; and provided further that where the
23 commissioner revokes or suspends a certificate of authority based on the
24 grounds set forth in clause (vii) of this subparagraph, such suspension
25 or revocation shall continue for as long as the revocation of the retail
26 dealer registration pursuant to section four hundred eighty-a of this
27 chapter remains in effect, or (b) the grounds set forth in clause (viii)
28 of this subparagraph, such suspension or revocation shall be for a peri-
29 od of five years.

30 § 2-a. Subparagraph (A) of paragraph 4 of subdivision (a) of section
31 1134 of the tax law, as amended by section 6 of part I of chapter 59 of
32 the laws of 2020, is amended to read as follows:

33 (A) Where a person who holds a certificate of authority (i) willfully
34 fails to file a report or return required by this article, (ii) willful-
35 ly files, causes to be filed, gives or causes to be given a report,
36 return, certificate or affidavit required under this article which is
37 false, (iii) willfully fails to comply with the provisions of paragraph
38 two or three of subdivision (e) of section eleven hundred thirty-seven
39 of this article, (iv) willfully fails to prepay, collect, truthfully
40 account for or pay over any tax imposed under this article or pursuant
41 to the authority of article twenty-nine of this chapter, (v) has been
42 convicted of a crime provided for in this chapter, ~~(vi)~~ (vi) where such
43 person, or any person affiliated with such person as such term is
44 defined in subdivision twenty-one of section four hundred seventy of
45 this chapter, has had a retail dealer registration issued pursuant to
46 section four hundred eighty-a of this chapter suspended or revoked
47 pursuant to subparagraph (iii) of paragraph (a) of subdivision four of
48 such section four hundred eighty-a, or (vii) has not obtained a valid
49 retail dealer registration under section four hundred eighty-a of this
50 chapter and such person possesses or sells unstamped or unlawfully
51 stamped packages of cigarettes three or more times within a period of
52 five years, the commissioner may revoke or suspend such certificate of
53 authority and all duplicates thereof. Provided, however, that the
54 commissioner may revoke or suspend a certificate of authority based on
55 (a) the grounds set forth in clause (v) of this subparagraph only where
56 the conviction referred to occurred not more than one year prior to the

1 date of revocation or suspension; and provided further that where the
2 commissioner revokes or suspends a certificate of authority based on the
3 grounds set forth in clause (vi) of this subparagraph, such suspension
4 or revocation shall continue for as long as the revocation of the retail
5 dealer registration pursuant to section four hundred eighty-a of this
6 chapter remains in effect, or (b) the grounds set forth in clause (vii)
7 of this subparagraph, such suspension or revocation shall be for a peri-
8 od of five years.

9 § 3. Subparagraph (B) of paragraph 4 of subdivision (a) of section
10 1134 of the tax law, as amended by section 7 of part I of chapter 59 of
11 the laws of 2020, is amended to read as follows:

12 (B) Where a person files a certificate of registration for a certifi-
13 cate of authority under this subdivision and in considering such appli-
14 cation the commissioner ascertains that (i) any tax imposed under this
15 chapter or any related statute, as defined in section eighteen hundred
16 of this chapter, has been finally determined to be due from such person
17 and has not been paid in full, (ii) a tax due under this article or any
18 law, ordinance or resolution enacted pursuant to the authority of arti-
19 cle twenty-nine of this chapter has been finally determined to be due
20 from an officer, director, partner or employee of such person, and,
21 where such person is a limited liability company, also a member or
22 manager of such person, in the officer's, director's, partner's,
23 member's, manager's or employee's capacity as a person required to
24 collect tax on behalf of such person or another person and has not been
25 paid, (iii) such person has been convicted of a crime provided for in
26 this chapter within one year from the date on which such certificate of
27 registration is filed, (iv) an officer, director, partner or employee of
28 such person, and, where such person is a limited liability company, also
29 a member or manager of such person, which officer, director, partner,
30 member, manager or employee is a person required to collect tax on
31 behalf of such person filing a certificate of registration has in the
32 officer's, director's, partner's, member's, manager's or employee's
33 capacity as a person required to collect tax on behalf of such person or
34 of another person been convicted of a crime provided for in this chapter
35 within one year from the date on which such certificate of registration
36 is filed, (v) a shareholder owning more than fifty percent of the number
37 of shares of stock of such person (where such person is a corporation)
38 entitling the holder thereof to vote for the election of directors or
39 trustees, who owned more than fifty percent of the number of such shares
40 of another person (where such other person is a corporation) at the time
41 any tax imposed under this chapter or any related statute as defined in
42 section eighteen hundred of this chapter was finally determined to be
43 due and where such tax has not been paid in full, or at the time such
44 other person was convicted of a crime provided for in this chapter with-
45 in one year from the date on which such certificate of registration is
46 filed, (vi) a certificate of authority issued to such person has been
47 revoked or suspended pursuant to subparagraph (A) of this paragraph
48 within one year from the date on which such certificate of registration
49 is filed, ~~(vii)~~ (vii) a retail dealer registration issued pursuant to
50 section four hundred eighty-a of this chapter to such person, or to any
51 person affiliated with such person as such term is defined in subdivi-
52 sion twenty-one of section four hundred seventy of this chapter, has
53 been revoked pursuant to subparagraph (iii) of paragraph (a) of subdivi-
54 sion four of such section four hundred eighty-a, where such revocation
55 remains in effect, or (viii) such person has not obtained a valid retail
56 dealer registration under section four hundred eighty-a of this chapter

1 and has possessed or sold unstamped or unlawfully stamped packages of
2 cigarettes three or more times within a period of five years, the
3 commissioner may refuse to issue a certificate of authority; provided
4 however that under the circumstances described in clause (viii) of this
5 subparagraph, such person shall not be eligible to submit a certificate
6 of registration for a certificate of authority until five years after
7 its last possession or sale of unstamped or unlawfully stamped packages
8 of cigarettes within such five year period.

9 § 4. Any retail dealer who, prior to the effective date of this act,
10 had its retail dealer registration cancelled, suspended, or revoked
11 pursuant to section four hundred eighty-a of the tax law or was forbid-
12 den from selling cigarettes or tobacco products pursuant to paragraph
13 (j) of subdivision one of section four hundred eighty of the tax law and
14 such cancellation, suspension, revocation, or forbiddance remains in
15 effect as of the effective date of this act, shall be prohibited from
16 possessing cigarettes and tobacco products beginning on the tenth day
17 after the effective date of this act and continuing for as long as such
18 cancellation, suspension, revocation, or forbiddance shall remain in
19 effect; provided however, such retail dealer shall not be prohibited
20 before the tenth day after the effective date of this act from selling
21 or transferring its inventory of lawfully stamped cigarettes or tobacco
22 products on which the taxes imposed by this article have been assumed or
23 paid to a properly registered retail dealer whose registration is not
24 cancelled, suspended, or revoked or who has not been forbidden from
25 selling cigarettes or tobacco products.

26 § 5. This act shall take effect immediately; provided that the amend-
27 ments to subparagraph (A) of paragraph 4 of subdivision (a) of section
28 1134 of the tax law made by section two of this act shall be subject to
29 the expiration and reversion of such subparagraph pursuant to subdivi-
30 sion (e) of section 23 of part U of chapter 61 of the laws of 2011, as
31 amended, when upon such date the provisions of section two-a of this act
32 shall take effect.

33

PART Q

34 Section 1. Subdivision 1 of section 429 of the tax law, as amended by
35 chapter 433 of the laws of 1978, is amended to read as follows:

36 1. Every distributor, noncommercial importer or other person shall, on
37 or before the twentieth day of each month, file with the department of
38 taxation and finance a return, on forms to be prescribed by the [~~tax~~
39 ~~commission~~] commissioner and furnished by such department, stating sepa-
40 rately the number of gallons, or lesser quantity, of beers, and the
41 number of liters, or lesser quantity, of wines and liquors sold or used
42 by such distributor, noncommercial importer or other person in this
43 state during the preceding calendar month, except that the [~~tax-commis-~~
44 ~~sion~~] commissioner may, if [~~it~~] he or she deems it necessary [~~in order~~]
45 to [~~insure~~] facilitate the efficient reporting and payment of the tax
46 imposed by this article, require returns to be made at such times and
47 covering such periods as [~~it~~] he or she may deem necessary. Such return
48 shall contain such further information as the [~~tax-commission~~] commis-
49 sioner shall require. The fact that the name of the distributor, noncom-
50 mercial importer or other person is signed to a filed return shall be
51 prima facie evidence for all purposes that the return was actually
52 signed by such distributor, noncommercial importer or other person.

53 § 2. Section 505 of the tax law, as amended by section 2 of part E of
54 chapter 60 of the laws of 2007, is amended to read as follows:

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1 § 505. Returns. Every carrier subject to this article and every carrier
2 er to whom a certificate of registration was issued shall file on or
3 before the last day of each month a return for the preceding calendar
4 month where a carrier's total tax liability under this article for the
5 preceding calendar year exceeded ~~four~~ twelve thousand dollars. Where a
6 carrier's total tax liability under this article for the preceding
7 calendar year did not exceed ~~four~~ twelve thousand dollars or where a
8 carrier was not subject to such tax in the preceding calendar year,
9 returns shall be filed quarterly, on or before the last day of the
10 calendar month following each of the calendar quarters: January through
11 March, April through June, July through September and October through
12 December. Provided, however, if the commissioner consents thereto in
13 writing, any carrier may file a return on or before the thirtieth day
14 after the close of any different period, if the carrier's books are
15 regularly kept on a periodic basis other than a calendar month or quarter.
16 The commissioner may permit the filing of returns on an annual
17 basis, provided the carrier was subject to the tax under this article
18 during the entire preceding calendar year and the carrier's total tax
19 liability under this article for such year did not exceed ~~two hundred~~
20 ~~fifty~~ twelve hundred dollars. Such annual returns shall be filed on or
21 before January thirty-first of the succeeding calendar year. Returns
22 shall be filed with the commissioner on forms to be furnished by such
23 commissioner for such purpose and shall contain such data, information
24 or matter as the commissioner may require to be included therein. The
25 fact that a carrier's name is signed to a filed return shall be prima
26 facie evidence for all purposes that the return was actually signed by
27 such carrier. The commissioner may grant a reasonable extension of time
28 for filing returns whenever good cause exists and may waive the filing
29 of returns if a carrier is not subject to the tax imposed by this article
30 for the period covered by the return. Every return shall have
31 annexed thereto a certification to the effect that the statements
32 contained therein are true.

33 § 3. This act shall take effect immediately; provided, however, that
34 section two of this act shall apply to tax returns for taxable periods
35 beginning on or after January 1, 2022.

36

PART R

37 Section 1. Section 1280 of the tax law is amended by adding two new
38 subdivisions (v) and (w) to read as follows:

39 (v) "Technology service provider" or "TSP" means a person that acts by
40 employment, contract or otherwise on behalf of one or more taxicab
41 owners or HAIL vehicle owners to collect the trip record for a taxicab
42 trip or HAIL vehicle trip.

43 (w) "Cash trip" means any trip for which the TSP collects the trip
44 record but does not collect the fare.

45 § 2. Subdivision (b) of section 1283 of the tax law, as amended by
46 chapter 9 of the laws of 2012, is amended to read as follows:

47 (b) (1) If the taxicab owner has designated an agent, then the agent
48 shall be jointly liable with the taxicab owner for the tax on trips
49 occurring during the period that such designation is in effect. Even if
50 the TLC has specified that the taxicab owner's agent cannot operate as
51 an agent, that agent shall be jointly liable with the taxicab owner if
52 the agent has acted for the taxicab owner. During the period that a
53 taxicab owner's designation of an agent is in effect, the agent shall
54 file the returns required by this article and pay any tax due with such

1 return, but the taxicab owner shall not be relieved of liability for
2 tax, penalty or interest due under this article, or for the filing of
3 returns required to be filed, unless the agent has timely filed accurate
4 returns and timely paid the tax required to be paid under this article.
5 If a taxicab owner has designated an agent, then the agent must perform
6 any act this article requires the taxicab owner to perform, but the
7 failure of such agent to perform any such act shall not relieve the
8 taxicab owner from the obligation to perform such act or from any
9 liability that may arise from failure to perform the act.

10 (2) (A) Notwithstanding the foregoing, a TSP that collects the trip
11 record and the trip fare on behalf of a taxicab owner or a HAIL vehicle
12 owner shall withhold from daily collections the taxes due on such trips,
13 and shall withhold from such collections the taxes due on cash trips. If
14 the TSP's daily collections, after retaining any fees to which it is
15 entitled pursuant to a contract with such taxicab owner or HAIL vehicle
16 owner, are insufficient to cover the taxes due on such cash trips, the
17 TSP shall withhold an amount from subsequent daily collections, to the
18 extent funds are available, until all taxes due for a quarterly period
19 described in section twelve hundred eighty-four of this article have
20 been withheld. If a TSP is unable to withhold all the taxes due in such
21 quarterly period, it shall withhold such unwithheld taxes from daily
22 collections in the next quarterly period. A TSP shall be jointly liable
23 for the tax due on all trips for which it collects the trip record, but
24 shall be relieved of liability for any taxes attributable to cash trips
25 for which it was unable to withhold the taxes due because there was
26 insufficient daily collections during four successive quarterly periods.

27 (B) For any period that the TSP collects trip records on behalf of a
28 taxicab owner or HAIL vehicle owner, the TSP shall file returns report-
29 ing the tax due on all trips for which it collected trip records and
30 shall remit the taxes withheld on all such trips and shall report any
31 unwithheld taxes due because of insufficient daily collections to cover
32 the taxes due on cash trips.

33 § 3. Subdivision (a) of section 1299-B of the tax law, as added by
34 section 2 of part NNN of chapter 59 of the laws of 2018, is amended to
35 read as follows:

36 (a) Notwithstanding any provision of law to the contrary, any person
37 that dispatches a motor vehicle by any means that provides transporta-
38 tion that is subject to a surcharge imposed by this article, including
39 transportation network companies as defined in article forty-four-B of
40 the vehicle and traffic law, shall be liable for the surcharge imposed
41 by this article, except that in the case of taxicab trips and HAIL vehi-
42 cle trips that are also subject to tax pursuant to article twenty-nine-A
43 of this chapter [~~, only the taxicab owner or HAIL base liable for that~~
44 ~~tax shall be the person liable for the surcharge imposed by this arti-~~
45 ~~cle]: (1) a TSP that collected the trip record and trip fare shall with-~~
46 ~~hold from daily collections the surcharges due on such trips, and shall~~
47 ~~withhold from such collections the surcharges due on cash trips. If the~~
48 ~~TSP's daily collections, after retaining any fees to which it is enti-~~
49 ~~tled pursuant to a contract with such taxicab owner or HAIL vehicle~~
50 ~~owner, are insufficient to cover the surcharges due on such cash trips,~~
51 ~~the TSP shall withhold an amount from subsequent daily collections, to~~
52 ~~the extent funds are available, until all surcharges due for a monthly~~
53 ~~period have been withheld. If a TSP is unable to withhold all the~~
54 ~~surcharges due in a monthly period, it shall withhold such unwithheld~~
55 ~~surcharges from daily collections in the next monthly period. A TSP~~
56 ~~shall be jointly liable for the surcharge imposed by this article for~~

1 all trips for which the TSP collected the trip record, but shall be
2 relieved of liability for any surcharges attributable to cash trips for
3 which it was unable to withhold the surcharges because there were insuf-
4 ficient daily collections during twelve successive monthly periods.

5 (2) The TSP shall be responsible for filing monthly returns reporting
6 the surcharges due on all trips for which it collected trip records,
7 shall remit the surcharges withheld on all such trips and shall report
8 any unwithheld surcharges due because of insufficient daily collections
9 to cover the tax due on cash trips. For purposes of this section, the

10 terms "taxicab trips," "HAIL vehicle trips," "taxicab owner," [and]
11 "HAIL base," "TSP" and "cash trip" shall have the same meaning as they
12 do in section twelve hundred eighty of this chapter.

13 § 4. Section 1299-F of the tax law is amended by adding a new subdivi-
14 sion (e) to read as follows:

15 (e) Notwithstanding the provisions of subdivision (a) of this section,
16 the commissioner may, in his or her discretion, permit the proper offi-
17 cer of the taxi and limousine commission of the city of New York (TLC)
18 or the duly authorized representative of such officer, to inspect any
19 return filed under this article, or may furnish to such officer or such
20 officer's authorized representative an abstract of any such return or
21 supply such person with information concerning an item contained in any
22 such return, or disclosed by any investigation of tax liability under
23 this article; but such permission shall be granted or such information
24 furnished only if the TLC shall have furnished the commissioner with all
25 information requested by the commissioner pursuant to this article and
26 shall have permitted the commissioner or the commissioner's authorized
27 representative to make any inspection of any records or reports concern-
28 ing for-hire transportation trips subject to the surcharge imposed by
29 this article, and any persons required to collect such surcharge, filed
30 with or possessed by the TLC that the commissioner may have requested
31 from the TLC. Provided, further, that the commissioner may disclose to
32 the TLC whether or not a person liable for the surcharge imposed by this
33 article has paid all of the surcharges due under this article as of any
34 given date.

35 § 5. This act shall take effect immediately and shall apply to trips
36 occurring on or after July 1, 2021.

37 PART S

38 Section 1. Paragraph 1 of subdivision (g) of section 32 of the tax
39 law, as added by section 2 of part VV of chapter 59 of the laws of 2009,
40 is amended to read as follows:

41 (1) [~~If a~~] The department shall issue a notice to a tax return prepar-
42 er or facilitator [~~is required~~] for failure to register or re-register
43 with the department pursuant to paragraph one or three of subdivision
44 (b) of this section, [~~as applicable, and fails to do so in accordance~~
45 ~~with the terms of this section, then the~~] which shall set forth a
46 fifteen day period to cure the failure to register or re-register. The
47 commissioner is authorized to send such notice electronically to the tax
48 return preparer's or facilitator's online services account. A tax return
49 preparer [~~of~~] or facilitator who fails to register or re-register in
50 accordance with such notice must pay a penalty of two hundred fifty
51 dollars. [~~Provided, however, that if the tax return preparer or facili-~~
52 ~~tator complies with the registration requirements of this section within~~
53 ~~ninety calendar days after notification of assessment of this penalty is~~
54 ~~sent by the department, then this penalty must be abated. If the tax~~

~~1 return preparer or facilitator continues to fail to register or re-re-~~
~~2 gister after the ninety calendar day period, the tax return preparer or~~
~~3 facilitator must pay an additional penalty of five hundred dollars if~~
~~4 the failure is for not more than one month, with an additional five~~
~~5 hundred dollars for each additional month or fraction thereof during~~
~~6 which the failure continues. Once the ninety calendar days specified in~~
~~7 this paragraph have expired, the] The penalty can be waived only for~~
8 good cause shown by the tax return preparer or facilitator.

9 § 2. Paragraph 2 of subdivision (g) of section 32 of the tax law, as
10 added by section 2 of part VV of chapter 59 of the laws of 2009, is
11 amended to read as follows:

12 (2) [If] The department shall issue a notice to a commercial tax
13 return preparer who fails to pay the fee as required in paragraph one of
14 subdivision (c) of this section, for a calendar year, ~~[then the]~~ which
15 shall set forth a fifteen day period to cure the failure to pay the fee.
16 The commissioner is authorized to send such notice electronically to the
17 commercial tax return preparer's online services account. A commercial
18 tax return preparer who fails to pay the fee in accordance with such
19 notice must pay a penalty of fifty dollars for each return the commer-
20 cial tax return preparer has filed with the department in that calendar
21 year. ~~[Provided however, that if the commercial tax return preparer~~
22 ~~complies with the payment requirements of paragraph one of subdivision~~
23 ~~(c) of this section, within ninety calendar days after notification of~~
24 ~~the assessment of this penalty is sent by the department, then this~~
25 ~~penalty must be abated.]~~ The maximum penalty that may be imposed under
26 this paragraph on any commercial tax return preparer during any calendar
27 year must not exceed five thousand dollars. ~~[Once the ninety calendar~~
28 ~~days specified in this paragraph have expired, the]~~ The penalty can be
29 waived only for good cause shown by the commercial tax return preparer.

30 § 3. Section 32 of the tax law is amended by adding a new subdivision
31 (h) to read as follows:

32 (h) (1) Tax return preparers and facilitators must prominently and
33 conspicuously display a copy of their registration certificate issued
34 pursuant to this section, for the current registration period, at their
35 place of business and at any other location where they provide tax
36 return preparation and/or facilitation services, in an area where
37 taxpayers using their services are able to see and review such registra-
38 tion certificate.

39 (2) Tax return preparers and facilitators must prominently and
40 conspicuously display at their place of business and at any other
41 location where they provide tax return preparation and/or facilitation
42 services the following documents:

43 (A) a current price list, in at least fourteen-point type, that
44 includes, but is not limited to, a list of all services offered by the
45 tax return preparer and/or facilitator; the minimum fee charged for each
46 service, including the fee charged for each type of federal or New York
47 state tax return to be prepared and facilitation service to be provided;
48 and a list of each factor that may increase a stated fee and the specif-
49 ic additional fees or range of possible additional fees when each factor
50 applies; and

51 (B) a copy of the most recent Consumer Bill of Rights Regarding Tax
52 Preparers published by the department pursuant to section three hundred
53 seventy-two of the general business law.

54 (3) A tax return preparer or facilitator who fails to comply with any
55 of the requirements of this subdivision must pay a penalty of five
56 hundred dollars for the first month of non-compliance and five hundred

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1 dollars for each subsequent month of non-compliance thereafter. The
2 maximum penalty that may be imposed under this subdivision on any tax
3 return preparer or facilitator during any calendar year must not exceed
4 ten thousand dollars. The penalty can be waived only for good cause
5 shown by the tax return preparer or facilitator.

6 § 4. The second subdivision (g) of section 32 of the tax law is relet-
7 tered subdivision (i).

8 § 5. This act shall take effect immediately; provided, however, that
9 paragraph (3) of subdivision (h) of section 32 of the tax law, as added
10 by section three of this act, shall take effect January 1, 2022.

11 PART T

12 Intentionally Omitted

13 PART U

14 Section 1. Paragraphs i and v of subdivision 1-e of section 333 of the
15 real property law, as amended by section 5 of part X of chapter 56 of
16 the laws of 2010 and as further amended by subdivision (d) of section 1
17 of part W of chapter 56 of the laws of 2010, are amended to read as
18 follows:

19 i. A recording officer shall not record or accept for [~~record~~] record-
20 ing any conveyance of real property affecting land in New York state
21 unless accompanied by one of the following:

22 (1) a receipt issued by the commissioner of taxation and finance
23 pursuant to subdivision (c) of section fourteen hundred twenty-three of
24 the tax law; or

25 (2) a transfer report form prescribed by the commissioner of taxation
26 and finance [~~or in lieu thereof, confirmation from the commissioner that~~
27 ~~the required data has been reported to it pursuant to paragraph vii of~~
28 ~~this subdivision~~], and the fee prescribed pursuant to subdivision three
29 of this section.

30 v. (1) The provisions of this subdivision shall not operate to invali-
31 date any conveyance of real property where one or more of the items
32 designated as subparagraphs one through eight of paragraph ii of this
33 subdivision, have not been reported or which has been erroneously
34 reported, nor affect the record contrary to the provisions of this
35 subdivision, nor impair any title founded on such conveyance or record.
36 [~~Such~~]

37 (2) Subject to the provisions of section fourteen hundred twenty-three
38 of the tax law, such form shall contain an affirmation as to the accura-
39 cy of the contents made both by the transferor or transferors and by the
40 transferee or transferees. Provided, however, that if the conveyance of
41 real property occurs as a result of a taking by eminent domain, tax
42 foreclosure, or other involuntary proceeding such affirmation may be
43 made only by either the condemnor, tax district, or other party to whom
44 the property has been conveyed, or by that party's attorney. The affir-
45 mations required by this paragraph shall be made in the form and manner
46 prescribed by the commissioner, provided that notwithstanding any
47 provision of law to the contrary, affirmants may be allowed, but shall
48 not be required, to sign such affirmations electronically.

49 § 2. Paragraphs vii and viii of subdivision 1-e of section 333 of the
50 real property law are REPEALED.

51 § 3. Subdivision 3 of section 333 of the real property law, as amended
52 by section 2 of part JJ of chapter 56 of the laws of 2009 and as further

1 amended by subdivision (d) of section 1 of part W of chapter 56 of the
2 laws of 2010, is amended to read as follows:

3 3. ~~[The]~~ (i) When a recording officer [of every county and the city of
4 ~~New York] is presented with a conveyance for recording that is accompa-
5 nyed by a receipt issued by the commissioner of taxation and finance
6 pursuant to subdivision (c) of section fourteen hundred twenty-three of
7 the tax law, such recording officer shall be relieved of the responsi-
8 bility to collect the fee described by this subdivision. He or she
9 shall nonetheless be entitled to the portion of such fee that he or she
10 would otherwise have deducted pursuant to this subdivision, as provided
11 by subdivision (b) of section fourteen hundred twenty-three of the tax
12 law.~~

13 (ii) When a recording officer is presented with a conveyance for
14 recording that is not accompanied by such a receipt, he or she shall
15 impose a fee of two hundred fifty dollars, or in the case of a transfer
16 involving qualifying residential or farm property as defined by para-
17 graph iv of subdivision one-e of this section, a fee of one hundred
18 twenty-five dollars, for every real property transfer reporting form
19 submitted for recording as required under subparagraph two of paragraph
20 i of subdivision one-e of this section. In the city of New York, the
21 recording officer shall impose a fee of one hundred dollars for each
22 real property transfer tax form filed in accordance with chapter twen-
23 ty-one of title eleven of the administrative code of the city of New
24 York, except where a real property transfer reporting form is also
25 submitted for recording for the transfer as required under subparagraph
26 two of paragraph i of subdivision one-e of this section. The recording
27 officer shall deduct nine dollars from such fee and remit the remainder
28 of the revenue collected to the commissioner of taxation and finance
29 every month for deposit into the general fund. The amount duly deducted
30 by the recording officer shall be retained by the county or by the city
31 of New York.

32 § 4. Subsection (d) of section 663 of the tax law, as amended by
33 section 1 of part P of chapter 686 of the laws of 2003, is amended to
34 read as follows:

35 (d) A recording officer shall not record or accept for ~~[record]~~
36 recording any deed unless one of the following conditions is satisfied:

37 (1) it is accompanied by a receipt issued by the commissioner indicat-
38 ing that the estimated tax required by this section has been paid to the
39 commissioner either electronically or as otherwise prescribed by him or
40 her;

41 (2) it is accompanied by a form prescribed by the commissioner pursu-
42 ant to subsection (b) of this section and the payment of any estimated
43 tax shown as payable on such form~~[7]~~; or ~~[unless]~~

44 (3) such receipt or form includes a certification by the transferor
45 that this section is inapplicable to the sale or transfer.

46 § 5. Subdivision (c) of section 1407 of the tax law, as amended by
47 chapter 61 of the laws of 1989, is amended to read as follows:

48 (c) ~~[Every]~~ 1. When a recording officer designated to act as such
49 agent is presented with a conveyance for recording that is accompanied
50 by a receipt issued by the commissioner pursuant to subdivision (c) of
51 section fourteen hundred twenty-three of this article, such recording
52 officer shall be relieved of the responsibility to collect the real
53 estate transfer tax thereon. He or she shall nonetheless be entitled to
54 the portion of such tax that he or she would otherwise have retained
55 pursuant to this subdivision, as provided by subdivision (b) of section
56 fourteen hundred twenty-three of the tax law.

1 2. When a recording officer is presented with a conveyance for record-
2 ing that is not accompanied by a receipt described in paragraph one of
3 this subdivision, he or she shall collect the applicable real estate
4 transfer tax and shall retain, from the real estate transfer tax which
5 he or she collects, the sum of one dollar for each of the first five
6 thousand conveyances accepted for recording and for which he or she has
7 issued a documentary stamp or metering machine stamp or upon which
8 instrument effecting the conveyance he or she has noted payment of the
9 tax or that no tax is due, pursuant to any other method for payment of
10 the tax provided for in the regulations of the commissioner of taxation
11 and finance, during each annual period commencing on the first day of
12 August and ending on the next succeeding thirty-first day of July and
13 seventy-five cents for each conveyance in excess of five thousand
14 accepted for recording and for which he or she has issued such a stamp
15 or upon which instrument effecting the conveyance he or she has noted
16 payment of the tax or that no tax is due, pursuant to such other method,
17 during such annual period. Such fee shall be payable even though the
18 stamp issued or such notation shows that no tax is due. Such a fee paid
19 to the register of the city of New York shall belong to the city of New
20 York and such a fee paid to a recording officer of a county outside such
21 city shall belong to such officer's county. With respect to any other
22 agents designated to act pursuant to subdivision (a) of this section,
23 the commissioner of taxation and finance shall have the power to
24 provide, at his or her discretion, for payment of a fee to such agent,
25 in such manner and amount and subject to such limitations as he or she
26 may determine, but any such fee for any annual period shall not be
27 greater than the sum of one dollar for each of the first five thousand
28 conveyances for which such agent has issued a documentary stamp or
29 metering machine stamp or upon which instrument effecting the conveyance
30 he or she has noted payment of the tax or that no tax is due, pursuant
31 to any other method for payment of the tax provided for in the regu-
32 lations of the commissioner of taxation and finance, during such annual
33 period and seventy-five cents for each conveyance in excess of five
34 thousand for which such agent has issued such a stamp or upon which
35 instrument effecting the conveyance such agent has noted payment of the
36 tax or that no tax is due, pursuant to such other method, during such
37 annual period.

38 § 6. Subdivision (b) of 1409 of the tax law, as added by chapter 61 of
39 the laws of 1989, is amended to read as follows:

40 (b) [~~The~~] Subject to the provisions of section fourteen hundred twen-
41 ty-three of this article, the return shall be signed by both the grantor
42 and the grantee. Where a conveyance has more than one grantor or more
43 than one grantee, the return shall be signed by all of such grantors and
44 grantees. Where any or all of the grantors or any or all of the grantees
45 have failed to sign a return, it shall be accepted as a return if signed
46 by any one of the grantors or by any one of the grantees. Provided,
47 however, those not signing the return shall not be relieved of any
48 liability for the tax imposed by this article and the period of limita-
49 tions for assessment of tax or of additional tax shall not apply to any
50 such party.

51 § 7. Subdivision (b) of section 1410 of the tax law, as added by chap-
52 ter 61 of the laws of 1989, is amended to read as follows:

53 (b) A recording officer shall not record an instrument effecting a
54 conveyance unless one of the following conditions is satisfied:

1 (1) the instrument is accompanied by a receipt issued by the commis-
2 sioner pursuant to subdivision (c) of section fourteen hundred twenty-
3 three of this article; or

4 (2) the return required by section fourteen hundred nine of this arti-
5 cle has been filed and the real estate transfer tax due, if any, shall
6 have been paid as provided in this section.

7 § 8. The tax law is amended by adding a new section 1423 to read as
8 follows:

9 § 1423. Modernization of real property transfer reporting. (a)
10 Notwithstanding any provision of law to the contrary, the commissioner
11 is hereby authorized to implement a system for the electronic collection
12 of data relating to transfers of real property. In connection therewith,
13 the commissioner may combine the two forms referred to in paragraph one
14 of this subdivision into a consolidated real property transfer form to
15 be filed with him or her electronically; provided:

16 (1) The two forms that may be so combined are the real estate transfer
17 tax return required by section fourteen hundred nine of this article,
18 and the real property transfer report required by subdivision one-e of
19 section three hundred thirty-three of the real property law. However,
20 the commissioner shall continue to maintain both such return and such
21 report as separate forms, so that a party who prefers not to file a
22 consolidated real property transfer form with the commissioner electron-
23 ically shall have the option of filing both such return and such report
24 with the recording officer, as otherwise provided by law. Under no
25 circumstances shall a consolidated real property transfer form be filed
26 with, or accepted by, the recording officer.

27 (2) Notwithstanding the provisions of section fourteen hundred eigh-
28 teen of this article, any information appearing on a consolidated real
29 property transfer form that is required to be included on the real prop-
30 erty transfer report required by subdivision one-e of section three
31 hundred thirty-three of the real property law shall be subject to public
32 disclosure.

33 (3) When a consolidated real property transfer form is electronically
34 submitted to the department by either the grantor or grantee or a duly
35 authorized agent thereof, the act of submitting such form shall be
36 deemed to be the signing of the return as required by paragraph (v) of
37 subdivision one-e of the real property law or subdivision (b) of section
38 fourteen hundred nine of this article, and the requirement that all the
39 grantors and grantees shall sign the return shall not apply. However,
40 the fact that a grantor or grantee has not electronically submitted the
41 form shall not relieve that grantor or grantee of any liability for the
42 tax imposed by this article.

43 (b) When a consolidated real property transfer form is filed with the
44 commissioner electronically pursuant to this section, the real estate
45 transfer tax imposed under this article, and the fee that would other-
46 wise be retained by the recording officer pursuant to subdivision three
47 of section three hundred thirty-three of the real property law, shall be
48 paid to the commissioner therewith. The commissioner shall retain on
49 behalf of the recording officer the portion of such tax that would
50 otherwise have been retained by the recording officer pursuant to subdi-
51 vision (c) of section fourteen hundred seven of this article, and the
52 portion of such fee that would otherwise have been retained by the
53 recording officer pursuant to subdivision three of section three hundred
54 thirty-three of the real property law. The moneys so retained by the
55 commissioner on behalf of the recording officer, hereinafter referred to
56 as the recording officer's fees, shall be deposited daily with such

1 responsible banks, banking houses, or trust companies as may be desig-
2 nated by the state comptroller. Of the recording officer's fees so
3 deposited, the comptroller shall retain in the comptroller's hands such
4 amount as the commissioner may determine to be necessary for refunds or
5 reimbursements of such fees collected or received pursuant to this
6 section, out of which the comptroller shall pay any refunds or
7 reimbursements of such fees to which persons shall be entitled under the
8 provisions of this section. The comptroller, after reserving such refund
9 and reimbursement fund shall, on or before the twelfth day of each
10 month, pay to the appropriate recording officers an amount equal to the
11 recording officer's fees reserved on their behalf. Provided, however,
12 that the commissioner is authorized to request that the comptroller
13 refrain from making such a payment of such fees to a recording officer
14 until the commissioner has certified to the comptroller that the record-
15 ing officer has supplied the commissioner with the liber and page
16 numbers of the recorded instruments that gave rise to such fees.

17 (c) The system for the electronic submission of consolidated real
18 property transfer forms shall be designed so that upon the successful
19 electronic filing of such a form and the payment of the associated taxes
20 and fees, the party submitting the same shall be provided with an elec-
21 tronic receipt in a form prescribed by the commissioner that confirms
22 such filing and payment. Such party may file a printed copy of such
23 receipt with the recording officer when offering the associated instru-
24 ment for recording, in lieu of submitting to the recording officer the
25 return, report, tax and fee that would otherwise have been required
26 under this article and subdivisions one-e and three of section three
27 hundred thirty-three of the real property law. The recording officer
28 shall retain such receipt for a minimum of three years, unless otherwise
29 directed by the commissioner, and shall provide a copy thereof to the
30 commissioner for inspection upon his or her request.

31 (d) Upon recording the instrument to which the consolidated real prop-
32 erty transfer form pertains, the recording officer shall provide the
33 commissioner with the liber and page thereof at such time and in such
34 manner as the commissioner shall prescribe.

35 (e) The provisions of this section shall not be applicable within a
36 city or county that has implemented its own electronic system for the
37 recording of deeds, the filing of the real estate transfer tax returns
38 and the real property transfer reports prescribed by the commissioner,
39 and the payment of the associated taxes and fees, unless such city or
40 county shall notify the commissioner that such jurisdiction will follow
41 the system authorized pursuant to this section to be used therein, in
42 writing.

43 § 9. This act shall take effect immediately.

44

PART V

45 Section 1. Paragraph 2 of subdivision w of section 233 of the real
46 property law is REPEALED.

47 § 2. Paragraph 3 of subdivision w of section 233 of the real property
48 law, as amended by section 18 of part B of chapter 389 of the laws of
49 1997, is amended to read as follows:

50 3. A manufactured home park owner or operator providing a reduction in
51 rent as required by paragraph one [~~or two~~] of this subdivision may
52 retain, in consideration for record keeping expenses, two percent of the
53 amount of such reduction.

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1 § 3. The opening paragraph of paragraph 3-a of subdivision w of
2 section 233 of the real property law, as added by chapter 405 of the
3 laws of 2001, is amended to read as follows:

4 Any reduction required to be provided pursuant to paragraph one [~~or~~
5 ~~two~~] of this subdivision shall be provided as follows:

6 § 4. Paragraph (1) of subdivision 2 of section 425 of the real proper-
7 ty tax law is amended by adding a new subparagraph (iv) to read as
8 follows:

9 (iv) Beginning with assessment rolls used to levy school district
10 taxes for the two thousand twenty-two--two thousand twenty-three school
11 year, no exemption shall be granted pursuant to this section to a mobile
12 home that is described in this paragraph. Owners of such property may
13 claim the credit authorized by subsection (eee) of section six hundred
14 six of the tax law in the manner prescribed therein. The commissioner
15 shall develop a process to automatically switch qualified exemption
16 recipients into the STAR credit, and to request additional information
17 from those exemption recipients whose credit eligibility cannot be inde-
18 pendently confirmed. Each affected individual shall be notified of the
19 switch as soon as practicable. Once the individual receives a STAR
20 credit check and deposits or endorses it, he or she shall be deemed to
21 have consented to the switch and shall not be permitted to switch back
22 to the exemption.

23 § 5. Subparagraph (B) of paragraph 6 of subsection (eee) of section
24 606 of the tax law is amended by adding a new clause (iii) to read as
25 follows:

26 (iii) Beginning with the two thousand twenty-two taxable year, to
27 receive the credit authorized by this subsection, an owner of a mobile
28 home described by clause (i) of this subparagraph shall register for
29 such credit in the manner prescribed by the commissioner.

30 § 6. This act shall take effect immediately; provided, however, that
31 the amendments to subdivision w of section 233 of the real property law
32 made by sections one, two and three of this act shall be applicable
33 beginning with assessment rolls used to levy school district taxes for
34 the 2022--2023 school year.

35

PART W

36 Section 1. Section 200 of the real property tax law, as amended by
37 section 4-a of part W of chapter 56 of the laws of 2010, is amended to
38 read as follows:

39 § 200. State board. There is hereby created in the department of taxa-
40 tion and finance a separate and independent state board of real property
41 tax services, to consist of five members to be appointed by the gover-
42 nor, by and with the advice and consent of the senate. Of those five
43 members appointed by the governor, one such person shall be an individ-
44 ual actively engaged in the commercial production for sale of agricul-
45 tural crops, livestock and livestock products of an average gross sales
46 value of ten thousand dollars or more. Said individual shall be
47 appointed in the first instance to a term of eight years upon expiration
48 of an existing term. Said initial term shall commence on the first day
49 of January next succeeding the year in which the existing term shall
50 expire. The governor shall designate one of the members as the chairman
51 of the board, who shall serve as chairman at the pleasure of the gover-
52 nor. A majority of the duly appointed members shall constitute a quorum
53 and not less than a majority of such members concurring may transact
54 any business, perform any duty or exercise any power of the board. The

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1 members of the board shall be appointed for terms of eight years,
2 commencing on the first day of January next following the year in which
3 the term of his predecessor expired, except that the terms of the
4 members first appointed shall expire as follows: one on December thir-
5 ty-first, nineteen hundred sixty-one, one on December thirty-first,
6 nineteen hundred sixty-three, one on December thirty-first, nineteen
7 hundred sixty-five, one on December thirty-first, nineteen hundred
8 sixty-seven, and one on December thirty-first, nineteen hundred eighty-
9 two. Vacancies occurring otherwise than by expiration of term shall be
10 filled for the unexpired term. All members shall receive necessary
11 expenses incurred in the performance of their duties.

12 § 2. Section 307 of the real property tax law is REPEALED.

13 § 3. Subdivision 4 of section 483 of the real property tax law, as
14 amended by chapter 72 of the laws of 1979 and as further amended by
15 subdivision (b) of section 1 of part W of chapter 56 of the laws of
16 2010, and as renumbered by chapter 797 of the laws of 1992, is amended
17 to read as follows:

18 4. Such exemption from taxation shall be granted only upon an applica-
19 tion by the owner of the building or structure on a form prescribed by
20 the commissioner. The applicant shall furnish such information as [~~such~~
21 ~~board~~] the commissioner shall require. Such application shall be filed
22 with the assessor of the city, town, village or county having the power
23 to assess property for taxation on or before the appropriate taxable
24 status date of such city, town, village or county and within one year
25 from the date of completion of such construction or reconstruction.

26 § 4. Subdivision 3 of section 489-n of the real property tax law, as
27 added by chapter 86 of the laws of 1963 and as further amended by subdi-
28 vision (b) of section 1 of part W of chapter 56 of the laws of 2010, is
29 amended to read as follows:

30 3. The commissioner shall meet at the time and place specified in such
31 notice to hear complaints in relation to the tentative determination of
32 the railroad ceiling. The provisions of section five hundred twelve of
33 this chapter shall apply so far as may be practicable to a hearing under
34 this section. Nothing contained in this subdivision shall be construed
35 to require a hearing to be conducted when no complaints have been filed.

36 § 5. Subdivision 3 of section 489-kk of the real property tax law, as
37 added by chapter 920 of the laws of 1977 and as further amended by
38 subdivision (b) of section 1 of part W of chapter 56 of the laws of
39 2010, is amended to read as follows:

40 3. The commissioner shall meet at the time and place specified in such
41 notice to hear complaints in relation to the tentative determination of
42 the railroad ceiling. The provisions of section five hundred twelve of
43 this chapter shall apply so far as may be practicable to a hearing under
44 this section. Nothing contained in this subdivision shall be construed
45 to require a hearing to be conducted when no complaints have been filed.

46 § 6. The real property tax law is amended by adding a new section 497
47 to read as follows:

48 § 497. Construction of certain local option provisions in exemption
49 statutes. 1. Population restrictions. When an exemption statute makes
50 one or more options available to municipal corporations having a popu-
51 lation within a specified range, and the governing body of a municipal
52 corporation adopts a local law or resolution exercising such an option
53 while its population is within the specified range, a subsequent change
54 in the population of the municipal corporation that places it outside
55 the specified range shall not render such local law or resolution inef-
56 fective or invalid, nor shall it impair the ability of the governing

1 body to amend or repeal such local law or resolution to the same extent
2 as if its population were still within the specified range. Provided,
3 however, that this subdivision shall not apply to any exemption statute
4 that expressly provides that a local law or resolution adopted there-
5 under shall become ineffective or invalid if the population of the
6 municipal corporation subsequently experiences a change that places it
7 outside the specified range.

8 2. Filing provisions. When an exemption statute makes one or more
9 options available to some or all municipal corporations, and further
10 provides that a municipal corporation adopting a local law or resolution
11 exercising such an option shall file a copy thereof with one or more
12 state agencies other than the department of state, but if such statute
13 does not expressly provide that a local law or resolution exercising
14 such an option shall not take effect until a copy thereof is filed with
15 the specified state agency or agencies, then a failure to comply with
16 such filing provision shall not render such local law or resolution
17 ineffective or invalid.

18 § 7. Subdivision 3 of section 499-0000 of the real property tax law,
19 as added by chapter 475 of the laws of 2013, is amended to read as
20 follows:

21 3. The commissioner or his or her designee shall meet at the time and
22 place specified in such notice set forth in subdivision one of this
23 section to hear complaints in relation to the tentative determination of
24 the assessment ceiling. The provisions of section five hundred twelve of
25 this chapter shall apply so far as may be practicable to a hearing under
26 this section. Nothing contained in this subdivision shall be construed
27 to require a hearing to be conducted when no complaints have been filed.

28 § 8. Section 612 of the real property tax law, as further amended by
29 subdivision (b) of section 1 of part W of chapter 56 of the laws of
30 2010, is amended to read as follows:

31 § 612. Hearing of complaints. The commissioner or a duly authorized
32 representative thereof shall meet at the time and place specified in the
33 notice required by section six hundred eight of this chapter to hear
34 complaints in relation to assessments of special franchises. The
35 provisions of section five hundred twelve of this chapter shall apply so
36 far as practicable to the hearing of complaints pursuant to this
37 section. Nothing contained in this section shall be construed to
38 require a hearing to be conducted when no complaints have been filed.

39 § 9. Section 1208 of the real property tax law, as amended by chapter
40 355 of the laws of 1990 and as further amended by subdivision (b) of
41 section 1 of part W of chapter 56 of the laws of 2010, is amended to
42 read as follows:

43 § 1208. Hearing of complaints. The commissioner or a duly authorized
44 representative thereof shall meet at the time and place specified in the
45 notice required by section twelve hundred four of this chapter to hear
46 complaints in relation to equalization rates, class ratios or class
47 equalization rates. The provisions of section five hundred twenty-five
48 of this chapter shall apply so far as practicable to a hearing under
49 this section. Nothing contained in this section shall be construed to
50 require a hearing to be conducted when no complaints have been filed.

51 § 10. This act shall take effect immediately; provided, however, that
52 notwithstanding the provisions of subdivision 2 of section 497 of the
53 real property tax law as added by section six of this act, the decision
54 issued by the Appellate Division, Third Department on April 16, 2020, in
55 the Matter of Laertes Solar, LLC v Assessor of the Town of Harford,
56 cited as 182 A.D.3d 826, 122 N.Y.S.3d 427, and 2020 NY Slip Op 02302,

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1 motion for leave to appeal dismissed in part and otherwise denied by the
2 Court of Appeals on November 19, 2020, shall remain binding upon the
3 parties thereto; and provided further that the amendments made to
4 section 499-0000 of the real property tax law made by section seven of
5 this act shall not affect the repeal of such section and shall be deemed
6 to be repealed therewith.

7

PART X

8 Section 1. Subdivisions 5, 7 and 9 of section 487 of the real property
9 tax law, subdivision 5 as amended by chapter 325 of the laws of 2018,
10 subdivision 7 as amended by chapter 515 and subdivision 9 as added by
11 chapter 608 of the laws of 2002, and paragraph (a) of subdivision 9 as
12 amended by chapter 344 of the laws of 2014, are amended to read as
13 follows:

14 5. The exemption granted pursuant to this section shall only be appli-
15 cable to (a) solar or wind energy systems or farm waste energy systems
16 which are (i) existing or constructed prior to July first, nineteen
17 hundred eighty-eight or (ii) constructed subsequent to January first,
18 nineteen hundred ninety-one and prior to January first, two thousand
19 ~~twenty-five~~ thirty, and (b) micro-hydroelectric energy systems, fuel
20 cell electric generating systems, micro-combined heat and power generat-
21 ing equipment systems, electric energy storage equipment or electric
22 energy storage system, or fuel-flexible linear generator electric gener-
23 ating system which are constructed subsequent to January first, two
24 thousand eighteen and prior to January first, two thousand ~~twenty-five~~
25 thirty.

26 7. If the assessor is satisfied that the applicant is entitled to an
27 exemption pursuant to this section, he or she shall approve the applica-
28 tion and enter the taxable assessed value of the parcel for which an
29 exemption has been granted pursuant to this section on the assessment
30 roll with the taxable property, with the amount of the exemption set
31 forth in a separate column as computed pursuant to subdivision two of
32 this section in a separate column. In the event that real property
33 granted an exemption pursuant to this section ceases to be used primari-
34 ly for eligible purposes, the exemption granted pursuant to this section
35 shall cease.

36 9. (a) A county, city, town, village or school district, except a
37 school district under article fifty-two of the education law, that has
38 not acted to remove the exemption under this section may require the
39 owner of a property which includes a solar or wind energy system which
40 meets the requirements of subdivision four of this section, to enter
41 into a contract for payments in lieu of taxes. Such contract may require
42 annual payments in an amount not to exceed the amounts which would
43 otherwise be payable but for the exemption under this section. If the
44 owner or developer of such a system provides written notification to a
45 taxing jurisdiction of its intent to construct such a system, then in
46 order to require the owner or developer of such system to enter into a
47 contract for payments in lieu of taxes, such taxing jurisdiction must
48 notify such owner or developer in writing of its intent to require a
49 contract for payments in lieu of taxes within sixty days of receiving
50 the written notification. Written notification to a taxing jurisdiction
51 for this purpose shall include a hard copy letter sent to the highest-
52 ranking official of the taxing jurisdiction. Such letter shall explicit-
53 ly reference subdivision nine of section four hundred eighty-seven of
54 the real property tax law, and clearly state that, unless the taxing

1 jurisdiction responds within sixty days in writing with its intent to
2 require a contract for payments in lieu of taxes, such project shall not
3 be obligated to make such payments.

4 (b) Notwithstanding paragraph (a) of this subdivision, should a taxing
5 jurisdiction adopt a law or resolution at any time within or prior to
6 the sixty day window, indicating the taxing jurisdiction's ongoing
7 intent to require a contract for payments in lieu of taxes for such
8 systems, such law or resolution shall be considered notification to
9 owners or developers and no further action is required on the part of
10 the taxing jurisdiction, provided that such law or resolution remains in
11 effect through the end of the sixty day notification period.

12 [~~The~~] (c) Any payment in lieu of a tax agreement shall not operate for
13 a period of more than fifteen years, commencing in each instance from
14 the date on which the benefits of such exemption first become available
15 and effective.

16 § 2. Subdivision 1 of section 575-a of the real property tax law, as
17 added by section 1 of subpart F of part J of chapter 59 of the laws of
18 2019, is amended to read as follows:

19 1. Every corporation, company, association, joint stock association,
20 partnership and person, their lessees, trustees or receivers appointed
21 by any court whatsoever, owning, operating or managing any electric
22 generating facility in the state shall annually file with the commis-
23 sioner, by April thirtieth, a report showing the inventory, revenue, and
24 expenses associated therewith for the most recent fiscal year, and, in
25 the case of solar and wind energy systems, such other information as the
26 commissioner may reasonably require for the development and maintenance
27 of an appraisal model and discount rate as required pursuant to section
28 575-b of this chapter. Such report shall be in the form and manner
29 prescribed by the commissioner.

30 § 3. The real property tax law is amended by adding a new section
31 575-b to read as follows:

32 § 575-b. Solar or wind energy systems. 1. The assessed value for solar
33 or wind energy systems, as defined in section four hundred eighty-seven
34 of this chapter, shall be determined by a discounted cash flow approach
35 that includes:

36 (a) An appraisal model identified and published by the New York state
37 department of taxation and finance, in consultation with the New York
38 state energy research and development authority, within one hundred
39 eighty days of the effective date of this section, and periodically
40 thereafter as appropriate; and

41 (b) A solar or wind energy system discount rate or rates published
42 annually by the New York state department of taxation and finance;
43 provided that prior to such publication, such discount rate or rates
44 shall be published in preliminary form on the department's website and
45 notice thereof shall be sent to parties who have requested the same.
46 The department shall then allow at least sixty days for public comments
47 to be submitted, and shall consider any comments so submitted and make
48 any changes it deems necessary prior to publishing the final discount
49 rate or rates; and

50 (c) In the formulation of such a model and discount rate, the New York
51 state department of taxation and finance shall consult with the New York
52 State Assessors Association. Provided, further, in the formulation of
53 such a model and discount rate, the New York state department of taxa-
54 tion and finance shall be authorized to take into account economic and
55 cost characteristics of such solar and wind energy systems located in
56 different geographic regions of the state and consider regionalized

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1 market pressures in the formulation of the appraisal model and discount
2 rate required under this section.

3 2. The reports required by section five hundred seventy-five-a of this
4 title shall be designed to elicit such information as the commissioner
5 may reasonably require for the development and maintenance of an
6 appraisal model and discount rate.

7 3. The provisions of this section shall only apply to solar or wind
8 energy systems with a nameplate capacity equal to or greater than one
9 megawatt.

10 § 4. The third undesignated paragraph of section 852 of the general
11 municipal law, as amended by chapter 630 of the laws of 1977, is amended
12 to read as follows:

13 It is hereby further declared to be the policy of this state to
14 protect and promote the health of the inhabitants of this state and to
15 increase trade through promoting the development of facilities to
16 provide recreation for the citizens of the state and to attract tourists
17 from other states and to promote the development of renewable energy
18 projects to support the state's renewable energy goals as may be estab-
19 lished or amended from time to time.

20 § 5. Subdivision 4 of section 854 of the general municipal law, as
21 amended by section 6 of part J of chapter 59 of the laws of 2013, is
22 amended and a new subdivision 21 is added to read as follows:

23 (4) "Project" - shall mean any land, any building or other improve-
24 ment, and all real and personal properties located within the state of
25 New York and within or outside or partially within and partially outside
26 the municipality for whose benefit the agency was created, including,
27 but not limited to, machinery, equipment and other facilities deemed
28 necessary or desirable in connection therewith, or incidental thereto,
29 whether or not now in existence or under construction, which shall be
30 suitable for manufacturing, warehousing, research, commercial, renewable
31 energy or industrial purposes or other economically sound purposes iden-
32 tified and called for to implement a state designated urban cultural
33 park management plan as provided in title G of the parks, recreation and
34 historic preservation law and which may include or mean an industrial
35 pollution control facility, a recreation facility, educational or
36 cultural facility, a horse racing facility, a railroad facility, a
37 renewable energy project or an automobile racing facility, provided,
38 however, no agency shall use its funds or provide financial assistance
39 in respect of any project wholly or partially outside the municipality
40 for whose benefit the agency was created without the prior consent ther-
41 eto by the governing body or bodies of all the other municipalities in
42 which a part or parts of the project is, or is to be, located, and such
43 portion of the project located outside such municipality for whose bene-
44 fit the agency was created shall be contiguous with the portion of the
45 project inside such municipality.

46 (21) "Renewable energy project" shall mean any project and associated
47 real property on which the project is situated, that utilizes any system
48 or equipment as set forth in section four hundred eighty-seven of the
49 real property tax law or as defined pursuant to paragraph b of subdivi-
50 sion one of section sixty-six-p of the public service law as added by
51 chapter one hundred six of the laws of two thousand nineteen.

52 § 6. The opening paragraph of section 858 of the general municipal
53 law, as amended by chapter 478 of the laws of 2011, is amended to read
54 as follows:

55 The purposes of the agency shall be to promote, develop, encourage and
56 assist in the acquiring, constructing, reconstructing, improving, main-

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1 taining, equipping and furnishing industrial, manufacturing, warehous-
2 ing, commercial, research, renewable energy and recreation facilities
3 including industrial pollution control facilities, educational or
4 cultural facilities, railroad facilities, horse racing facilities, auto-
5 mobile racing facilities, renewable energy projects and continuing care
6 retirement communities, provided, however, that, of agencies governed by
7 this article, only agencies created for the benefit of a county and the
8 agency created for the benefit of the city of New York shall be author-
9 ized to provide financial assistance in any respect to a continuing care
10 retirement community, and thereby advance the job opportunities, health,
11 general prosperity and economic welfare of the people of the state of
12 New York and to improve their recreation opportunities, prosperity and
13 standard of living; and to carry out the aforesaid purposes, each agency
14 shall have the following powers:

15 § 7. Paragraph (b) of subdivision 5 of section 859-a of the general
16 municipal law, as added by chapter 563 of the laws of 2015, is amended
17 to read as follows:

18 (b) a written cost-benefit analysis by the agency that identifies the
19 extent to which a project will create or retain permanent, private
20 sector jobs; the estimated value of any tax exemptions to be provided;
21 the amount of private sector investment generated or likely to be gener-
22 ated by the proposed project; the contribution of the project to the
23 state's renewable energy goals and emission reduction targets as set
24 forth in the state energy plan adopted pursuant to section 6-104 of the
25 energy law; the likelihood of accomplishing the proposed project in a
26 timely fashion; and the extent to which the proposed project will
27 provide additional sources of revenue for municipalities and school
28 districts; and any other public benefits that might occur as a result of
29 the project;

30 § 8. This act shall take effect immediately.

31

PART Y

32 Section 1. Legislative intent. Section 9 of Article 1 of the New York
33 State Constitution was recently amended and provides "casino gambling at
34 no more than seven facilities as authorized and prescribed by the legis-
35 lature shall hereafter be authorized or allowed within this state". It
36 is the sense of the legislature that this provision is not contravened
37 by a statute that authorizes the acceptance of a wager by an individual
38 who is betting by virtual or electronic means and the wager is accepted
39 through equipment located within a licensed gaming facility; provided
40 that any such wager meets other safeguards ensuring that the plain text
41 of this provision is honored in such structure. Sports wagering is now
42 legal online in 14 states, including the bordering states of New Jersey
43 and Pennsylvania, while it is permitted only in person in New York at
44 four upstate commercial gaming facilities and Native American Class III
45 gaming facilities. An industry study found that nearly 20 percent of New
46 Jersey's online sports wagering revenue comes from New York residents,
47 costing the state millions of dollars in lost tax revenue.

48 § 2. Legislative finding. The legislature hereby finds and declares
49 that a sports wager that is made through virtual or electronic means
50 from a location within New York state and is transmitted to and accepted
51 by electronic equipment located at a licensed gaming facility, including
52 without limitation a computer server located at such licensed gaming
53 facility, is a sports wager made at such licensed gaming facility,
54 notwithstanding any provisions of the penal law to the contrary.

1 § 3. Section 1367 of the racing, pari-mutuel wagering and breeding
2 law, as added by chapter 174 of the laws of 2013, paragraphs (b) and (d)
3 of subdivision 3 as amended by section 1 of part X of chapter 59 of the
4 laws of 2020, is amended to read as follows:

5 § 1367. Sports wagering. 1. As used in this section and in section
6 thirteen hundred sixty-seven-a of this title:

7 (a) "Platform provider" means an entity selected by the commission to
8 conduct mobile sports wagering pursuant to a competitive bidding proc-
9 ess;

10 (b) "Authorized sports bettor" means an individual who is physically
11 present in this state when placing a sports wager, who is not a prohib-
12 ited sports bettor, and who participates in sports wagering offered by a
13 casino or a mobile sports wagering licensee;

14 (c) "Casino" means a licensed gaming facility at which gambling is
15 conducted pursuant to the provisions of this article;

16 [~~(b)~~] (d) "Commission" means the New York state gaming commission
17 established pursuant to section one hundred two of this chapter;

18 [~~(e)~~] (e) "Collegiate sport or athletic event" means a sport or
19 athletic event offered or sponsored by, or played in connection with a
20 public or private institution that offers educational services beyond
21 the secondary level;

22 [~~(d)~~] (f) "Covered persons" includes: athletes; players; umpires;
23 referees; officials; personnel associated with players, clubs, teams,
24 leagues, and athletic associations; medical professionals, including
25 athletic trainers, who provide services to athletes and players; and the
26 family members of these persons;

27 (g) "High school sport or athletic event" means a sport or athletic
28 event offered or sponsored by or played in connection with a public or
29 private institution that offers education services at the secondary
30 level;

31 (h) "In-play sports wager" means a sports wager placed on a sports
32 event after the sports event has begun and before it ends;

33 (i) "Layoff bet" means a sports wager placed by a casino sports pool
34 with another casino sports pool;

35 (j) "Minor" means any person under the age of twenty-one years;

36 (k) "Mobile sports wagering platform" or "platform" means the combina-
37 tion of hardware, software, and data networks used to manage, adminis-
38 ter, or control sports wagering and any associated wagers accessible by
39 any electronic means including mobile applications and internet websites
40 accessed via a mobile device or computer;

41 (l) "Mobile sports wagering operator" means a mobile sports wagering
42 skin which has been licensed by the commission to operate a sports pool
43 through a mobile sports wagering platform;

44 (m) "Mobile sports wagering licensee" means a platform provider and a
45 mobile sports wagering operator licensed by the commission;

46 (n) "Operator" means a casino which has elected to operate a sports
47 pool;

48 [~~(e)~~] (o) "Professional sport or athletic event" means an event at
49 which two or more persons participate in sports or athletic events and
50 receive compensation in excess of actual expenses for their partic-
51 ipation in such event;

52 [~~(f)~~] (p) "Conduct potentially warranting further investigation" means
53 any statement, action, or other communication intended to unlawfully
54 influence, manipulate, or control a wagering outcome of a sporting
55 contest or performance in a sporting contest in exchange for a benefit
56 or to avoid financial or physical harm. "Conduct potentially warranting

1 further investigation" may include, but not be limited to, statements,
2 actions, and communications made to a covered person;
3 (q) "Professional sports stadium or arena" means a stadium, ballpark,
4 or arena in which a professional sport or athletic event occurs;
5 (r) "Prohibited sports bettor" means:
6 (i) any officer or employee of the commission;
7 (ii) any principal or key employee of a casino, mobile sports wagering
8 licensee, and its affiliates, except as may be permitted by the commis-
9 sion;
10 (iii) any casino gaming or non-gaming employee at the casino that
11 employs such person and any gaming or non-gaming employee at the mobile
12 sports wagering licensee that employs such person;
13 (iv) any contractor, subcontractor, or consultant, or officer or
14 employee of a contractor, subcontractor, or consultant, of a casino or a
15 mobile sports wagering licensee if such person is directly involved in
16 the operation or observation of sports wagering, or the processing of
17 sports wagering claims or payments;
18 (v) any person subject to a contract with the commission if such
19 contract contains a provision prohibiting such person from participating
20 in sports wagering;
21 (vi) any spouse, child, sibling or parent residing in the principal
22 place of abode of any of the foregoing persons at the same casino or
23 mobile sports wagering licensee where the foregoing person is prohibited
24 from participating in sports wagering;
25 (vii) any amateur or professional athlete if the sports wager is based
26 on any sport or athletic event that the athlete participates in at such
27 amateur or professional level;
28 (viii) any sports agent, owner or employee or independent contractor
29 of a team, player and umpire union personnel, and employee referee,
30 coach or official of a sports governing body, if the sports wager is
31 based on any sport or athletic event overseen by the individual's sports
32 governing body;
33 (ix) any individual placing a wager as an agent or proxy for another
34 person known to be a prohibited sports bettor; or
35 (x) any minor.
36 (s) "Prohibited sports event" means [~~any collegiate sport or athletic~~
37 ~~event that takes place in New York or~~] a sport or athletic event in
38 which any New York college team participates regardless of where the
39 event takes place, or high school sport or athletic event. The following
40 shall not be considered prohibited sports events: (i) a collegiate
41 tournament, and (ii) a sports event within such tournament so long as no
42 New York college team is participating in that particular sports event;
43 ~~[-(g)]~~ (t) "Sports event" means any professional sport or athletic
44 event and any collegiate sport or athletic event, except a prohibited
45 sports event;
46 ~~[-(h)]~~ (u) "Sports governing body" means the organization that
47 prescribes final rules and enforces codes of conduct with respect to a
48 sporting event and participants therein;
49 (v) "Sports pool" means the business of accepting wagers on any sports
50 event by any system or method of wagering; [and
51 ~~-(i)]~~ (w) "Sports wager" means cash or cash equivalent that is paid by
52 an authorized sports bettor to a casino or a mobile sports wagering
53 licensee to participate in sports wagering offered by such casino or
54 mobile sports wagering licensee;
55 (x) "Sports wagering" means wagering on sporting events or any portion
56 thereof, or on the individual performance statistics of athletes partic-

1 ipating in a sporting event, or combination of sporting events, by any
2 system or method of wagering, including, but not limited to, in-person
3 communication and electronic communication through internet websites
4 accessed via a mobile device or computer, and mobile device applica-
5 tions; provided however that sports wagers shall include, but are not
6 limited to, single-game bets, teaser bets, parlays, over-under bets,
7 money line, pools, in-game wagering, in-play bets, proposition bets, and
8 straight bets;

9 (y) "Sports wagering gross revenue" means: (i) the amount equal to the
10 total of all sports wagers not attributable to prohibited sports events
11 that a mobile sports wagering licensee collects from all sports bettors,
12 less the total of all sums not attributable to prohibited sports events
13 paid out as winnings to all sports bettors, however, that the total of
14 all sums paid out as winnings to sports bettors shall not include the
15 cash equivalent value of any merchandise or thing of value awarded as a
16 prize;

17 (z) "Sports wagering lounge" means an area wherein a sports pool is
18 operated at a casino for placement of in-person wagers;

19 (aa) "Unusual wagering activity" means abnormal wagering activity
20 exhibited by patrons and deemed by the casino, the mobile sports wager-
21 ing licensee, or commission pursuant to rules and regulations promulgat-
22 ed by the commission, as a potential indicator of suspicious activity.
23 Abnormal wagering activity may include, but is not limited to, the size
24 of a patron's wager or increased wagering volume on a particular event
25 or wager type;

26 (bb) "Suspicious wagering activity" means unusual wagering activity
27 that cannot be explained and is indicative of match fixing, the manipu-
28 lation of an event, misuse of inside information, or other prohibited
29 activity; and

30 (cc) "Independent integrity monitor" means an independent individual
31 or entity approved by the commission to receive reports of unusual
32 wagering activity from a casino, mobile sports wagering licensee, or
33 commission for the purpose of assisting in identifying suspicious wager-
34 ing activity.

35 ~~2. [No gaming facility may conduct sports wagering until such time as~~
36 ~~there has been a change in federal law authorizing such or upon a ruling~~
37 ~~of a court of competent jurisdiction that such activity is lawful.~~

38 ~~3.]~~ (a) In addition to authorized gaming activities, a [~~licensed~~
39 ~~gaming facility~~] casino may [~~when authorized by subdivision two of this~~
40 ~~section~~] operate a sports pool upon the approval of the commission and
41 in accordance with the provisions of this section and applicable regu-
42 lations promulgated pursuant to this article. The commission shall hear
43 and decide promptly and in reasonable order all applications for a
44 license to operate a sports pool, shall have the general responsibility
45 for the implementation of this section and shall have all other duties
46 specified in this section with regard to the operation of a sports pool.
47 The license to operate a sports pool shall be in addition to any other
48 license required to be issued to operate a [~~gaming facility~~] casino. No
49 license to operate a sports pool shall be issued by the commission to
50 any entity unless it has established its financial stability, integrity
51 and responsibility and its good character, honesty and integrity.

52 No later than five years after the date of the issuance of a license
53 and every five years thereafter or within such lesser periods as the
54 commission may direct, a licensee shall submit to the commission such
55 documentation or information as the commission may by regulation
56 require, to demonstrate to the satisfaction of the executive director of

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1 the commission that the licensee continues to meet the requirements of
2 the law and regulations.

3 (b) A sports pool shall be operated in a sports wagering lounge
4 located at a casino. The lounge shall conform to all requirements
5 concerning square footage, design, equipment, security measures and
6 related matters which the commission shall by regulation prescribe.
7 Provided, however, the commission may also approve additional locations
8 for a sports pool within the casino, in areas that have been approved by
9 the commission for the conduct of other gaming, to be operated in a
10 manner and methodology as regulation shall prescribe.

11 (c) The operator of a sports pool shall establish or display the odds
12 at which wagers may be placed on sports events.

13 (d) An operator shall accept wagers on sports events only from persons
14 physically present in the sports wagering lounge, through mobile sports
15 wagering offered pursuant to section thirteen hundred sixty-seven-a of
16 this title, if such operator is also a mobile sports wagering licensee,
17 or any additional locations for a sports pool within the casino,
18 approved by the gaming commission. A person placing a wager shall be at
19 least twenty-one years of age.

20 (e) An operator or mobile sports wagering licensee may also accept
21 layoff bets as long as the authorized sports pool places such wagers
22 with another authorized sports pool or pools in accordance with regu-
23 lations of the commission. A sports pool that places a layoff bet shall
24 inform the sports pool accepting the wager that the wager is being
25 placed by a sports pool and shall disclose its identity.

26 (f) An operator or mobile sports wagering licensee may utilize global
27 risk management pursuant to the approval of the commission.

28 (g) An operator or mobile sports wagering licensee shall not admit
29 into the sports wagering lounge, or accept wagers from, any person whose
30 name appears on the exclusion list.

31 ~~(f)~~ (h) The holder of a license to operate a sports pool may
32 contract with an entity to conduct that operation, in accordance with
33 the regulations of the commission. That entity shall obtain a license as
34 a casino vendor enterprise prior to the execution of any such contract,
35 and such license shall be issued pursuant to the provisions of section
36 one thousand three hundred twenty-seven of this article and in accord-
37 ance with the regulations promulgated by the commission.

38 ~~(g)~~ (i) If any provision of this article or its application to any
39 person or circumstance is held invalid, the invalidity shall not affect
40 other provisions or applications of this article which can be given
41 effect without the invalid provision or application, and to this end the
42 provisions of this article are severable.

43 ~~4.~~ 3. (a) All persons employed directly in wagering-related activ-
44 ities conducted within a sports wagering lounge shall be licensed as a
45 casino key employee or registered as a gaming employee, as determined by
46 the commission. All other employees who are working in the sports wager-
47 ing lounge may be required to be registered, if appropriate, in accord-
48 ance with regulations of the commission.

49 (b) Each operator of a sports pool shall designate one or more casino
50 key employees who shall be responsible for the operation of the sports
51 pool. At least one such casino key employee shall be on the premises
52 whenever sports wagering is conducted.

53 ~~5.~~ 4. Except as otherwise provided by this article, the commission
54 shall have the authority to regulate sports pools and the conduct of
55 sports wagering under this article to the same extent that the commis-
56 sion regulates other gaming. No casino or mobile sports wagering licen-

1 see shall be authorized to operate a sports pool unless it has produced
2 information, documentation, and assurances concerning its financial
3 background and resources, including cash reserves, that are sufficient
4 to demonstrate that it has the financial stability, integrity, and
5 responsibility to operate a sports pool. In developing rules and regu-
6 lations applicable to sports wagering, the commission shall examine the
7 regulations implemented in other states where sports wagering is
8 conducted and shall, as far as practicable, adopt a similar regulatory
9 framework. The commission shall promulgate regulations necessary to
10 carry out the provisions of this section, including, but not limited to,
11 regulations governing the:

12 (a) amount of cash reserves to be maintained by ~~[operators]~~ casinos
13 and mobile sports wagering licensees to cover winning wagers;

14 (b) acceptance of wagers on a series of sports events;

15 (c) maximum wagers which may be accepted by ~~[an operator]~~ a casino or
16 mobile sports wagering licensee from any one patron on any one sports
17 event;

18 (d) type of wagering tickets which may be used;

19 (e) method of issuing tickets;

20 (f) method of accounting to be used by ~~[operators]~~ casinos and mobile
21 sports wagering licensees;

22 (g) types of records which shall be kept;

23 (h) use of credit and checks by ~~[patrons]~~ authorized sports bettors;

24 (i) the process by which a casino may place a layoff bet;

25 (j) the use of global risk management;

26 (k) type of system for wagering; and

27 ~~[-(j)]~~ (l) protections for a person placing a wager.

28 ~~[6.]~~ 5. Each ~~[operator]~~ casino and mobile sports wagering licensee
29 shall adopt comprehensive house rules governing sports wagering trans-
30 actions with its ~~[patrons]~~ authorized sports bettors. The rules shall
31 specify the amounts to be paid on winning wagers and the effect of sche-
32 dule changes. The house rules, together with any other information the
33 commission deems appropriate, shall be conspicuously displayed in the
34 sports wagering lounge and included in the terms and conditions of the
35 account wagering system, and copies shall be made readily available to
36 ~~[patrons]~~ authorized sports bettors. Mobile sports wagering operators
37 shall develop and prominently display procedures on the main page of
38 such mobile sports wagering operator's platform for the filing of
39 complaints by authorized sports bettors against such mobile sports
40 wagering operator. An initial response shall be given by such mobile
41 sports wagering operator to such bettor filing the complaint within
42 forty-eight hours. A complete response shall be given by such mobile
43 sports wagering operator to such bettor filing the complaint within ten
44 business days. An authorized sports bettor may file a complaint alleging
45 a violation of the provisions of this article with the commission.

46 6. (a) Each casino and mobile sports wagering operator that offers
47 sports wagering shall annually submit a report to the commission no
48 later than the twenty-eighth of February of each year, which shall
49 include the following information:

50 (i) the total amount of sports wagers received from authorized sports
51 bettors;

52 (ii) the total amount of prizes awarded to authorized sports bettors;

53 (iii) the total amount of sports wagering gross revenue received by
54 the casino or mobile sports wagering operator;

55 (iv) the total amount of wagers received on each sports governing
56 body's sporting events;

1 (v) the number of accounts held by authorized sports bettors;
2 (vi) the total number of new accounts established in the preceding
3 year, as well as the total number of accounts permanently closed in the
4 preceding year;
5 (vii) the total number of authorized sports bettors that requested to
6 exclude themselves in a prior year who participated in sports wagering;
7 and
8 (viii) any additional information that the commission deems necessary
9 to carry out the provisions of this article.
10 (b) The commission shall annually publish a report based on the aggre-
11 gate information provided by all casinos and mobile sports wagering
12 operators pursuant to paragraph (a) of this subdivision, which shall be
13 published on the commission's website no later than one hundred eighty
14 days after the deadline for the submission of individual reports as
15 specified in such paragraph (a).
16 7. For the privilege of conducting sports wagering in the state, casi-
17 nos shall pay a tax equivalent to ten percent of their sports wagering
18 gross gaming revenue, excluding sports wagering gross gaming revenue
19 attributed to mobile sports wagering offered pursuant to section thir-
20 teen hundred sixty-seven-a of this title. Platform providers shall pay a
21 tax constituting a certain percentage of the sports wagering gross
22 gaming revenue attributed to mobile sports wagering offered through such
23 platform provider's platform pursuant to section thirteen hundred
24 sixty-seven-a of this title; provided however, that such percentage
25 shall be determined pursuant to a competitive bidding process conducted
26 by the commission as outlined in subdivision seven of section thirteen
27 hundred sixty-seven-a of this title; and provided further, that such
28 percentage shall be no lower than twelve percent. When awarding a
29 license pursuant to section thirteen hundred sixty-seven-a of this
30 title, the commission may set graduated tax rates; provided however,
31 that any such tax rates may not be lower than the minimum rate estab-
32 lished in this subdivision.
33 8. Notwithstanding section thirteen hundred fifty-one of this article,
34 mobile sports wagering gross gaming revenue and tax revenue shall be
35 excluded from sports wagering gross gaming revenue and tax revenue.
36 Mobile sports wagering tax revenue shall be separately maintained and
37 returned to the state for deposit into the state lottery fund for educa-
38 tion aid except as otherwise provided in this subdivision. Any interest
39 and penalties imposed by the commission relating to those taxes, all
40 penalties levied and collected by the commission, and the appropriate
41 funds, cash or prizes forfeited from sports wagering shall be deposited
42 into the state lottery fund for education. In the first fiscal year in
43 which mobile sports wagering licensees commence operations and accept
44 mobile sports wagers pursuant to this section, the commission shall pay
45 into the commercial gaming fund one percent of the state tax imposed on
46 mobile sports wagering by this section to be distributed for problem
47 gambling education and treatment purposes pursuant to paragraph a of
48 subdivision four of section ninety-seven-nnnn of the state finance law;
49 provided however, that such amount shall be equal to six million dollars
50 for each fiscal year thereafter. In the first fiscal year in which
51 mobile sports wagering licensees commence operations and accept mobile
52 sports wagers pursuant to this section, the commission shall pay one
53 percent of the state tax imposed on mobile sports wagering by this
54 section to the general fund, a program to be administered by the office
55 of children and family services for a statewide youth sports activities
56 and education grant program for the purpose of providing annual awards

1 to sports programs for underserved youth under the age of eighteen
2 years; provided however, that such amount shall be equal to five million
3 dollars for each fiscal year thereafter. The commission shall require
4 at least monthly deposits by a platform provider of any payments pursu-
5 ant to subdivision seven of this section, at such times, under such
6 conditions, and in such depositories as shall be prescribed by the state
7 comptroller. The deposits shall be deposited to the credit of the state
8 commercial gaming revenue fund. The commission shall require a monthly
9 report and reconciliation statement to be filed with it on or before the
10 tenth day of each month, with respect to gross revenues and deposits
11 received and made, respectively, during the preceding month.

12 9. The commission may perform audits of the books and records of a
13 casino or mobile sports wagering licensee pursuant to section one
14 hundred four of this chapter.

15 10. Nothing in this section shall apply to interactive fantasy sports
16 offered pursuant to article fourteen of this chapter. Nothing in this
17 section authorizes any entity that conducts interactive fantasy sports
18 offered pursuant to article fourteen of this chapter to conduct sports
19 wagering unless it separately qualifies for, and obtains, authorization
20 pursuant to this section.

21 11. A sports governing body may notify the commission that it desires
22 to restrict, limit, or exclude wagering on its sporting events by
23 providing notice in the form and manner as the commission may require.
24 Upon receiving such notice, the commission shall review the request in
25 good faith, seek input from the casinos or mobile sports wagering licen-
26 sees on such a request, and if the commission deems it appropriate,
27 promulgate regulations to restrict such sports wagering.

28 12. (a) When potential criminal activity is suspected by the commis-
29 sion, the commission shall designate the division of the state police to
30 have primary responsibility for assisting the commission in conducting
31 investigations into unusual wagering activity, match fixing, and other
32 conduct that corrupts a wagering outcome of a sporting event or events.

33 (b) Casinos and mobile sports wagering licensees shall maintain
34 records of sports wagering operations in accordance with regulations
35 promulgated by the commission. These regulations shall, at a minimum,
36 require a casino or mobile sports wagering operator to adopt procedures
37 to obtain personally identifiable information from any individual who
38 places any single wager in an amount of ten thousand dollars or greater
39 or making a potential payout or actual payout of ten thousand dollars or
40 greater on a winning wager.

41 (c) Casinos, mobile sports wagering licensees and sports governing
42 bodies shall cooperate with the commission to ensure the timely, effi-
43 cient, and accurate sharing of information.

44 (d) Casinos, mobile sports wagering licensees and sports governing
45 bodies shall cooperate with investigations conducted by the commission
46 or law enforcement agencies, including but not limited to providing or
47 facilitating the provision of account-level wagering information and
48 audio or video files relating to persons placing wagers; provided,
49 however, that the casino and mobile sports wagering operator shall not
50 be required to share any personally identifiable information of an
51 authorized sports bettor with any sports governing body unless ordered
52 to do so by the commission, a law enforcement agency or court of compe-
53 tent jurisdiction.

54 (e) (i) Casinos and mobile sports wagering licensees shall promptly
55 report to the commission and any third party integrity monitoring
56 provider approved by the commission, as applicable and in accordance

1 with rules and regulations established by the commission, any informa-
2 tion relating to:

3 (1) criminal or disciplinary proceedings commenced against the casino
4 or mobile sports wagering licensee in connection with its operations;

5 (2) unusual wagering activity or patterns that may indicate a concern
6 with the integrity of a sporting event or events;

7 (3) any potential breach of the relevant sports governing body's
8 internal rules and codes of conduct pertaining to sports wagering, as
9 they have been provided by the sports governing body to the casino or
10 the mobile sports wagering operator;

11 (4) any other conduct that corrupts a wagering outcome of a sporting
12 event or events, including match fixing; and

13 (5) suspicious or illegal wagering activities, including use of funds
14 derived from illegal activity, wagers to conceal or launder funds
15 derived from illegal activity, using agents to place wagers, using
16 confidential non-public information, and using false identification.

17 (ii) The commission may share information relating to conduct
18 described in clauses two, three and four of subparagraph (i) of this
19 paragraph with the relevant sports governing body.

20 (iii) The commission shall be authorized to share any information
21 under this section with any law enforcement entity, team, sports govern-
22 ing body, or regulatory agency the commission deems appropriate. Such
23 sharing of information may include, but is not limited to, account level
24 wagering information and any audio or video files related to the inves-
25 tigation.

26 (iv) A casino or mobile sports wagering licensee may be required to
27 share any personally identifiable information of an authorized sports
28 bettor with a sports governing body only pursuant to an order to do so
29 by the commission, a law enforcement agency or a court of competent
30 jurisdiction.

31 (f) The confidentiality of information shared between a sports govern-
32 ing body and a casino or a mobile sports wagering operator shall be
33 maintained pursuant to all applicable data privacy laws, unless disclo-
34 sure is required by this section, the commission, other law, or court
35 order. Furthermore, the information shared between a sports governing
36 body, a casino, a mobile sports wagering operator or any other party
37 pursuant to this act may not be used for business or marketing purposes
38 by the recipient without the express written approval of the party that
39 provides such information.

40 (g) The commission, by regulation, may authorize and promulgate any
41 rules necessary to implement agreements with other states, or authorized
42 agencies thereof to enable the sharing of information to facilitate
43 integrity monitoring and the conduct of investigations into abnormal
44 wagering activity, match fixing, and other conduct that corrupts a
45 wagering outcome of a sporting event or events.

46 (h) In the event of the creation of an entity that maintains an inter-
47 state database of sports wagering information for the purpose of integ-
48 egrity monitoring, the commission may share information and cooperate with
49 such entity pursuant to regulations promulgated by the commission.

50 (i) Casinos and mobile sports wagering licensees shall adopt proce-
51 dures to prevent persons from wagering on sports events who are prohib-
52 ited from placing sports wagers. A casino or mobile sports wagering
53 licensee shall not accept wagers from any person:

54 (i) whose name appears on the exclusion list maintained by the commis-
55 sion and provided to the casino or mobile sports wagering licensee;

1 (ii) whose name appears on any self-exclusion list maintained by the
2 commission and provided to the casino or mobile sports wagering licen-
3 see;

4 (iii) who is the operator, director, officer, owner, or employee of
5 the casino or mobile sports wagering licensee or any spouse, child,
6 sibling or parent living in the same principal place of abode as such
7 individual;

8 (iv) who has been identified as a prohibited sports bettor in a list
9 provided by the sports governing body to the commission and casino or
10 mobile sports wagering operator, that identifies the individual by such
11 personally identifiable information as specified by rules and regu-
12 lations promulgated by the commission; or

13 (v) who is an agent or proxy for a prohibited sports bettor.

14 (j) The commission shall establish a method of communication, which
15 may include, but is not limited to a website form, that allows any
16 person to confidentially report information about conduct potentially
17 warranting further investigation to the commission. The identity of any
18 person reporting conduct potentially warranting further investigation to
19 the commission shall remain confidential unless that person authorizes
20 disclosure of his or her identity or until such time as the allegation
21 of conduct potentially warranting further investigation is referred to
22 law enforcement. The commission shall promulgate rules governing the
23 investigation and resolution of a charge of any person purported to have
24 engaged in conduct potentially warranting further investigation.

25 13. The commission shall promulgate rules that require a casino or
26 mobile sports wagering licensees to implement responsible gaming
27 programs that include comprehensive employee trainings on responding to
28 circumstances in which individuals present signs of a gambling addiction
29 and requirements for casinos and mobile sports wagering licensees under
30 section thirteen hundred sixty-seven-a of this title to assess, prevent,
31 and address problem gaming by such casino's or mobile sports wagering
32 licensee's users.

33 14. For purposes of wager determination, the commission shall provide
34 a preference for the use of official league data unless the use of other
35 objective wager determination criteria has been justified to the satis-
36 faction of the commission.

37 15. The conduct of sports wagering in violation of this section is
38 prohibited.

39 16. (a) In addition to any criminal penalties provided for under arti-
40 cle two hundred twenty-five of the penal law, any person, firm, corpo-
41 ration, association, agent, or employee, who is not authorized to offer
42 sports wagering under this section or section thirteen hundred sixty-
43 seven-a of this title, and who knowingly offers or attempts to offer
44 sports wagering or mobile sports wagering in New York shall be liable
45 for a civil penalty of not more than one hundred thousand dollars for
46 each violation, not to exceed five million dollars for violations aris-
47 ing out of the same transaction or occurrence, which shall accrue to the
48 state and may be recovered in a civil action brought by the attorney
49 general.

50 (b) Any person, firm, corporation, association, agent, or employee who
51 knowingly violates any procedure implemented under this section, or
52 section thirteen hundred sixty-seven-a of this title, shall be liable
53 for a civil penalty as described in section one hundred sixteen of this
54 chapter which shall accrue to the state and may be recovered in a civil
55 action brought by the commission.

1 § 4. The racing, pari-mutuel wagering and breeding law is amended by
2 adding a new section 1367-a to read as follows:

3 § 1367-a. Mobile sports wagering. 1. (a) Except as provided in this
4 subdivision, the terms in this section shall have the same meanings as
5 such terms are defined in subdivision one of section thirteen hundred
6 sixty-seven of this title.

7 (b) "Mobile sports wagering operator" for purposes of this section,
8 means a mobile sports wagering operator as defined by section thirteen
9 hundred sixty-seven of this title.

10 2. (a) No entity shall administer, manage, or otherwise make available
11 a mobile sports wagering platform to persons located in New York state
12 unless licensed with the commission pursuant to this section.

13 (b) Licenses issued by the commission shall remain in effect for up to
14 ten years. The commission shall establish a process for renewal.

15 (c) The commission shall publish a list of all casinos and mobile
16 sports wagering licensees licensed to offer mobile sports wagering in
17 New York state pursuant to this section on the commission's website for
18 public use.

19 (d) All sports wagers through electronic communication placed in
20 accordance with this section are considered placed or otherwise made
21 when and where received by the mobile sports wagering licensee on such
22 mobile sports wagering licensee's server or other equipment used to
23 accept mobile sports wagering at a licensed gaming facility, regard-
24 less of the authorized sports bettor's physical location within the
25 state at the time the sports wager is placed; and provided further that
26 the intermediate routing of electronic data in connection with
27 mobile sports wagering shall not determine the location or locations in
28 which a wager is initiated, received or otherwise made.

29 3. As a condition of licensure the commission shall require that each
30 platform provider authorized to conduct mobile sports wagering pay a
31 one-time fee of twenty-five million dollars. Such fee shall be paid
32 within thirty days of gaming commission approval prior to license issu-
33 ance and deposited into the state lottery fund for education aid.

34 4. (a) As a condition of licensure, each mobile sports wagering opera-
35 tor shall implement the following measures:

36 (i) limit each authorized sports bettor to one active account on their
37 platform, and prevent anyone they know, or should have known to be a
38 prohibited sports bettor from maintaining accounts or participating in
39 any sports wagering offered by such mobile sports wagering operator;

40 (ii) adopt appropriate safeguards to ensure, to a reasonable degree of
41 certainty, as defined by rules and regulations promulgated by the
42 commission, that authorized sports bettors are physically located within
43 the state when engaging in mobile sports wagering;

44 (iii) prohibit minors from participating in any sports wagering pursu-
45 ant to rules and regulations promulgated by the commission;

46 (iv) when referencing the chances or likelihood of winning in adver-
47 tisements or upon placement of a sports wager, make clear and conspicu-
48 ous statements that are not inaccurate or misleading concerning the
49 chances of winning and the number of winners;

50 (v) permit any authorized sports bettor to permanently close an
51 account registered to such bettor, on any and all platforms supported by
52 such mobile sports wagering operator, at any time and for any reason;

53 (vi) offer introductory procedures for authorized sports bettors, that
54 shall be prominently displayed on the main page of such mobile sports
55 wagering operator platform, that explain sports wagering;

1 (vii) implement measures to protect the privacy and online security of
2 authorized sports bettors and their accounts;

3 (viii) offer all authorized sports bettors access to his or her
4 account history and account details;

5 (ix) ensure authorized sports bettors' funds are protected upon deposit
6 and segregated from the operating funds of such mobile sports wagering
7 operator and otherwise protected from corporate insolvency, financial
8 risk, or criminal or civil actions against such mobile sports
9 wagering operator;

10 (x) list on each website, in a prominent place, information concerning
11 assistance for compulsive play in New York state, including a toll-free
12 number directing callers to reputable resources containing further
13 information, which shall be free of charge;

14 (xi) ensure no sports wagering shall be based on a prohibited sports
15 event;

16 (xii) permit account holders to establish self-exclusion gaming limits
17 on a daily, weekly, and monthly basis that enable the account holder to
18 identify the maximum amount of money an account holder may deposit
19 during such period of time;

20 (xiii) when an account holder's lifetime deposits exceed two thousand
21 five hundred dollars, the mobile sports wagering operator shall prevent
22 any wagering until the patron immediately acknowledges that the account
23 holder has met the deposit threshold and may elect to establish respon-
24 sible gaming limits or close the account, and the account holder has
25 received disclosures from the mobile sports wagering operator concerning
26 problem gambling resources. Once a patron has reached their lifetime
27 deposit, such patron shall annually make the acknowledgement required by
28 this paragraph;

29 (xiv) maintain a publicly accessible internet page dedicated to
30 responsible play, a link to which must appear on the mobile sports
31 wagering operator's website and in any mobile application or electronic
32 platform on which a bettor may place wagers. The responsible play page
33 shall include: a statement of the mobile sports wagering operator's
34 policy and commitment to responsible gaming; information regarding, or
35 links to information regarding, the risks associated with gambling and
36 the potential signs of problem gaming; the availability of self-imposed
37 responsible gaming limits; a link to a problem gaming webpage main-
38 tained by the office of addiction services and supports; and such other
39 information or statements as the commission may require by rule; and

40 (xv) submit annually a problem gaming plan that was approved by the
41 commission in consultation with the office of addiction services and
42 supports that includes: the objectives of and timetables for implement-
43 ing the plan; identification of the persons responsible for implementing
44 and maintaining the plan; procedures for identifying users with
45 suspected or known problem gaming behavior; procedures for providing
46 information to users concerning problem gaming identification and
47 resources; procedures to prevent gaming by minors and self-excluded
48 persons; and such other problem gaming information as the commission may
49 require by rule.

50 (b) No entity shall directly or indirectly operate an unlicensed
51 sports wagering platform in the state of New York, or advertise or
52 promote such unlicensed platform to persons located in the state of New
53 York.

54 (c) Mobile sports wagering licensees shall not offer any sports wager-
55 ing based on any prohibited sports event.

1 (d) Mobile sports wagering licensees shall not permit sports wagering
2 by anyone they know, or should have known, to be a prohibited sports
3 bettor.

4 (e) Advertisements for contests and prizes offered by a mobile sports
5 wagering operator shall not target prohibited sports bettors, minors, or
6 self-excluded persons.

7 (f) Mobile sports wagering operators shall develop and prominently
8 display procedures on the main page of such mobile sports wagering oper-
9 ator's platform for the filing of a complaint by an authorized sports
10 bettor against such mobile sports wagering operator. An initial response
11 shall be given by such mobile sports wagering operator to such bettor
12 filing the complaint within forty-eight hours. A complete response shall
13 be given by such mobile sports wagering operator to such bettor filing
14 the complaint within ten business days. An authorized sports bettor may
15 file a complaint alleging a violation of the provisions of this article
16 with the commission.

17 (g) Mobile sports wagering licensees shall maintain records of all
18 accounts belonging to authorized sports bettors and retain such records
19 of all transactions in such accounts for the preceding five years;
20 provided however that such records belonging to an authorized sports
21 bettor shall be readily accessible and downloadable, without cost, by
22 such authorized sports bettor.

23 (h) The server or other equipment which is used by a mobile sports
24 wagering licensee to accept mobile sports wagering shall be physically
25 located in the licensed gaming facility and be limited to sports wager-
26 ing related activities in accordance with regulations promulgated by the
27 commission.

28 (i) All mobile sports wagering initiated in this state shall be deemed
29 to take place at the licensed gaming facility where the server or other
30 equipment used by a mobile sports wagering licensee to accept mobile
31 sports wagering is located, regardless of the authorized sports bettor's
32 physical location within this state.

33 (j) All mobile sports wagering shall be conducted in compliance with
34 this section and section thirteen hundred sixty-seven of this title.

35 5. (a) Subject to regulations promulgated by the commission, a mobile
36 sports wagering operator may allow for authorized bettors to sign up to
37 create and fund accounts on its mobile sports wagering platform.

38 (b) Authorized sports bettors may deposit and withdraw funds to and
39 from their account on a mobile sports wagering operator through elec-
40 tronically recognized payment methods, including but not limited to
41 credit cards and debit cards, or via any other means approved by the
42 commission; provided however, that in the case of credit card payments,
43 each authorized sports bettor's account per operator shall be limited to
44 a credit card spending amount of two thousand five hundred dollars per
45 year; and provided further, that this limitation shall not apply to
46 other payment methods or to debit cards. No operator shall be author-
47 ized to provide a line of credit to any authorized sports bettor.

48 6. The commission, in conjunction with the office of addiction
49 services and supports, shall annually cause a report to be prepared and
50 distributed to the governor and the legislature on the impact of mobile
51 sports wagering on problem gamblers in New York, including, to the
52 extent practicable, an analysis of demographics which are disproportion-
53 ately impacted by the problem gambling. The costs associated with the
54 preparation and distribution of the report shall be borne by mobile
55 sports wagering licensees and the commission shall be authorized to
56 assess a fee against mobile sports wagering licensees for these

1 purposes. The commission, or in the case that an independent integrity
2 monitor has been established, such independent integrity monitor shall
3 also report biannually to the governor and the legislature on the effec-
4 tiveness of the statutory and regulatory controls in place to ensure the
5 integrity of mobile sports wagering operations.

6 7. A platform provider may be licensed by the commission only after
7 having been selected for potential licensure by the commission following
8 a competitive bidding process in which the commission shall issue a
9 request for applications no later than July first, two thousand twenty-
10 one; provided however, that the deadline for submission of applications
11 shall be no later than thirty days after the date upon which the commis-
12 sion issues such request for applications.

13 (a) The commission shall select platform providers based upon the
14 criteria set forth in this section no later than one hundred fifty days,
15 to the extent practicable, after the final application is received. The
16 commission may disqualify applicants from licensure consideration if the
17 applicant or the mobile sports wagering operator or operators included
18 in their bid have not satisfied provision of required application infor-
19 mation, fail to meet any platform provider and mobile sports wagering
20 operator eligibility criteria established pursuant to the request for
21 applications, or are deemed by the commission to have not satisfied the
22 criteria pursuant to subdivision five of this section.

23 (a-1) The commission shall publish on its website the criteria that
24 will be used to score applications based upon the criteria set forth in
25 paragraph (c) of this subdivision; provided however, that such scoring
26 methodology shall award additional points to an applicant that has
27 entered into an agreement that includes revenue sharing related to such
28 mobile sports wagering with compacted Native American tribe(s) or
29 nation(s).

30 (b) The commission shall determine the form of application for
31 bidders, which shall require, at a minimum, the following information:

32 (i) Different scenarios for the number of platform providers and
33 number of mobile sports wagering operators licensed by the commission.
34 For each scenario, this shall include estimates of mobile sports wager-
35 ing gross gaming revenue and the bases for such estimates, the percent-
36 age of gross revenue from mobile sports wagering the applicant will pay
37 to the state for the privilege of licensure if chosen, and the percent-
38 age of overall mobile sports wagering gross gaming revenue estimated to
39 be generated;

40 (ii) The number of mobile sports wagering operators the applicant will
41 host on its mobile sports wagering platform, if the applicant is
42 licensed as a platform provider;

43 (iii) A description of how the applicant will use technology to ensure
44 all bettors are physically within approved locations within the state,
45 that any wager is accepted through equipment physically located at a
46 licensed gaming facility and that necessary safeguards against abuses
47 and addictions are in place;

48 (iv) The applicant and any associated operators such applicant
49 proposes in its application possess the qualifications, capabilities and
50 experience to provide a mobile sports wagering platform;

51 (v) A list of all jurisdictions where the applicant and parent compa-
52 ny, and mobile sports wagering operator or operators and parent company
53 or companies have been licensed or otherwise authorized by contract or
54 otherwise to conduct sports wagering operations. This shall include the
55 applicant and its mobile sports wagering operator or operators' experi-
56 ence in such other markets;

1 (vi) Player acquisition model, advertising and affiliate programs and
2 marketing budget, including details on how the applicant and its mobile
3 sports wagering operator or operators will convert customers from wager-
4 ing through illegal channels to wagering legally in the state;
5 (vii) Timeframe to implement mobile sports wagering from award of
6 license;
7 (viii) The applicant and mobile sports wagering operator or operators'
8 capacity to bring authorized sports bettors into their mobile sports
9 wagering platform; and
10 (ix) Integrity monitoring and reporting including any current affil-
11 iations related to integrity monitoring.
12 (c) In determining whether an applicant shall be eligible for a plat-
13 form provider license, the commission shall evaluate how each applicant
14 proposes to maximize sustainable, long-term revenue for the state by
15 evaluating the following factors:
16 (i) A market analysis detailing the benefits of the applicant's bid as
17 it relates to maximizing revenue to the state;
18 (ii) Estimates of mobile sports wagering gross gaming revenue gener-
19 ated by the applicant under different scenarios;
20 (iii) The percentage of mobile sports wagering gross gaming revenue to
21 be paid to the state under different scenarios;
22 (iv) The potential market share of the mobile sports wagering operator
23 or operators under different scenarios;
24 (v) Advertising and promotional plans of the mobile sports wagering
25 operator or operators;
26 (vi) Past experience and expertise in the market of the applicant and
27 any mobile sports wagering operator or operators which are part of such
28 applicant's application;
29 (vii) The applicant's capacity to rapidly and effectively bring
30 authorized sports bettors into its platform;
31 (viii) A demonstration of how and to what degree the applicant fosters
32 racial, ethnic, and gender diversity in its workforce;
33 (ix) Timeframe to implement mobile sports wagering from award of
34 license;
35 (x) Any other factors that could impact the integrity, sustainability
36 or safety of the mobile sports wagering system; and
37 (xi) Any other factors that could impact revenue to the state.
38 (d) The commission shall award a license to each of the two highest
39 scoring platform providers that submit applications; provided however,
40 that such awards shall require that both winning platform providers pay
41 the same tax rate; and provided further, that the commission shall
42 require that no less than four mobile sports wagering operators will be
43 operating in the state. The commission may award additional licenses if
44 it determines that such additional awards are in the best interests of
45 the state; provided however, that any additional platform providers
46 awarded licenses must also agree to pay the same tax rate as those plat-
47 form providers that were initially awarded licenses by the commission.
48 The award of any such license shall require each applicant to remit the
49 highest percentage of gross gaming revenue from mobile sports wagering
50 contained in an applicant's bid selected by the commission considered
51 for licensure. A qualified applicant shall be afforded the ability to
52 revise its bid in any such manner in order for such bid to meet the
53 percentage of gross gaming revenue from mobile sports wagering as
54 required by the commission for license award, provided that the bid does
55 not incorporate any additional operators not already included in the
56 bid; and provided however that it is not determined by the commission

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1 that the revised bid no longer meets all requirements and criteria
2 established pursuant to this section and the request for applications.
3 Any applicant that does not revise its bid to meet the percentage of
4 gross gaming revenue from mobile sports wagering required by the commis-
5 sion for license award shall not be awarded a license.

6 § 5. Section 104 of the racing, pari-mutuel wagering and breeding law
7 is amended by adding a new subdivision 24 to read as follows:

8 24. To regulate sports wagering in New York state.

9 § 6. Section 1311 of the racing, pari-mutuel wagering and breeding law
10 is amended by adding a new subdivision 3 to read as follows:

11 3. As a condition for continued licensure, licensees shall be required
12 to house upon the physical premises of the licensed gaming facility, a
13 mobile sports wagering platform provider's server or other equipment
14 used for receiving mobile sports wagers pursuant to section 1367-a of
15 the racing, pari-mutuel wagering and breeding law; provided however,
16 that such licensee shall be entitled to the reasonable and actual costs,
17 as determined by the gaming commission, of physically housing and secur-
18 ing such server or other equipment used for receiving mobile sports
19 wagers at such licensee's licensed gaming facility; and provided
20 further, that as consideration for housing and securing such server at
21 the physical premises of the licensed gaming facility, mobile sports
22 wagering platform providers shall pay to such licensed gaming facility,
23 five million dollars per year for the duration of the time that such
24 server is housed and operating at the physical premises of such licensed
25 gaming facility.

26 § 7. The commission may promulgate any rules and regulations it deems
27 necessary to regulate mobile sports wagering pursuant to any provision
28 of this section.

29 § 8. Severability clause. If any provision of this act or application
30 thereof shall for any reason be adjudged by any court of competent
31 jurisdiction to be invalid, such judgment shall not affect, impair, or
32 invalidate the remainder of the act, but shall be confined in its opera-
33 tion to the provision thereof directly involved in the controversy in
34 which the judgment shall have been rendered.

35 § 9. This act shall take effect immediately.

36 PART Z

37 Section 1. The gaming commission shall issue a request for information
38 for the purpose of soliciting interest regarding the three unawarded
39 gaming facility licenses authorized by the state constitution. Such
40 request shall seek information from parties interested in developing
41 and/or operating such gaming facilities which shall inform the commis-
42 sion for the purposes of determining: the appropriate size and scope of
43 development, the value of the gaming facility license, and the process
44 that should be used in award consideration. The commission shall
45 prepare and distribute a report with the results of the request for
46 information to the governor and the legislature no later than six months
47 after receiving such information.

48 § 2. This act shall take effect immediately.

49 PART AA

50 Intentionally Omitted

51 PART BB

1 Section 1. Paragraphs 4 and 5 of subdivision a of section 1612 of the
2 tax law, as amended by chapter 174 of the laws of 2013, are amended and
3 a new paragraph 6 is added to read as follows:

4 (4) fifty percent of the total amount for which tickets have been sold
5 for games known as: (A) the "Daily Numbers Game" or "Win 4", discrete
6 games in which the participants select no more than three or four of
7 their own numbers to match with three or four numbers drawn by the
8 ~~[division]~~ commission for purposes of determining winners of such games,
9 (B) "Pick 10", offered no more than ~~[once]~~ twice daily, in which partic-
10 ipants select from a specified field of numbers a subset of ten numbers
11 to match against a subset of numbers to be drawn by the ~~[division]~~
12 commission from such field of numbers for the purpose of determining
13 winners of such game, (C) "Take 5", offered no more than ~~[once]~~ twice
14 daily, in which participants select from a specified field of numbers a
15 subset of five numbers to match against a subset of five numbers to be
16 drawn by the ~~[division]~~ commission from such field of numbers for
17 purposes of determining winners of such game; or

18 (5) forty percent of the total amount for which tickets have been sold
19 for: (A) "Lotto", offered no more than ~~[once]~~ twice daily, a discrete
20 game in which all participants select a specific subset of numbers to
21 match a specific subset of numbers, as prescribed by rules and regu-
22 lations promulgated and adopted by the ~~[division]~~ commission, from a
23 larger specific field of numbers, as also prescribed by such rules and
24 regulations and (B) with the exception of the game described in para-
25 graph one of this subdivision, such other state-operated lottery games
26 ~~[which]~~ that the ~~[division]~~ commission may introduce, offered no more
27 than ~~[once]~~ twice daily, commencing on or after forty-five days follow-
28 ing the official publication of the rules and regulations for such game.

29 (6) the commission shall make a report on the revenues derived from
30 the additional lottery drawings pursuant to paragraphs four and five of
31 this subdivision and shall submit such report to the governor, the
32 speaker of the assembly, and the temporary president of the senate by
33 the first day of March two thousand twenty-two.

34 § 2. This act shall take effect immediately.

35

PART CC

36 Section 1. Sections 1368, 1369, 1370 and 1371 of the racing, pari-mu-
37 tuel wagering and breeding law are renumbered sections 130, 131, 132 and
38 133.

39 § 2. Title 9 of article 13 of the racing, pari-mutuel wagering and
40 breeding law is REPEALED.

41 § 3. Section 130 of the racing, pari-mutuel wagering and breeding law,
42 as added by chapter 174 of the laws of 2013 and as renumbered by section
43 one of this act, is amended to read as follows:

44 § 130. ~~[Establishment of the]~~ The office of gaming inspector general.
45 ~~[There is hereby created within the commission the office of gaming~~
46 ~~inspector general. The head of the office shall be the gaming inspector~~
47 ~~general who shall be appointed by the governor by and with the advice~~
48 ~~and consent of the senate. The inspector general shall serve at the~~
49 ~~pleasure of the governor. The inspector general shall report directly to~~
50 ~~the governor. The person appointed as inspector general shall, upon his~~
51 ~~or her appointment, have not less than ten years professional experience~~
52 ~~in law, investigation, or auditing. The inspector general shall be~~
53 ~~compensated within the limits of funds available therefor, provided,~~
54 ~~however, such salary shall be no less than the salaries of certain state~~

1 ~~officers holding the positions indicated in paragraph (a) of subdivision~~
2 ~~one of section one hundred sixty-nine of the executive law.] The duties~~
3 ~~and responsibilities of the former office of the gaming inspector gener-~~
4 ~~al are transferred to and encompassed by the office of the state inspec-~~
5 ~~tor general as expressly referenced in article four-A of the executive~~
6 ~~law.~~

7 § 4. Section 131 of the racing, pari-mutuel wagering and breeding law,
8 as added by chapter 174 of the laws of 2013 and as renumbered by section
9 one of this act, is amended to read as follows:

10 § 131. [~~State-gaming~~] Gaming inspector general; functions and duties.
11 The [~~state~~] gaming inspector general shall have the following duties and
12 responsibilities:

13 1. receive and investigate complaints from any source, or upon his or
14 her own initiative, concerning allegations of corruption, fraud, crimi-
15 nal activity, conflicts of interest or abuse in the commission;

16 2. [~~inform the commission members of such allegations and the progress~~
17 ~~of investigations related thereto, unless special circumstances require~~
18 ~~confidentiality;~~

19 ~~3.]~~ 3. determine with respect to such allegations whether disciplinary
20 action, civil or criminal prosecution, or further investigation by an
21 appropriate federal, state or local agency is warranted, and to assist
22 in such investigations;

23 [~~4.]~~ 3. prepare and release to the public written reports of such
24 investigations, as appropriate and to the extent permitted by law,
25 subject to redaction to protect the confidentiality of witnesses. The
26 release of all or portions of such reports may be deferred to protect
27 the confidentiality of ongoing investigations;

28 [~~5.]~~ 4. review and examine periodically the policies and procedures of
29 the commission with regard to the prevention and detection of
30 corruption, fraud, criminal activity, conflicts of interest or abuse;

31 [~~6.]~~ 5. recommend remedial action to prevent or eliminate corruption,
32 fraud, criminal activity, conflicts of interest or abuse in the commis-
33 sion; [~~and~~]

34 [~~7.]~~ 6. establish programs for training commission officers and
35 employees [~~regarding~~] in regard to the prevention and elimination of
36 corruption, fraud, criminal activity, conflicts of interest or abuse in
37 the commission; and

38 7. make an annual report to the governor, the comptroller and the
39 legislature concerning its work during the preceding year. Such report
40 shall include but not be limited to the number of cases investigated,
41 and the number of complaints received. Such initial report shall be due
42 no later than the first day of April two thousand twenty-two, and then
43 by the first day of April each year thereafter. Such report shall be
44 made public and published on the website of the office of the state
45 inspector general and on the website of the commission.

46 § 5. Section 132 of the racing, pari-mutuel wagering and breeding law,
47 as added by chapter 174 of the laws of 2013 and as renumbered by section
48 one of this act, is amended to read as follows:

49 § 132. Powers. The [~~state~~] gaming inspector general shall have the
50 power to:

51 1. subpoena and enforce the attendance of witnesses;

52 2. administer oaths or affirmations and examine witnesses under oath;

53 3. require the production of any books and papers deemed relevant or
54 material to any investigation, examination or review;

1 4. notwithstanding any law to the contrary, examine and copy or remove
2 documents or records of any kind prepared, maintained or held by the
3 commission;

4 5. require any commission officer or employee to answer questions
5 concerning any matter related to the performance of his or her official
6 duties. No statement or other evidence derived therefrom may be used
7 against such officer or employee in any subsequent criminal prosecution
8 other than for perjury or contempt arising from such testimony. The
9 refusal of any officer or employee to answer questions shall be cause
10 for removal from office or employment or other appropriate penalty;

11 6. monitor the implementation by the commission of any recommendations
12 made by the state inspector general; and

13 7. perform any other functions that are necessary or appropriate to
14 fulfill the duties and responsibilities of the office.

15 § 6. Section 133 of the racing, pari-mutuel wagering and breeding law,
16 as added by chapter 174 of the laws of 2013 and as renumbered by section
17 one of this act, is amended to read as follows:

18 § 133. Responsibilities of the commission and its officers and employ-
19 ees. 1. Every commission officer or employee shall report promptly to
20 the [state] gaming inspector general any information concerning
21 corruption, fraud, criminal activity, conflicts of interest or abuse by
22 another state officer or employee relating to his or her office or
23 employment, or by a person having business dealings with the commission
24 relating to those dealings. The knowing failure of any officer or
25 employee to so report shall be cause for removal from office or employ-
26 ment or other appropriate penalty under this article. Any officer or
27 employee who acts pursuant to this subdivision by reporting to the
28 [state] gaming inspector general or other appropriate law enforcement
29 official improper governmental action as defined in section seventy-
30 five-b of the civil service law shall not be subject to dismissal,
31 discipline or other adverse personnel action.

32 2. The commission chair shall advise the governor within ninety days
33 of the issuance of a report by the [state] gaming inspector general as
34 to the remedial action that the commission has taken in response to any
35 recommendation for such action contained in such report.

36 § 7. The racing, pari-mutuel wagering and breeding law is amended by
37 adding a new section 134 to read as follows:

38 § 134. Transfer of employees. Upon the transfer of functions,
39 powers, duties and obligations to the office of the state inspector
40 general pursuant to this article, provision shall be made for the
41 transfer of all gaming inspector general employees from within the
42 gaming commission into the office of the state inspector general. Any
43 employees transferred shall be transferred in accordance with the
44 provisions of section seventy of the civil service law. Employees so
45 transferred shall be transferred without further examination or quali-
46 fication to the same or similar titles, shall remain in the same
47 collective bargaining units and shall retain their respective civil
48 service classifications, status and rights pursuant to their collective
49 bargaining units and collective bargaining agreements.

50 § 8. The racing, pari-mutuel wagering and breeding law is amended by
51 adding a new section 135 to read as follows:

52 § 135. Transfer of records. All books, papers, records and property of
53 the gaming inspector general within the gaming commission with respect
54 to the functions, powers, duties and obligations transferred by
55 section one hundred thirty of this article, are to be delivered to the
56 appropriate successor offices within the office of the state inspector

1 general, at such place and time, and in such manner as the office of
2 the state inspector general may require.

3 § 9. This act shall take effect on the sixtieth day after it shall
4 have become a law.

5 PART DD

6 Section 1. Paragraph (a) of subdivision 1 of section 1003 of the
7 racing, pari-mutuel wagering and breeding law, as amended by section 1
8 of part Z of chapter 59 of the laws of 2020, is amended to read as
9 follows:

10 (a) Any racing association or corporation or regional off-track
11 betting corporation, authorized to conduct pari-mutuel wagering under
12 this chapter, desiring to display the simulcast of horse races on which
13 pari-mutuel betting shall be permitted in the manner and subject to the
14 conditions provided for in this article may apply to the commission for
15 a license so to do. Applications for licenses shall be in such form as
16 may be prescribed by the commission and shall contain such information
17 or other material or evidence as the commission may require. No license
18 shall be issued by the commission authorizing the simulcast transmission
19 of thoroughbred races from a track located in Suffolk county. The fee
20 for such licenses shall be five hundred dollars per simulcast facility
21 and for account wagering licensees that do not operate either a simul-
22 cast facility that is open to the public within the state of New York or
23 a licensed racetrack within the state, twenty thousand dollars per year
24 payable by the licensee to the commission for deposit into the general
25 fund. Except as provided in this section, the commission shall not
26 approve any application to conduct simulcasting into individual or group
27 residences, homes or other areas for the purposes of or in connection
28 with pari-mutuel wagering. The commission may approve simulcasting into
29 residences, homes or other areas to be conducted jointly by one or more
30 regional off-track betting corporations and one or more of the follow-
31 ing: a franchised corporation, thoroughbred racing corporation or a
32 harness racing corporation or association; provided (i) the simulcasting
33 consists only of those races on which pari-mutuel betting is authorized
34 by this chapter at one or more simulcast facilities for each of the
35 contracting off-track betting corporations which shall include wagers
36 made in accordance with section one thousand fifteen, one thousand
37 sixteen and one thousand seventeen of this article; provided further
38 that the contract provisions or other simulcast arrangements for such
39 simulcast facility shall be no less favorable than those in effect on
40 January first, two thousand five; (ii) that each off-track betting
41 corporation having within its geographic boundaries such residences,
42 homes or other areas technically capable of receiving the simulcast
43 signal shall be a contracting party; (iii) the distribution of revenues
44 shall be subject to contractual agreement of the parties except that
45 statutory payments to non-contracting parties, if any, may not be
46 reduced; provided, however, that nothing herein to the contrary shall
47 prevent a track from televising its races on an irregular basis primari-
48 ly for promotional or marketing purposes as found by the commission. For
49 purposes of this paragraph, the provisions of section one thousand thir-
50 teen of this article shall not apply. Any agreement authorizing an
51 in-home simulcasting experiment commencing prior to May fifteenth, nine-
52 teen hundred ninety-five, may, and all its terms, be extended until June
53 thirtieth, two thousand [~~twenty-one~~ twenty-two; provided, however, that
54 any party to such agreement may elect to terminate such agreement upon

1 conveying written notice to all other parties of such agreement at least
2 forty-five days prior to the effective date of the termination, via
3 registered mail. Any party to an agreement receiving such notice of an
4 intent to terminate, may request the commission to mediate between the
5 parties new terms and conditions in a replacement agreement between the
6 parties as will permit continuation of an in-home experiment until June
7 thirtieth, two thousand ~~[twenty-one]~~ twenty-two; and (iv) no in-home
8 simulcasting in the thoroughbred special betting district shall occur
9 without the approval of the regional thoroughbred track.

10 § 2. Subparagraph (iii) of paragraph d of subdivision 3 of section
11 1007 of the racing, pari-mutuel wagering and breeding law, as separately
12 amended by chapter 243 and section 2 of part Z of chapter 59 of the laws
13 of 2020, is amended to read as follows:

14 (iii) Of the sums retained by a receiving track located in Westchester
15 county on races received from a franchised corporation, for the period
16 commencing January first, two thousand eight and continuing through June
17 thirtieth, two thousand ~~[twenty-one]~~ twenty-two, the amount used exclu-
18 sively for purses to be awarded at races conducted by such receiving
19 track shall be computed as follows: of the sums so retained, two and
20 one-half percent of the total pools. Such amount shall be increased or
21 decreased in the amount of fifty percent of the difference in total
22 commissions determined by comparing the total commissions available
23 after July twenty-first, nineteen hundred ninety-five to the total
24 commissions that would have been available to such track prior to July
25 twenty-first, nineteen hundred ninety-five.

26 § 3. The opening paragraph of subdivision 1 of section 1014 of the
27 racing, pari-mutuel wagering and breeding law, as separately amended by
28 section 3 of part Z of chapter 59 and chapter 243 of the laws of 2020,
29 is amended to read as follows:

30 The provisions of this section shall govern the simulcasting of races
31 conducted at thoroughbred tracks located in another state or country on
32 any day during which a franchised corporation is conducting a race meet-
33 ing in Saratoga county at Saratoga thoroughbred racetrack until June
34 thirtieth, two thousand ~~[twenty-one]~~ twenty-two and on any day regard-
35 less of whether or not a franchised corporation is conducting a race
36 meeting in Saratoga county at Saratoga thoroughbred racetrack after June
37 thirtieth, two thousand ~~[twenty-one]~~ twenty-two. On any day on which a
38 franchised corporation has not scheduled a racing program but a
39 thoroughbred racing corporation located within the state is conducting
40 racing, each off-track betting corporation branch office and each simul-
41 casting facility licensed in accordance with section one thousand seven
42 (that has entered into a written agreement with such facility's repre-
43 sentative horsemen's organization, as approved by the commission), one
44 thousand eight, or one thousand nine of this article shall be authorized
45 to accept wagers and display the live simulcast signal from thoroughbred
46 tracks located in another state or foreign country subject to the
47 following provisions:

48 § 4. Subdivision 1 of section 1015 of the racing, pari-mutuel wagering
49 and breeding law, as amended by section 4 of part Z of chapter 59 of the
50 laws of 2020, is amended to read as follows:

51 1. The provisions of this section shall govern the simulcasting of
52 races conducted at harness tracks located in another state or country
53 during the period July first, nineteen hundred ninety-four through June
54 thirtieth, two thousand ~~[twenty-one]~~ twenty-two. This section shall
55 supersede all inconsistent provisions of this chapter.

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1 § 5. The opening paragraph of subdivision 1 of section 1016 of the
2 racing, pari-mutuel wagering and breeding law, as amended by section 5
3 of part Z of chapter 59 of the laws of 2020, is amended to read as
4 follows:

5 The provisions of this section shall govern the simulcasting of races
6 conducted at thoroughbred tracks located in another state or country on
7 any day during which a franchised corporation is not conducting a race
8 meeting in Saratoga county at Saratoga thoroughbred racetrack until June
9 thirtieth, two thousand [~~twenty-one~~] twenty-two. Every off-track
10 betting corporation branch office and every simulcasting facility
11 licensed in accordance with section one thousand seven that have entered
12 into a written agreement with such facility's representative horsemen's
13 organization as approved by the commission, one thousand eight or one
14 thousand nine of this article shall be authorized to accept wagers and
15 display the live full-card simulcast signal of thoroughbred tracks
16 (which may include quarter horse or mixed meetings provided that all
17 such wagering on such races shall be construed to be thoroughbred races)
18 located in another state or foreign country, subject to the following
19 provisions; provided, however, no such written agreement shall be
20 required of a franchised corporation licensed in accordance with section
21 one thousand seven of this article:

22 § 6. The opening paragraph of section 1018 of the racing, pari-mutuel
23 wagering and breeding law, as amended by section 6 of part Z of chapter
24 59 of the laws of 2020, is amended to read as follows:

25 Notwithstanding any other provision of this chapter, for the period
26 July twenty-fifth, two thousand one through September eighth, two thou-
27 sand [~~twenty~~] twenty-one, when a franchised corporation is conducting a
28 race meeting within the state at Saratoga Race Course, every off-track
29 betting corporation branch office and every simulcasting facility
30 licensed in accordance with section one thousand seven (that has entered
31 into a written agreement with such facility's representative horsemen's
32 organization as approved by the commission), one thousand eight or one
33 thousand nine of this article shall be authorized to accept wagers and
34 display the live simulcast signal from thoroughbred tracks located in
35 another state, provided that such facility shall accept wagers on races
36 run at all in-state thoroughbred tracks which are conducting racing
37 programs subject to the following provisions; provided, however, no such
38 written agreement shall be required of a franchised corporation licensed
39 in accordance with section one thousand seven of this article.

40 § 7. Section 32 of chapter 281 of the laws of 1994, amending the
41 racing, pari-mutuel wagering and breeding law and other laws relating to
42 simulcasting, as amended by section 7 of part Z of chapter 59 of the
43 laws of 2020, is amended to read as follows:

44 § 32. This act shall take effect immediately and the pari-mutuel tax
45 reductions in section six of this act shall expire and be deemed
46 repealed on July 1, [~~2021~~] 2022; provided, however, that nothing
47 contained herein shall be deemed to affect the application, qualifica-
48 tion, expiration, or repeal of any provision of law amended by any
49 section of this act, and such provisions shall be applied or qualified
50 or shall expire or be deemed repealed in the same manner, to the same
51 extent and on the same date as the case may be as otherwise provided by
52 law; provided further, however, that sections twenty-three and twenty-
53 five of this act shall remain in full force and effect only until May 1,
54 1997 and at such time shall be deemed to be repealed.

55 § 8. Section 54 of chapter 346 of the laws of 1990, amending the
56 racing, pari-mutuel wagering and breeding law and other laws relating to

1 simulcasting and the imposition of certain taxes, as amended by section
2 8 of part Z of chapter 59 of the laws of 2020, is amended to read as
3 follows:

4 § 54. This act shall take effect immediately; provided, however,
5 sections three through twelve of this act shall take effect on January
6 1, 1991, and section 1013 of the racing, pari-mutuel wagering and breed-
7 ing law, as added by section thirty-eight of this act, shall expire and
8 be deemed repealed on July 1, ~~2021~~ 2022; and section eighteen of this
9 act shall take effect on July 1, 2008 and sections fifty-one and fifty-
10 two of this act shall take effect as of the same date as chapter 772 of
11 the laws of 1989 took effect.

12 § 9. Paragraph (a) of subdivision 1 of section 238 of the racing,
13 pari-mutuel wagering and breeding law, as separately amended by section
14 9 of part Z of chapter 59 and chapter 243 of the laws of 2020, is
15 amended to read as follows:

16 (a) The franchised corporation authorized under this chapter to
17 conduct pari-mutuel betting at a race meeting or races run thereat shall
18 distribute all sums deposited in any pari-mutuel pool to the holders of
19 winning tickets therein, provided such tickets are presented for payment
20 before April first of the year following the year of their purchase,
21 less an amount that shall be established and retained by such franchised
22 corporation of between twelve to seventeen percent of the total deposits
23 in pools resulting from on-track regular bets, and fourteen to twenty-
24 one percent of the total deposits in pools resulting from on-track
25 multiple bets and fifteen to twenty-five percent of the total deposits
26 in pools resulting from on-track exotic bets and fifteen to thirty-six
27 percent of the total deposits in pools resulting from on-track super
28 exotic bets, plus the breaks. The retention rate to be established is
29 subject to the prior approval of the commission.

30 Such rate may not be changed more than once per calendar quarter to be
31 effective on the first day of the calendar quarter. "Exotic bets" and
32 "multiple bets" shall have the meanings set forth in section five
33 hundred nineteen of this chapter. "Super exotic bets" shall have the
34 meaning set forth in section three hundred one of this chapter. For
35 purposes of this section, a "pick six bet" shall mean a single bet or
36 wager on the outcomes of six races. The breaks are hereby defined as the
37 odd cents over any multiple of five for payoffs greater than one dollar
38 five cents but less than five dollars, over any multiple of ten for
39 payoffs greater than five dollars but less than twenty-five dollars,
40 over any multiple of twenty-five for payoffs greater than twenty-five
41 dollars but less than two hundred fifty dollars, or over any multiple of
42 fifty for payoffs over two hundred fifty dollars. Out of the amount so
43 retained there shall be paid by such franchised corporation to the
44 commissioner of taxation and finance, as a reasonable tax by the state
45 for the privilege of conducting pari-mutuel betting on the races run at
46 the race meetings held by such franchised corporation, the following
47 percentages of the total pool for regular and multiple bets five percent
48 of regular bets and four percent of multiple bets plus twenty percent of
49 the breaks; for exotic wagers seven and one-half percent plus twenty
50 percent of the breaks, and for super exotic bets seven and one-half
51 percent plus fifty percent of the breaks.

52 For the period April first, two thousand one through December thirty-
53 first, two thousand ~~twenty-one~~ twenty-two, such tax on all wagers
54 shall be one and six-tenths percent, plus, in each such period, twenty
55 percent of the breaks. Payment to the New York state thoroughbred breed-
56 ing and development fund by such franchised corporation shall be one-

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1 half of one percent of total daily on-track pari-mutuel pools resulting
2 from regular, multiple and exotic bets and three percent of super exotic
3 bets and for the period April first, two thousand one through December
4 thirty-first, two thousand [~~twenty-one~~] twenty-two, such payment shall
5 be seven-tenths of one percent of regular, multiple and exotic pools.
6 § 10. This act shall take effect immediately.

7

PART EE

8 Section 1. Section 19 of part W-1 of chapter 109 of the laws of 2006
9 amending the tax law and other laws relating to providing exemptions,
10 reimbursements and credits from various taxes for certain alternative
11 fuels, as amended by section 1 of part U of chapter 60 of the laws of
12 2016, is amended to read as follows:

13 § 19. This act shall take effect immediately; provided, however, that
14 sections one through thirteen of this act shall take effect September 1,
15 2006 and shall be deemed repealed on September 1, [~~2021~~] 2026 and such
16 repeal shall apply in accordance with the applicable transitional
17 provisions of sections 1106 and 1217 of the tax law, and shall apply to
18 sales made, fuel compounded or manufactured, and uses occurring on or
19 after such date, and with respect to sections seven through eleven of
20 this act, in accordance with applicable transitional provisions of
21 sections 1106 and 1217 of the tax law; provided, however, that the
22 commissioner of taxation and finance shall be authorized on and after
23 the date this act shall have become a law to adopt and amend any rules
24 or regulations and to take any steps necessary to implement the
25 provisions of this act; provided further that sections fourteen through
26 sixteen of this act shall take effect immediately and shall apply to
27 taxable years beginning on or after January 1, 2006.

28 § 2. This act shall take effect immediately.

29

PART FF

30 Section 1. Subsection (e) of section 42 of the tax law, as added by
31 section 1 of part RR of chapter 60 of the laws of 2016, is amended to
32 read as follows:

33 (e) For taxable years beginning on or after January first, two thou-
34 sand seventeen and before January first, two thousand eighteen, the
35 amount of the credit allowed under this section shall be equal to the
36 product of the total number of eligible farm employees and two hundred
37 fifty dollars. For taxable years beginning on or after January first,
38 two thousand eighteen and before January first, two thousand nineteen,
39 the amount of the credit allowed under this section shall be equal to
40 the product of the total number of eligible farm employees and three
41 hundred dollars. For taxable years beginning on or after January first,
42 two thousand nineteen and before January first, two thousand twenty,
43 the amount of the credit allowed under this section shall be equal to the
44 product of the total number of eligible farm employees and five hundred
45 dollars. For taxable years beginning on or after January first, two
46 thousand twenty and before January first, two thousand twenty-one, the
47 amount of the credit allowed under this section shall be equal to the
48 product of the total number of eligible farm employees and four hundred
49 dollars. For taxable years beginning on or after January first, two
50 thousand twenty-one and before January first, two thousand [~~twenty-two~~]
51 twenty-five, the amount of the credit allowed under this section shall

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1 be equal to the product of the total number of eligible farm employees
2 and six hundred dollars.

3 § 2. Section 5 of part RR of chapter 60 of the laws of 2016 amending
4 the tax law relating to creating a farm workforce retention credit is
5 amended to read as follows:

6 § 5. This act shall take effect immediately and shall apply only to
7 taxable years beginning on or after January 1, 2017 and before January
8 1, [~~2022~~] 2025.

9 § 3. This act shall take effect immediately.

10

PART GG

11 Section 1. Subdivision 4 of section 22 of the public housing law, as
12 amended by section 5 of part H of chapter 60 of the laws of 2016, is
13 amended to read as follows:

14 4. Statewide limitation. The aggregate dollar amount of credit which
15 the commissioner may allocate to eligible low-income buildings under
16 this article shall be one hundred [~~four~~] twelve million dollars. The
17 limitation provided by this subdivision applies only to allocation of
18 the aggregate dollar amount of credit by the commissioner, and does not
19 apply to allowance to a taxpayer of the credit with respect to an eligi-
20 ble low-income building for each year of the credit period.

21 § 2. Subdivision 4 of section 22 of the public housing law, as amended
22 by section one of this act, is amended to read as follows:

23 4. Statewide limitation. The aggregate dollar amount of credit which
24 the commissioner may allocate to eligible low-income buildings under
25 this article shall be one hundred [~~twelve~~] twenty million dollars. The
26 limitation provided by this subdivision applies only to allocation of
27 the aggregate dollar amount of credit by the commissioner, and does not
28 apply to allowance to a taxpayer of the credit with respect to an eligi-
29 ble low-income building for each year of the credit period.

30 § 3. Subdivision 4 of section 22 of the public housing law, as amended
31 by section two of this act, is amended to read as follows:

32 4. Statewide limitation. The aggregate dollar amount of credit which
33 the commissioner may allocate to eligible low-income buildings under
34 this article shall be one hundred [~~twenty~~] twenty-eight million dollars.
35 The limitation provided by this subdivision applies only to allocation
36 of the aggregate dollar amount of credit by the commissioner, and does
37 not apply to allowance to a taxpayer of the credit with respect to an
38 eligible low-income building for each year of the credit period.

39 § 4. Subdivision 4 of section 22 of the public housing law, as amended
40 by section three of this act, is amended to read as follows:

41 4. Statewide limitation. The aggregate dollar amount of credit which
42 the commissioner may allocate to eligible low-income buildings under
43 this article shall be one hundred [~~twenty-eight~~] thirty-six million
44 dollars. The limitation provided by this subdivision applies only to
45 allocation of the aggregate dollar amount of credit by the commissioner,
46 and does not apply to allowance to a taxpayer of the credit with respect
47 to an eligible low-income building for each year of the credit period.

48 § 5. Subdivision 4 of section 22 of the public housing law, as amended
49 by section four of this act, is amended to read as follows:

50 4. Statewide limitation. The aggregate dollar amount of credit which
51 the commissioner may allocate to eligible low-income buildings under
52 this article shall be one hundred [~~thirty-six~~] forty-four million
53 dollars. The limitation provided by this subdivision applies only to
54 allocation of the aggregate dollar amount of credit by the commissioner,

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1 and does not apply to allowance to a taxpayer of the credit with respect
2 to an eligible low-income building for each year of the credit period.
3 § 6. This act shall take effect immediately; provided, however,
4 section two of this act shall take effect April 1, 2022; section three
5 of this act shall take effect April 1, 2023; section four of this act
6 shall take effect April 1, 2024; and section five of this act shall take
7 effect April 1, 2025.

8

PART HH

9 Section 1. Section 5 of part HH of chapter 59 of the laws of 2014,
10 amending the tax law relating to a musical and theatrical production
11 credit, as amended by section 1 of part III of chapter 59 of the laws of
12 2018, is amended to read as follows:

13 § 5. This act shall take effect immediately, provided that section two
14 of this act shall take effect on January 1, 2015, and shall apply to
15 taxable years beginning on or after January 1, 2015, with respect to
16 "qualified production expenditures" and "transportation expenditures"
17 paid or incurred on or after such effective date, regardless of whether
18 the production of the qualified musical or theatrical production
19 commenced before such date, provided further that this act shall expire
20 and be deemed repealed [~~8 years after such date~~] January 1, 2026.

21 § 2. Paragraph 1 of subdivision (e) of section 24-a of the tax law, as
22 added by section 1 of part HH of chapter 59 of the laws of 2014, is
23 amended to read as follows:

24 (1) The aggregate amount of tax credits allowed under this section,
25 subdivision forty-seven of section two hundred ten-B and subsection (u)
26 of section six hundred six of this chapter in any calendar year shall be
27 [~~four~~] eight million dollars. Such aggregate amount of credits shall be
28 allocated by the department of economic development among taxpayers in
29 order of priority based upon the date of filing an application for allo-
30 cation of musical and theatrical production credit with such department.
31 If the total amount of allocated credits applied for in any particular
32 year exceeds the aggregate amount of tax credits allowed for such year
33 under this section, such excess shall be treated as having been applied
34 for on the first day of the subsequent year.

35 § 3. This act shall take effect immediately, provided, however, that
36 the amendments to section 24-a of the tax law made by section two of
37 this act shall not affect the expiration and repeal of such section and
38 shall be deemed to expire and repeal therewith.

39

PART II

40 Section 1. Paragraph (a) and subparagraph 2 of paragraph (b) of subdi-
41 vision 29 of section 210-B of the tax law, as amended by section 1 of
42 part B of chapter 59 of the laws of 2020, are amended to read as
43 follows:

44 (a) Allowance of credit. For taxable years beginning on or after Janu-
45 ary first, two thousand fifteen and before January first, two thousand
46 [~~twenty-two~~] twenty-three, a taxpayer shall be allowed a credit, to be
47 computed as provided in this subdivision, against the tax imposed by
48 this article, for hiring and employing, for not less than one year and
49 for not less than thirty-five hours each week, a qualified veteran with-
50 in the state. The taxpayer may claim the credit in the year in which
51 the qualified veteran completes one year of employment by the taxpayer.
52 If the taxpayer claims the credit allowed under this subdivision, the

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1 taxpayer may not use the hiring of a qualified veteran that is the basis
2 for this credit in the basis of any other credit allowed under this
3 article.

4 (2) who commences employment by the qualified taxpayer on or after
5 January first, two thousand fourteen, and before January first, two
6 thousand [~~twenty-one~~] twenty-two; and

7 § 2. Paragraph 1 and subparagraph (B) of paragraph 2 of subsection
8 (a-2) of section 606 of the tax law, as amended by section 2 of part B
9 of chapter 59 of the laws of 2020, are amended to read as follows:

10 (1) Allowance of credit. For taxable years beginning on or after Janu-
11 ary first, two thousand fifteen and before January first, two thousand
12 [~~twenty-two~~] twenty-three, a taxpayer shall be allowed a credit, to be
13 computed as provided in this subsection, against the tax imposed by this
14 article, for hiring and employing, for not less than one year and for
15 not less than thirty-five hours each week, a qualified veteran within
16 the state. The taxpayer may claim the credit in the year in which the
17 qualified veteran completes one year of employment by the taxpayer. If
18 the taxpayer claims the credit allowed under this subsection, the
19 taxpayer may not use the hiring of a qualified veteran that is the basis
20 for this credit in the basis of any other credit allowed under this
21 article.

22 (B) who commences employment by the qualified taxpayer on or after
23 January first, two thousand fourteen, and before January first, two
24 thousand [~~twenty-one~~] twenty-two; and

25 § 3. Paragraph 1 and subparagraph (B) of paragraph 2 of subdivision
26 (g-1) of section 1511 of the tax law, as amended by section 3 of part B
27 of chapter 59 of the laws of 2020, are amended to read as follows:

28 (1) Allowance of credit. For taxable years beginning on or after Janu-
29 ary first, two thousand fifteen and before January first, two thousand
30 [~~twenty-two~~] twenty-three, a taxpayer shall be allowed a credit, to be
31 computed as provided in this subdivision, against the tax imposed by
32 this article, for hiring and employing, for not less than one year and
33 for not less than thirty-five hours each week, a qualified veteran with-
34 in the state. The taxpayer may claim the credit in the year in which
35 the qualified veteran completes one year of employment by the taxpayer.
36 If the taxpayer claims the credit allowed under this subdivision, the
37 taxpayer may not use the hiring of a qualified veteran that is the basis
38 for this credit in the basis of any other credit allowed under this
39 article.

40 (B) who commences employment by the qualified taxpayer on or after
41 January first, two thousand fourteen, and before January first, two
42 thousand [~~twenty-one~~] twenty-two; and

43 § 4. This act shall take effect immediately.

44

PART JJ

45 Section 1. Section 12 of part V of chapter 61 of the laws of 2011,
46 amending the economic development law, the tax law and the real property
47 tax law, relating to establishing the economic transformation and facil-
48 ity redevelopment program and providing tax benefits under that program,
49 is amended to read as follows:

50 § 12. This act shall take effect immediately and shall expire and be
51 deemed repealed December 31, [~~2021~~] 2026.

52 § 2. Paragraph (a) of subdivision 11 of section 400 of the economic
53 development law, as amended by section 1 of part GG of chapter 58 of the
54 laws of 2020, is amended to read as follows:

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1 (a) a correctional facility, as defined in paragraph (a) of subdivi-
2 sion four of section two of the correction law, that has been selected
3 by the governor of the state of New York for closure after April first,
4 two thousand eleven but no later than March thirty-first, two thousand
5 [~~twenty-one~~] twenty-six; or
6 § 3. This act shall take effect immediately; provided, however, that
7 the amendments to section 400 of the economic development law made by
8 section two of this act shall not affect the repeal of such section and
9 shall be deemed repealed therewith.

10

PART KK

11 Section 1. The opening paragraph of section 1310 of the general busi-
12 ness law, as added by section 2 of part X of chapter 55 of the laws of
13 2018, is amended to read as follows:

14 Except as otherwise provided in this article, the program shall be
15 implemented, and enrollment of employees shall begin[, ~~within twenty-~~
16 ~~four months after the effective date of this article~~] no later than
17 December thirty-first, two thousand twenty-one. The provisions of this
18 section shall be in force after the board opens the program for enroll-
19 ment.

20 § 2. Section 1315 of the general business law, as added by section 2
21 of part X of chapter 55 of the laws of 2018, is amended to read as
22 follows:

23 § 1315. Delayed implementation. The board may delay the implementation
24 of the program an additional twelve months beyond the [~~twenty-four~~
25 ~~months~~] date established in section thirteen hundred ten of this article
26 if the board determines that further delay is necessary to address
27 legal, financial or other programmatic concerns impacting the viability
28 of the program. The board shall provide reasonable notice of such delay
29 to the governor, the commissioner, the speaker of the assembly, the
30 temporary president of the senate, the chair of the assembly ways and
31 means committee, the chair of the senate finance committee, the chair of
32 the assembly labor committee, and the chair of the senate labor commit-
33 tee.

34 § 3. This act shall take effect immediately.

35

PART LL

36 Section 1. Subdivision 2 of section 1355 of the racing, pari-mutuel
37 wagering and breeding law, as added by chapter 174 of the laws of 2013,
38 is amended to read as follows:

39 2. If an applicant that does not possess either a pari-mutuel wagering
40 license or franchise awarded pursuant to article two or three of this
41 chapter is issued a gaming facility license pursuant to this article[~~-~~
42 ~~the licensee shall pay~~]:

43 (a) For the periods prior to March sixteenth, two thousand twenty, the
44 licensee shall pay:

45 (i) an amount to horsemen for purses at the licensed racetracks in the
46 region that will assure the purse support from video lottery gaming
47 facilities in the region to the licensed racetracks in the region to be
48 maintained at the same dollar levels realized in two thousand thirteen
49 to be adjusted by the consumer price index for all urban consumers, as
50 published annually by the United States department of labor bureau of
51 labor statistics; and

1 ~~[(b)]~~ (ii) amounts to the agricultural and New York state horse breed-
2 ing development fund and the New York state thoroughbred breeding and
3 development fund to maintain payments from video lottery gaming facili-
4 ties in the region to such funds to be maintained at the same dollar
5 levels realized in two thousand thirteen to be adjusted by the consumer
6 price index for all urban consumers, as published annually by the United
7 States department of labor bureau of labor statistics~~[-]~~; and

8 (b) Beginning on March sixteenth, two thousand twenty and for all time
9 thereafter, the licensee shall pay an amount to horsemen for purses at
10 the licensed racetracks in the region and an amount to the agricultural
11 and New York state horse breeding development fund and the New York
12 state thoroughbred breeding and development fund that, in aggregate,
13 shall be equal to the product of three and eight-tenths percent multi-
14 plied by the gross gaming revenue from slot machines of the licensee for
15 the applicable calendar year, provided that such amount shall not exceed
16 the amount paid by the licensee to such horsemen and breeders funds for
17 the full two thousand nineteen calendar year adjusted annually by the
18 lesser of (i) consumer price index for all urban consumers, as published
19 annually by the United States department of labor bureau of labor
20 statistics or (ii) two and four-tenths percent. Of the amount paid
21 pursuant to this paragraph, eighty-seven percent will be paid to the
22 horsemen and the remainder will be paid to the agricultural and New York
23 state horse breeding development fund and the New York state thorough-
24 bred breeding and development fund.

25 (c) Aggregate payments owed for the calendar year of two thousand
26 twenty pursuant to paragraphs (a) and (b) of this subdivision shall be
27 payable in two thousand twenty-one in three installments of four hundred
28 sixty thousand dollars in April, July and October with the remainder
29 payable in December, with eighty-seven percent of the aggregate payable
30 to the horsemen and the remainder payable to the breeders funds.
31 Payments owed for calendar years two thousand twenty-one and thereafter
32 shall be payable in calendar quarterly installments, within thirty days
33 of the completion of the preceding calendar quarter.

34 § 2. This act shall take effect immediately.

35 PART MM

36 Section 1. Subdivision (a) of section 1115 of the tax law is amended
37 by adding a new paragraph 46 to read as follows:

38 (46) Breast pump replacement parts and breast pump collection and
39 storage supplies to an individual purchaser for home use. For purposes
40 of this subdivision:

41 (A) "Breast pump replacement parts" shall mean items used in conjunc-
42 tion with a breast pump to collect milk expressed from a human breast
43 and shall include, but not be limited to: breast shields and breast
44 shield connectors; breast pump tubes and tubing adapters; breast pump
45 valves and membranes; backflow protectors and backflow protector adapt-
46 ers; and bottles and bottle caps specific to the operation of the breast
47 pump. "Breast pump replacement parts" does not include storage bags and
48 infant feeding bottles that are not specifically designed for, or a
49 component part of, a breast pump.

50 (B) "Breast pump collection and storage supplies" shall mean breast
51 milk storage bags used to collect breast milk and to store collected
52 breast milk until it is ready for consumption.

53 § 2. This act shall take effect on the first day of a sales tax quar-
54 terly period, as described in subdivision (b) of section 1136 of the tax

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1 law, beginning at least ninety days after the date this act shall have
2 become a law and shall apply to sales made on or after such date.

3

PART NN

4 Section 1. (a) Notwithstanding any provision of law to the contrary,
5 for the duration of the state disaster emergency pursuant to executive
6 order 202 of 2020, a taxpayer that has required some or all of its
7 employees to work remotely as a result of the outbreak of novel corona-
8 virus, COVID-19, may designate such remote work as having been performed
9 at the location such work was performed prior to the declaration of such
10 state disaster emergency for tax benefits that are based on maintaining
11 a presence within the state or within specific areas of the state,
12 including but not limited to those provided pursuant to article seven-
13 teen of the economic development law and sections 31 and 39 of the tax
14 law.

15 (b) Eligible businesses shall be required to certify, that for the
16 entire period the benefit is claimed, the business continued to operate
17 within the state.

18 (c) Under no circumstances shall a business be eligible for tax bene-
19 fits based on maintaining a presence within the state or within specific
20 areas of the state for any time period in which the business moved its
21 operations outside of the state.

22 § 2. This act shall take effect immediately and shall be deemed to
23 have been in full force and effect on or after March 7, 2020 and shall
24 expire on the date of expiration of the state disaster emergency pursu-
25 ant to executive order 202 of 2020 or December 31, 2021, whichever is
26 sooner; provided that the commissioner of taxation and finance shall
27 notify the legislative bill drafting commission upon the occurrence of
28 the expiration of the state disaster emergency pursuant to executive
29 order 202 of 2020, as amended, in order that the commission may maintain
30 an accurate and timely effective data base of the official text of the
31 laws of the state of New York in furtherance of effectuating the
32 provisions of section 44 of the legislative law and section 70-b of the
33 public officers law.

34

PART OO

35 Section 1. Notwithstanding the provisions of section six hundred
36 eighty-four of the tax law, for good cause shown, the commissioner may
37 waive interest on any underpayment of tax imposed under article 22 or
38 pursuant to the authority of article 30 or 30-A of such law for taxable
39 year two thousand twenty that is due solely to insufficient withholding
40 of tax on unemployment compensation.

41 § 2. This act shall take effect immediately.

42

PART PP

43 Section 1. This act enacts into law components of legislation relating
44 to the pandemic recovery and restart program. Each component is wholly
45 contained within a Subpart identified as Subparts A through B. The
46 effective date for each particular provision contained within such
47 Subpart is set forth in the last section of such Subpart. Any provision
48 in any section contained within a Subpart, including the effective date
49 of the Subpart, which makes reference to a section "of this act", when
50 used in connection with that particular component, shall be deemed to

1 mean and refer to the corresponding section of the Subpart in which it
2 is found. Section three of this act sets forth the general effective
3 date of this act.

4 SUBPART A

5 Section 1. The economic development law is amended by adding a new
6 article 25 to read as follows:

7 ARTICLE 25

8 RESTAURANT RETURN-TO-WORK TAX CREDIT PROGRAM

9 Section 470. Short title.

10 471. Statement of legislative findings and declaration.

11 472. Definitions.

12 473. Eligibility criteria.

13 474. Application and approval process.

14 475. Restaurant return-to-work tax credit.

15 476. Powers and duties of the commissioner.

16 477. Maintenance of records.

17 478. Reporting.

18 479. Cap on tax credit.

19 § 470. Short title. This article shall be known and may be cited as
20 the "restaurant return-to-work tax credit program act".

21 § 471. Statement of legislative findings and declaration. It is hereby
22 found and declared that New York state needs, as a matter of public
23 policy, to create financial incentives for restaurants that have
24 suffered economic harm as a result of the COVID-19 pandemic to expe-
25 ditiously rehire workers and increase total employment. The restaurant
26 return-to-work tax credit program is created to provide financial incen-
27 tives to economically harmed restaurants to offer relief, expedite their
28 hiring efforts, and reduce the duration and severity of the current
29 economic difficulties.

30 § 472. Definitions. For the purposes of this article:

31 1. "Average full-time employment" shall mean the average number of
32 full-time equivalent positions employed by a business entity in an
33 eligible industry during a given period.

34 2. "Average starting full-time employment" shall be calculated as the
35 average number of full-time equivalent positions employed by a business
36 entity in an eligible industry between January first, two thousand twen-
37 ty-one, and March thirty-first, two thousand twenty-one.

38 3. "Average ending full-time employment" shall be calculated as the
39 average number of full-time equivalent positions employed by a business
40 entity in an eligible industry between April first, two thousand twen-
41 ty-one, and either August thirty-first, two thousand twenty-one, or
42 December thirty-first, two thousand twenty-one, whichever date the busi-
43 ness entity chooses to use.

44 4. "Certificate of tax credit" means the document issued to a business
45 entity by the department after the department has verified that the
46 business entity has met all applicable eligibility criteria in this
47 article. The certificate shall specify the exact amount of the tax cred-
48 it under this article that a business entity may claim, pursuant to
49 section four hundred seventy-five of this article.

50 5. "Commissioner" shall mean commissioner of the department of econom-
51 ic development.

52 6. "Department" shall mean the department of economic development.

53 7. "Eligible industry" means a business entity operating predominantly
54 in the COVID-19 impacted food services sector.

1 8. "Net employee increase" means an increase of at least one full-time
2 equivalent employee between the average starting full-time employment
3 and the average ending full-time employment of a business entity.

4 9. "COVID-19 impacted food services sector" means:

5 (a) independently owned establishments that are located inside the
6 city of New York and have been subjected to a ban on indoor dining for
7 over six months and are primarily organized to prepare and provide
8 meals, and/or beverages to customers for consumption, including for
9 immediate indoor on-premises consumption, as further defined in regu-
10 lations pursuant to this article; and

11 (b) independently owned establishments that are located outside of the
12 city of New York in an area which has been and/or remains designated by
13 the department of health as either an orange zone or red zone pursuant
14 to Executive Order 202.68 as amended, and for which such designation was
15 or has been in effect and resulted in additional restrictions on indoor
16 dining for at least thirty consecutive days, and are primarily organized
17 to prepare and provide meals, and/or beverages to customers for consump-
18 tion, including for immediate indoor on-premises consumption, as further
19 defined in regulations pursuant to this article.

20 § 473. Eligibility criteria. 1. To be eligible for a tax credit under
21 the restaurant return-to-work tax credit program, a business entity
22 must:

23 (a) be a small business as defined in section one hundred thirty-one
24 of this chapter and have fewer than one hundred full-time job equiv-
25 alents in New York state as of April first, two thousand twenty-one;

26 (b) operate a business location in New York state that is primarily
27 organized to accept payment for meals and/or beverages including from
28 in-person customers;

29 (c) operate predominantly in the COVID-19 impacted food services
30 sector; provided, however, that the department, in its regulations
31 promulgated pursuant to this article, shall have the authority to list
32 certain types of establishments as ineligible;

33 (d) have experienced economic harm as a result of the COVID-19 emer-
34 gency as evidenced by a year-to-year decrease of at least forty percent
35 in New York state between the second quarter of two thousand nineteen
36 and the second quarter of two thousand twenty or the third quarter of
37 two thousand nineteen and the third quarter of two thousand twenty for
38 one or both of: (i) gross receipts or (ii) average full-time employment;
39 and

40 (e) have demonstrated a net employee increase.

41 2. A business entity must be in substantial compliance with any public
42 health or other emergency orders or regulations related to the entity's
43 sector or other laws and regulations as determined by the commissioner.
44 In addition, a business entity may not owe past due state taxes or local
45 property taxes unless the business entity is making payments and comply-
46 ing with an approved binding payment agreement entered into with the
47 taxing authority.

48 § 474. Application and approval process. 1. A business entity must
49 submit a complete application as prescribed by the commissioner.

50 2. The commissioner shall establish procedures and a timeframe for
51 business entities to submit applications. As part of the application,
52 each business entity must:

53 (a) provide evidence in a form and manner prescribed by the commis-
54 sioner of their business eligibility;

55 (b) agree to allow the department of taxation and finance to share the
56 business entity's tax information with the department. However, any

1 information shared as a result of this program shall not be available
2 for disclosure or inspection under the state freedom of information law;

3 (c) agree to allow the department of labor to share its tax and
4 employer information with the department. However, any information
5 shared as a result of this program shall not be available for disclosure
6 or inspection under the state freedom of information law;

7 (d) allow the department and its agents access to any and all books
8 and records the department may require to monitor compliance;

9 (e) certify, under penalty of perjury, that it is in substantial
10 compliance with all emergency orders or public health regulations
11 currently required of such entity, and local, and state tax laws; and

12 (f) agree to provide any additional information required by the
13 department relevant to this article.

14 3. After reviewing a business entity's completed final application and
15 determining that the business entity meets the eligibility criteria as
16 set forth in this article, the department may issue to that business
17 entity a certificate of tax credit. A business entity may claim the tax
18 credit in the taxable year that includes December thirty-first, two
19 thousand twenty-one.

20 § 475. Restaurant return-to-work tax credit. 1. A business entity in
21 the restaurant return-to-work tax credit program that meets the eligi-
22 bility requirements of section four hundred seventy-three of this arti-
23 cle may be eligible to claim a credit equal to five thousand dollars per
24 each full-time equivalent net employee increase as defined in subdivi-
25 sion eight of section four hundred seventy-two of this article.

26 2. A business entity, including a partnership, limited liability
27 company and subchapter S corporation, may not receive in excess of fifty
28 thousand dollars in tax credits under this program.

29 3. The credit shall be allowed as provided in sections forty-six,
30 subdivision fifty-six of section two hundred ten-B and subsection (111)
31 of section six hundred six of the tax law.

32 § 476. Powers and duties of the commissioner. 1. The commissioner may
33 promulgate regulations establishing an application process and eligibil-
34 ity criteria, that will be applied consistent with the purposes of this
35 article, so as not to exceed the annual cap on tax credits set forth in
36 section four hundred seventy-nine of this article which, notwithstanding
37 any provisions to the contrary in the state administrative procedure
38 act, may be adopted on an emergency basis.

39 2. The commissioner shall, in consultation with the department of
40 taxation and finance, develop a certificate of tax credit that shall be
41 issued by the commissioner to eligible businesses. Such certificate
42 shall contain such information as required by the department of taxation
43 and finance.

44 3. The commissioner shall solely determine the eligibility of any
45 applicant applying for entry into the program and shall remove any busi-
46 ness entity from the program for failing to meet any of the requirements
47 set forth in section four hundred seventy-three of this article, or for
48 failing to meet the requirements set forth in subdivision one of section
49 four hundred seventy-four of this article.

50 § 477. Maintenance of records. Each business entity participating in
51 the program shall keep all relevant records for their duration of
52 program participation for at least three years.

53 § 478. Reporting. Each business entity participating in this program
54 must submit a performance report to the department at a time prescribed
55 in regulations by the commissioner. The commissioner shall on or before
56 April first, two thousand twenty-two and every quarter thereafter, until

1 program funds are fully expended, submit a report to the governor, the
2 temporary president of the senate, the speaker of the assembly, the
3 chair of the senate finance committee, and the chair of the assembly
4 ways and means committee, setting forth the activities undertaken by the
5 program. Such report shall include, but not necessarily be limited to,
6 the following in each reporting period: total number of participants
7 approved and the economic development region in which the business is
8 located; total amount of advance payments disbursed and tax credits
9 claimed, and average amount of advance payments disbursed and tax credit
10 claimed; names of advance payment recipients and tax credits claimed;
11 total number of rehired jobs created; and such other information as the
12 commissioner determines necessary and appropriate to effectuate the
13 purpose of the program. Such reports shall, at the same time, be
14 included on the department's website and any other publicly accessible
15 database that list economic development programs as determined by the
16 department.

17 § 479. Cap on tax credit. The total amount of tax credits listed on
18 certificates of tax credit issued by the commissioner pursuant to this
19 article may not exceed thirty-five million dollars.

20 § 2. The tax law is amended by adding a new section 46 to read as
21 follows:

22 § 46. Restaurant return-to-work tax credit. (a) Allowance of credit. A
23 taxpayer subject to tax under article nine-A or twenty-two of this chap-
24 ter shall be allowed a credit against such tax, pursuant to the
25 provisions referenced in subdivision (f) of this section. The amount of
26 the credit is equal to the amount determined pursuant to section four
27 hundred seventy-five of the economic development law. No cost or expense
28 paid or incurred by the taxpayer which is included as part of the calcu-
29 lation of this credit shall be the basis of any other tax credit allowed
30 under this chapter.

31 (b) Eligibility. To be eligible for the restaurant return-to-work tax
32 credit, the taxpayer shall have been issued a certificate of tax credit
33 by the department of economic development pursuant to subdivision two of
34 section four hundred seventy-four of the economic development law, which
35 certificate shall set forth the amount of the credit that may be claimed
36 for the taxable year. The taxpayer shall be allowed to claim only the
37 amount listed on the certificate of tax credit for that taxable year. A
38 taxpayer that is a partner in a partnership, member of a limited liabil-
39 ity company or shareholder in a subchapter S corporation that has
40 received a certificate of tax credit shall be allowed its pro rata share
41 of the credit earned by the partnership, limited liability company or
42 subchapter S corporation.

43 (c) Tax return requirement and advance payment option. (1) The taxpay-
44 er shall be required to attach to its tax return in the form prescribed
45 by the commissioner, proof of receipt of its certificate of tax credit
46 issued by the commissioner of the department of economic development.

47 (2) Taxpayers who choose to use August thirty-first, two thousand
48 twenty-one as the last date to calculate their average ending full-time
49 employment and have received their certificate of tax credit by November
50 fifteenth, two thousand twenty-one shall have the option to request an
51 advance payment of the amount of tax credit they are allowed under this
52 section. A taxpayer must submit such request to the department in the
53 manner prescribed by the commissioner after it has been issued a certifi-
54 cate of tax credit by the department of economic development pursuant
55 to subdivision two of section four hundred seventy-four of the economic
56 development law (or such certificate has been issued to a partnership,

1 limited liability company or subchapter S corporation in which it is a
2 partner, member or shareholder, respectively), but such request must be
3 submitted no later than November fifteenth, two thousand twenty-one. For
4 those taxpayers who have requested an advance payment and for whom the
5 commissioner has determined eligible for this credit, the commissioner
6 shall advance a payment of the tax credit allowed to the taxpayer.
7 However, in the case of a taxpayer subject to article nine-A of this
8 chapter, such payment shall be equal to the amount of credit allowed to
9 the taxpayer less twenty-five dollars. Such twenty-five dollars shall
10 represent a partial payment of tax owed by the taxpayer under article
11 nine-A, including any fixed dollar minimum owed under paragraph (d) of
12 subdivision one of section two hundred ten of this chapter. When a
13 taxpayer files its return for the taxable year, such taxpayer shall
14 properly reconcile the advance payment and any partial payment of fixed
15 dollar minimum tax, if applicable, on the taxpayer's return.

16 (d) Information sharing. Notwithstanding any provision of this chap-
17 ter, employees of the department of economic development and the depart-
18 ment shall be allowed and are directed to share and exchange:

19 (1) information derived from tax returns or reports that is relevant
20 to a taxpayer's eligibility to participate in the restaurant return-to-
21 work tax credit program;

22 (2) information regarding the credit applied for, allowed or claimed
23 pursuant to this section and taxpayers that are applying for the credit
24 or that are claiming the credit; and

25 (3) information contained in or derived from credit claim forms
26 submitted to the department and applications for admission into the
27 restaurant return-to-work tax credit program. Except as provided in
28 paragraph two of this subdivision, all information exchanged between the
29 department of economic development and the department shall not be
30 subject to disclosure or inspection under the state's freedom of infor-
31 mation law.

32 (e) Credit recapture. If a certificate of tax credit issued by the
33 department of economic development under article twenty-five of the
34 economic development law is revoked by such department, the amount of
35 credit described in this section and claimed by the taxpayer prior to
36 that revocation shall be added back to tax in the taxable year in which
37 any such revocation becomes final.

38 (f) Cross references. For application of the credit provided for in
39 this section, see the following provisions of this chapter:

40 (1) article 9-A: section 210-B, subdivision 56;

41 (2) article 22: section 606, subsection (111).

42 § 3. Section 210-B of the tax law is amended by adding a new subdivi-
43 sion 56 to read as follows:

44 56. Restaurant return-to-work tax credit. (a) Allowance of credit. A
45 taxpayer shall be allowed a credit, to be computed as provided in
46 section forty-six of this chapter, against the taxes imposed by this
47 article.

48 (b) Application of credit. The credit allowed under this subdivision
49 for the taxable year shall not reduce the tax due for such year to less
50 than the amount prescribed in paragraph (d) of subdivision one of
51 section two hundred ten of this article. However, if the amount of
52 credit allowed under this subdivision for the taxable year reduces the
53 tax to such amount or if the taxpayer otherwise pays tax based on the
54 fixed dollar minimum amount, any amount of credit thus not deductible in
55 such taxable year shall be treated as an overpayment of tax to be cred-
56 ited or refunded in accordance with the provisions of section one thou-

1 sand eighty-six of this chapter. Provided, however, the provisions of
2 subsection (c) of section one thousand eighty-eight of this chapter
3 notwithstanding, no interest will be paid thereon.

4 § 4. Section 606 of the tax law is amended by adding a new subsection
5 (lll) to read as follows:

6 (lll) Restaurant return-to-work tax credit. (1) Allowance of credit.
7 A taxpayer shall be allowed a credit, to be computed as provided in
8 section forty-six of this chapter, against the tax imposed by this arti-
9 cle.

10 (2) Application of credit. If the amount of the credit allowed under
11 this subsection for the taxable year exceeds the taxpayer's tax for such
12 year, the excess shall be treated as an overpayment of tax to be credit-
13 ed or refunded in accordance with the provisions of section six hundred
14 eighty-six of this article, provided, however, that no interest will be
15 paid thereon.

16 § 5. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
17 of the tax law is amended by adding a new clause (xlvii) to read as
18 follows:

19 <u>(xlvii) Restaurant return-to-work</u>	<u>Amount of credit under</u>
20 <u>tax credit</u>	<u>subdivision fifty-six of</u>
	21 <u>section two hundred ten-B</u>

22 § 6. This act shall take effect immediately.

23

SUBPART B

24 Section 1. The tax law is amended by adding a new section 24-c to read
25 as follows:

26 § 24-c. New York city musical and theatrical production tax credit.
27 (a) (1) Allowance of credit. A taxpayer that is a qualified New York
28 city musical and theatrical production company, or is a sole proprietor
29 of or a member of a partnership that is a qualified New York city
30 musical and theatrical production company, and that is subject to tax
31 under article nine-A or twenty-two of this chapter, shall be allowed a
32 credit against such tax, pursuant to the provisions referred to in
33 subdivision (d) of this section, and to be computed as provided in this
34 section.

35 (2) The amount of the credit shall be the product (or pro rata share
36 of the product, in the case of a member of a partnership) of twenty-five
37 percent and the sum of the qualified production expenditures paid for
38 during the qualified New York city musical and theatrical production's
39 credit period. Provided however that the amount of the credit cannot
40 exceed three million dollars per qualified New York city musical and
41 theatrical production for productions whose first performance is during
42 the first year in which applications are accepted. For productions whose
43 first performance is during the second year in which applications are
44 accepted, such cap shall decrease to one million five hundred thousand
45 dollars per qualified New York city musical and theatrical production
46 unless the New York city tourism economy has not sufficiently recovered,
47 as determined by the department of economic development in consultation
48 with the division of the budget. In determining whether the New York
49 city tourism economy has sufficiently recovered, the department of
50 economic development will perform an analysis of key New York city
51 economic indicators which shall include, but not be limited to, hotel
52 occupancy rates and travel metrics. The department of economic develop-
53 ment's analysis shall also be informed by the status of any remaining
54 COVID-19 restrictions affecting New York city musical and theatrical

1 productions. In no event shall a qualified New York city musical and
2 theatrical production be eligible for more than one credit under this
3 program.

4 (3) No qualified production expenditures used by a taxpayer either as
5 the basis for the allowance of the credit provided pursuant to this
6 section or used in the calculation of the credit provided pursuant to
7 this section shall be used by such taxpayer to claim any other credit
8 allowed pursuant to this chapter.

9 (b) Definitions. As used in this section, the following terms shall
10 have the following meanings:

11 (1) "Qualified musical and theatrical production" means a for-profit
12 live, dramatic stage presentation that, in its original or adaptive
13 version, is performed in a qualified New York city production facility,
14 whether or not such production was performed in a qualified New York
15 city production facility prior to the state disaster emergency pursuant
16 to executive order two hundred two of two thousand twenty.

17 (2) "Qualified production expenditure" means any costs for tangible
18 property used and services performed directly and predominantly in the
19 production of a qualified musical and theatrical production within the
20 state of New York, including: (i) expenditures for design, construction
21 and operation, including sets, special and visual effects, costumes,
22 wardrobes, make-up, accessories and costs associated with sound, light-
23 ing, and staging; (ii) all salaries, wages, fees, and other compensation
24 including related benefits for services performed of which the total
25 allowable expense shall not exceed two hundred thousand dollars per
26 week; and (iii) technical and crew production costs, such as expendi-
27 tures for a qualified New York city production facility, or any part
28 thereof, props, make-up, wardrobe, costumes, equipment used for special
29 and visual effects, sound recording, set construction, and lighting.
30 Qualified production expenditure does not include any costs incurred
31 prior to the credit period of a qualified New York city musical and
32 theatrical production company.

33 (3) "Qualified New York city production facility" means a facility
34 located within the city of New York (i) in which live theatrical
35 productions are or are intended to be primarily presented, (ii) that
36 contains at least one stage, a seating capacity of five hundred or more
37 seats, and dressing rooms, storage areas, and other ancillary amenities
38 necessary for the qualified musical and theatrical production, and (iii)
39 for which receipts attributable to ticket sales constitute seventy-five
40 percent or more of gross receipts of the facility.

41 (4) "Qualified New York city musical and theatrical production compa-
42 ny" is a corporation, partnership, limited partnership, or other entity
43 or individual which or who is principally engaged in the production of a
44 qualified musical or theatrical production that is to be performed in a
45 qualified New York city production facility.

46 (5) (i) "The credit period of a qualified New York city musical and
47 theatrical production company" is the period starting on the production
48 start date and ending on the earlier of the date the qualified musical
49 and theatrical production has expended sufficient qualified production
50 expenditures to reach its credit cap, March thirty-first, two thousand
51 twenty-three or the date the qualified musical and theatrical production
52 closes.

53 (ii) "The production start date" is the date that is up to twelve
54 weeks prior to the first performance of the qualified musical and theat-
55 rical production.

1 (c) The credit shall be allowed for the taxable year beginning on or
2 after January first, two thousand twenty-one but before January first,
3 two thousand twenty-four. A qualified New York city musical and theat-
4 rical production company shall claim the credit in the year in which its
5 credit period ends.

6 (d) Cross-references. For application of the credit provided for in
7 this section, see the following provisions of this chapter:

8 (1) article 9-A: section 210-B: subdivision 57;

9 (2) article 22: section 606: subsection (mmm).

10 (e) Notwithstanding any provision of this chapter, (i) employees and
11 officers of the department of economic development and the department
12 shall be allowed and are directed to share and exchange information
13 regarding the credits applied for, allowed, or claimed pursuant to this
14 section and taxpayers who are applying for credits or who are claiming
15 credits, including information contained in or derived from credit claim
16 forms submitted to the department and applications for certification
17 submitted to the department of economic development, and (ii) the
18 commissioner and the commissioner of the department of economic develop-
19 ment may release the names and addresses of any qualified New York city
20 musical and theatrical production company entitled to claim this credit
21 and the amount of the credit earned by such company.

22 (f) Maximum amount of credits. (1) The aggregate amount of tax credits
23 allowed under this section, subdivision fifty-seven of section two
24 hundred ten-B and subsection (mmm) of section six hundred six of this
25 chapter shall be one hundred million dollars. Such aggregate amount of
26 credits shall be allocated by the department of economic development
27 among taxpayers based on the date of first performance of the qualified
28 musical and theatrical production.

29 (2) The commissioner of economic development, after consulting with
30 the commissioner, shall promulgate regulations to establish procedures
31 for the allocation of tax credits as required by this section. Such
32 rules and regulations shall include provisions describing the applica-
33 tion process, the due dates for such applications, the standards that
34 will be used to evaluate the applications, the documentation that will
35 be provided by applicants to substantiate to the department the amount
36 of qualified production expenditures of such applicants, and such other
37 provisions as deemed necessary and appropriate. Notwithstanding any
38 other provisions to the contrary in the state administrative procedure
39 act, such rules and regulations may be adopted on an emergency basis.
40 In no event shall a qualified New York city musical and theatrical
41 production submit an application for this program after December thir-
42 ty-first, two thousand twenty-two.

43 (g) Any qualified New York city musical and theatrical production
44 company that performs in a qualified New York city production facility
45 and applies to receive a credit under this section shall be required to:

46 (1) participate in a New York state diversity and arts job training
47 program; (2) create and implement a plan to ensure that their production
48 is available and accessible for low-or no-cost to low income New York-
49 ers; and (3) contribute to the New York state council on the arts,
50 cultural program fund an amount up to fifty percent of the total credits
51 received if its production earns ongoing revenue prospectively after the
52 end of the credit period that is at least equal to two hundred percent
53 of its ongoing production costs, with such amount payable from twenty-
54 five percent of net operating profits, such amounts payable on a monthly
55 basis, up until such fifty percent of the total credit amount is

1 reached. Any funds deposited pursuant to this subdivision may be used
2 for arts and cultural educational and workforce development programs.

3 § 2. Section 210-B of the tax law is amended by adding a new subdivi-
4 sion 57 to read as follows:

5 57. New York city musical and theatrical production tax credit. (a)
6 Allowance of credit. A taxpayer shall be allowed a credit, to be
7 computed as provided in section twenty-four-c of this chapter, against
8 the taxes imposed by this article.

9 (b) Application of credit. The credit allowed under this subdivision
10 for the taxable year shall not reduce the tax due for such year to less
11 than the amount prescribed in paragraph (d) of subdivision one of
12 section two hundred ten of this article. However, if the amount of
13 credit allowed under this subdivision for the taxable year reduces the
14 tax to such amount or if the taxpayer otherwise pays tax based on the
15 fixed dollar minimum amount, any amount of credit thus not deductible in
16 such taxable year shall be treated as an overpayment of tax to be cred-
17 ited or refunded in accordance with the provisions of section one thou-
18 sand eighty-six of this chapter. Provided, however, the provisions of
19 subsection (c) of section one thousand eighty-eight of this chapter
20 notwithstanding, no interest shall be paid thereon.

21 § 3. Section 606 of the tax law is amended by adding a new subsection
22 (mmm) to read as follows:

23 (mmm) New York city musical and theatrical production tax credit. (1)
24 Allowance of credit. A taxpayer shall be allowed a credit, to be
25 computed as provided in section twenty-four-c of this chapter, against
26 the tax imposed by this article.

27 (2) Application of credit. If the amount of the credit allowed under
28 this subsection for the taxable year exceeds the taxpayer's tax for such
29 year, the excess shall be treated as an overpayment of tax to be credit-
30 ed or refunded in accordance with the provisions of section six hundred
31 eighty-six of this article, provided, however, that no interest shall be
32 paid thereon.

33 § 4. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
34 of the tax law is amended by adding a new clause (xlviii) to read as
35 follows:

36 <u>(xlviii) New York city musical</u>	<u>Amount of credit under</u>
37 <u>and theatrical production</u>	<u>subdivision fifty-seven of</u>
38 <u>tax credit</u>	<u>section two hundred ten-B</u>

39 § 5. The state finance law is amended by adding a new section 99-11 to
40 read as follows:

41 § 99-11. New York state council on the arts cultural programs fund. 1.
42 There is hereby established in the joint custody of the state comp-
43 troller and commissioner of taxation and finance a special fund to be
44 known as the "New York state council on the arts cultural program fund".

45 2. Such fund shall consist of all revenues received by the state,
46 pursuant to the provisions of section twenty-four-c of the tax law and
47 all other moneys appropriated thereto from any other fund or source
48 pursuant to law. Nothing contained in this section shall prevent the
49 state from receiving grants, gifts or bequests for the purposes of the
50 fund as defined in this section and depositing them into the fund
51 according to law.

52 3. On or before the first day of February two thousand twenty-four,
53 the executive director of the New York state council on the arts shall
54 provide a written report to the temporary president of the senate, the
55 speaker of the assembly, the chair of the senate finance committee, the
56 chair of the assembly ways and means committee, the chair of the senate

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1 committee on health, the chair of the assembly health committee, the
2 state comptroller and the public. Such report shall include how the
3 monies of the fund were utilized during the preceding calendar year, and
4 shall include:

5 (a) the amount of money disbursed from the fund and the award process
6 used for such disbursements;

7 (b) recipients of awards from the fund;

8 (c) the amount awarded to each;

9 (d) the purposes for which such awards were granted; and

10 (e) a summary financial plan for such monies which shall include esti-
11 mates of all receipts and all disbursements for the current and succeed-
12 ing fiscal years, along with the actual results from the prior fiscal
13 year.

14 4. Moneys shall be payable from the fund on the audit and warrant of
15 the comptroller on vouchers approved and certified by the executive
16 director of the New York state council on the arts.

17 5. The moneys in such fund shall be expended for the purpose of
18 supplementing art and cultural programs for secondary and elementary
19 children, including programs that increase access to art and cultural
20 programs and events for children in underserved communities.

21 § 6. This act shall take effect immediately and shall apply to taxable
22 years beginning on or after January 1, 2021, and before January 1, 2024
23 and shall expire and be deemed repealed on January 1, 2024; provided,
24 however that the obligations under paragraph 3 of subdivision g of
25 section 24-c of the tax law, as added by section one of this act, shall
26 remain in effect until December 31, 2025.

27 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
28 sion, section or part of this act shall be adjudged by any court of
29 competent jurisdiction to be invalid, such judgment shall not affect,
30 impair, or invalidate the remainder thereof, but shall be confined in
31 its operation to the clause, sentence, paragraph, subdivision, section
32 or part thereof directly involved in the controversy in which such judg-
33 ment shall have been rendered. It is hereby declared to be the intent of
34 the legislature that this act would have been enacted even if such
35 invalid provisions had not been included herein.

36 § 3. This act shall take effect immediately provided, however, that
37 the applicable effective date of Subparts A through B of this act shall
38 be as specifically set forth in the last section of such Subparts.

39 PART QQ

40 Section 1. Paragraph 5 of subsection (a) of section 688 of the tax
41 law, as amended by chapter 61 of the laws of 1989, is amended to read as
42 follows:

43 (5) Amounts of less than [~~one-dollar~~] five dollars. No interest shall
44 be allowed or paid if the amount thereof is less than [~~one-dollar~~] five
45 dollars.

46 § 2. Paragraph 5 of subsection (a) of section 1088 of the tax law, as
47 added by chapter 61 of the laws of 1989, is amended to read as follows:

48 (5) Amounts of less than [~~one-dollar~~] five dollars. No interest shall
49 be allowed or paid if the amount thereof is less than [~~one-dollar~~] five
50 dollars.

51 § 3. This act shall take effect immediately.

52 PART RR

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1 Section 1. Subsection (c) of section 612 of the tax law is amended by
2 adding a new paragraph 44 to read as follows:

3 (44) Any death benefit, to the extent includible in federal adjusted
4 gross income, paid to the taxpayer in a lump sum pursuant to the COVID-
5 19 family death benefit program established by the metropolitan trans-
6 portation authority in two thousand twenty; provided, however, this
7 subtraction shall not exceed five hundred thousand dollars and shall not
8 apply to any benefit payable under such program other than a lump sum
9 death benefit.

10 § 2. This act shall take effect immediately and shall apply to taxable
11 years beginning on or after January 1, 2020.

12

PART SS

13 Section 1. Subparagraph (B) of paragraph 1 of subdivision (a) of
14 section 1115 of the tax law, as amended by section 1 of part CCC of
15 chapter 59 of the laws of 2019, is amended to read as follows:

16 (B) Until May thirty first, two thousand [~~twenty-one~~] twenty-two, the
17 food and drink excluded from the exemption provided by clauses (i), (ii)
18 and (iii) of subparagraph (A) of this paragraph, and bottled water,
19 shall be exempt under this subparagraph when sold for one dollar and
20 fifty cents or less through any vending machine that accepts coin or
21 currency only or when sold for two dollars or less through any vending
22 machine that accepts any form of payment other than coin or currency,
23 whether or not it also accepts coin or currency.

24 § 2. This act shall take effect immediately.

25

PART TT

26 Section 1. The restore mother nature bond act is enacted to read as
27 follows:

ENVIRONMENTAL BOND ACT OF 2022

"RESTORE MOTHER NATURE"

30 Section 1. Short title.

31 2. Creation of state debt.

32 3. Bonds of the state.

33 4. Use of moneys received.

34 § 1. Short title. This act shall be known and may be cited as the
35 "environmental bond act of 2022 restore mother nature".

36 § 2. Creation of state debt. The creation of state debt in an amount
37 not exceeding in the aggregate three billion dollars (\$3,000,000,000) is
38 hereby authorized to provide moneys for the single purpose of making
39 environmental improvements that preserve, enhance, and restore New
40 York's natural resources and reduce the impact of climate change by
41 funding capital projects for: restoration and flood risk reduction not
42 less than one billion dollars (\$1,000,000,000); open space land conser-
43 vation and recreation up to five hundred fifty million dollars
44 (\$550,000,000); climate change mitigation up to seven hundred million
45 dollars (\$700,000,000); and, water quality improvement and resilient
46 infrastructure not less than five hundred fifty million dollars
47 (\$550,000,000).

48 § 3. Bonds of the state. The state comptroller is hereby authorized
49 and empowered to issue and sell bonds of the state up to the aggregate
50 amount of three billion dollars (\$3,000,000,000) for the purposes of
51 this act, subject to the provisions of article 5 of the state finance
52 law. The aggregate principal amount of such bonds shall not exceed three

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1 billion dollars (\$3,000,000,000) excluding bonds issued to refund or
2 otherwise repay bonds heretofore issued for such purpose; provided,
3 however, that upon any such refunding or repayment, the total aggregate
4 principal amount of outstanding bonds may be greater than three billion
5 dollars (\$3,000,000,000) only if the present value of the aggregate debt
6 service of the refunding or repayment bonds to be issued shall not
7 exceed the present value of the aggregate debt service of the bonds to
8 be refunded or repaid. The method for calculating present value shall be
9 determined by law.

10 § 4. Use of moneys received. The moneys received by the state from the
11 sale of bonds sold pursuant to this act shall be expended pursuant to
12 appropriations for capital projects related to design, planning, site
13 acquisition, demolition, construction, reconstruction, and rehabili-
14 tation projects specified in section two of this act.

15 § 2. This act shall take effect immediately, provided that the
16 provisions of section one of this act shall not take effect unless and
17 until this act shall have been submitted to the people at the general
18 election to be held in November 2022 and shall have been approved by a
19 majority of all votes cast for and against it at such general election.
20 Upon approval by the people, section one of this act shall take effect
21 immediately. The ballots to be furnished for the use of voters upon
22 submission of this act shall be in the form prescribed by the election
23 law and the proposition or question to be submitted shall be printed
24 thereon in the following form, namely "To address and combat the impact
25 of climate change and damage to the environment, the Environmental Bond
26 Act of 2022 "Restore Mother Nature" authorizes the sale of state bonds
27 up to three billion dollars to fund environmental protection, natural
28 restoration, resiliency, and clean energy projects. Shall the Environ-
29 mental Bond Act of 2022 be approved?".

30

PART UU

31 Section 1. The environmental conservation law is amended by adding a
32 new article 58 to read as follows:

ARTICLE 58IMPLEMENTATION OF THE ENVIRONMENTAL BOND ACT OF 2022 "RESTORE MOTHER
NATURE"Title 1. General Provisions.3. Restoration and flood risk reduction.5. Open space land conservation and recreation.7. Climate change mitigation.9. Water quality improvement and resilient infrastructure.11. Environmental justice and reporting.TITLE 1GENERAL PROVISIONSSection 58-0101. Definitions.58-0103. Allocation of moneys.58-0105. Powers and duties.58-0107. Powers and duties of a municipality.58-0109. Consistency with federal tax laws.58-0111. Compliance with other law.§ 58-0101. Definitions.As used in this article the following terms shall mean and include:

51

1 1. "Bonds" shall mean general obligation bonds issued pursuant to the
2 environmental bond act of 2022 "restore mother nature" in accordance
3 with article VII of the New York state constitution and article five of
4 the state finance law.

5 2. "Cost" means the expense of an approved project, which shall
6 include but not be limited to appraisal, surveying, planning, engineer-
7 ing and architectural services, plans and specifications, consultant and
8 legal services, site preparation, demolition, construction and other
9 direct expenses incident to such project.

10 3. "Department" shall mean the department of environmental conserva-
11 tion.

12 4. "Endangered or threatened species project" means a project to
13 restore, recover, or reintroduce an endangered, threatened, or species
14 of special concern pursuant to a recovery plan or restoration plan
15 prepared and adopted by the department, including but not limited to the
16 state's wildlife action plan.

17 5. "Environmental justice community" means a minority or low-income
18 community that may bear a disproportionate share of the negative envi-
19 ronmental consequences resulting from industrial, municipal, and commer-
20 cial operations or the execution of federal, state, local, and tribal
21 programs and policies.

22 6. "Flood risk reduction project" means projects that use nature-based
23 solutions where possible to reduce erosion or flooding, and projects
24 which mitigate or adapt to flood conditions.

25 7. "Green buildings project" means (i) installing, upgrading, or modi-
26 fying a renewable energy source at a state-owned building or for the
27 purpose of converting or connecting a state-owned building, or portion
28 thereof, to a renewable energy source; (ii) reducing energy use or
29 improving energy efficiency or occupant health at a state-owned build-
30 ing; (iii) installing a green roof at a state-owned building; and (iv)
31 emission reduction projects.

32 8. "Municipality" means a local public authority or public benefit
33 corporation, a county, city, town, village, school district, supervisory
34 district, district corporation, improvement district within a county,
35 city, town or village, or Indian nation or tribe recognized by the state
36 or the United States with a reservation wholly or partly within the
37 boundaries of New York state, or any combination thereof.

38 9. "Nature-based solution" means projects that are supported or
39 inspired by nature or natural processes and functions and that may also
40 offer environmental, economic, and social benefits, while increasing
41 resilience. Nature-based solutions include both green and natural
42 infrastructure.

43 10. "Open space land conservation project" means purchase of fee title
44 or conservation easements for the purpose of protecting lands or waters
45 and/or providing recreational opportunities for the public that (i)
46 possess ecological, habitat, recreational or scenic values; (ii) protect
47 the quality of a drinking water supply; (iii) provide flood control or
48 flood mitigation values; (iv) constitute a floodplain; (v) provide or
49 have the potential to provide important habitat connectivity; (vi)
50 provide open space for the use and enjoyment of the public; or (vii)
51 provide community gardens in urban areas.

52 11. "Recreational infrastructure project" means the development or
53 improvement of state and municipal parks, campgrounds, nature centers,
54 fish hatcheries, and infrastructure associated with open space land
55 conservation projects.

1 12. "State assistance payment" means payment of the state share of the
2 cost of projects authorized by this article to preserve, enhance,
3 restore and improve the quality of the state's environment.

4 13. "State entity" means any state department, division, agency,
5 office, public authority, or public benefit corporation.

6 14. "Water quality improvement project" for the purposes of this
7 title, means projects designed to improve the quality of drinking and
8 surface waters.

9 15. "Wetland and stream restoration project" means activities designed
10 to restore freshwater and tidal wetlands, and streams of the state, for
11 the purpose of enhancing habitat, increasing connectivity, improving
12 water quality, and flood risk reduction.

13 § 58-0103. Allocation of moneys.

14 The moneys received by the state from the sale of bonds pursuant to
15 the environmental bond act of 2022 shall be disbursed in the following
16 amounts pursuant to appropriations as specifically provided for in
17 titles three, five, seven, and nine of this article:

18 1. Not less than one billion dollars (\$1,000,000,000) for restoration
19 and flood risk reduction as set forth in title three of this article.

20 2. Up to five hundred fifty million dollars (\$550,000,000) for open
21 space land conservation and recreation as set forth in title five of
22 this article.

23 3. Up to seven hundred million dollars (\$700,000,000) for climate
24 change mitigation as set forth in title seven of this article.

25 4. Not less than five hundred fifty million dollars (\$550,000,000) for
26 water quality improvement and resilient infrastructure as set forth in
27 title nine of this article.

28 § 58-0105. Powers and duties.

29 In implementing the provisions of this article the department is here-
30 by authorized to:

31 1. Administer funds generated pursuant to the environmental bond act
32 of 2022 "restore mother nature".

33 2. In the name of the state, as further provided within this article,
34 contract to make, within the limitations of appropriations available
35 therefor, state assistance payments toward the cost of a project
36 approved, and to be undertaken pursuant to this article.

37 3. Approve vouchers for the payments pursuant to an approved contract.

38 4. Enter into contracts with any person, firm, corporation, not-for-
39 profit corporation, agency or other entity, private or governmental, for
40 the purpose of effectuating the provisions of this article.

41 5. Promulgate such rules and regulations and to develop such forms and
42 procedures necessary to effectuate the provisions of this article,
43 including but not limited to requirements for the form, content, and
44 submission of applications by municipalities for state financial assist-
45 ance.

46 6. Delegate to, or cooperate with, any other state entity in the
47 administration of this article.

48 7. Perform such other and further acts as may be necessary, proper or
49 desirable to carry out the provisions of this article.

50 § 58-0107. Powers and duties of a municipality.

51 A municipality shall have the power and authority to:

52 1. Undertake and carry out any project for which state assistance
53 payments pursuant to contract are received or are to be received pursu-
54 ant to this article and maintain and operate such project.

55 2. Expend money received from the state pursuant to this article for
56 costs incurred in conjunction with the approved project.

1 3. Apply for and receive moneys from the state for the purpose of
2 accomplishing projects undertaken or to be undertaken pursuant to this
3 article.

4 4. Perform such other and further acts as may be necessary, proper or
5 desirable to carry out a project or obligation, duty or function related
6 thereto.

7 § 58-0109. Consistency with federal tax law.

8 All actions undertaken pursuant to this article shall be reviewed for
9 consistency with provisions of the federal internal revenue code and
10 regulations thereunder, in accordance with procedures established in
11 connection with the issuance of any tax exempt bonds pursuant to this
12 article, to preserve the tax exempt status of such bonds.

13 § 58-0111. Compliance with other law.

14 Every recipient of funds to be made available pursuant to this article
15 shall comply with all applicable state, federal and local laws.

16 TITLE 3

17 RESTORATION AND FLOOD RISK REDUCTION

18 Section 58-0301. Allocation of moneys.

19 58-0303. Programs, plans and projects.

20 § 58-0301. Allocation of moneys.

21 Of the moneys received by the state from the sale of bonds pursuant to
22 the environmental bond act of 2022, not less than one billion dollars
23 (\$1,000,000,000) shall be available for disbursements for restoration
24 and flood risk reduction projects developed pursuant to section 58-0303
25 of this title. Not more than two hundred fifty million dollars
26 (\$250,000,000) of this amount shall be available for projects pursuant
27 to subdivision two of section 58-0303 of this title and not less than
28 one hundred million dollars (\$100,000,000) each shall be available for
29 coastal rehabilitation and shoreline restoration projects and projects
30 which address inland flooding, pursuant to paragraph a of subdivision
31 one of section 58-0303 of this title.

32 § 58-0303. Programs, plans and projects.

33 1. Eligible restoration and flood risk reduction projects include, but
34 are not limited to costs associated with:

35 a. (1) projects identified in state and regional management and resto-
36 ration programs and plans including but not limited to the Great Lakes
37 Action Agenda, Mohawk River Basin Action Agenda, Ocean Action Plan,
38 Hudson River Estuary Action Agenda, Long Island Sound Comprehensive
39 Conservation and Management Plan, South Shore Estuary Reserve Comprehen-
40 sive Management Plan, Peconic Estuary Comprehensive Conservation and
41 Management Plan, Delaware Action Plan, Susquehanna Action Plan, forest
42 management framework for New York City and New York/New Jersey Harbor
43 Estuary Plan;

44 (2) local waterfront revitalization plans prepared pursuant to article
45 forty-two of the executive law; and

46 (3) coastal rehabilitation and shoreline restoration projects, includ-
47 ing nature-based solutions;

48 b. flood risk reduction projects including but not limited to: acqui-
49 sition of real property; moving, lifting or raising of existing flood-
50 prone infrastructure or structures; relocation, repair, or raising of
51 flood-prone or repeatedly flooded roadways; and projects to remove,
52 alter, or right-size dams, bridges, and culverts, but shall not include
53 routine construction or maintenance undertaken by the state and munici-
54 palities which does not provide flood risk reduction benefits; and

55 c. restoration projects including but not limited to: floodplain,
56 wetland and stream restoration projects; forest conservation; endangered

1 and threatened species projects; and habitat restoration projects,
2 including acquisition of fee title and easements, intended to improve
3 the lands and waters of the state of ecological significance or any part
4 thereof, including, but not limited to forests, ponds, bogs, wetlands,
5 bays, sounds, streams, rivers, or lakes and shorelines thereof, to
6 support a spawning, nursery, wintering, migratory, nesting, breeding,
7 feeding, or foraging environment for fish and wildlife and other biota.

8 2. The commissioner and the commissioner of the division of housing
9 and community renewal are authorized pursuant to paragraph b of subdivi-
10 sion one of this section to purchase private real property identified as
11 at-risk to flooding, from willing sellers. The commissioner of the divi-
12 sion of housing and community renewal shall be authorized to transfer to
13 any state agency or public authority any real property in order to carry
14 out the purposes of this article. In connection therewith, the housing
15 trust fund corporation shall be authorized to create a subsidiary corpo-
16 ration to carry out the program authorized under this subdivision. Such
17 subsidiary corporation shall have all the privileges, immunities, tax
18 exemption and other exemptions of the agency to the extent the same are
19 not inconsistent with this section.

20 a. The commissioner and the commissioner of the division of housing
21 and community renewal or any other department or state agency that has
22 received funds suballocated pursuant to this section may enter into
23 agreements with municipalities, and not-for-profit corporations for the
24 purpose of implementing a program pursuant to this section.

25 b. The department and the division of housing and community renewal
26 shall prioritize projects in communities based on past flood risk or
27 those that participate in the federal emergency management agency's
28 (FEMA) community rating system.

29 c. Any state agency or authority, municipality, or not-for-profit
30 corporation purchasing private real property may expend costs associated
31 with:

32 (1) the acquisition of real property, based upon the pre-flood fair
33 market value of the subject property;

34 (2) the demolition and removal of structures and/or infrastructure on
35 the property; and

36 (3) the restoration of natural resources to facilitate beneficial open
37 space, flood mitigation, and/or shoreline stabilization.

38 d. Notwithstanding any provision of law to the contrary, any structure
39 which is located on real property purchased pursuant to this program
40 shall be demolished or removed, provided that it does not serve a use or
41 purpose consistent with paragraph f of this subdivision.

42 e. Notwithstanding any provision of law to the contrary, real property
43 purchased with funding pursuant to this program shall be property of the
44 state, municipality, or a not-for-profit corporation.

45 f. Notwithstanding any provision of law to the contrary, real property
46 purchased with funding pursuant to this program shall be restored and
47 maintained in perpetuity in a manner that, aims to increase ecosystem
48 function, provide additional flood damage mitigation for surrounding
49 properties, protect wildlife habitat, and wherever practicable and safe,
50 allow for passive and/or recreational community use. Municipal flood
51 mitigation plans, resilience, waterfront revitalization plans or hazard
52 mitigation plans, when applicable, shall be consulted to identify the
53 appropriate restoration and end-use of the property.

54 g. All or a portion of the appropriation in this section may be
55 provided to the department or the division of housing and community

1 renewal or suballocated to any other department, state agency or state
2 authority.

3 h. Private real property identified as at-risk to flooding should
4 generally be limited to those: (1) identified as being within the one
5 hundred-year floodplain on the most recent FEMA flood insurance maps;
6 (2) flooded structures that would qualify for buyout under criteria
7 generally applicable to FEMA post-emergency acquisitions; (3) structures
8 identified in a state, federal, local or regional technical study as
9 suitable for the location of a flood risk management or abatement
10 project in areas immediately proximate to inland or coastal waterways;
11 or (4) structures located in coastal or riparian areas that have been
12 determined by a state, federal, local or regional technical study to
13 significantly exacerbate flooding in other locations.

14 3. The department, the office of parks, recreation, and historic pres-
15 ervation and the department of state are authorized to provide state
16 assistance payments or grants to municipalities and not-for-profit
17 corporations and undertake projects pursuant to paragraph a of subdivi-
18 sion one of this section.

19 4. The department and the office of parks, recreation, and historic
20 preservation are authorized to provide state assistance payments or
21 grants to municipalities and not-for-profit corporations and undertake
22 projects pursuant to paragraph b of subdivision one of this section.
23 Culvert and bridge projects shall be in compliance with the department's
24 stream crossing guidelines and best management practices, and engineered
25 for structural integrity and appropriate hydraulic capacity including,
26 where available, projects flows based on flood modeling that incorpo-
27 rates climate change projections and shall not include routine
28 construction or maintenance undertaken by the state or municipalities.

29 5. The department and the office of parks, recreation, and historic
30 preservation are authorized to provide state assistance payments or
31 grants to municipalities and not-for-profit corporations and undertake
32 projects pursuant to paragraph c of subdivision one of this section.

33 6. Provided that for the purposes of selecting projects for funding
34 under paragraphs b and c of subdivision one of this section, the rele-
35 vant agencies shall develop eligibility guidelines and post information
36 on the department's website in the environmental notice bulletin provid-
37 ing for a thirty-day public comment period and upon adoption post such
38 eligibility guidelines on the relevant agency's website.

39 TITLE 5

40 OPEN SPACE LAND CONSERVATION AND RECREATION

41 Section 58-0501. Allocation of moneys.

42 58-0503. Programs, plans and projects.

43 § 58-0501. Allocation of moneys.

44 Of the moneys received by the state from the sale of bonds pursuant to
45 the environmental bond act of 2022 to be used for open space land
46 conservation and recreation projects, up to five hundred fifty million
47 dollars (\$550,000,000) shall be available for programs, plans, and
48 projects developed pursuant to section 58-0503 of this title, however,
49 not more than seventy-five million dollars (\$75,000,000) shall be made
50 available for the creation of a fish hatchery, or the improvement,
51 expansion, repair or maintenance of existing fish hatcheries, not less
52 than two hundred million dollars (\$200,000,000) shall be made available
53 for open space land conservation projects pursuant to paragraph a of
54 subdivision one of section 58-0503 of this title and not less than one
55 hundred million dollars (\$100,000,000) shall be made available for farm-

1 land protection pursuant to paragraph b of subdivision one of section
2 58-0503 of this title.
3 § 58-0503. Programs, plans and projects.
4 1. Eligible open space working lands conservation and recreation
5 projects include, but are not limited to:
6 a. costs associated with open space land conservation projects;
7 b. costs associated with purchasing conservation easements to protect
8 farmland pursuant to article twenty-five-aaa of the agriculture and
9 markets law; and
10 c. costs associated with recreational infrastructure projects.
11 2. The department or the office of parks, recreation and historic
12 preservation are authorized to undertake open space land conservation
13 projects, in cooperation with willing sellers pursuant to subdivision
14 one of this section and may enter into an agreement for purchase of real
15 property or conservation easements on real property by a municipality or
16 a not-for-profit corporation. Any such agreement shall contain such
17 provisions as shall be necessary to ensure that the purchase is consist-
18 ent with, and in furtherance of, this title and shall be subject to the
19 approval of the comptroller and, as to form, the attorney general. In
20 undertaking such projects, such commissioners shall consider the state
21 land acquisition plan prepared pursuant to section 49-0207 of this chap-
22 ter. Further, the department or the office of parks, recreation and
23 historic preservation are authorized to provide state assistance
24 payments to municipalities for eligible projects consistent with para-
25 graphs a and c of subdivision one of this section.
26 3. The cost of an open space land conservation project shall include
27 the cost of preparing a management plan for the preservation and benefi-
28 cial public enjoyment of the land acquired pursuant to this section
29 except where such a management plan already exists for the acquired
30 land.
31 4. The department and the department of agriculture and markets are
32 authorized to provide, pursuant to paragraph b of subdivision one of
33 this section, farmland preservation implementation grants to county
34 agricultural and farmland protection boards pursuant to article twenty-
35 five-aaa of the agriculture and markets law, or to municipalities, soil
36 and water conservation districts or not-for-profit corporations for
37 implementation of projects.
38 5. The department is authorized to expend moneys to purchase equip-
39 ment, devices, and other necessary materials and to acquire fee title or
40 conservation easements in lands for monitoring, restoration, recovery,
41 or reintroduction projects for species listed as endangered or threat-
42 ened or listed as a species of special concern pursuant to section
43 11-0535 of this chapter.
44 6. The department or the office of parks, recreation and historic
45 preservation are authorized to expend moneys for the planning, design,
46 and construction of projects to develop and improve parks, campgrounds,
47 nature centers, fish hatcheries, and other recreational facilities.
48 7. The commissioner and a not-for-profit corporation may enter into a
49 contract for the undertaking by the not-for-profit corporation of an
50 open space land acquisition project.
51 8. Real property acquired, developed, improved, restored or rehabili-
52 tated by or through a municipality pursuant to paragraph a of subdivi-
53 sion one of this section or undertaken by or on behalf of a municipality
54 with funds made available pursuant to this title shall not be sold,
55 leased, exchanged, donated or otherwise disposed of or used for other
56 than public park purposes without the express authority of an act of the

1 legislature, which shall provide for the substitution of other lands of
2 equal environmental value and fair market value and reasonably equiv-
3 alent usefulness and location to those to be discontinued, sold or
4 disposed of, and such other requirements as shall be approved by the
5 commissioner.

6 9. Provided that for the purposes of selecting projects for funding
7 under paragraphs a and b of subdivision one of this section, the rele-
8 vant agencies shall develop eligibility guidelines and post information
9 on the department's website in the environmental notice bulletin provid-
10 ing for a thirty day public comment period and upon adoption post such
11 eligibility guidelines on the relevant agency's website.

12 TITLE 7

13 CLIMATE CHANGE MITIGATION

14 Section 58-0701. Allocation of moneys.

15 58-0703. Programs, plans and projects.

16 § 58-0701. Allocation of moneys.

17 Of the moneys received by the state from the sale of bonds pursuant to
18 the environmental bond act of 2022, up to seven hundred million dollars
19 (\$700,000,000) shall be made available for disbursements for climate
20 change mitigation projects developed pursuant to section 58-0703 of this
21 title. Not less than three hundred fifty million dollars (\$350,000,000)
22 of this amount shall be available for green buildings projects.

23 § 58-0703. Programs, plans and projects.

24 1. Eligible climate change mitigation projects include, but are not
25 limited to:

26 a. costs associated with green building projects, projects that
27 increase energy efficiency or the use or siting of renewable energy on
28 state-owned buildings or properties including buildings owned by the
29 state university of the state of New York, city university of the state
30 of New York, and community colleges;

31 b. costs associated with projects that utilize natural and working
32 lands to sequester carbon and mitigate methane emissions from agricul-
33 tural sources, such as manure storage through cover and methane
34 reduction technologies;

35 c. costs associated with implementing climate adaptation and miti-
36 gation projects pursuant to section 54-1523 of this chapter;

37 d. costs associated with urban forestry projects such as forest and
38 habitat restoration, for purchase and planting of street trees and for
39 projects to expand the existing tree canopy and bolster community
40 health;

41 e. costs associated with projects that reduce urban heat island
42 effect, such as installation of green roofs, open space protection,
43 community gardens, cool pavement projects, projects that create or
44 upgrade community cooling centers, and the installation of reflective
45 roofs where installation of green roofs is not possible;

46 f. costs associated with projects to reduce or eliminate air pollution
47 from stationary or mobile sources of air pollution affecting an environ-
48 mental justice community; and

49 g. costs associated with projects which would reduce or eliminate
50 water pollution, whether from point or non-point discharges, affecting
51 an environmental justice community.

52 2. The department, the department of agriculture and markets, the
53 office of parks, recreation and historic preservation, the New York
54 state energy research and development authority and the office of gener-
55 al services are authorized to provide state assistance payments or

1 grants to municipalities and not-for-profit corporations or undertake
2 projects pursuant to this section.

3 3. Provided that for the purposes of selecting projects for funding
4 under this section, the relevant agencies shall develop eligibility
5 guidelines and post information on the department's website in the envi-
6 ronmental notice bulletin providing for a thirty-day public comment
7 period and upon adoption post such eligibility guidelines on the rele-
8 vant agency's website.

9 TITLE 9

10 WATER QUALITY IMPROVEMENT AND RESILIENT INFRASTRUCTURE

11 Section 58-0901. Allocation of moneys.

12 58-0903. Programs, plans and projects.

13 § 58-0901. Allocation of moneys.

14 Of the moneys received by the state from the sale of bonds pursuant to
15 the environmental bond act of 2022 for disbursements for state assist-
16 ance for water quality improvement projects as defined by title one of
17 this article, not less than five hundred fifty million dollars
18 (\$550,000,000) shall be available for water quality improvement projects
19 developed pursuant to section 58-0903 of this title. Not less than two
20 hundred million dollars (\$200,000,000) of this amount shall be available
21 for wastewater infrastructure projects undertaken pursuant to the New
22 York state water infrastructure improvement act of 2017 pursuant to
23 paragraph e of subdivision one of section 58-0903 of this title, and not
24 less than one hundred million dollars (\$100,000,000) shall be available
25 for municipal stormwater projects pursuant to paragraph a of subdivision
26 one of section 58-0903 of this title.

27 § 58-0903. Programs, plans and projects.

28 1. Eligible water quality improvement project costs include, but are
29 not limited to:

30 a. costs associated with grants to municipalities for projects that
31 reduce or control storm water runoff, using green infrastructure where
32 practicable;

33 b. costs associated with projects that reduce agricultural nutrient
34 runoff and promote soil health such as projects which implement compre-
35 hensive nutrient management plans, other agricultural nutrient manage-
36 ment projects, and non-point source abatement and control programs
37 including projects developed pursuant to sections eleven-a and eleven-b
38 of the soil and water conservation districts;

39 c. costs associated with projects that address harmful algal blooms
40 such as abatement projects and projects focused on addressing nutrient
41 reduction in freshwater and marine waters, wastewater infrastructure
42 systems that treat nitrogen and phosphorus, and lake treatment systems;

43 d. costs associated with wastewater infrastructure projects including
44 but not limited to extending or establishing sewer lines to replace
45 failing septic systems or cesspools and projects as provided by section
46 twelve hundred eighty-five-u of the public authorities law;

47 e. costs associated with projects to reduce, avoid or eliminate point
48 and non-point source discharges to water including projects authorized
49 by the New York state water improvement infrastructure act of 2017 and
50 section twelve hundred eighty-five-s of the public authorities law;

51 f. costs associated with the establishment of riparian buffers to
52 provide distance between farm fields and streams or abate erosion during
53 high flow events; and

54 g. costs associated with lead service line replacement pursuant to
55 section eleven hundred fourteen of the public health law.

1 2. The department and the New York state environmental facilities
2 corporation are authorized to provide state assistance payments or
3 grants to municipalities for projects authorized pursuant to paragraphs
4 a, b, and d of subdivision one of this section.

5 3. The department of agriculture and markets shall be authorized to
6 make state assistance payments to soil and water conservation districts
7 for the cost of implementing agricultural environmental management
8 plans, including purchase of equipment for measuring and monitoring soil
9 health and soil conditions.

10 4. The department is authorized to make grants available to not-for-
11 profits and academic institutions for paragraphs b, c, and f of subdivi-
12 sion one of this section, and make state assistance payments to munici-
13 palities and undertake projects pursuant to this section.

14 5. Provided that for the purposes of selecting projects for funding of
15 this section, the relevant agencies shall develop eligibility guidelines
16 and post information on the department's website in the environmental
17 notice bulletin providing for a thirty-day public comment period and
18 upon adoption post such eligibility guidelines on the relevant agency's
19 website.

TITLE 11

ENVIRONMENTAL JUSTICE AND REPORTING

22 Section 58-1101. Benefits of funds.

23 58-1103. Reporting.

24 § 58-1101. Benefits of funds.

25 The department shall make every effort practicable to ensure that
26 thirty-five percent of the funds pursuant to this article benefit envi-
27 ronmental justice communities.

28 § 58-1103. Reporting.

29 1. No later than sixty days following the end of each fiscal year,
30 each department, agency, public benefit corporation, and public authori-
31 ty receiving an allocation or allocations of appropriation financed from
32 the restore mother nature environmental bond act of 2022 shall submit to
33 the commissioner in a manner and form prescribed by the department, the
34 following information as of March thirty-first of such fiscal year,
35 within each category listed in this title: the total appropriation;
36 total commitments; year-to-date disbursements; remaining uncommitted
37 balances; and a description of each project.

38 2. No later than one hundred twenty days following the end of each
39 fiscal year, the department shall submit to the governor, the temporary
40 president of the senate, and the speaker of the assembly a report that
41 includes the information received. A copy of the report shall be posted
42 on the department's website.

43 § 2. The state finance law is amended by adding a new section 97-tttt
44 to read as follows:

45 § 97-tttt. Restore mother nature bond fund. 1. There is hereby estab-
46 lished in the joint custody of the state comptroller and the commission-
47 er of taxation and finance a special fund to be known as the "restore
48 mother nature bond fund".

49 2. The state comptroller shall deposit into the restore mother nature
50 bond fund all moneys received by the state from the sale of bonds and/or
51 notes for uses eligible pursuant to section four of the environmental
52 bond act of 2022 "restore mother nature".

53 3. Moneys in the restore mother nature bond fund, following appropri-
54 ation by the legislature and allocation by the director of the budget,
55 shall be available only for reimbursement of expenditures made from
56 appropriations from the capital projects fund for the purpose of the

1 restore mother nature bond fund, as set forth in the environmental bond
2 act of 2022 "restore mother nature".

3 4. No moneys received by the state from the sale of bonds and/or notes
4 sold pursuant to the environmental bond act of 2022 "restore mother
5 nature" shall be expended for any project until funds therefor have been
6 allocated pursuant to the provisions of this section and copies of the
7 appropriate certificates of approval filed with the chair of the senate
8 finance committee, the chair of the assembly ways and means committee
9 and the state comptroller.

10 § 3. Section 61 of the state finance law is amended by adding a new
11 subdivision 32 to read as follows:

12 32. Thirty years. For the payment of "restore mother nature" projects,
13 as defined in article fifty-eight of the environmental conservation law
14 and undertaken pursuant to a chapter of the laws of two thousand twen-
15 ty-one, enacting and constituting the environmental bond act of 2022
16 "restore mother nature". Thirty years for flood control infrastructure,
17 other environmental infrastructure, wetland and other habitat restoration,
18 water quality projects, acquisition of land, including acquisition
19 of real property, and renewable energy projects. Notwithstanding the
20 foregoing, for the purposes of calculating annual debt service, the
21 state comptroller shall apply a weighted average period of probable life
22 of restore mother nature projects, including any other works or purposes
23 to be financed with state debt. Weighted average period of probable life
24 shall be determined by computing the sum of the products derived from
25 multiplying the dollar value of the portion of the debt contracted for
26 each work or purpose (or class of works or purposes) by the probable
27 life of such work or purpose (or class of works or purposes) and divid-
28 ing the resulting sum by the dollar value of the entire debt after
29 taking into consideration any original issue premium or discount.

30 § 4. If any clause, sentence, paragraph, section or part of this act
31 shall be adjudged by any court of competent jurisdiction to be invalid,
32 such judgment shall not affect, impair or invalidate the remainder ther-
33 eof, but shall be confined in its operation to the clause, sentence,
34 paragraph, section or part thereof directly involved in the controversy
35 in which such judgment shall have been rendered.

36 § 5. This act shall take effect only in the event that section 1 of
37 part TT of the chapter of the laws of 2021 enacting the environmental
38 bond act of 2022 "restore mother nature" is submitted to the people at
39 the general election to be held in November 2022 and is approved by a
40 majority of all votes cast for and against it at such election. Upon
41 such approval, this act shall take effect immediately; provided that the
42 commissioner of environmental conservation shall notify the legislative
43 bill drafting commission upon the occurrence of the enactment of section
44 1 of part TT of the chapter of the laws of 2021 enacting the environ-
45 mental bond act of 2022 "restore mother nature", in order that the
46 commission may maintain an accurate and timely effective data base of
47 the official text of the laws of the state of New York in furtherance of
48 effectuating the provisions of section 44 of the legislative law and
49 section 70-b of the public officers law. Effective immediately, the
50 addition, amendment, and/or repeal of any rule or regulation necessary
51 for the implementation of the foregoing sections of this act are author-
52 ized and directed to be made and completed on or before such effective
53 date.

1 Section 1. Short title. This act shall be known and may be cited as
2 the "COVID-19 pandemic small business recovery grant program".

3 § 2. Section 1 of chapter 174 of the laws of 1968, constituting the
4 New York state urban development corporation act, is amended by adding a
5 new section 16-ff to read as follows:

6 § 16-ff. COVID-19 pandemic small business recovery grant program. 1.
7 Definitions. As used in this section, the following terms shall have the
8 following meanings:

9 (a) "Small business" shall mean a business which is resident in this
10 state, independently owned and operated, not dominant in its field, and
11 employs one hundred or less persons.

12 (b) "Micro-business" shall mean a business which is a resident in this
13 state, independently owned and operated, not dominant in its field, and
14 employs ten or less persons.

15 (c) "The program" shall mean the COVID-19 pandemic small business
16 recovery grant program established pursuant to subdivision two of this
17 section.

18 (d) "Applicant" shall mean a small business or for-profit independent
19 arts and cultural organization submitting an application for a grant
20 award to the program.

21 (e) "COVID-19 health and safety protocols" means any restrictions
22 imposed on the operation of businesses by executive order 202 of 2020
23 issued by the governor, or any extension or subsequent executive order
24 issued in response to the novel coronavirus (COVID-19) pandemic, or any
25 other statute, rule, or regulation imposing restrictions on the opera-
26 tion of businesses in response to the novel coronavirus (COVID-19)
27 pandemic.

28 (f) "For-profit independent arts and cultural organization" shall mean
29 a small or medium sized private for-profit, independently operated live-
30 performance venue, promoter, production company, or performance related
31 business located in New York state negatively impacted by COVID-19
32 health and safety protocols, and having one hundred or less full-time
33 employees, excluding seasonal employees. The qualifying organizations
34 under this definition may include businesses engaged in a field includ-
35 ing, but not limited to, architecture, dance, design, film, music, thea-
36 ter, opera, media, literature, museum activities, visual arts, folk arts
37 and casting.

38 2. COVID-19 pandemic small business recovery grant program estab-
39 lished. The COVID-19 pandemic small business recovery grant program is
40 hereby created to provide assistance to small businesses and for-profit
41 independent arts and cultural organizations who have experienced econom-
42 ic hardship during the COVID-19 pandemic.

43 3. Authorization. The corporation is hereby authorized, using avail-
44 able funds, to issue grants and provide technical assistance and
45 outreach to small businesses, for-profit independent arts and cultural
46 organizations, and technical assistance partners for the purpose of
47 aiding the recovery of the New York state economy, and may promulgate
48 guidelines or regulations to effectuate the purposes herein.

49 4. Selection criteria and application process. (a) In order to be
50 eligible for a grant or additional form of support under the program, an
51 eligible small business or for-profit independent arts and cultural
52 organization shall:

53 (i) Be incorporated in New York state or licensed or registered to do
54 business in New York state;

1 (ii) Be a currently viable small business or for-profit independent
2 arts and cultural organization that has been in operation since before
3 March 1, 2019;

4 (iii) Be able to demonstrate lost revenue or other economic hardship
5 due to the COVID-19 pandemic or compliance with COVID-19 health and
6 safety protocols which resulted in business modifications, inter-
7 ruptions, or closures. To demonstrate lost revenue or other economic
8 hardship, the applicant shall show a loss in year-to-date revenue as of
9 December 31, 2020, compared with the same period in 2019;

10 (iv) Be in substantial compliance with applicable federal, state and
11 local laws, regulations, codes and requirements; and

12 (v) Not owe any federal, state or local taxes prior to July 15, 2020,
13 or have an approved repayment, deferral plan, or agreement with appro-
14 priate federal, state and local taxing authorities.

15 (b) Grants awarded from this program shall be available to eligible
16 micro-businesses, small businesses, and for-profit independent arts and
17 cultural organizations that do not qualify for business assistance grant
18 programs under the federal American Rescue Plan Act of 2021 or any other
19 available federal COVID-19 economic recovery or business assistance
20 grant programs, including loans forgiven under the federal Paycheck
21 Protection Program, or are unable to obtain sufficient business assist-
22 ance from such federal programs, with priority given to socially and
23 economically disadvantaged business owners including, but not limited
24 to, minority and women-owned business enterprises, service-disabled
25 veteran-owned businesses, and veteran-owned businesses, or businesses
26 located in communities that were economically distressed prior to March
27 1, 2020, as determined by the most recent census data.

28 5. Eligible costs. (a) Eligible costs shall be considered for micro-
29 businesses, small businesses, and for-profit independent arts and
30 cultural organizations negatively impacted by the COVID-19 pandemic or
31 by their compliance with COVID-19 health and safety protocols which
32 resulted in lost revenue, business modifications, interruptions, or
33 closures. Such eligible costs shall have been incurred between March 1,
34 2020 and April 1, 2021.

35 (b) The following costs incurred by a micro-business, small business,
36 or for-profit independent arts and cultural organization shall be
37 considered eligible under the program at a minimum: payroll costs; costs
38 of rent or mortgage as provided for in subparagraph (i) of this para-
39 graph; costs of repayment of local property or school taxes associated
40 with such small business's location as provided for in subparagraph (ii)
41 of this paragraph; insurance costs; utility costs; costs of personal
42 protection equipment (PPE) necessary to protect worker and consumer
43 health and safety; heating, ventilation, and air conditioning (HVAC)
44 costs, or other machinery or equipment costs, or supplies and materials
45 necessary for compliance with COVID-19 health and safety protocols, and
46 other documented COVID-19 costs as approved by the corporation.

47 (i) Mortgage payments or commercial rent shall be considered eligible
48 costs.

49 (ii) Payment of local property taxes and school taxes shall be consid-
50 ered eligible costs.

51 (c) Grants awarded under the program shall not be used to re-pay or
52 pay down any portion of a loan obtained through a federal coronavirus
53 relief package for business assistance or any New York state business
54 assistance programs.

55 6. Application and approval process. (a) An eligible micro-business,
56 small business, or for-profit independent arts and cultural organization

1 shall submit a complete application in a form and manner prescribed by
2 the corporation.

3 (b) The corporation shall establish the procedures and time period for
4 micro-businesses, small businesses, or for-profit independent arts and
5 cultural organizations to submit applications to the program. As part of
6 the application each micro-business, small business, or for-profit inde-
7 pendent arts and cultural organization shall provide sufficient documen-
8 tation in a manner prescribed by the corporation to demonstrate hard-
9 ship, and prevent fraud, waste, and abuse.

10 7. Reporting. The corporation, on a quarterly basis beginning Septem-
11 ber 30, 2021, and ending when all program funds are expended, shall
12 submit a separate and distinct report to the governor, the temporary
13 president of the senate, and the speaker of the assembly setting forth
14 the activities undertaken by the program. Such quarterly report shall
15 include, but need not be limited to: the number of applicants and their
16 county locations; the number of applicants approved by the program and
17 their county location; the total amount of grants awarded, and the aver-
18 age amount of such grants awarded; and such other information as the
19 corporation determines necessary and appropriate. Such report shall be
20 included on the corporation's website and any other publicly accessible
21 state database that list economic development programs, as determined by
22 the commissioner.

23 8. Technical assistance and outreach. The corporation may offer or
24 make available to all applicants, regardless of approval status, direct
25 or indirect access to financial and business planning, legal consulta-
26 tion, language assistance services, mentoring services for post-pandemic
27 planning, reopening planning assistance and other assistance and support
28 as determined by the corporation. Assistance, support, outreach and
29 other services may be provided by or through partner organizations,
30 including but not limited to chambers of commerce, local business devel-
31 opment corporations, trade associations and other community organiza-
32 tions that have expertise and background in providing technical assist-
33 ance, at the discretion of the corporation.

34 § 3. Severability clause. If any clause, sentence, paragraph, subdivi-
35 sion, section or part of this act shall be adjudged by any court of
36 competent jurisdiction to be invalid, such judgment shall not affect,
37 impair, or invalidate the remainder thereof, but shall be confined in
38 its operation to the clause, sentence, paragraph, subdivision, section
39 or part thereof directly involved in the controversy in which such judg-
40 ment shall have been rendered. It is hereby declared to be the intent of
41 the legislature that this act would have been enacted even if such
42 invalid provisions had not been included herein.

43 § 4. This act shall take effect immediately.

44

PART WW

45 Section 1. Subdivision (e) of section 532 of the real property tax
46 law, as amended by chapter 660 of the laws of 1997, is amended to read
47 as follows:

48 (e) All lands in the counties of Rockland and Sullivan and in the
49 towns of Blooming Grove, Chester, Monroe, Warwick, Cornwall, Highlands,
50 Tuxedo and Woodbury, Orange county, and in the towns of Gardiner,
51 Rochester, Shawangunk and Wawarsing, Ulster county, acquired for a
52 public use by the commissioners of the Palisades Interstate park, exclu-
53 sive of the improvements erected thereon by the state;

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1 § 2. This act shall take effect immediately and shall apply to assess-
2 ment rolls prepared on the basis of taxable status dates occurring on
3 and after the date on which this act shall have become a law.

4 PART XX

5 Section 1. Paragraph (f) of subdivision 2 of section 14-1 of the
6 transportation law, as amended by section 1 of part HH of chapter 54 of
7 the laws of 2016, is amended to read as follows:

8 (f) No grant or loan to any eligible applicant shall exceed the sum of
9 ~~one~~ two million five hundred thousand dollars, and no part of any such
10 grant or loan shall be used for salaries or for services regularly
11 provided by the applicant for administrative costs in connection with
12 such grant or loan.

13 § 2. This act shall take effect immediately.

14 PART YY

15 Section 1. Upon a determination by the Metropolitan Transportation
16 Authority or the New York City Transit Authority that sufficient funds
17 have been committed to it specifically for such purpose, the
18 Metropolitan Transportation Authority, the public benefit corporation
19 created by section 1263 of the public authorities law, and the New
20 York City Transit Authority, the public benefit corporation created by
21 section 1201 of the public authorities law, shall use such specif-
22 ically committed funds to rename the Newkirk Avenue subway station on
23 the IRT Nostrand Avenue line of the New York city subway to the Newkirk
24 Avenue - Little Haiti station. The MTA shall ensure that all signs
25 and any other items issued by the MTA are updated to accurately
26 reflect the new name of the station within ten months.

27 § 2. This act shall take effect immediately, and shall be deemed
28 repealed after the signs and any other items are accurately updated.
29 The chief executive officer of the Metropolitan Transportation Authority
30 or president of the New York City Transit Authority shall notify the
31 legislative bill drafting commission upon the completion of such updates
32 in order that the commission may maintain an accurate and timely effec-
33 tive data base of the official text of the laws of the state of New York
34 in furtherance of effectuating the provisions of section 44 of the
35 legislative law and section 70-b of the public officers law.

36 PART ZZ

37 Section 1. The second undesignated paragraph of subdivision 1 of
38 section 370 of the vehicle and traffic law, as amended by chapter 408 of
39 the laws of 2019, is amended to read as follows:

40 For damages for and incident to death or injuries to persons and inju-
41 ry to or destruction of property: For each motorcycle and for each motor
42 vehicle engaged in the business of carrying or transporting passengers
43 for hire, having a seating capacity of not more than seven passengers, a
44 bond or insurance policy with a minimum liability of twenty-five thou-
45 sand dollars and a maximum liability of fifty thousand dollars for bodi-
46 ly injury, and a minimum liability of fifty thousand dollars and a maxi-
47 mum liability of one hundred thousand dollars for death and a minimum
48 liability of ten thousand dollars for injury to or destruction of prop-
49 erty; for each motor vehicle engaged in the business of carrying or
50 transporting passengers for hire, having a seating capacity of not less

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1 than eight passengers, a bond or insurance policy with a combined single
2 limit of at least one million five hundred thousand dollars for bodily
3 injury or death to one or more persons, and because of injury to or
4 destruction of property in any one accident; provided, further that for
5 commuter vans that are engaged in the business of carrying or transport-
6 ing passengers for hire, having a seating capacity of not less than
7 eight passengers, a bond or insurance policy with a combined single
8 limit of at least five hundred thousand dollars for bodily injury or
9 death to one or more persons, and because of injury to or destruction of
10 property in any one accident. For the purposes of this paragraph, the
11 term "commuter van" shall have the same meaning as such term is defined
12 in section 19-502 of the administrative code of the city of New York.

13 § 2. This act shall take effect immediately.

14 PART AAA

15 Intentionally Omitted

16 PART BBB

17 Section 1. Short title. This act shall be known and may be cited as
18 the "New York state professional policing act of 2021".

19 § 2. Subdivision 1-a of section 53 of the executive law, as added by
20 chapter 104 of the laws of 2020, is amended to read as follows:

21 1-a. receive and investigate complaints from any source, or upon his
22 or her own initiative, concerning allegations of corruption, fraud, use
23 of excessive force, criminal activity, conflicts of interest or abuse by
24 any police officer in a covered agency and promptly inform the division
25 of criminal justice services, in the form and manner as prescribed by
26 the division, of such allegations and the progress of investigations
27 related thereto unless special circumstances require confidentiality.
28 Nothing in this subdivision shall require the division of criminal
29 justice services to participate in the investigation of such allegations
30 or take action or prevent the division of criminal justice services from
31 taking action authorized pursuant to subdivision three of section eight
32 hundred forty-five of this chapter in the time and manner determined by
33 the commissioner of the division of criminal justice services.

34 § 3. Subdivision 3 of section 75 of the executive law is amended by
35 adding a new paragraph (b-1) to read as follows:

36 (b-1) promptly inform the division of criminal justice services, in
37 the form and manner prescribed by the division, of such allegations and
38 the progress of investigations related thereto unless special circum-
39 stances require confidentiality. Nothing in this paragraph shall
40 require the division of criminal justice services to participate in the
41 investigation of such allegations or take action or prevent the division
42 of criminal justice services from taking action authorized pursuant to
43 subdivision three of section eight hundred forty-five of this chapter in
44 the time and manner determined by the commissioner of the division of
45 criminal justice services;

46 § 4. Paragraph (c) of subdivision 5 of section 75 of the executive
47 law, as added by chapter 104 of the laws of 2020, is amended to read as
48 follows:

49 (c) The head of any covered agency shall advise the governor, the
50 temporary president of the senate, the speaker of the assembly, the
51 minority leader of the senate ~~and~~, the minority leader of the assembly
52 and the division of criminal justice services within ninety days of the

1 issuance of a report by the law enforcement misconduct investigative
2 office as to the remedial action that the agency has taken in response
3 to any recommendation for such action contained in such report.

4 § 5. Subdivision 4 of section 837 of the executive law is amended by
5 adding a new paragraph (e-1) to read as follows:

6 (e-1) Collect demographic data with respect to persons appointed as a
7 police officer, including but not limited to racial and gender charac-
8 teristics; and

9 § 6. Subdivisions 1 and 5 of section 839 of the executive law, subdi-
10 vision 1 as added by chapter 399 of the laws of 1972, subdivision 5 as
11 amended by chapter 459 of the laws of 1975 and such section as renum-
12 bered by chapter 603 of the laws of 1973, are amended to read as
13 follows:

14 1. There is hereby created within the division a municipal police
15 training council composed of [~~eight~~] ten members, who shall be selected
16 as follows:

17 (a) [~~three~~] one shall be appointed by the governor who shall be a
18 full-time faculty member of a college or university who teaches in the
19 area of criminal justice or police science;

20 (b) [~~two~~] one shall be appointed by the governor from a list of at
21 least six nominees submitted by the New York state sheriffs' associ-
22 ation, who shall be incumbent sheriffs in the state having at least two
23 years of service on the law enforcement training committee of such asso-
24 ciation or having other specialized experience in connection with police
25 training which, in the opinion of the chairman of such law enforcement
26 training committee, provides the sheriff with at least an equivalent
27 background in the field of police training; and

28 (c) [~~two~~] one shall be appointed by the governor from a list of at
29 least six nominees submitted by the New York state association of chiefs
30 of police, who shall be incumbent chiefs of police or commissioners of
31 police of a municipality in the state having at least two years of
32 service on the police training committee of such association or having
33 other specialized experience in connection with police training which,
34 in the opinion of the chairman of such training committee, provides the
35 chief of police or commissioner of police with at least an equivalent
36 background in the field of police training; and

37 (d) one shall be the commissioner of police of the city of New York or
38 a member of his department, designated by such commissioner and approved
39 by the governor[.]; and

40 (e) one shall be the superintendent of the state police; and

41 (f) one shall be appointed by the governor who shall be an incumbent
42 chief of police or commissioner of police from a municipality in the
43 state with a police department consisting of more than one hundred offi-
44 cers; and

45 (g) one shall be appointed by the governor who shall be an incumbent
46 sheriff in the state from an agency with more than one hundred deputy
47 sheriffs; and

48 (h) one shall be appointed by the governor who shall be a represen-
49 tative of victims of crime; and

50 (i) one shall be appointed by the governor who shall be a represen-
51 tative from a community with high numbers of police and community inter-
52 actions; and

53 (j) one shall be appointed by the governor who shall be an incumbent
54 executive from a peace officer employing agency or municipality.

55 5. The council shall meet at least four times in each year. Special
56 meetings may be called by the chairman and shall be called by him at the

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1 request of the governor or upon the written request of [~~five~~] six
2 members of the council. The council may establish its own requirements
3 as to quorum and its own procedures with respect to the conduct of its
4 meetings and other affairs; provided, however, that all recommendations
5 made by the council to the governor pursuant to subdivision one of
6 section eight hundred forty of this chapter shall require the affirma-
7 tive vote of [~~five~~] six members of the council.

8 § 7. Paragraph (h) of subdivision 1 of section 840 of the executive
9 law is REPEALED.

10 § 8. Subdivision 2 of section 840 of the executive law, as amended by
11 chapter 66 of the laws of 1973, is amended to read as follows:

12 2. The council shall promulgate, and may from time to time amend, such
13 rules and regulations prescribing height, weight [~~and~~], physical fitness
14 and psychological requirements for eligibility of persons for provi-
15 sional or permanent appointment in the competitive class of the civil
16 service as police officers of any county, city, town, village or police
17 district as it deems necessary and proper for the efficient performance
18 of police duties.

19 § 9. Section 840 of the executive law is amended by adding a new
20 subdivision 2-b to read as follows:

21 2-b. The council shall promulgate, and may from time to time amend,
22 such rules and regulations concerning background investigations for
23 eligibility of persons for provisional or permanent appointment in the
24 competitive class of the civil service as police officers of any county,
25 city, town, village or police district as it deems necessary and proper
26 for the efficient performance of police duties, which shall be incorpo-
27 rated by the law enforcement agency accreditation council as part of the
28 certification process in paragraph (d) of subdivision one of section
29 eight hundred forty-six-h of this chapter.

30 § 10. Subdivisions 2 and 3 of section 845 of the executive law, as
31 amended by chapter 491 of the laws of 2010, are amended to read as
32 follows:

33 2. (a) Each head of a state or local agency, unit of local government,
34 state or local commission, public authority or other organization which
35 employs police officers or peace officers shall transmit to the divi-
36 sion, no later than the fifteenth day of January annually, and in a form
37 and manner prescribed by the division, a list containing the name of
38 every police officer or peace officer employed by his or her agency,
39 government, commission, authority or organization indicating with
40 respect to each officer his or her date of birth, social security
41 number, rank or title, employer, and whether he is employed full-time or
42 part-time. In addition to such annual list, each such head, whenever
43 officers have been newly appointed or have ceased to serve, shall imme-
44 diately transmit to the division, in a form and manner prescribed by the
45 division, a list containing the names of such officers which, in the
46 instance of new appointees, shall include all the information required
47 to be furnished in the annual listing.

48 (b) Whenever officers have ceased to serve, each such head shall imme-
49 diately transmit to the division, in a form and manner prescribed by the
50 division, notification that any such officer has ceased to serve due to
51 a leave of absence, resignation, removal, removal for cause, or removal
52 during a probationary period.

53 3. (a) The division shall establish rules and regulations to provide
54 for a permanent system of identification for each police and peace offi-
55 cer, which shall include procedures for updating the registry upon an

1 officer's failure to complete required training within the time limita-
2 tions established in law or regulation.

3 (b) Such rules and regulations shall also establish procedures, in
4 accordance with the state administrative procedure act, for a process as
5 described in this paragraph. When it shall appear to the commissioner or
6 the commissioner's designee that a notification of the reason such an
7 officer ceased to serve, received by the commissioner pursuant to para-
8 graph (b) of subdivision two of this section, is inaccurate in a mater-
9 ial respect, the commissioner shall attempt to resolve such discrepancy
10 by contacting the head of the office that submitted such notification.
11 If such informal efforts do not resolve the discrepancy promptly, the
12 commissioner may issue a notice to such head and the officer who is the
13 subject of such notification of an inquiry into the accuracy of such
14 record. After notice and an opportunity for each to be heard, if the
15 commissioner finds such record to be inaccurate with respect to such
16 matter in a material respect, the commissioner shall provide notice of
17 such determination to each of them and, pursuant to such determination,
18 may correct such record. The commissioner shall maintain a clear docu-
19 mentary record of both the original record and the correction made.

20 § 11. Subdivision 1 of section 846-h of the executive law is amended
21 by adding two new paragraphs (d) and (e) to read as follows:

22 (d) The council shall create a mandatory certification process for
23 agencies employing police officers, as defined in paragraphs (b), (c),
24 (d), (e), (f), (j), (k), (l), (o), (p), (s) and (u) of subdivision thir-
25 ty-four of section 1.20 of the criminal procedure law. Such certifi-
26 cation process shall include the promulgation of mandatory standards
27 for hiring practices, which shall incorporate the rules and regulations
28 promulgated by the municipal police training council pursuant to subdivi-
29 sions two and two-b of section eight hundred forty of this chapter, as
30 well as the reporting requirements under subdivision two of section
31 eight hundred forty-five of this chapter and subdivision five of section
32 seventy-five of this chapter, as may be applicable to such agencies and
33 their personnel.

34 (e) The council may, on its own or upon referral from the commission-
35 er, revoke or withhold the granting of the certification under paragraph
36 (d) of this subdivision for an agency that fails to adhere to the manda-
37 tory standards for hiring practices or reporting requirements of such
38 paragraph.

39 § 12. Subdivisions 2, 4 and 5 of section 846-h of the executive law,
40 as added by chapter 521 of the laws of 1988, are amended to read as
41 follows:

42 2. (a) The law enforcement agency accreditation council shall consist
43 of:

- 44 (i) [~~Three~~] Two incumbent sheriffs of the state;
45 (ii) [~~Three~~] Two incumbent chiefs of police;
46 (iii) One incumbent deputy sheriff;
47 (iv) One incumbent police officer;
48 (v) The superintendent of state police;
49 (vi) The commissioner of police of the city of New York;
50 (vii) One incumbent chief executive officer of a county of the state;
51 (viii) One incumbent mayor of a city or village of the state;
52 (ix) One incumbent chief executive officer of a town of the state;
53 (x) One member of a statewide labor organization representing police
54 officers as that term is defined in subdivision thirty-four of section
55 1.20 of the criminal procedure law;

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1 (xi) One full-time faculty member of a college or university who
2 teaches in the area of criminal justice or police science; **[and]**
3 (xii) Two members appointed pursuant to subparagraph (ix) of paragraph
4 (c) of this subdivision~~[-]~~;

5 (xiii) One incumbent chief of police or commissioner of police from a
6 municipality in the state with a police department consisting of more
7 than one hundred officers;
8 (xiv) One incumbent sheriff in the state from an agency with more than
9 one hundred deputy sheriffs;
10 (xv) One representative of victims of crime; and
11 (xvi) One representative from a community with high numbers of police
12 an community interactions.

13 (b) With the exception of the superintendent of state police and the
14 commissioner of police of the city of New York, each member of the coun-
15 cil shall be appointed by the governor to serve a ~~[two-year]~~ two-year
16 term. Any member appointed by the governor may be reappointed for addi-
17 tional terms.

18 (c) The governor shall make appointments to the council as follows:
19 (i) Each member who is an incumbent sheriff of the state shall be
20 chosen from a list of two eligible persons submitted by the New York
21 state sheriffs' association;
22 (ii) Each member who is an incumbent chief of police shall be chosen
23 from a list of two eligible persons submitted by the New York state
24 association of chiefs of police;
25 (iii) The member who is an incumbent deputy sheriff shall be chosen
26 from a list of two eligible persons submitted jointly by the New York
27 state sheriffs' association and the New York state deputy sheriffs'
28 association, inc.;

29 (iv) The member who is an incumbent police officer shall be chosen
30 from a list of two eligible persons submitted jointly by the New York
31 state association of chiefs of police and a statewide labor organization
32 representing police officers as that term is defined in subdivision
33 thirty-four of section 1.20 of the criminal procedure law;
34 (v) The member who is an incumbent chief executive officer of a county
35 of the state shall be chosen from a list of two eligible persons submit-
36 ted by the New York state association of counties;
37 (vi) The member who is an incumbent mayor of a city or village of the
38 state shall be chosen from a list of two eligible persons submitted by
39 the New York state conference of mayors;
40 (vii) The member who is an incumbent chief executive officer of a town
41 of the state shall be chosen from a list of two eligible persons submit-
42 ted by the association of towns of the state of New York;
43 (viii) The governor may appoint any eligible person to be a member who
44 is an active member of a statewide labor organization representing
45 police officers; **[and]**
46 (ix) The temporary president of the senate and the speaker of the
47 assembly shall each nominate one member as provided in subparagraph
48 (xii) of paragraph (a) of this subdivision~~[-]~~; **and**
49 (x) the members who are listed in subparagraphs (xiii), (xiv), (xv),
50 and (xvi) of paragraph (a) of this subdivision shall be appointed by the
51 governor.

52 (d) In making such appointments, the governor shall select individuals
53 from municipalities that are representative, to the extent possible, of
54 the varying sizes of communities and law enforcement agencies in the
55 state.

1 (e) Any member chosen to fill a vacancy, including a vacancy in the
2 chairperson, created otherwise than by expiration of term shall be
3 appointed by the governor for the unexpired term of the member he is to
4 succeed. Any such vacancy shall be filled in the same manner as the
5 original appointment.

6 (f) Any member who shall cease to hold the position which qualified
7 him for such appointment shall cease to be a member of the council.

8 4. The governor shall designate from among the members of the council
9 a chairperson who shall serve at the pleasure of the governor. During a
10 vacancy of the chairperson the commissioner of the division of criminal
11 justice services shall serve as the temporary chairperson.

12 5. The law enforcement agency accreditation council shall meet at
13 least four times in a year. Special meetings may be called by the chair-
14 person and shall be called by him at the request of the governor or upon
15 the written request of [~~nine~~] ten members of the council. The council
16 may establish its own quorum rules and procedures with respect to the
17 conduct of its meetings and other affairs not inconsistent with law;
18 provided, however, that recommendations made by the council in accord-
19 ance with paragraph (c) of subdivision one of this section, or the
20 mandatory standards for hiring practices promulgated in accordance with
21 paragraph (d) of subdivision one of this section shall require the
22 affirmative vote of ten members of the council.

23 § 13. Paragraphs (b), (c), (d), (e), (f), (j), (k), (l), (o), (p), (s)
24 and (u) of subdivision 34 of section 1.20 of the criminal procedure law,
25 paragraph (e) as amended by chapter 662 of the laws of 1972, paragraph
26 (j) as amended by chapter 858 of the laws of 1972, paragraph (k) as
27 separately amended by chapters 282 and 877 of the laws of 1974, para-
28 graph (f) as amended by chapter 22 of the laws of 1974, paragraph (l) as
29 added by chapter 282 of the laws of 1974, paragraph (o) as amended by
30 chapter 599 of the laws of 2000, paragraph (p) as amended by chapter 476
31 of the laws of 2018, paragraph (s) as added by chapter 424 of the laws
32 of 1998 and paragraph (u) as added by chapter 558 of the laws of 2005,
33 are amended to read as follows:

34 (b) Sheriffs, under-sheriffs and deputy sheriffs of counties outside
35 of New York City where such department is certified in accordance with
36 paragraph (d) of subdivision one of section eight hundred forty-six-h of
37 the executive law;

38 (c) A sworn officer of an authorized county or county parkway police
39 department where such department is certified in accordance with para-
40 graph (d) of subdivision one of section eight hundred forty-six-h of the
41 executive law;

42 (d) A sworn officer of an authorized police department or force of a
43 city, town, village or police district where such department or force is
44 certified in accordance with paragraph (d) of subdivision one of section
45 eight hundred forty-six-h of the executive law;

46 (e) A sworn officer of an authorized police department of an authority
47 or a sworn officer of the state regional park police in the office of
48 parks and recreation where such department or force is certified in
49 accordance with paragraph (d) of subdivision one of section eight
50 hundred forty-six-h of the executive law;

51 (f) A sworn officer of the capital police force of the office of
52 general services where such force is certified in accordance with para-
53 graph (d) of subdivision one of section eight hundred forty-six-h of the
54 executive law;

55 (j) A sworn officer of the division of law enforcement in the depart-
56 ment of environmental conservation where such division is certified in

1 accordance with paragraph (d) of subdivision one of section eight
2 hundred forty-six-h of the executive law;

3 (k) A sworn officer of a police force of a public authority created by
4 an interstate compact where such force is certified in accordance with
5 paragraph (d) of subdivision one of section eight hundred forty-six-h of
6 the executive law;

7 (l) Long Island railroad police~~[-]~~ where such department or force is
8 certified in accordance with paragraph (d) of subdivision one of section
9 eight hundred forty-six-h of the executive law;

10 (o) A sworn officer of the ~~[water-supply police employed by the city~~
11 ~~of New York, appointed to protect the sources, works, and transmission~~
12 ~~of water supplied to the city of New York, and to protect persons on or~~
13 ~~in the vicinity of such water sources, works, and transmission.]~~ New
14 York city department of environmental protection police, employed by the
15 city of New York, appointed to protect the sources, works, and trans-
16 mission of water supplied to the city of New York, and to protect
17 persons on or in the vicinity of such water sources, works, and trans-
18 mission where such department is certified in accordance with paragraph
19 (d) of subdivision one of section eight hundred forty-six-h of the exec-
20 utive law;

21 (p) Persons appointed as railroad police officers pursuant to section
22 eighty-eight of the railroad law~~[-]~~ where such department or force is
23 certified in accordance with paragraph (d) of subdivision one of section
24 eight hundred forty-six-h of the executive law;

25 (s) A university police officer appointed by the state university
26 pursuant to paragraph 1 of subdivision two of section three hundred
27 fifty-five of the education law~~[-]~~ where such department or force is
28 certified in accordance with paragraph (d) of subdivision one of section
29 eight hundred forty-six-h of the executive law;

30 (u) Persons appointed as Indian police officers pursuant to section
31 one hundred fourteen of the Indian law~~[-]~~ where such department or force
32 is certified in accordance with paragraph (d) of subdivision one of
33 section eight hundred forty-six-h of the executive law;

34 § 14. The opening paragraph of paragraph (b) of subdivision 1 and
35 paragraph a of subdivision 2 of section 209-q of the general municipal
36 law, the opening paragraph of paragraph (b) as amended by chapter 551 of
37 the laws of 2001 and paragraph a of subdivision 2 as amended by chapter
38 435 of the laws of 1997, are amended and a new paragraph (b-1) is added
39 to subdivision 1 to read as follows:

40 [A] Except as provided in paragraph (b-1) of this subdivision a
41 certificate attesting to satisfactory completion of an approved municip-
42 al police basic training program awarded by the executive director of
43 the municipal police training council pursuant to this subdivision shall
44 remain valid:

45 (b-1) A certificate awarded under paragraph (b) of this subdivision
46 may be permanently invalidated upon an officer's removal for cause in
47 accordance with subdivisions two and three of section eight hundred
48 forty-five of the executive law. An officer whose certificate is invali-
49 dated under this paragraph may be ineligible for any future certif-
50 ication.

51 a. The term "police officer", as used in this section, shall mean a
52 ~~[member of a police force or other organization of a municipality or a~~
53 ~~detective or rackets investigator employed by the office of the district~~
54 ~~attorney in any county located in a city of one million or more persons~~
55 ~~who is responsible for the prevention or detection of crime and the~~
56 ~~enforcement of the general criminal laws of the state, but shall not~~

1 ~~include any person serving as such solely by virtue of his occupying any~~
2 ~~other office or position, nor shall such term include a sheriff or~~
3 ~~under-sheriff, the sheriff or deputy sheriff of the city of New York,~~
4 ~~commissioner of police, deputy or assistant commissioner of police,~~
5 ~~chief of police, deputy or assistant chief of police or any person~~
6 ~~having an equivalent title who is appointed or employed by a county,~~
7 ~~city, town, village or police district to exercise equivalent superviso-~~
8 ~~ry authority]~~ person defined as a police officer pursuant to subdivision
9 thirty-four of section 1.20 of the criminal procedure law who is
10 appointed or employed by a county, city, town, village or police
11 district.

12 § 15. Paragraph (a-1) of subdivision 4 of section 1279 of the public
13 authorities law, as added by chapter 104 of the laws of 2020, is amended
14 to read as follows:

15 (a-1) to receive and investigate complaints from any source, or upon
16 his or her own initiative, concerning allegations of corruption, fraud,
17 use of excessive force, criminal activity, conflicts of interest or
18 abuse by any police officer under the jurisdiction of the office of the
19 metropolitan transportation authority and promptly inform the division
20 of criminal justice services, in the form and manner as prescribed by
21 the division, of such allegations and the progress of investigations
22 related thereto unless special circumstances require confidentiality.
23 Nothing in this paragraph shall require the division of criminal justice
24 services to participate in the investigation of such allegations or take
25 action or prevent the division of criminal justice services from taking
26 action authorized pursuant to subdivision three of section eight hundred
27 forty-five of the executive law in the time and manner determined by the
28 commissioner of the division of criminal justice services.

29 § 16. Paragraphs (c) and (d) of subdivision 1 of section 58 of the
30 civil service law, as amended by chapter 244 of the laws of 2013, are
31 amended to read as follows:

32 (c) he or she satisfies the height, weight [~~and~~], physical and psycho-
33 logical fitness requirements prescribed by the municipal police training
34 council pursuant to the provisions of section eight hundred forty of the
35 executive law; and

36 (d) he or she is of good moral character as determined in accordance
37 with the background investigation standards of the municipal police
38 training council pursuant to the provisions of section eight hundred
39 forty of the executive law.

40 § 17. Subdivision 5 of section 58 of the civil service law, as amended
41 by chapter 560 of the laws of 1978, is amended to read as follows:

42 5. The provisions of this section shall not apply to [~~the police~~
43 ~~department of the city of New York or to~~] the investigatory personnel of
44 the office of the district attorney in any county, including any county
45 within the city of New York.

46 § 18. This act shall take effect on the one hundred eightieth day
47 after it shall have become a law; provided however the addition of para-
48 graphs (d) and (e) of subdivision 1 of section 846-h of the executive
49 law made by section eleven of this act and the amendments to subdivision
50 34 of section 1.20 of the criminal procedure law made by section thir-
51 teen of this act pertaining to the required certification of police
52 agencies, and the amendments to section fifty-eight of the civil service
53 law made by section seventeen of this act shall take effect two years
54 after such effective date.

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1 Section 1. Subparagraph (A) of paragraph 1 of subsection (oo) of
2 section 606 of the tax law, as amended by section 1 of part RR of chap-
3 ter 59 of the laws of 2018, is amended and a new paragraph 6 is added to
4 read as follows:

5 (A) For taxable years beginning on or after January first, two thou-
6 sand ten and before January first, two thousand twenty-five, a taxpayer
7 shall be allowed a credit as hereinafter provided, against the tax
8 imposed by this article, in an amount equal to one hundred percent of
9 the amount of credit allowed the taxpayer with respect to a certified
10 historic structure, and one hundred fifty percent of the amount of cred-
11 it allowed the taxpayer with respect to a certified historic structure
12 that is a small project, under internal revenue code section 47(c)(3),
13 determined without regard to ratably allocating the credit over a five
14 year period as required by subsection (a) of such section 47, with
15 respect to a certified historic structure located within the state.
16 Provided, however, the credit shall not exceed five million dollars. For
17 taxable years beginning on or after January first, two thousand twenty-
18 five, a taxpayer shall be allowed a credit as hereinafter provided,
19 against the tax imposed by this article, in an amount equal to thirty
20 percent of the amount of credit allowed the taxpayer with respect to a
21 certified historic structure under internal revenue code section
22 47(c)(3), determined without regard to ratably allocating the credit
23 over a five year period as required by subsection (a) of such section
24 47, with respect to a certified historic structure located within the
25 state; provided, however, the credit shall not exceed one hundred thou-
26 sand dollars.

27 (6) For purposes of this subsection the term "small project" means
28 qualified rehabilitation expenditures totaling two million five hundred
29 thousand dollars or less.

30 § 2. Subparagraph (i) of paragraph (a) of subdivision 26 of section
31 210-B of the tax law, as amended by section 2 of part RR of chapter 59
32 of the laws of 2018, is amended and a new paragraph (f) is added to read
33 as follows:

34 (i) For taxable years beginning on or after January first, two thou-
35 sand ten, and before January first, two thousand twenty-five, a taxpayer
36 shall be allowed a credit as hereinafter provided, against the tax
37 imposed by this article, in an amount equal to one hundred percent of
38 the amount of credit allowed the taxpayer for the same taxable year with
39 respect to a certified historic structure, and one hundred fifty percent
40 of the amount of credit allowed the taxpayer with respect to a certified
41 historic structure that is a small project, under internal revenue code
42 section 47(c)(3), determined without regard to ratably allocating the
43 credit over a five year period as required by subsection (a) of such
44 section 47, with respect to a certified historic structure located with-
45 in the state. Provided, however, the credit shall not exceed five
46 million dollars.

47 (f) For purposes of this subdivision "small project" means qualified
48 rehabilitation expenditures totaling two million five hundred thousand
49 dollars or less.

50 § 3. Subparagraph (A) of paragraph 1 of subdivision (y) of section
51 1511 of the tax law, as amended by section 3 of part RR of chapter 59 of
52 the laws of 2018, is amended and a new paragraph 6 is added to read as
53 follows:

54 (A) For taxable years beginning on or after January first, two thou-
55 sand ten and before January first, two thousand twenty-five, a taxpayer
56 shall be allowed a credit as hereinafter provided, against the tax

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1 imposed by this article, in an amount equal to one hundred percent of
2 the amount of credit allowed the taxpayer with respect to a certified
3 historic structure, and one hundred fifty percent of the amount of cred-
4 it allowed the taxpayer with respect to a certified historic structure
5 that is a small project, under internal revenue code section 47(c)(3),
6 determined without regard to ratably allocating the credit over a five
7 year period as required by subsection (a) of such section 47, with
8 respect to a certified historic structure located within the state.
9 Provided, however, the credit shall not exceed five million dollars. For
10 taxable years beginning on or after January first, two thousand twenty-
11 five, a taxpayer shall be allowed a credit as hereinafter provided,
12 against the tax imposed by this article, in an amount equal to thirty
13 percent of the amount of credit allowed the taxpayer with respect to a
14 certified historic structure under internal revenue code section
15 47(c)(3), determined without regard to ratably allocating the credit
16 over a five year period as required by subsection (a) of such section 47
17 with respect to a certified historic structure located within the state.
18 Provided, however, the credit shall not exceed one hundred thousand
19 dollars.

20 (6) For purposes of this subdivision "small project" means qualified
21 rehabilitation expenditures totaling two million five hundred thousand
22 dollars or less.

23 § 4. This act shall take effect immediately and shall apply to taxable
24 years beginning on and after January 1, 2022.

25

PART DDD

26 Section 1. Paragraph (a) of subdivision 9 of section 208 of the tax
27 law is amended by adding a new subparagraph 21 to read as follows:

28 (21) The amount of any gain added back to determine entire net income
29 in a previous taxable year pursuant to subparagraph twenty-seven of
30 paragraph (b) of subdivision nine of this section that is included in
31 federal gross income for the taxable year.

32 § 2. Paragraph (b) of subdivision 9 of section 208 of the tax law is
33 amended by adding a new subparagraph 27 to read as follows:

34 (27) The amount of any gain excluded from federal gross income for the
35 taxable year by subparagraph (A) of paragraph (1) of subsection (a) of
36 section 1400Z-2 of the internal revenue code.

37 § 3. Subsection (b) of section 612 of the tax law is amended by adding
38 a new paragraph 42 to read as follows:

39 (42) The amount of any gain excluded from federal gross income for the
40 taxable year by subparagraph (A) of paragraph (1) of subsection (a) of
41 section 1400Z-2 of the internal revenue code.

42 § 4. Subsection (c) of section 612 of the tax law is amended by adding
43 a new paragraph 43 to read as follows:

44 (43) The amount of any gain added back to federal adjusted gross
45 income in a previous taxable year pursuant to paragraph forty-two of
46 subdivision (b) of this section that is included in federal gross income
47 for the taxable year.

48 § 5. Paragraph 1 of subdivision (b) of section 1503 of the tax law is
49 amended by adding a new subparagraph (W) to read as follows:

50 (W) The amount of any gain added back to determine entire net income
51 in a previous taxable year pursuant to subparagraph (Z) of paragraph two
52 of this subdivision that is included in federal gross income for the
53 taxable year.

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1 § 6. Paragraph 2 of subdivision (b) of section 1503 of the tax law is
2 amended by adding a new subparagraph (Z) to read as follows:

3 (Z) The amount of any gain excluded from federal gross income for the
4 taxable year by subparagraph (A) of paragraph (1) of subsection (a) of
5 section 1400Z-2 of the internal revenue code.

6 § 7. Paragraph (a) of subdivision 8 of section 11-602 of the adminis-
7 trative code of the city of New York is amended by adding a new subpara-
8 graph 15 to read as follows:

9 (15) The amount of any gain added back to determine entire net income
10 in a previous taxable year pursuant to subparagraph twenty-two of para-
11 graph (b) of this subdivision that is included in federal gross income
12 for the taxable year.

13 § 8. Paragraph (b) of subdivision 8 of section 11-602 of the adminis-
14 trative code of the city of New York is amended by adding a new subpara-
15 graph 22 to read as follows:

16 (22) The amount of any gain excluded from federal gross income for the
17 taxable year by subparagraph (A) of paragraph (1) of subsection (a) of
18 section 1400Z-2 of the internal revenue code.

19 § 9. Paragraph (a) of subdivision 8 of section 11-652 of the adminis-
20 trative code of the city of New York is amended by adding a new subpara-
21 graph 16 to read as follows:

22 (16) The amount of any gain added back to determine entire net income
23 in a previous taxable year pursuant to subparagraph twenty-three of
24 paragraph (b) of subdivision eight of this section is included in feder-
25 al gross income for the taxable year.

26 § 10. Paragraph (b) of subdivision 8 of section 11-652 of the adminis-
27 trative code of the city of New York is amended by adding a new subpara-
28 graph 23 to read as follows:

29 (23) The amount of any gain excluded from federal gross income for the
30 taxable year by subparagraph (A) of paragraph (1) of subsection (a) of
31 section 1400Z-2 of the internal revenue code.

32 § 11. Subdivision (b) of section 11-1712 of the administrative code of
33 the city of New York is amended by adding a new paragraph 39 to read as
34 follows:

35 (39) The amount of any gain excluded from federal gross income for the
36 taxable year by subparagraph (A) of paragraph (1) of subsection (a) of
37 section 1400Z-2 of the internal revenue code.

38 § 12. Subdivision (c) of section 11-1712 of the administrative code of
39 the city of New York is amended by adding a new paragraph 38 to read as
40 follows:

41 (38) The amount of any gain added back to federal adjusted gross
42 income in a previous taxable year pursuant to paragraph thirty-nine of
43 subdivision (b) of this section that is included in federal gross income
44 for the taxable year.

45 § 13. This act shall take effect immediately and shall apply to taxa-
46 ble years beginning on or after January 1, 2021.

47 PART EEE

48 Section 1. There is hereby created an excluded worker fund to be
49 administered by the department of labor.

50 § 2. 1. "Excluded worker" means an individual whose principal place of
51 residence is in New York state, and, who:

52 (a) does not meet the eligibility requirements:

53 (i) for unemployment insurance benefits under article eighteen of the
54 labor law, including benefits payable to federal civilian employees and

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1 to ex-servicemen and servicewomen pursuant to chapter 85 of the United
2 States Code, and benefits authorized to be used for the self-employment
3 assistance program pursuant to the Federal-State Extended Unemployment
4 Compensation Act of 1970, provided that such individual is also not
5 eligible to receive unemployment insurance benefits under comparable
6 laws in any other state and further provided that such ineligibility for
7 unemployment insurance benefits is not pursuant to disqualification for
8 benefits under section 593 of the labor law;

9 (ii) for insurance or assistance payments under any programs provided
10 for by Title II of the federal CARES Act;

11 (iii) for insurance or assistance payments under any program provided
12 for by the federal continued assistance for unemployed workers act of
13 2020 within the consolidated appropriations act, 2021; or

14 (iv) for insurance or assistance payments under any programs provided
15 for by title ix of the federal american rescue plan act of 2021.

16 (b) has not actually received payments from any of the sources listed
17 in paragraph (a) of this subsection, unless such received payments were
18 made in error by the administering agency and such payments were or are
19 to be recovered by the administering agency following a final order of
20 the agency; and

21 (c) suffered a loss of work-related earnings or household income of an
22 amount determined by the commissioner of labor from the week beginning
23 February twenty-third, two thousand twenty due to:

24 (i) becoming or continuing status as unemployed, partially unemployed,
25 unable to work, or unavailable to work due to the COVID-19 pandemic and
26 during the state of emergency declared by executive order two hundred
27 two of two thousand twenty, provided that for the purposes of this
28 section, "partially unemployed" shall mean a reduction of earnings due
29 to a reduction of hours of an amount determined by the commissioner of
30 labor consistent with provisions of the labor law and applicable rules
31 and regulations in effect as of the effective date of this act; or

32 (ii) the individual has become the breadwinner or major source of
33 income for a household because the head of the household has died or
34 become disabled during the state of emergency declared by executive
35 order two hundred two of two thousand twenty, provided that no other
36 individual in the same household is receiving benefits under article two
37 or nine of the workers' compensation law for the same reason.

38 2. Eligibility. Excluded workers as defined in this act shall be
39 eligible for benefits upon the first full date of meeting such defi-
40 nition, subject to the limitations as to maximum and minimum amounts and
41 duration and other conditions and limitations in this act. The "benefit
42 period" shall be retroactive from on or after March twenty-seventh, two
43 thousand twenty but no later than April first, two thousand twenty-one.

44 3. Benefit computation. The benefit of the excluded worker shall be
45 computed as follows:

46 (a) The benefit for each excluded worker who filed a tax return for
47 either tax years 2018, 2019, or 2020 with the department of taxation and
48 finance using a valid United States individual taxpayer identification
49 number (ITIN) and any other excluded worker who is deemed eligible by
50 the commissioner of labor for benefits pursuant to paragraph (k) or
51 paragraph (l) of subsection five of this section shall be fifteen thou-
52 sand six hundred dollars minus an automatic deduction of seven hundred
53 eighty dollars, which shall be remitted to the department of taxation
54 and finance for the purposes of satisfying the provisions of part five
55 of article twenty-two of the tax law. All such deductions received by
56 the commissioner of the department of taxation and finance pursuant to

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1 this paragraph shall be deposited and disposed of pursuant to section
2 one hundred seventy-one-a of the tax law applicable to article twenty-
3 two of the tax law.

4 (b) The benefit for all other excluded workers deemed eligible by the
5 commissioner of labor for benefits except those deemed eligible pursuant
6 to paragraph (j), (k), or (l) of subsection five of this section shall
7 be three thousand two hundred dollars minus an automatic deduction of
8 one hundred sixty dollars, which shall be remitted to the department of
9 taxation and finance for the purposes of satisfying the provisions of
10 part five of article twenty-two of the tax law. All such deductions
11 received by the commissioner of the department of taxation and finance
12 pursuant to this paragraph shall be deposited and disposed of pursuant
13 to section one hundred seventy-one-a of the tax law applicable to arti-
14 cle twenty-two of the tax law.

15 (c) When an excluded worker files a New York personal income tax
16 return for tax year 2021, the excluded worker may reconcile any tax
17 liability for such tax year and claim any refund to which the excluded
18 worker is entitled.

19 4. Payment of benefits. (a) All payment of benefits pursuant to this
20 act shall be subject to the appropriation of funds for the purpose of
21 this act.

22 (b) Benefits shall not be available to any excluded worker if such
23 excluded worker's gross work-related earnings received in the previous
24 twelve months prior to the effective date of this act were greater than
25 twenty-six thousand two hundred and eight dollars.

26 (c) The commissioner of labor shall ensure that all total benefits are
27 paid pursuant to the provisions of this subsection provided that such
28 beneficiary certifies his or her eligibility, lack of employment, and
29 ability to work, in a manner determined by the commissioner of labor
30 until all benefits made pursuant to this act are made to the excluded
31 worker.

32 5. Application for benefits. Notwithstanding anything in this act to
33 the contrary, each individual eligible for benefits pursuant to this act
34 shall make an application to the commissioner of labor in such form and
35 at such time as the commissioner of labor may prescribe, which applica-
36 tion shall establish proof of identity, proof of residency within New
37 York state, and proof of work-related eligibility as follows:

38 (a) In order to establish identity, an applicant shall be required to
39 produce one or more of the following documents to establish at least
40 four points of proof of identity:

41 (i) A non-expired New York state driver's license issued by the
42 department of motor vehicles, which is worth four points;

43 (ii) A non-expired New York state non-driver identification card
44 issued by the department of motor vehicles, which is worth four points;

45 (iii) A non-expired United States passport, which is worth four
46 points;

47 (iv) An IDNYC identification card, which is worth four points;

48 (v) A non-expired passport issued by a country other than the United
49 States that is machine readable, which is worth three points;

50 (vi) A New York state inpatient photo identification card issued by
51 the office of mental health, which is worth two points;

52 (vii) A marriage certificate, which is worth one point;

53 (viii) A divorce decree, which is worth one point;

54 (ix) A non-expired New York city department of parks and recreation
55 membership card, which is worth one point;

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1 (x) A birth certificate issued by a foreign country, which is worth
2 one point;

3 (xi) A foreign issued identification card including but not limited to
4 a consular identification card or any other photo identification card
5 issued by another country to its citizens, which is worth one point;

6 (xii) A diploma or transcript from a high school, college, or univer-
7 sity in the United States, which is worth one point; and/or

8 (xiii) Any other document the commissioner of labor deems relevant,
9 which the commissioner of labor shall assign a reasonable point value
10 less than four points.

11 (b) In order to establish residency, an applicant shall be required to
12 produce one or more of the following items each of which must show the
13 applicant's name and residential address located within the state of New
14 York, provided that all applicants must show both proof of residency
15 prior to March twenty-seventh, two thousand twenty, as well as proof of
16 ongoing or current residency. Proof of prior and ongoing or current
17 residency may be established in the same document, if applicable. Docu-
18 ments establishing proof of ongoing or current residency other than
19 those specified in subparagraphs (i), (ii), and (iii) of this paragraph
20 must be dated no earlier than thirty days prior to the effective date of
21 this act:

22 (i) A non-expired New York state driver's license issued by the
23 department of motor vehicles;

24 (ii) A non-expired New York state non-driver identification card
25 issued by the department of motor vehicles;

26 (iii) A non-expired IDNYC identification card;

27 (iv) A copy of a utility bill;

28 (v) A bank or credit card statement;

29 (vi) A letter addressed to the applicant from the New York City Hous-
30 ing Authority;

31 (vii) A letter addressed to the applicant from a homeless shelter
32 indicating that the applicant currently resides at the homeless shelter;

33 (viii) A current lease, mortgage payment, or property tax statement;

34 (ix) A letter addressed to the applicant from a non-profit organiza-
35 tion that provides services to the homeless; or

36 (x) Any other document the commissioner of labor deems acceptable.

37 (c) Application forms prescribed by the commissioner of labor shall
38 not state (i) the documents an applicant used to prove identity; (ii) an
39 applicant's ineligibility for a social security number, where applica-
40 ble; or (iii) an applicant's citizenship or immigration status.

41 (d) An applicant may submit the same documents to establish identity
42 and residency.

43 (e) At least one of the documents submitted to establish identity
44 and/or residency must have a photo of the applicant unless the applicant
45 is accompanied by a caretaker who can demonstrate proof of relationship.

46 (f) At least one of the documents submitted to establish identity
47 and/or residency must have the applicant's date of birth.

48 (g) All documents submitted by an applicant to establish identity and
49 residency must be: (i) certified by the issuing agency; (ii) unexpired
50 unless specifically noted; (iii) in English, or accompanied by a certi-
51 fied English language translation; and (iv) not mutilated or damaged.

52 (h) Applicants shall not be required to prove that they are lawfully
53 present in the United States.

54 (i) Applicants shall certify in a form and manner the commissioner of
55 labor shall prescribe:

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1 (i) that the applicant meets the definition of excluded worker under
2 this act;

3 (ii) the period of time within the benefit period that they were an
4 excluded worker as defined by this act; and

5 (iii) that the applicant was otherwise able to work and available for
6 work during the benefit period except that the individual was unem-
7 ployed, partially unemployed, unable to work, or unavailable to work
8 during such period of time within the benefit period.

9 (j) In order to establish work-related eligibility and qualify for the
10 benefits described in paragraph (a) of subsection 3 of this section, an
11 applicant may submit proof that the applicant filed a tax return for
12 either tax years 2018, 2019, or 2020 with the department of taxation and
13 finance using a valid United States individual taxpayer identification
14 number (ITIN).

15 (k) Notwithstanding paragraph (j) of this subsection, an applicant
16 also may qualify for the benefits described in paragraph (a) of
17 subsection 3 of this section by submitting:

18 (i) a letter from an employer documenting the dates of work of the
19 applicant and the reason the applicant is no longer employed by the
20 employer;

21 (ii) at least six weeks of pay stubs from the six month period prior
22 to the date the applicant certifies he or she became eligible for bene-
23 fits pursuant to this act;

24 (iii) at least six weeks of wage statements from the six month period
25 prior to the date the applicant certifies he or she became eligible for
26 benefits pursuant to this act;

27 (iv) a form W-2 or 1099 from tax year 2019 or 2020 demonstrating wages
28 or income; or

29 (v) a wage notice provided pursuant to section 195 of the labor law
30 that documents employment for a period of time within six months prior
31 to the date the applicant certifies he or she became eligible for bene-
32 fits pursuant to this act.

33 (l) The commissioner of labor may, by regulation, establish alterna-
34 tive documents that sufficiently demonstrate an applicant's qualifica-
35 tion for the benefits described in paragraph (a) of subsection 3 of this
36 section, provided that such additional documents clearly demonstrate
37 that the applicant was employed and received monetary earnings for a
38 period of greater than six weeks in the six month period prior to the
39 date the applicant certifies that he or she became eligible for benefits
40 pursuant to this act.

41 (m) If an applicant cannot demonstrate the proof of work-related
42 eligibility described in paragraphs (j), (k), and (l) of this
43 subsection, an applicant will not qualify for the benefits described in
44 paragraph (a) of subsection 3 of this section. Such applicant may,
45 however, qualify for the benefits described in paragraph (b) of
46 subsection 3 of this section if the applicant otherwise meets the iden-
47 tity and residency requirements described in paragraphs (a) and (b) of
48 this subsection and submits proof of work-related eligibility as
49 described in paragraph (n) of this subsection.

50 (n) The commissioner of labor shall promulgate regulations in order to
51 effectuate this section. Such regulations shall include the assignment
52 of point values to each document that an applicant may provide to the
53 commissioner of labor to prove work-related eligibility pursuant to
54 paragraph (m) of this subsection. The commissioner of labor shall only
55 make a determination that an applicant has demonstrated work-related
56 eligibility pursuant to paragraph (m) of this subsection if the appli-

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1 cant presents proof meeting the regulations. The following documents are
2 examples of the types of documents to which the commissioner of labor
3 may assign point values and review as part of determining an applicant's
4 work-related eligibility for the benefits described in paragraph (b) of
5 subsection 3 of this section: pay stubs, wage statements, wage notices
6 provided pursuant to section 195 of the labor law, any other notice or
7 acknowledgment of pay rate as provided by the department of labor, bank
8 records demonstrating a pattern of payment or deposits, receipts or
9 records from a pay card with verification of documentation demonstrating
10 a pattern of deposits, and/or similar documents demonstrating a pattern
11 of employment.

12 (o) Prior to the commissioner of labor finalizing regulations required
13 by this section, for purposes of ensuring the integrity of the process,
14 the attorney general shall review, and the state comptroller may, in his
15 or her sole discretion, review, such regulations and any other rules or
16 guidance to implement this program in consultation with the department
17 of labor, in order to ensure that state funds are adequately protected
18 against fraud and abuse. The commissioner of labor shall not approve the
19 payment of any benefits pursuant to this act until such regulations have
20 been approved by the attorney general in a manner consistent with this
21 paragraph, and which approval shall be published together with such
22 regulations in the state register. Provided further that nothing herein
23 shall be deemed in any way to diminish the existing jurisdiction of
24 either official with respect to such program, and the comptroller may
25 continue to audit and the attorney general may defend any action related
26 thereto.

27 6. Review of denied application. Any individual claiming benefits
28 under this act whose claim is rejected in whole or in part by the
29 commissioner of labor shall be entitled to request a review of such
30 claim. The review shall be conducted in a manner specified by the
31 commissioner of labor.

32 7. Recoupment of benefits. The commissioner of labor may require
33 repayment of any benefits paid to an excluded worker if the commissioner
34 of labor determines that the payments were made in error provided that
35 such excluded worker is notified of such error within one year of the
36 provision of benefits. The department of labor shall offer such excluded
37 worker the opportunity to enter into an installment payment plan or any
38 other accommodation for repayment as provided by the commissioner.

39 8. Penalties for fraudulent practices. Any applicant or claimant who,
40 knowingly and with intent to defraud presents, causes to be presented,
41 or prepares with knowledge or belief that it will be presented to or by
42 the commissioner of labor, or any agent thereof, any written statement
43 as part of, or in support of, an application for the issuance of or
44 claim for payment for excluded worker benefits, which the applicant or
45 claimant knows to: (i) contain a false statement or representation
46 concerning any fact material thereto; or (ii) omits any fact material
47 thereto, shall be guilty of a class E felony. Upon conviction, the court
48 in addition to any other authorized sentence, may order forfeiture of
49 all rights to compensation or payments of any benefit, and may also
50 require restitution of any amount received as a result of a violation of
51 this subsection. Consistent with the provisions of the criminal proce-
52 dure law, in any prosecution alleging a violation of this subsection in
53 which the act or acts alleged may also constitute a violation of the
54 penal or other law, the prosecuting official may charge a person pursu-
55 ant to the provisions of this section and in the same accusatory instru-
56 ment with a violation of such other law. Any penalty moneys shall be

1 deposited to the credit of the general fund of the state. The attorney
2 general may prosecute every person charged with the commission of a
3 criminal offense in violation of this act pursuant to section 214 of the
4 labor law.

5 9. Prohibited use of funds. The commissioner of labor shall not use
6 any money appropriated for the operation of the program created pursuant
7 to this act in whole or in part for any purpose or in any manner
8 which (a) would permit its substitution for, or a corresponding
9 reduction in, federal funds that would be available in its absence to
10 finance expenditures for the administration of this act; or (b) would
11 cause the appropriate agency of the United States government to with-
12 hold any part of an administrative grant which would otherwise be made.

13 § 3. Confidentiality of excluded workers' records. 1. Restrictions on
14 disclosure. (a) Except where necessary to comply with a lawful court
15 order, judicial warrant signed by a judge appointed pursuant to article
16 III of the United States constitution, or subpoena for individual
17 records issued pursuant to the criminal procedure law or the civil prac-
18 tice law and rules, or in accordance with subsection 2 or 3 of this
19 section, no record or portion thereof relating to a claimant or worker
20 who has filed a claim for benefits pursuant to this act is a public
21 record and no such record shall be disclosed, redisclosed, released,
22 disseminated or otherwise published or made available.

23 (b) For purposes of this act:

24 (i) "record" means a claim file, a file regarding a complaint or
25 circumstances for which no claim has been made, and/or any records main-
26 tained by the board in electronic databases in which individual claim-
27 ants or workers are identifiable, or any other information relating to
28 any person who has heretofore or hereafter filed a claim for benefits
29 pursuant to this act, including a copy or oral description of a record
30 which is or was in the possession or custody of the department of labor,
31 its officers, members, employees or agents.

32 (ii) "person" means any natural person, corporation, association,
33 partnership, or other public or private entity.

34 (iii) "individually identifiable information" means any data concern-
35 ing any claim or potential claim that is linked to an identifiable work-
36 er or other natural person, including but not limited to a photo image,
37 social security number or tax identification number, telephone number,
38 place of birth, country of origin, place of employment, school or educa-
39 tional institution attended, source of income, status as a recipient of
40 public benefits, a customer identification number associated with a
41 public utilities account, or medical or disability information.

42 2. Authorized disclosure. Records which contain individually identifi-
43 able information may, unless otherwise prohibited by law, be disclosed
44 to:

45 (a) those officers, members and employees of the department of labor
46 if such disclosure is necessary to the performance of their official
47 duties pursuant to a purpose of the department of labor required to be
48 accomplished by statute or executive order or otherwise necessary to act
49 upon an application for benefits submitted by the person who is the
50 subject of the particular record;

51 (b) officers or employees of another governmental unit, or agents
52 and/or contractors of the governmental unit at the request and/or direc-
53 tion of the governmental unit, if the information sought to be disclosed
54 is necessary to act upon an application for benefits submitted by the
55 person who is the subject of the particular record;

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1 (c) a judicial or administrative officer or employee in connection
2 with an administrative or judicial proceeding if the information sought
3 to be disclosed is necessary to act upon an application for benefits
4 submitted by the person who is the subject of the particular record; and

5 (d) a person engaged in bona fide statistical research, including but
6 not limited to actuarial studies and health and safety investigations,
7 which are authorized by statute or regulation of the department of labor
8 or other governmental agency. Individually identifiable information
9 shall not be disclosed unless the researcher has entered into an agree-
10 ment not to disclose any individually identifiable information which
11 contains restrictions no less restrictive than the restrictions set
12 forth in this section and which includes an agreement that any research
13 findings will not disclose individually identifiable information.

14 3. Individual authorization. Notwithstanding the restrictions on
15 disclosure set forth under subsection one of this section, an excluded
16 worker may authorize the release, re-release or publication of his or
17 her record to a specific person not otherwise authorized to receive such
18 record, by submitting written authorization for such release to the
19 department of labor on a form prescribed by the commissioner of labor or
20 by a notarized original authorization specifically directing the depart-
21 ment of labor to release the excluded worker's records to such person.
22 However, no such authorization directing disclosure of records to a
23 prospective employer shall be valid; nor shall an authorization permit-
24 ting disclosure of records in connection with assessing fitness or capa-
25 bility for employment be valid, and no disclosure of records shall be
26 made pursuant thereto. It shall be unlawful for any person to consider
27 for the purpose of assessing eligibility for a benefit, or as the basis
28 for an employment-related action, an individual's failure to provide
29 authorization under this subsection.

30 4. For the purposes of this act, whenever disclosure of records is
31 sought pursuant to a lawful court order, judicial warrant signed by a
32 judge pursuant to Article III of the U.S. Constitution, or subpoena for
33 individual records properly issued pursuant to the criminal procedure
34 law or the civil practice law and rules or pursuant to subsection two or
35 three of this section, only those records, documents, and information
36 specifically sought may be disclosed, and any such disclosure shall be
37 limited to such records as are necessary to fulfill the purpose of such
38 disclosure.

39 5. The commissioner of labor shall require any person or entity that
40 receives or has access to records to certify to the commissioner of
41 labor that, before such receipt or access, such person or entity shall
42 not:

43 (a) use such records or information for civil immigration purposes; or

44 (b) disclose such records or information to any agency that primarily
45 enforces immigration law or to any employee or agent of any such agency
46 unless such disclosure is pursuant to a cooperative arrangement between
47 city, state and federal agencies which arrangement does not enforce
48 immigration law and which disclosure is limited to the specific records
49 or information being sought pursuant to such arrangement. Violation of
50 such certification shall be a class A misdemeanor. In addition to any
51 records required to be kept pursuant to subdivision (c) of section 2721
52 of title 18 of the United States code, any person or entity certifying
53 pursuant to this paragraph shall keep for a period of five years records
54 of all uses and identifying each person or entity that primarily
55 enforces immigration law that received department records or information
56 from such certifying person or entity. Such records shall be maintained

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1 in a manner and form prescribed by the commissioner of labor and shall
2 be available for inspection by the commissioner of labor or his or her
3 designee upon his or her request.

4 (c) For purposes of this subsection, the term "agency that primarily
5 enforces immigration law" shall include, but not be limited to, United
6 States immigration and customs enforcement and United States customs and
7 border protection, and any successor agencies having similar duties.

8 (d) Failure to maintain records as required by this subsection shall
9 be a class A misdemeanor.

10 6. Except as otherwise provided by this act, any person who knowingly
11 and willfully obtains records which contain individually identifiable
12 information under false pretenses or otherwise violates this section
13 shall be guilty of a class E felony.

14 7. In addition to or in lieu of any criminal proceeding available
15 under this section, whenever there shall be a violation of this section,
16 application may be made by the attorney general in the name of the
17 people of the state of New York to a court or justice having jurisdic-
18 tion by a special proceeding to issue an injunction, and upon notice to
19 the defendant of not less than five days, to enjoin and restrain the
20 continuance of such violations; and if it shall appear to the satisfac-
21 tion of the court or justice that the defendant has, in fact, violated
22 this section, an injunction may be issued by such court or justice,
23 enjoining and restraining any further violation, without requiring proof
24 that any person has, in fact, been injured or damaged thereby. In any
25 such proceeding, the court may make allowances to the attorney general
26 as provided in paragraph six of subdivision (a) of section 8303 of the
27 civil practice law and rules, and direct restitution. Whenever the
28 court shall determine that a violation of this section has occurred, the
29 court may impose a civil penalty of not more than five hundred dollars
30 for the first violation, and not more than one thousand dollars for the
31 second or subsequent violation within a three-year period. In connection
32 with any such proposed application, the attorney general is authorized
33 to take proof and make a determination of the relevant facts and to
34 issue subpoenas in accordance with the civil practice law and rules.

35 § 4. Notwithstanding sections 112 and 163 of the state finance law,
36 section 142 of the economic development law, and any other inconsistent
37 provision of law to the contrary, the commissioner of labor is hereby
38 authorized to enter into non-competitive contracts for any good,
39 service, or technology for the purposes of administering the program,
40 including paying the benefits, required by this act.

41 § 5. This act shall take effect immediately.

42

PART FFF

43 Section 1. Subdivisions 3-b and 3-c of section 1 of part C of chapter
44 57 of the laws of 2006, relating to establishing a cost of living
45 adjustment for designated human services programs, as amended by section
46 1 of part Y of chapter 57 of the laws of 2019, are amended to read as
47 follows:

48 3-b. Notwithstanding any inconsistent provision of law, beginning
49 April 1, 2009 and ending March 31, 2016 and beginning April 1, 2017 and
50 ending March 31, [2020] 2021, the commissioners shall not include a COLA
51 for the purpose of establishing rates of payments, contracts or any
52 other form of reimbursement, provided that the commissioners of the
53 office for people with developmental disabilities, the office of mental
54 health, and the office of [~~alcoholism and substance abuse services~~]

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1 addition services and supports shall not include a COLA beginning April
2 1, 2017 and ending March 31, 2021.

3 3-c. Notwithstanding any inconsistent provision of law, beginning
4 April 1, [~~2020~~] 2021 and [~~ending March 31, 2023~~] ending March 31, 2022,
5 the commissioners shall develop the COLA under this section using the
6 actual U.S. consumer price index for all urban consumers (CPI-U)
7 published by the United States department of labor, bureau of labor
8 statistics for the twelve month period ending in July of the budget year
9 prior to such state fiscal year, for the purpose of establishing rates
10 of payments, contracts or any other form of reimbursement.

11 § 2. Section 1 of part C of chapter 57 of the laws of 2006, relating
12 to establishing a cost of living adjustment for designated human
13 services programs, is amended by adding a new subdivision 3-g to read as
14 follows:

15 3-g. Notwithstanding any other provision of law to the contrary, and
16 subject to available appropriations therefore, for all eligible programs
17 as determined pursuant to subdivision four of this section, the commis-
18 sioners shall provide funding to support a one percent (1.0%) cost of
19 living adjustment, as determined pursuant to subdivision three-c of this
20 section, beginning April 1, 2021 and ending March 31, 2022.

21 § 3. Section 4 of part C of chapter 57 of the laws of 2006, relating
22 to establishing a cost of living adjustment for designated human
23 services programs, as amended by section 1 of part I of chapter 60 of
24 the laws of 2014, is amended to read as follows:

25 § 4. This act shall take effect immediately and shall be deemed to
26 have been in full force and effect on and after April 1, 2006; provided
27 section one of this act shall expire and be deemed repealed April 1,
28 [~~2019~~] 2022; provided, further, that sections two and three of this act
29 shall expire and be deemed repealed December 31, 2009.

30 § 4. This act shall take effect immediately and shall be deemed to
31 have been in full force and effect on and after April 1, 2019; provided,
32 however, that the amendments to section 1 of part C of chapter 57 of the
33 laws of 2006, relating to establishing a cost of living adjustment for
34 designated human services programs made by sections one and two of this
35 act shall not affect the repeal of such section and shall be deemed
36 repealed therewith.

PART GGG

38 Section 1. Paragraph b of subdivision 10 of section 54 of the state
39 finance law is amended by adding a new subparagraph (vi) to read as
40 follows:

41 (vi) Notwithstanding subparagraph (i) of this paragraph, within
42 amounts appropriated in the state fiscal year commencing April first,
43 two thousand twenty-one, and annually thereafter, there shall be appor-
44 tioned and paid to each municipality a base level grant in an amount
45 equal to the aid received by such municipality in the state fiscal year
46 commencing April first, two thousand nineteen; provided, however, and
47 notwithstanding any law to the contrary, in the state fiscal year
48 commencing April first, two thousand twenty-one, and annually thereaft-
49 er, the town of Palm Tree shall receive a base level grant of twenty-
50 four thousand two hundred thirteen dollars, and the village of Sagapo-
51 nack shall receive a base level grant of two thousand dollars, and the
52 village of Woodbury shall receive a base level grant of twenty-seven
53 thousand dollars, and the village of South Blooming Grove shall receive
54 a base level grant of nineteen thousand dollars.

1 § 2. This act shall take effect immediately.

2

PART HHH

3 Section 1. The opening paragraph of paragraph (a) of subdivision 1 of
4 section 210 of the tax law, as amended by section 10 of part T of chap-
5 ter 59 of the laws of 2015, is amended to read as follows:

6 For taxable years beginning before January first, two thousand
7 sixteen, the amount prescribed by this paragraph shall be computed at
8 the rate of seven and one-tenth percent of the taxpayer's business
9 income base. For taxable years beginning on or after January first, two
10 thousand sixteen, the amount prescribed by this paragraph shall be six
11 and one-half percent of the taxpayer's business income base. For taxa-
12 ble years beginning on or after January first, two thousand twenty-one
13 and before January first, two thousand twenty-four for any taxpayer with
14 a business income base for the taxable year of more than five million
15 dollars, the amount prescribed by this paragraph shall be seven and
16 one-quarter percent of the taxpayer's business income base. The taxpay-
17 er's business income base shall mean the portion of the taxpayer's busi-
18 ness income apportioned within the state as hereinafter provided.
19 However, in the case of a small business taxpayer, as defined in para-
20 graph (f) of this subdivision, the amount prescribed by this paragraph
21 shall be computed pursuant to subparagraph (iv) of this paragraph and in
22 the case of a manufacturer, as defined in subparagraph (vi) of this
23 paragraph, the amount prescribed by this paragraph shall be computed
24 pursuant to subparagraph (vi) of this paragraph, and, in the case of a
25 qualified emerging technology company, as defined in subparagraph (vii)
26 of this paragraph, the amount prescribed by this paragraph shall be
27 computed pursuant to subparagraph (vii) of this paragraph.

28 § 2. Subparagraph 1 of paragraph (b) of subdivision 1 of section 210
29 of the tax law, as amended by section 18 of part T of chapter 59 of the
30 laws of 2015, is amended to read as follows:

31 (1) (i) The amount prescribed by this paragraph shall be computed
32 at .15 percent for each dollar of the taxpayer's total business capital,
33 or the portion thereof apportioned within the state as hereinafter
34 provided for taxable years beginning before January first, two thousand
35 sixteen. However, in the case of a cooperative housing corporation as
36 defined in the internal revenue code, the applicable rate shall be .04
37 percent until taxable years beginning on or after January first, two
38 thousand twenty and zero percent for taxable years beginning on or after
39 January first, two thousand twenty-one. The rate of tax for subsequent
40 tax years shall be as follows: .125 percent for taxable years beginning
41 on or after January first, two thousand sixteen and before January
42 first, two thousand seventeen; .100 percent for taxable years beginning
43 on or after January first, two thousand seventeen and before January
44 first, two thousand eighteen; .075 percent for taxable years beginning
45 on or after January first, two thousand eighteen and before January
46 first, two thousand nineteen; .050 percent for taxable years beginning
47 on or after January first, two thousand nineteen and before January
48 first, two thousand twenty; .025 percent for taxable years beginning on
49 or after January first, two thousand twenty and before January first,
50 two thousand twenty-one; and [~~zero~~] .1875 percent for years beginning on
51 or after January first, two thousand twenty-one and before January
52 first, two thousand twenty-four, and zero percent for taxable years
53 beginning on or after January first, two thousand twenty-four. Provided
54 however, for taxable years beginning on or after January first, two

1 thousand twenty-one, the rate of tax for a small business as defined in
2 paragraph (f) of this subdivision shall be zero percent. The rate of tax
3 for a qualified New York manufacturer shall be .132 percent for taxable
4 years beginning on or after January first, two thousand fifteen and
5 before January first, two thousand sixteen, .106 percent for taxable
6 years beginning on or after January first, two thousand sixteen and
7 before January first, two thousand seventeen, .085 percent for taxable
8 years beginning on or after January first, two thousand seventeen and
9 before January first, two thousand eighteen; .056 percent for taxable
10 years beginning on or after January first, two thousand eighteen and
11 before January first, two thousand nineteen; .038 percent for taxable
12 years beginning on or after January first, two thousand nineteen and
13 before January first, two thousand twenty; .019 percent for taxable
14 years beginning on or after January first, two thousand twenty and
15 before January first, two thousand twenty-one; and zero percent for
16 years beginning on or after January first, two thousand twenty-one. (ii)
17 In no event shall the amount prescribed by this paragraph exceed three
18 hundred fifty thousand dollars for qualified New York manufacturers and
19 for all other taxpayers five million dollars.
20 § 3. This act shall take effect immediately.

21

PART III

22 Section 1. Section 606 of the tax law is amended by adding a new
23 subsection (e-2) to read as follows:

24 (e-2) Real property tax relief credit. (1) For purposes of this
25 subsection:

26 (A) "Qualified taxpayer" means a resident individual of the state who
27 owned and primarily resided for six months or more of the taxable year
28 in real property that either received the STAR exemption authorized by
29 section four hundred twenty-five of the real property tax law or that
30 qualified the taxpayer to receive the school tax relief credit author-
31 ized by subsection (eee) of this section.

32 (B) "Qualified gross income" means the adjusted gross income of the
33 qualified taxpayer for the taxable year for federal income tax purposes
34 and, for taxable year two thousand twenty-one computed without regard to
35 the last sentence of subdivision (a) of section six hundred seven of
36 this article. In computing qualified gross income, the net amount of
37 loss reported on Federal Schedule C, D, E, or F shall not exceed three
38 thousand dollars per schedule. In addition, the net amount of any other
39 separate category of loss shall not exceed three thousand dollars. The
40 aggregate amount of all losses included in computing qualified gross
41 income shall not exceed fifteen thousand dollars.

42 (C) "Residence" means a dwelling in this state owned by the taxpayer
43 and used by the taxpayer as his or her primary residence, and so much of
44 the land abutting it, not exceeding one acre, as is reasonably necessary
45 for use of the dwelling as a home, and may consist of a part of a
46 multi-dwelling or multi-purpose building including a cooperative or
47 condominium. Residence includes a trailer or mobile home, used exclu-
48 sively for residential purposes and defined as real property pursuant to
49 paragraph (g) of subdivision twelve of section one hundred two of the
50 real property tax law.

51 (D) "Qualifying real property taxes" means all real property taxes,
52 special ad valorem levies and special assessments, exclusive of penal-
53 ties and interest, levied by a taxing jurisdiction on the residence
54 owned and occupied by a qualified taxpayer and paid by the qualified

1 taxpayer during the taxable year, provided that to the extent the total
2 amount of real property taxes so paid includes school district taxes,
3 the amount of the school tax relief (STAR) credit claimed pursuant to
4 subsection (eee) of this section, if any, shall be deducted from such
5 amount.

6 A qualified taxpayer may elect to include any additional amount that
7 would have been levied by a taxing jurisdiction and paid by the quali-
8 fied taxpayer in the absence of an exemption from real property taxation
9 pursuant to section four hundred sixty-seven of the real property tax
10 law. If tenant-stockholders in a cooperative housing corporation have
11 met the requirements of section two hundred sixteen of the internal
12 revenue code by which they are allowed a deduction for real estate
13 taxes, the amount of taxes so allowable, or which would be allowable if
14 the taxpayer had filed returns on a cash basis, shall be qualifying real
15 property taxes. If a residence is an integral part of a larger unit,
16 qualifying real property taxes shall be limited to that amount of such
17 taxes paid as may be reasonably apportioned to such residence. If a
18 taxpayer owned and occupied two residences in the state during different
19 periods in the same taxable year, qualifying real property taxes shall
20 be the sum of the prorated qualifying real property taxes attributable
21 to the taxpayer during the periods such taxpayer occupied each of such
22 residences. A taxpayer who owned and occupied a residence in the state
23 for part of the taxable year and rented a residence in the state for
24 part of the same taxable year, may include the proration of qualifying
25 real property taxes on the residence owned. Provided, however, for
26 purposes of the credit allowed under this subsection, qualifying real
27 property taxes may be included by a qualified taxpayer only to the
28 extent that such taxpayer or the spouse of such taxpayer occupied such
29 residence for one hundred eighty-three days or more of the taxable year,
30 owned the residence and paid such taxes.

31 (E) "Excess real property tax" means the excess of qualifying real
32 property taxes over six percent of qualified gross income.

33 (2) For tax years beginning on or after January first, two thousand
34 twenty-one and before January first, two thousand twenty-four, a quali-
35 fied taxpayer shall be allowed a credit as provided in paragraph three
36 of this subsection against the taxes imposed by this article. If the
37 credit exceeds the tax for such year under this article, the excess
38 shall be treated as an overpayment, to be credited or refunded, without
39 interest.

40 (3) Determination of credit. The credit amount allowed under this
41 subsection shall be the product of the excess real property tax and the
42 applicable percentage of the excess real property tax, calculated as
43 follows:

44 (A) For qualified taxpayers whose qualified gross income is seventy-
45 five thousand dollars or less, the applicable percentage shall be four-
46 teen percent.

47 (B) For qualified taxpayers whose qualified gross income is greater
48 than seventy-five thousand dollars but less than or equal to one hundred
49 fifty thousand dollars, the applicable percentage shall be the differ-
50 ence between (i) fourteen percent and (ii) five percent multiplied by a
51 fraction, the numerator of which is the difference between the qualified
52 taxpayer's qualified gross income as defined by this subsection and
53 seventy-five thousand dollars, and the denominator of which is seventy-
54 five thousand dollars.

55 (C) For qualified taxpayers whose qualified gross income is greater
56 than one hundred fifty thousand dollars but less than or equal to two

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1 hundred fifty thousand dollars, the applicable percentage shall be the
2 difference between (i) nine percent and (ii) six percent multiplied by a
3 fraction, the numerator of which is the difference between the qualified
4 taxpayer's qualified gross income and one hundred fifty thousand
5 dollars, and the denominator of which is one hundred thousand dollars.

6 (4) No credit shall be allowed under this subsection if the amount
7 determined pursuant to paragraph three is less than two hundred fifty
8 dollars, provided further that if the amount determined pursuant to
9 paragraph three is in excess of three hundred fifty dollars the taxpayer
10 shall be allowed a credit of three hundred fifty dollars.

11 (5) The commissioner may prescribe that the credit under this
12 subsection shall be determined in whole or in part by the use of tables
13 prescribed by such commissioner. Such tables shall set forth the credit
14 to the nearest dollar.

15 (6) No credit shall be granted under this subsection:

16 (A) To a property owner if qualified gross income for the taxable year
17 exceeds two hundred fifty thousand dollars.

18 (B) To a property owner unless: (i) the property is used for residen-
19 tial purposes; (ii) not more than twenty percent of the rental income,
20 if any, from the property is from rental for nonresidential purposes;
21 and (iii) the property is occupied as a residence in whole or in part by
22 one or more of the owners of the property.

23 (C) To an individual with respect to whom a deduction under subsection
24 (c) of section one hundred fifty-one of the internal revenue code is
25 allowable to another taxpayer for the taxable year.

26 (D) With respect to a residence that is wholly exempted from real
27 property taxation.

28 (E) To an individual who is not a resident individual of the state for
29 the entire taxable year.

30 (7) In the case of a taxpayer who has itemized deductions from federal
31 adjusted gross income, and whose federal itemized deductions include an
32 amount for real estate taxes paid, the New York itemized deduction
33 otherwise allowable under section six hundred fifteen of this chapter
34 shall be reduced by the amount of the credit claimed under this
35 subsection.

36 § 2. This act shall take effect immediately and shall apply to taxable
37 years beginning on or after January 1, 2021.

38 PART JJJ

39 Section 1. The state comptroller is hereby authorized and directed to
40 loan money in accordance with the provisions set forth in subdivision 5
41 of section 4 of the state finance law to the following funds and/or
42 accounts:

- 43 1. DOL-Child performer protection account (20401).
- 44 2. Local government records management account (20501).
- 45 3. Child health plus program account (20810).
- 46 4. EPIC premium account (20818).
- 47 5. Education - New (20901).
- 48 6. VLT - Sound basic education fund (20904).
- 49 7. Sewage treatment program management and administration fund
50 (21000).
- 51 8. Hazardous bulk storage account (21061).
- 52 9. Utility environmental regulatory account (21064).
- 53 10. Federal grants indirect cost recovery account (21065).
- 54 11. Low level radioactive waste account (21066).

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- 1 12. Recreation account (21067).
- 2 13. Public safety recovery account (21077).
- 3 14. Environmental regulatory account (21081).
- 4 15. Natural resource account (21082).
- 5 16. Mined land reclamation program account (21084).
- 6 17. Great lakes restoration initiative account (21087).
- 7 18. Environmental protection and oil spill compensation fund (21200).
- 8 19. Public transportation systems account (21401).
- 9 20. Metropolitan mass transportation (21402).
- 10 21. Operating permit program account (21451).
- 11 22. Mobile source account (21452).
- 12 23. Statewide planning and research cooperative system account
- 13 (21902).
- 14 24. New York state thruway authority account (21905).
- 15 25. Mental hygiene program fund account (21907).
- 16 26. Mental hygiene patient income account (21909).
- 17 27. Financial control board account (21911).
- 18 28. Regulation of racing account (21912).
- 19 29. State university dormitory income reimbursable account (21937).
- 20 30. Criminal justice improvement account (21945).
- 21 31. Environmental laboratory reference fee account (21959).
- 22 32. Training, management and evaluation account (21961).
- 23 33. Clinical laboratory reference system assessment account (21962).
- 24 34. Indirect cost recovery account (21978).
- 25 35. Multi-agency training account (21989).
- 26 36. Bell jar collection account (22003).
- 27 37. Industry and utility service account (22004).
- 28 38. Real property disposition account (22006).
- 29 39. Parking account (22007).
- 30 40. Courts special grants (22008).
- 31 41. Asbestos safety training program account (22009).
- 32 42. Camp Smith billeting account (22017).
- 33 43. Batavia school for the blind account (22032).
- 34 44. Investment services account (22034).
- 35 45. Surplus property account (22036).
- 36 46. Financial oversight account (22039).
- 37 47. Regulation of Indian gaming account (22046).
- 38 48. Rome school for the deaf account (22053).
- 39 49. Seized assets account (22054).
- 40 50. Administrative adjudication account (22055).
- 41 51. Federal salary sharing account (22056).
- 42 52. New York City assessment account (22062).
- 43 53. Cultural education account (22063).
- 44 54. Local services account (22078).
- 45 55. DHCR mortgage servicing account (22085).
- 46 56. Housing indirect cost recovery account (22090).
- 47 57. DHCR-HCA application fee account (22100).
- 48 58. Low income housing monitoring account (22130).
- 49 59. Corporation administration account (22135).
- 50 60. New York State Home for Veterans in the Lower-Hudson Valley
- 51 account (22144).
- 52 61. Deferred compensation administration account (22151).
- 53 62. Rent revenue other New York City account (22156).
- 54 63. Rent revenue account (22158).
- 55 64. Tax revenue arrearage account (22168).
- 56 65. New York state medical indemnity fund account (22240).

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1 66. Behavioral health parity compliance fund (22246).
2 67. State university general income offset account (22654).
3 68. Lake George park trust fund account (22751).
4 69. State police motor vehicle law enforcement account (22802).
5 70. Highway safety program account (23001).
6 71. DOH drinking water program account (23102).
7 72. NYCCC operating offset account (23151).
8 73. Commercial gaming regulation account (23702).
9 74. Highway use tax administration account (23801).
10 75. New York state secure choice administrative account (23806).
11 76. Fantasy sports administration account (24951).
12 77. Highway and bridge capital account (30051).
13 78. Aviation purpose account (30053).
14 79. State university residence hall rehabilitation fund (30100).
15 80. State parks infrastructure account (30351).
16 81. Clean water/clean air implementation fund (30500).
17 82. Hazardous waste remedial cleanup account (31506).
18 83. Youth facilities improvement account (31701).
19 84. Housing assistance fund (31800).
20 85. Housing program fund (31850).
21 86. Highway facility purpose account (31951).
22 87. Information technology capital financing account (32215).
23 88. New York racing account (32213).
24 89. Capital miscellaneous gifts account (32214).
25 90. New York environmental protection and spill remediation account
26 (32219).
27 91. Mental hygiene facilities capital improvement fund (32300).
28 92. Correctional facilities capital improvement fund (32350).
29 93. New York State Storm Recovery Capital Fund (33000).
30 94. OGS convention center account (50318).
31 95. Empire Plaza Gift Shop (50327).
32 96. Centralized services fund (55000).
33 97. Archives records management account (55052).
34 98. Federal single audit account (55053).
35 99. Civil service administration account (55055).
36 100. Civil service EHS occupational health program account (55056).
37 101. Banking services account (55057).
38 102. Cultural resources survey account (55058).
39 103. Neighborhood work project account (55059).
40 104. Automation & printing chargeback account (55060).
41 105. OFT NYT account (55061).
42 106. Data center account (55062).
43 107. Intrusion detection account (55066).
44 108. Domestic violence grant account (55067).
45 109. Centralized technology services account (55069).
46 110. Labor contact center account (55071).
47 111. Human services contact center account (55072).
48 112. Tax contact center account (55073).
49 113. Department of law civil recoveries account (55074).
50 114. Executive direction internal audit account (55251).
51 115. CIO Information technology centralized services account (55252).
52 116. Health insurance internal service account (55300).
53 117. Civil service employee benefits division administrative account
54 (55301).
55 118. Correctional industries revolving fund (55350).
56 119. Employees health insurance account (60201).

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1 120. Medicaid management information system escrow fund (60900).

2 121. New York state cannabis revenue fund.

3 § 1-a. The state comptroller is hereby authorized and directed to loan
4 money in accordance with the provisions set forth in subdivision 5 of
5 section 4 of the state finance law to any account within the following
6 federal funds, provided the comptroller has made a determination that
7 sufficient federal grant award authority is available to reimburse such
8 loans:

9 1. Federal USDA-food and nutrition services fund (25000).

10 2. Federal health and human services fund (25100).

11 3. Federal education fund (25200).

12 4. Federal block grant fund (25250).

13 5. Federal miscellaneous operating grants fund (25300).

14 6. Federal unemployment insurance administration fund (25900).

15 7. Federal unemployment insurance occupational training fund (25950).

16 8. Federal emergency employment act fund (26000).

17 9. Federal capital projects fund (31350).

18 § 2. Notwithstanding any law to the contrary, and in accordance with
19 section 4 of the state finance law, the comptroller is hereby authorized
20 and directed to transfer, upon request of the director of the budget, on
21 or before March 31, 2022, up to the unencumbered balance or the follow-
22 ing amounts:

23 Economic Development and Public Authorities:

24 1. \$1,175,000 from the miscellaneous special revenue fund, underground
25 facilities safety training account (22172), to the general fund.

26 2. An amount up to the unencumbered balance from the miscellaneous
27 special revenue fund, business and licensing services account (21977),
28 to the general fund.

29 3. \$14,810,000 from the miscellaneous special revenue fund, code
30 enforcement account (21904), to the general fund.

31 4. \$3,000,000 from the general fund to the miscellaneous special
32 revenue fund, tax revenue arrearage account (22168).

33 Education:

34 1. \$2,603,020,000 from the general fund to the state lottery fund,
35 education account (20901), as reimbursement for disbursements made from
36 such fund for supplemental aid to education pursuant to section 92-c of
37 the state finance law that are in excess of the amounts deposited in
38 such fund for such purposes pursuant to section 1612 of the tax law.

39 2. \$755,000,000 from the general fund to the state lottery fund, VLT
40 education account (20904), as reimbursement for disbursements made from
41 such fund for supplemental aid to education pursuant to section 92-c of
42 the state finance law that are in excess of the amounts deposited in
43 such fund for such purposes pursuant to section 1612 of the tax law.

44 3. \$132,800,000 from the general fund to the New York state commercial
45 gaming fund, commercial gaming revenue account (23701), as reimbursement
46 for disbursements made from such fund for supplemental aid to education
47 pursuant to section 97-nnnn of the state finance law that are in excess
48 of the amounts deposited in such fund for purposes pursuant to section
49 1352 of the racing, pari-mutuel wagering and breeding law.

50 4. \$6,000,000 from the interactive fantasy sports fund, fantasy sports
51 education account (24950), to the state lottery fund, education account
52 (20901), as reimbursement for disbursements made from such fund for
53 supplemental aid to education pursuant to section 92-c of the state
54 finance law.

55 5. An amount up to the unencumbered balance from the charitable gifts
56 trust fund, elementary and secondary education account (24901), to the

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- 1 general fund, for payment of general support for public schools pursuant
2 to section 3609-a of the education law.
- 3 6. Moneys from the state lottery fund (20900) up to an amount deposit-
4 ed in such fund pursuant to section 1612 of the tax law in excess of the
5 current year appropriation for supplemental aid to education pursuant to
6 section 92-c of the state finance law.
- 7 7. \$300,000 from the New York state local government records manage-
8 ment improvement fund, local government records management account
9 (20501), to the New York state archives partnership trust fund, archives
10 partnership trust maintenance account (20351).
- 11 8. \$900,000 from the general fund to the miscellaneous special revenue
12 fund, Batavia school for the blind account (22032).
- 13 9. \$900,000 from the general fund to the miscellaneous special revenue
14 fund, Rome school for the deaf account (22053).
- 15 10. \$343,400,000 from the state university dormitory income fund
16 (40350) to the miscellaneous special revenue fund, state university
17 dormitory income reimbursable account (21937).
- 18 11. \$8,318,000 from the general fund to the state university income
19 fund, state university income offset account (22654), for the state's
20 share of repayment of the STIP loan.
- 21 12. \$68,000,000 from the state university income fund, state universi-
22 ty hospitals income reimbursable account (22656) to the general fund for
23 hospital debt service for the period April 1, 2021 through March 31,
24 2022.
- 25 13. \$7,850,000 from the miscellaneous special revenue fund, office of
26 the professions account (22051), to the miscellaneous capital projects
27 fund, office of the professions electronic licensing account (32222).
- 28 14. \$24,000,000 from any of the state education department's special
29 revenue and internal service funds to the miscellaneous special revenue
30 fund, indirect cost recovery account (21978).
- 31 15. \$4,200,000 from any of the state education department's special
32 revenue or internal service funds to the capital projects fund (30000).
- 33 16. \$12,500,000 from the School Capital Facilities Financing Reserve
34 Fund to the Capital Projects Fund account (30000), for excess debt
35 service reserve fund balances related to bonds that have been fully
36 retired. Such excess funds shall be used to support the development of
37 a modernized State aid data system for the education department.
- 38 Environmental Affairs:
- 39 1. \$16,000,000 from any of the department of environmental conserva-
40 tion's special revenue federal funds, and/or federal capital funds, to
41 the environmental conservation special revenue fund, federal indirect
42 recovery account (21065).
- 43 2. \$5,000,000 from any of the department of environmental conserva-
44 tion's special revenue federal funds, and/or federal capital funds, to
45 the conservation fund (21150) or Marine Resources Account (21151) as
46 necessary to avoid diversion of conservation funds.
- 47 3. \$3,000,000 from any of the office of parks, recreation and historic
48 preservation capital projects federal funds and special revenue federal
49 funds to the miscellaneous special revenue fund, federal grant indirect
50 cost recovery account (22188).
- 51 4. \$1,000,000 from any of the office of parks, recreation and historic
52 preservation special revenue federal funds to the miscellaneous capital
53 projects fund, I love NY water account (32212).
- 54 5. \$28,000,000 from the general fund to the environmental protection
55 fund, environmental protection fund transfer account (30451).

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- 1 6. \$1,800,000 from the general fund to the hazardous waste remedial
- 2 fund, hazardous waste oversight and assistance account (31505).
- 3 7. An amount up to or equal to the cash balance within the special
- 4 revenue-other waste management & cleanup account (21053) to the capital
- 5 projects fund (30000) for services and capital expenses related to the
- 6 management and cleanup program as put forth in section 27-1915 of the
- 7 environmental conservation law.
- 8 8. \$5,400,000 from the miscellaneous special revenue fund, public
- 9 service account (22011) to the miscellaneous special revenue fund, utili-
- 10 ty environmental regulatory account (21064).
- 11 9. \$7,000,000 from the general fund to the enterprise fund, state fair
- 12 account (50051).
- 13 10. \$4,000,000 from the waste management & cleanup account (21053) to
- 14 the general fund.
- 15 11. \$3,000,000 from the waste management & cleanup account (21053) to
- 16 the environmental protection fund transfer account (30451).
- 17 12. Up to \$10,000,000 from the general fund to the miscellaneous
- 18 special revenue fund, patron services account (22163).
- 19 Family Assistance:
- 20 1. \$7,000,000 from any of the office of children and family services,
- 21 office of temporary and disability assistance, or department of health
- 22 special revenue federal funds and the general fund, in accordance with
- 23 agreements with social services districts, to the miscellaneous special
- 24 revenue fund, office of human resources development state match account
- 25 (21967).
- 26 2. \$4,000,000 from any of the office of children and family services
- 27 or office of temporary and disability assistance special revenue federal
- 28 funds to the miscellaneous special revenue fund, family preservation and
- 29 support services and family violence services account (22082).
- 30 3. \$18,670,000 from any of the office of children and family services,
- 31 office of temporary and disability assistance, or department of health
- 32 special revenue federal funds and any other miscellaneous revenues
- 33 generated from the operation of office of children and family services
- 34 programs to the general fund.
- 35 4. \$175,000,000 from any of the office of temporary and disability
- 36 assistance or department of health special revenue funds to the general
- 37 fund.
- 38 5. \$2,500,000 from any of the office of temporary and disability
- 39 assistance special revenue funds to the miscellaneous special revenue
- 40 fund, office of temporary and disability assistance program account
- 41 (21980).
- 42 6. \$35,000,000 from any of the office of children and family services,
- 43 office of temporary and disability assistance, department of labor, and
- 44 department of health special revenue federal funds to the office of
- 45 children and family services miscellaneous special revenue fund, multi-
- 46 agency training contract account (21989).
- 47 7. \$205,000,000 from the miscellaneous special revenue fund, youth
- 48 facility per diem account (22186), to the general fund.
- 49 8. \$621,850 from the general fund to the combined gifts, grants, and
- 50 bequests fund, WB Hoyt Memorial account (20128).
- 51 9. \$5,000,000 from the miscellaneous special revenue fund, state
- 52 central registry (22028), to the general fund.
- 53 General Government:
- 54 1. \$1,566,000 from the miscellaneous special revenue fund, examination
- 55 and miscellaneous revenue account (22065) to the general fund.

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- 1 2. \$12,000,000 from the general fund to the health insurance revolving
2 fund (55300).
- 3 3. \$292,400,000 from the health insurance reserve receipts fund
4 (60550) to the general fund.
- 5 4. \$150,000 from the general fund to the not-for-profit revolving loan
6 fund (20650).
- 7 5. \$150,000 from the not-for-profit revolving loan fund (20650) to the
8 general fund.
- 9 6. \$3,000,000 from the miscellaneous special revenue fund, surplus
10 property account (22036), to the general fund.
- 11 7. \$19,000,000 from the miscellaneous special revenue fund, revenue
12 arrearage account (22024), to the general fund.
- 13 8. \$1,826,000 from the miscellaneous special revenue fund, revenue
14 arrearage account (22024), to the miscellaneous special revenue fund,
15 authority budget office account (22138).
- 16 9. \$1,000,000 from the agencies enterprise fund, parking services
17 account (22007), to the general fund, for the purpose of reimbursing the
18 costs of debt service related to state parking facilities.
- 19 10. \$3,435,000 from the general fund to the centralized services fund,
20 COPS account (55013).
- 21 11. \$11,460,000 from the general fund to the agencies internal service
22 fund, central technology services account (55069), for the purpose of
23 enterprise technology projects.
- 24 12. \$10,000,000 from the general fund to the agencies internal service
25 fund, state data center account (55062).
- 26 13. \$12,000,000 from the agencies enterprise fund, parking services
27 account (22007), to the centralized services, building support services
28 account (55018).
- 29 14. \$30,000,000 from the general fund to the internal service fund,
30 business services center account (55022).
- 31 15. \$8,000,000 from the general fund to the internal service fund,
32 building support services account (55018).
- 33 16. \$1,500,000 from the agencies enterprise fund, special events
34 account (20120), to the general fund.
- 35 17. Notwithstanding any law to the contrary, and in accordance with
36 section 4 of the state finance law, the comptroller is hereby authorized
37 and directed to transfer, upon request of the director of the budget,
38 amounts up to the unencumbered balance of the Special Revenue Other
39 College Savings Account (22022) to the College Savings Fiduciary Fund.
- 40 Health:
 - 41 1. A transfer from the general fund to the combined gifts, grants and
42 bequests fund, breast cancer research and education account (20155), up
43 to an amount equal to the monies collected and deposited into that
44 account in the previous fiscal year.
 - 45 2. A transfer from the general fund to the combined gifts, grants and
46 bequests fund, prostate cancer research, detection, and education
47 account (20183), up to an amount equal to the moneys collected and
48 deposited into that account in the previous fiscal year.
 - 49 3. A transfer from the general fund to the combined gifts, grants and
50 bequests fund, Alzheimer's disease research and assistance account
51 (20143), up to an amount equal to the moneys collected and deposited
52 into that account in the previous fiscal year.
 - 53 4. \$20,294,000 from the HCRA resources fund (20800) to the miscella-
54 neous special revenue fund, empire state stem cell trust fund account
55 (22161).

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- 1 5. \$2,000,000 from the miscellaneous special revenue fund, certificate
2 of need account (21920), to the miscellaneous capital projects fund,
3 healthcare IT capital subfund (32216).
- 4 6. \$2,000,000 from the miscellaneous special revenue fund, vital
5 health records account (22103), to the miscellaneous capital projects
6 fund, healthcare IT capital subfund (32216).
- 7 7. \$6,000,000 from the miscellaneous special revenue fund, profes-
8 sional medical conduct account (22088), to the miscellaneous capital
9 projects fund, healthcare IT capital subfund (32216).
- 10 8. \$106,500,000 from the HCRA resources fund (20800) to the capital
11 projects fund (30000).
- 12 9. \$6,550,000 from the general fund to the medical marihuana trust
13 fund, health operation and oversight account (23755).
- 14 10. An amount up to the unencumbered balance from the charitable gifts
15 trust fund, health charitable account (24900), to the general fund, for
16 payment of general support for primary, preventive, and inpatient health
17 care, dental and vision care, hunger prevention and nutritional assist-
18 ance, and other services for New York state residents with the overall
19 goal of ensuring that New York state residents have access to quality
20 health care and other related services.
- 21 11. \$500,000 from the miscellaneous special revenue fund, New York
22 State cannabis revenue fund, to the miscellaneous special revenue fund,
23 environmental laboratory fee account (21959).
- 24 12. An amount up to the unencumbered balance from the public health
25 emergency charitable gifts trust fund to the general fund, for payment
26 of goods and services necessary to respond to a public health disaster
27 emergency or to assist or aid in responding to such a disaster.
- 28 13. \$2,585,000 from the miscellaneous special revenue fund, patient
29 safety center account (22140), to the general fund.
- 30 14. \$1,000,000 from the miscellaneous special revenue fund, nursing
31 home receivership account (21925), to the general fund.
- 32 15. \$133,000 from the miscellaneous special revenue fund, quality of
33 care account (21915), to the general fund.
- 34 16. \$2,200,000 from the miscellaneous special revenue fund, adult home
35 quality enhancement account (22091), to the general fund.
- 36 Labor:
- 37 1. \$600,000 from the miscellaneous special revenue fund, DOL fee and
38 penalty account (21923), to the child performer's protection fund, child
39 performer protection account (20401).
- 40 2. \$11,700,000 from the unemployment insurance interest and penalty
41 fund, unemployment insurance special interest and penalty account
42 (23601), to the general fund.
- 43 3. \$50,000,000 from the DOL fee and penalty account (21923), unemploy-
44 ment insurance special interest and penalty account (23601), and public
45 work enforcement account (21998), to the general fund.
- 46 Mental Hygiene:
- 47 1. \$10,000,000 from the general fund, to the miscellaneous special
48 revenue fund, federal salary sharing account (22056).
- 49 2. \$3,800,000 from the general fund, to the agencies internal service
50 fund, civil service EHS occupational health program account (55056).
- 51 3. \$3,000,000 from the chemical dependence service fund, substance
52 abuse services fund account (22700), to the mental hygiene capital
53 improvement fund (32305).
- 54 Public Protection:
- 55 1. \$1,350,000 from the miscellaneous special revenue fund, emergency
56 management account (21944), to the general fund.

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- 1 2. \$2,587,000 from the general fund to the miscellaneous special
- 2 revenue fund, recruitment incentive account (22171).
- 3 3. \$22,773,000 from the general fund to the correctional industries
- 4 revolving fund, correctional industries internal service account
- 5 (55350).
- 6 4. \$2,000,000,000 from any of the division of homeland security and
- 7 emergency services special revenue federal funds to the general fund.
- 8 5. \$11,149,000 from the miscellaneous special revenue fund, criminal
- 9 justice improvement account (21945), to the general fund.
- 10 6. \$115,420,000 from the state police motor vehicle law enforcement
- 11 and motor vehicle theft and insurance fraud prevention fund, state
- 12 police motor vehicle enforcement account (22802), to the general fund
- 13 for state operation expenses of the division of state police.
- 14 7. \$131,500,000 from the general fund to the correctional facilities
- 15 capital improvement fund (32350).
- 16 8. \$5,000,000 from the general fund to the dedicated highway and
- 17 bridge trust fund (30050) for the purpose of work zone safety activities
- 18 provided by the division of state police for the department of transpor-
- 19 tation.
- 20 9. \$10,000,000 from the miscellaneous special revenue fund, statewide
- 21 public safety communications account (22123), to the capital projects
- 22 fund (30000).
- 23 10. \$9,830,000 from the miscellaneous special revenue fund, legal
- 24 services assistance account (22096), to the general fund.
- 25 11. \$1,000,000 from the general fund to the agencies internal service
- 26 fund, neighborhood work project account (55059).
- 27 12. \$7,980,000 from the miscellaneous special revenue fund, finger-
- 28 print identification & technology account (21950), to the general fund.
- 29 13. \$1,100,000 from the state police motor vehicle law enforcement and
- 30 motor vehicle theft and insurance fraud prevention fund, motor vehicle
- 31 theft and insurance fraud account (22801), to the general fund.
- 32 14. \$30,500,000 from the miscellaneous special revenue fund, statewide
- 33 public safety communications account (22123), to the general fund.
- 34 Transportation:
- 35 1. \$20,000,000 from the general fund to the mass transportation oper-
- 36 ating assistance fund, public transportation systems operating assist-
- 37 ance account (21401), of which \$12,000,000 constitutes the base need for
- 38 operations.
- 39 2. \$727,500,000 from the general fund to the dedicated highway and
- 40 bridge trust fund (30050).
- 41 3. \$244,250,000 from the general fund to the MTA financial assistance
- 42 fund, mobility tax trust account (23651).
- 43 4. \$5,000,000 from the miscellaneous special revenue fund, transporta-
- 44 tion regulation account (22067) to the dedicated highway and bridge
- 45 trust fund (30050), for disbursements made from such fund for motor
- 46 carrier safety that are in excess of the amounts deposited in the dedi-
- 47 cated highway and bridge trust fund (30050) for such purpose pursuant to
- 48 section 94 of the transportation law.
- 49 5. \$3,000,000 from the miscellaneous special revenue fund, traffic
- 50 adjudication account (22055), to the general fund.
- 51 6. \$8,557,000 from the mass transportation operating assistance fund,
- 52 metropolitan mass transportation operating assistance account (21402),
- 53 to the capital projects fund (30000).
- 54 7. \$5,000,000 from the miscellaneous special revenue fund, transporta-
- 55 tion regulation account (22067) to the general fund, for disbursements
- 56 made from such fund for motor carrier safety that are in excess of the

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1 amounts deposited in the general fund for such purpose pursuant to
2 section 94 of the transportation law.

3 Miscellaneous:

- 4 1. \$250,000,000 from the general fund to any funds or accounts for the
5 purpose of reimbursing certain outstanding accounts receivable balances.
- 6 2. \$500,000,000 from the general fund to the debt reduction reserve
7 fund (40000).
- 8 3. \$450,000,000 from the New York state storm recovery capital fund
9 (33000) to the revenue bond tax fund (40152).
- 10 4. \$15,500,000 from the general fund, community projects account GG
11 (10256), to the general fund, state purposes account (10050).
- 12 5. \$100,000,000 from any special revenue federal fund to the general
13 fund, state purposes account (10050).
- 14 6. \$6,000,000,000 in fiscal year 2022 and \$6,500,000,000 no sooner
15 than April 1, 2022 from the special revenue federal fund established for
16 the deposit of funds made available under the American Rescue Plan Act
17 of 2021 Section 9901 "Coronavirus State and Local Fiscal Recovery Funds"
18 to the general fund, state purposes account (10050) to cover eligible
19 costs incurred by the State.

20 § 3. Notwithstanding any law to the contrary, and in accordance with
21 section 4 of the state finance law, the comptroller is hereby authorized
22 and directed to transfer, on or before March 31, 2022:

- 23 1. Upon request of the commissioner of environmental conservation, up
24 to \$12,745,400 from revenues credited to any of the department of envi-
25 ronmental conservation special revenue funds, including \$4,000,000 from
26 the environmental protection and oil spill compensation fund (21200),
27 and \$1,834,600 from the conservation fund (21150), to the environmental
28 conservation special revenue fund, indirect charges account (21060).
- 29 2. Upon request of the commissioner of agriculture and markets, up to
30 \$3,000,000 from any special revenue fund or enterprise fund within the
31 department of agriculture and markets to the general fund, to pay appro-
32 priate administrative expenses.
- 33 3. Upon request of the commissioner of agriculture and markets, up to
34 \$2,000,000 from the state exposition special fund, state fair receipts
35 account (50051) to the miscellaneous capital projects fund, state fair
36 capital improvement account (32208).
- 37 4. Upon request of the commissioner of the division of housing and
38 community renewal, up to \$6,221,000 from revenues credited to any divi-
39 sion of housing and community renewal federal or miscellaneous special
40 revenue fund to the miscellaneous special revenue fund, housing indirect
41 cost recovery account (22090).
- 42 5. Upon request of the commissioner of the division of housing and
43 community renewal, up to \$5,500,000 may be transferred from any miscel-
44 laneous special revenue fund account, to any miscellaneous special
45 revenue fund.
- 46 6. Upon request of the commissioner of health up to \$13,225,000 from
47 revenues credited to any of the department of health's special revenue
48 funds, to the miscellaneous special revenue fund, administration account
49 (21982).

50 § 4. On or before March 31, 2022, the comptroller is hereby authorized
51 and directed to deposit earnings that would otherwise accrue to the
52 general fund that are attributable to the operation of section 98-a of
53 the state finance law, to the agencies internal service fund, banking
54 services account (55057), for the purpose of meeting direct payments
55 from such account.

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1 § 5. Notwithstanding any law to the contrary, upon the direction of
2 the director of the budget and upon requisition by the state university
3 of New York, the dormitory authority of the state of New York is
4 directed to transfer, up to \$22,000,000 in revenues generated from the
5 sale of notes or bonds, the state university income fund general revenue
6 account (22653) for reimbursement of bondable equipment for further
7 transfer to the state's general fund.

8 § 6. Notwithstanding any law to the contrary, and in accordance with
9 section 4 of the state finance law, the comptroller is hereby authorized
10 and directed to transfer, upon request of the director of the budget and
11 upon consultation with the state university chancellor or his or her
12 designee, on or before March 31, 2022, up to \$16,000,000 from the state
13 university income fund general revenue account (22653) to the state
14 general fund for debt service costs related to campus supported capital
15 project costs for the NY-SUNY 2020 challenge grant program at the
16 University at Buffalo.

17 § 7. Notwithstanding any law to the contrary, and in accordance with
18 section 4 of the state finance law, the comptroller is hereby authorized
19 and directed to transfer, upon request of the director of the budget and
20 upon consultation with the state university chancellor or his or her
21 designee, on or before March 31, 2022, up to \$6,500,000 from the state
22 university income fund general revenue account (22653) to the state
23 general fund for debt service costs related to campus supported capital
24 project costs for the NY-SUNY 2020 challenge grant program at the
25 University at Albany.

26 § 8. Notwithstanding any law to the contrary, the state university
27 chancellor or his or her designee is authorized and directed to transfer
28 estimated tuition revenue balances from the state university collection
29 fund (61000) to the state university income fund, state university
30 general revenue offset account (22655) on or before March 31, 2022.

31 § 9. Notwithstanding any law to the contrary, and in accordance with
32 section 4 of the state finance law, the comptroller is hereby authorized
33 and directed to transfer, upon request of the director of the budget, up
34 to \$1,038,718,300 from the general fund to the state university income
35 fund, state university general revenue offset account (22655) during the
36 period of July 1, 2021 through June 30, 2022 to support operations at
37 the state university.

38 § 10. Notwithstanding any law to the contrary, and in accordance with
39 section 4 of the state finance law, the comptroller is hereby authorized
40 and directed to transfer, upon request of the director of the budget, up
41 to \$20,000,000 from the general fund to the state university income
42 fund, state university general revenue offset account (22655) during the
43 period of July 1, 2021 to June 30, 2022 to support operations at the
44 state university in accordance with the maintenance of effort pursuant
45 to subparagraph (4) of paragraph h of subdivision 2 of section 355 of
46 the education law.

47 § 11. Notwithstanding any law to the contrary, and in accordance with
48 section 4 of the state finance law, the comptroller is hereby authorized
49 and directed to transfer, upon request of the state university chancel-
50 lor or his or her designee, up to \$55,000,000 from the state university
51 income fund, state university hospitals income reimbursable account
52 (22656), for services and expenses of hospital operations and capital
53 expenditures at the state university hospitals; and the state university
54 income fund, Long Island veterans' home account (22652) to the state
55 university capital projects fund (32400) on or before June 30, 2022.

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1 § 12. Notwithstanding any law to the contrary, and in accordance with
2 section 4 of the state finance law, the comptroller, after consultation
3 with the state university chancellor or his or her designee, is hereby
4 authorized and directed to transfer moneys, in the first instance, from
5 the state university collection fund, Stony Brook hospital collection
6 account (61006), Brooklyn hospital collection account (61007), and Syra-
7 cuse hospital collection account (61008) to the state university income
8 fund, state university hospitals income reimbursable account (22656) in
9 the event insufficient funds are available in the state university
10 income fund, state university hospitals income reimbursable account
11 (22656) to permit the full transfer of moneys authorized for transfer,
12 to the general fund for payment of debt service related to the SUNY
13 hospitals. Notwithstanding any law to the contrary, the comptroller is
14 also hereby authorized and directed, after consultation with the state
15 university chancellor or his or her designee, to transfer moneys from
16 the state university income fund to the state university income fund,
17 state university hospitals income reimbursable account (22656) in the
18 event insufficient funds are available in the state university income
19 fund, state university hospitals income reimbursable account (22656) to
20 pay hospital operating costs or to permit the full transfer of moneys
21 authorized for transfer, to the general fund for payment of debt service
22 related to the SUNY hospitals on or before March 31, 2022.

23 § 13. Notwithstanding any law to the contrary, upon the direction of
24 the director of the budget and the chancellor of the state university of
25 New York or his or her designee, and in accordance with section 4 of the
26 state finance law, the comptroller is hereby authorized and directed to
27 transfer monies from the state university dormitory income fund (40350)
28 to the state university residence hall rehabilitation fund (30100), and
29 from the state university residence hall rehabilitation fund (30100) to
30 the state university dormitory income fund (40350), in an amount not to
31 exceed \$80 million from each fund.

32 § 14. Notwithstanding any law to the contrary, and in accordance with
33 section 4 of the state finance law, the comptroller is hereby authorized
34 and directed to transfer, at the request of the director of the budget,
35 up to \$700 million from the unencumbered balance of any special revenue
36 fund or account, agency fund or account, internal service fund or
37 account, enterprise fund or account, or any combination of such funds
38 and accounts, to the general fund. The amounts transferred pursuant to
39 this authorization shall be in addition to any other transfers expressly
40 authorized in the 2021-22 budget. Transfers from federal funds, debt
41 service funds, capital projects funds, the community projects fund, or
42 funds that would result in the loss of eligibility for federal benefits
43 or federal funds pursuant to federal law, rule, or regulation as assent-
44 ed to in chapter 683 of the laws of 1938 and chapter 700 of the laws of
45 1951 are not permitted pursuant to this authorization.

46 § 15. Notwithstanding any law to the contrary, and in accordance with
47 section 4 of the state finance law, the comptroller is hereby authorized
48 and directed to transfer, at the request of the director of the budget,
49 up to \$100 million from any non-general fund or account, or combination
50 of funds and accounts, to the miscellaneous special revenue fund, tech-
51 nology financing account (22207), the miscellaneous capital projects
52 fund, the federal capital projects account (31350), information technol-
53 ogy capital financing account (32215), or the centralized technology
54 services account (55069), for the purpose of consolidating technology
55 procurement and services. The amounts transferred to the miscellaneous
56 special revenue fund, technology financing account (22207) pursuant to

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1 this authorization shall be equal to or less than the amount of such
2 monies intended to support information technology costs which are
3 attributable, according to a plan, to such account made in pursuance to
4 an appropriation by law. Transfers to the technology financing account
5 shall be completed from amounts collected by non-general funds or
6 accounts pursuant to a fund deposit schedule or permanent statute, and
7 shall be transferred to the technology financing account pursuant to a
8 schedule agreed upon by the affected agency commissioner. Transfers from
9 funds that would result in the loss of eligibility for federal benefits
10 or federal funds pursuant to federal law, rule, or regulation as assent-
11 ed to in chapter 683 of the laws of 1938 and chapter 700 of the laws of
12 1951 are not permitted pursuant to this authorization.

13 § 16. Notwithstanding any law to the contrary, and in accordance with
14 section 4 of the state finance law, the comptroller is hereby authorized
15 and directed to transfer, at the request of the director of the budget,
16 up to \$400 million from any non-general fund or account, or combination
17 of funds and accounts, to the general fund for the purpose of consol-
18 idating technology procurement and services. The amounts transferred
19 pursuant to this authorization shall be equal to or less than the amount
20 of such monies intended to support information technology costs which
21 are attributable, according to a plan, to such account made in pursuance
22 to an appropriation by law. Transfers to the general fund shall be
23 completed from amounts collected by non-general funds or accounts pursu-
24 ant to a fund deposit schedule. Transfers from funds that would result
25 in the loss of eligibility for federal benefits or federal funds pursu-
26 ant to federal law, rule, or regulation as assented to in chapter 683 of
27 the laws of 1938 and chapter 700 of the laws of 1951 are not permitted
28 pursuant to this authorization.

29 § 17. Notwithstanding any provision of law to the contrary, as deemed
30 feasible and advisable by its trustees, the power authority of the state
31 of New York is authorized and directed to transfer to the state treasury
32 to the credit of the general fund up to \$20,000,000 for the state fiscal
33 year commencing April 1, 2021, the proceeds of which will be utilized to
34 support energy-related state activities.

35 § 18. Notwithstanding any provision of law, rule or regulation to the
36 contrary, the New York state energy research and development authority
37 is authorized and directed to make the following contributions to the
38 state treasury to the credit of the general fund on or before March 31,
39 2022: (a) \$913,000; and (b) \$23,000,000 from proceeds collected by the
40 authority from the auction or sale of carbon dioxide emission allowances
41 allocated by the department of environmental conservation.

42 § 19. Notwithstanding any provision of law, rule or regulation to the
43 contrary, the New York state energy research and development authority
44 is authorized and directed to transfer five million dollars to the cred-
45 it of the Environmental Protection Fund on or before March 31, 2022 from
46 proceeds collected by the authority from the auction or sale of carbon
47 dioxide emission allowances allocated by the department of environmental
48 conservation.

49 § 20. Subdivision 5 of section 97-rrr of the state finance law, as
50 amended by section 20 of part JJ of chapter 56 of the laws of 2020, is
51 amended to read as follows:

52 5. Notwithstanding the provisions of section one hundred seventy-one-a
53 of the tax law, as separately amended by chapters four hundred eighty-
54 one and four hundred eighty-four of the laws of nineteen hundred eight-
55 y-one, and notwithstanding the provisions of chapter ninety-four of the
56 laws of two thousand eleven, or any other provisions of law to the

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1 contrary, during the fiscal year beginning April first, two thousand
2 [~~twenty~~] twenty-one, the state comptroller is hereby authorized and
3 directed to deposit to the fund created pursuant to this section from
4 amounts collected pursuant to article twenty-two of the tax law and
5 pursuant to a schedule submitted by the director of the budget, up to
6 [~~\$2,073,116,000~~] \$1,979,457,000, as may be certified in such schedule as
7 necessary to meet the purposes of such fund for the fiscal year begin-
8 ning April first, two thousand [~~twenty~~] twenty-one.

9 § 21. Notwithstanding any law to the contrary, the comptroller is
10 hereby authorized and directed to transfer, upon request of the director
11 of the budget, on or before March 31, 2022, the following amounts from
12 the following special revenue accounts to the capital projects fund
13 (30000), for the purposes of reimbursement to such fund for expenses
14 related to the maintenance and preservation of state assets:

15 1. \$43,000 from the miscellaneous special revenue fund, administrative
16 program account (21982).

17 2. \$1,478,000 from the miscellaneous special revenue fund, helen hayes
18 hospital account (22140).

19 3. \$392,000 from the miscellaneous special revenue fund, New York city
20 veterans' home account (22141).

21 4. \$570,000 from the miscellaneous special revenue fund, New York
22 state home for veterans' and their dependents at oxford account (22142).

23 5. \$170,000 from the miscellaneous special revenue fund, western New
24 York veterans' home account (22143).

25 6. \$323,000 from the miscellaneous special revenue fund, New York
26 state for veterans in the lower-hudson valley account (22144).

27 7. \$2,550,000 from the miscellaneous special revenue fund, patron
28 services account (22163).

29 8. \$7,502,241 from the miscellaneous special revenue fund, state
30 university general income reimbursable account (22653).

31 9. \$135,656,957 from the miscellaneous special revenue fund, state
32 university revenue offset account (22655).

33 10. \$49,329,802 from the state university dormitory income fund, state
34 university dormitory income fund (40350).

35 11. \$1,000,000 from the miscellaneous special revenue fund, litigation
36 settlement and civil recovery account (22117).

37 § 22. Intentionally omitted.

38 § 22-a. Subdivision 8 of section 53 of the state finance law, as
39 amended by chapter 58 of the laws of 1982, is amended to read as
40 follows:

41 8. Notwithstanding the foregoing provisions of this section, in addi-
42 tion to the restrictions set forth therein, the governor may authorize a
43 transfer to the general fund, to a capital projects fund, or to a fund
44 established to account for revenues from the federal government only
45 after the approval of:

46 (1) the temporary president of the senate or the chairman of the
47 senate finance committee (the "senate"); and

48 (2) the speaker of the assembly or the chairman of the assembly ways
49 and means committee (the "assembly").

50 Provided however, if either the senate or the assembly fails to affir-
51 matively deny or approve such transfer within ten days from the date on
52 which the governor provides notification of such transfer, then the
53 transfer shall be deemed approved by both the senate and the assembly.

54 § 23. The opening paragraph of subdivision 3 of section 93-b of the
55 state finance law, as amended by section 1 of part M of chapter 57 of
56 the laws of 2016, is amended to read as follows:

1 Notwithstanding any other provisions of law to the contrary, commenc-
2 ing on April first, two thousand [~~fifteen~~ twenty-one, and continuing
3 through March thirty-first, two thousand [~~twenty-one~~ twenty-five, the
4 comptroller is hereby authorized to transfer monies from the dedicated
5 infrastructure investment fund to the general fund, and from the general
6 fund to the dedicated infrastructure investment fund, in an amount
7 determined by the director of the budget to the extent moneys are avail-
8 able in the fund; provided, however, that the comptroller is only
9 authorized to transfer monies from the dedicated infrastructure invest-
10 ment fund to the general fund in the event of an economic downturn as
11 described in paragraph (a) of this subdivision; and/or to fulfill disal-
12 lowances and/or settlements related to over-payments of federal medicare
13 and medicaid revenues in excess of one hundred million dollars from
14 anticipated levels, as determined by the director of the budget and
15 described in paragraph (b) of this subdivision.

16 § 24. Notwithstanding any other law, rule, or regulation to the
17 contrary, the state comptroller is hereby authorized and directed to use
18 any balance remaining in the mental health services fund debt service
19 appropriation, after payment by the state comptroller of all obligations
20 required pursuant to any lease, sublease, or other financing arrangement
21 between the dormitory authority of the state of New York as successor to
22 the New York state medical care facilities finance agency, and the
23 facilities development corporation pursuant to chapter 83 of the laws of
24 1995 and the department of mental hygiene for the purpose of making
25 payments to the dormitory authority of the state of New York for the
26 amount of the earnings for the investment of monies deposited in the
27 mental health services fund that such agency determines will or may have
28 to be rebated to the federal government pursuant to the provisions of
29 the internal revenue code of 1986, as amended, in order to enable such
30 agency to maintain the exemption from federal income taxation on the
31 interest paid to the holders of such agency's mental services facilities
32 improvement revenue bonds. Annually on or before each June 30th, such
33 agency shall certify to the state comptroller its determination of the
34 amounts received in the mental health services fund as a result of the
35 investment of monies deposited therein that will or may have to be
36 rebated to the federal government pursuant to the provisions of the
37 internal revenue code of 1986, as amended.

38 § 25. Subdivision 1 of section 16 of part D of chapter 389 of the laws
39 of 1997, relating to the financing of the correctional facilities
40 improvement fund and the youth facility improvement fund, as amended by
41 section 28 of part JJ of chapter 56 of the laws of 2020, is amended to
42 read as follows:

43 1. Subject to the provisions of chapter 59 of the laws of 2000, but
44 notwithstanding the provisions of section 18 of section 1 of chapter 174
45 of the laws of 1968, the New York state urban development corporation is
46 hereby authorized to issue bonds, notes and other obligations in an
47 aggregate principal amount not to exceed [~~eight billion eight hundred~~
48 ~~seventeen million two hundred ninety-nine thousand dollars~~
49 ~~\$8,817,299,000~~] nine billion one hundred thirty-nine million six hundred
50 nineteen thousand dollars \$9,139,619,000, and shall include all bonds,
51 notes and other obligations issued pursuant to chapter 56 of the laws of
52 1983, as amended or supplemented. The proceeds of such bonds, notes or
53 other obligations shall be paid to the state, for deposit in the correc-
54 tional facilities capital improvement fund to pay for all or any portion
55 of the amount or amounts paid by the state from appropriations or reap-
56 propriations made to the department of corrections and community super-

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1 vision from the correctional facilities capital improvement fund for
2 capital projects. The aggregate amount of bonds, notes or other obli-
3 gations authorized to be issued pursuant to this section shall exclude
4 bonds, notes or other obligations issued to refund or otherwise repay
5 bonds, notes or other obligations theretofore issued, the proceeds of
6 which were paid to the state for all or a portion of the amounts
7 expended by the state from appropriations or reappropriations made to
8 the department of corrections and community supervision; provided,
9 however, that upon any such refunding or repayment the total aggregate
10 principal amount of outstanding bonds, notes or other obligations may be
11 greater than [~~eight billion eight hundred seventeen million two hundred~~
12 ~~ninety-nine thousand dollars \$8,817,299,000~~] nine billion one hundred
13 thirty-nine million six hundred nineteen thousand dollars
14 \$9,139,619,000, only if the present value of the aggregate debt service
15 of the refunding or repayment bonds, notes or other obligations to be
16 issued shall not exceed the present value of the aggregate debt service
17 of the bonds, notes or other obligations so to be refunded or repaid.
18 For the purposes hereof, the present value of the aggregate debt service
19 of the refunding or repayment bonds, notes or other obligations and of
20 the aggregate debt service of the bonds, notes or other obligations so
21 refunded or repaid, shall be calculated by utilizing the effective
22 interest rate of the refunding or repayment bonds, notes or other obli-
23 gations, which shall be that rate arrived at by doubling the semi-annual
24 interest rate (compounded semi-annually) necessary to discount the debt
25 service payments on the refunding or repayment bonds, notes or other
26 obligations from the payment dates thereof to the date of issue of the
27 refunding or repayment bonds, notes or other obligations and to the
28 price bid including estimated accrued interest or proceeds received by
29 the corporation including estimated accrued interest from the sale ther-
30 eof.

31 § 26. Subdivision (a) of section 27 of part Y of chapter 61 of the
32 laws of 2005, relating to providing for the administration of certain
33 funds and accounts related to the 2005-2006 budget, as amended by
34 section 29 of part JJ of chapter 56 of the laws of 2020, is amended to
35 read as follows:

36 (a) Subject to the provisions of chapter 59 of the laws of 2000, but
37 notwithstanding any provisions of law to the contrary, the urban devel-
38 opment corporation is hereby authorized to issue bonds or notes in one
39 or more series in an aggregate principal amount not to exceed [~~three~~
40 ~~hundred twenty-three million one hundred thousand dollars \$323,100,000~~]
41 three hundred seventy-four million six hundred thousand dollars
42 \$374,600,000, excluding bonds issued to finance one or more debt service
43 reserve funds, to pay costs of issuance of such bonds, and bonds or
44 notes issued to refund or otherwise repay such bonds or notes previously
45 issued, for the purpose of financing capital projects including IT
46 initiatives for the division of state police, debt service and leases;
47 and to reimburse the state general fund for disbursements made therefor.
48 Such bonds and notes of such authorized issuer shall not be a debt of
49 the state, and the state shall not be liable thereon, nor shall they be
50 payable out of any funds other than those appropriated by the state to
51 such authorized issuer for debt service and related expenses pursuant to
52 any service contract executed pursuant to subdivision (b) of this
53 section and such bonds and notes shall contain on the face thereof a
54 statement to such effect. Except for purposes of complying with the
55 internal revenue code, any interest income earned on bond proceeds shall
56 only be used to pay debt service on such bonds.

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1 § 27. Subdivision 3 of section 1285-p of the public authorities law,
2 as amended by section 30 of part JJ of chapter 56 of the laws of 2020,
3 is amended to read as follows:

4 3. The maximum amount of bonds that may be issued for the purpose of
5 financing environmental infrastructure projects authorized by this
6 section shall be [~~six billion three hundred seventy-four million ten~~
7 ~~thousand dollars \$6,374,010,000~~] seven billion one hundred thirty
8 million ten thousand dollars \$7,130,010,000, exclusive of bonds issued
9 to fund any debt service reserve funds, pay costs of issuance of such
10 bonds, and bonds or notes issued to refund or otherwise repay bonds or
11 notes previously issued. Such bonds and notes of the corporation shall
12 not be a debt of the state, and the state shall not be liable thereon,
13 nor shall they be payable out of any funds other than those appropriated
14 by the state to the corporation for debt service and related expenses
15 pursuant to any service contracts executed pursuant to subdivision one
16 of this section, and such bonds and notes shall contain on the face
17 thereof a statement to such effect.

18 § 28. Subdivision (a) of section 48 of part K of chapter 81 of the
19 laws of 2002, relating to providing for the administration of certain
20 funds and accounts related to the 2002-2003 budget, as amended by
21 section 31 of part JJ of chapter 56 of the laws of 2020, is amended to
22 read as follows:

23 (a) Subject to the provisions of chapter 59 of the laws of 2000 but
24 notwithstanding the provisions of section 18 of the urban development
25 corporation act, the corporation is hereby authorized to issue bonds or
26 notes in one or more series in an aggregate principal amount not to
27 exceed [~~three hundred fourteen million dollars \$314,000,000~~] three
28 hundred forty-seven million five hundred thousand dollars \$347,500,000,
29 excluding bonds issued to fund one or more debt service reserve funds,
30 to pay costs of issuance of such bonds, and bonds or notes issued to
31 refund or otherwise repay such bonds or notes previously issued, for the
32 purpose of financing capital costs related to homeland security and
33 training facilities for the division of state police, the division of
34 military and naval affairs, and any other state agency, including the
35 reimbursement of any disbursements made from the state capital projects
36 fund, and is hereby authorized to issue bonds or notes in one or more
37 series in an aggregate principal amount not to exceed [~~\$1,115,800,000~~
38 ~~one billion one hundred fifteen million eight hundred thousand dollars~~]
39 one billion three hundred eight million six hundred eighty-six thousand
40 dollars \$1,308,686,000, excluding bonds issued to fund one or more debt
41 service reserve funds, to pay costs of issuance of such bonds, and bonds
42 or notes issued to refund or otherwise repay such bonds or notes previ-
43 ously issued, for the purpose of financing improvements to State office
44 buildings and other facilities located statewide, including the
45 reimbursement of any disbursements made from the state capital projects
46 fund. Such bonds and notes of the corporation shall not be a debt of the
47 state, and the state shall not be liable thereon, nor shall they be
48 payable out of any funds other than those appropriated by the state to
49 the corporation for debt service and related expenses pursuant to any
50 service contracts executed pursuant to subdivision (b) of this section,
51 and such bonds and notes shall contain on the face thereof a statement
52 to such effect.

53 § 29. Paragraph (c) of subdivision 19 of section 1680 of the public
54 authorities law, as amended by section 32 of part JJ of chapter 56 of
55 the laws of 2020, is amended to read as follows:

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1 (c) Subject to the provisions of chapter fifty-nine of the laws of two
2 thousand, the dormitory authority shall not issue any bonds for state
3 university educational facilities purposes if the principal amount of
4 bonds to be issued when added to the aggregate principal amount of bonds
5 issued by the dormitory authority on and after July first, nineteen
6 hundred eighty-eight for state university educational facilities will
7 exceed [~~fourteen billion seven hundred forty-one million eight hundred~~
8 ~~sixty-four thousand dollars \$14,741,864,000~~] fifteen billion five
9 hundred fifty-five million eight hundred sixty-four thousand dollars
10 \$15,555,864,000; provided, however, that bonds issued or to be issued
11 shall be excluded from such limitation if: (1) such bonds are issued to
12 refund state university construction bonds and state university
13 construction notes previously issued by the housing finance agency; or
14 (2) such bonds are issued to refund bonds of the authority or other
15 obligations issued for state university educational facilities purposes
16 and the present value of the aggregate debt service on the refunding
17 bonds does not exceed the present value of the aggregate debt service on
18 the bonds refunded thereby; provided, further that upon certification by
19 the director of the budget that the issuance of refunding bonds or other
20 obligations issued between April first, nineteen hundred ninety-two and
21 March thirty-first, nineteen hundred ninety-three will generate long
22 term economic benefits to the state, as assessed on a present value
23 basis, such issuance will be deemed to have met the present value test
24 noted above. For purposes of this subdivision, the present value of the
25 aggregate debt service of the refunding bonds and the aggregate debt
26 service of the bonds refunded, shall be calculated by utilizing the true
27 interest cost of the refunding bonds, which shall be that rate arrived
28 at by doubling the semi-annual interest rate (compounded semi-annually)
29 necessary to discount the debt service payments on the refunding bonds
30 from the payment dates thereof to the date of issue of the refunding
31 bonds to the purchase price of the refunding bonds, including interest
32 accrued thereon prior to the issuance thereof. The maturity of such
33 bonds, other than bonds issued to refund outstanding bonds, shall not
34 exceed the weighted average economic life, as certified by the state
35 university construction fund, of the facilities in connection with which
36 the bonds are issued, and in any case not later than the earlier of
37 thirty years or the expiration of the term of any lease, sublease or
38 other agreement relating thereto; provided that no note, including
39 renewals thereof, shall mature later than five years after the date of
40 issuance of such note. The legislature reserves the right to amend or
41 repeal such limit, and the state of New York, the dormitory authority,
42 the state university of New York, and the state university construction
43 fund are prohibited from covenanting or making any other agreements with
44 or for the benefit of bondholders which might in any way affect such
45 right.

46 § 30. Paragraph (c) of subdivision 14 of section 1680 of the public
47 authorities law, as amended by section 33 of part JJ of chapter 56 of
48 the laws of 2020, is amended to read as follows:

49 (c) Subject to the provisions of chapter fifty-nine of the laws of two
50 thousand, (i) the dormitory authority shall not deliver a series of
51 bonds for city university community college facilities, except to refund
52 or to be substituted for or in lieu of other bonds in relation to city
53 university community college facilities pursuant to a resolution of the
54 dormitory authority adopted before July first, nineteen hundred eighty-
55 five or any resolution supplemental thereto, if the principal amount of
56 bonds so to be issued when added to all principal amounts of bonds

1 previously issued by the dormitory authority for city university commu-
2 nity college facilities, except to refund or to be substituted in lieu
3 of other bonds in relation to city university community college facili-
4 ties will exceed the sum of four hundred twenty-five million dollars and
5 (ii) the dormitory authority shall not deliver a series of bonds issued
6 for city university facilities, including community college facilities,
7 pursuant to a resolution of the dormitory authority adopted on or after
8 July first, nineteen hundred eighty-five, except to refund or to be
9 substituted for or in lieu of other bonds in relation to city university
10 facilities and except for bonds issued pursuant to a resolution supple-
11 mental to a resolution of the dormitory authority adopted prior to July
12 first, nineteen hundred eighty-five, if the principal amount of bonds so
13 to be issued when added to the principal amount of bonds previously
14 issued pursuant to any such resolution, except bonds issued to refund or
15 to be substituted for or in lieu of other bonds in relation to city
16 university facilities, will exceed [~~nine billion two hundred twenty-two~~
17 ~~million seven hundred thirty-two thousand dollars \$9,222,732,000~~] nine
18 billion six hundred sixty-one million thirty thousand dollars
19 \$9,661,030,000. The legislature reserves the right to amend or repeal
20 such limit, and the state of New York, the dormitory authority, the city
21 university, and the fund are prohibited from covenanting or making any
22 other agreements with or for the benefit of bondholders which might in
23 any way affect such right.

24 § 31. Subdivision 10-a of section 1680 of the public authorities law,
25 as amended by section 34 of part JJ of chapter 56 of the laws of 2020,
26 is amended to read as follows:

27 10-a. Subject to the provisions of chapter fifty-nine of the laws of
28 two thousand, but notwithstanding any other provision of the law to the
29 contrary, the maximum amount of bonds and notes to be issued after March
30 thirty-first, two thousand two, on behalf of the state, in relation to
31 any locally sponsored community college, shall be [~~one billion fifty-one~~
32 ~~million six hundred forty thousand dollars \$1,051,640,000~~] one billion
33 sixty-six million two hundred fifty-seven thousand dollars
34 \$1,066,257,000. Such amount shall be exclusive of bonds and notes issued
35 to fund any reserve fund or funds, costs of issuance and to refund any
36 outstanding bonds and notes, issued on behalf of the state, relating to
37 a locally sponsored community college.

38 § 32. Subdivision 1 of section 17 of part D of chapter 389 of the laws
39 of 1997, relating to the financing of the correctional facilities
40 improvement fund and the youth facility improvement fund, as amended by
41 section 35 of part JJ of chapter 56 of the laws of 2020, is amended to
42 read as follows:

43 1. Subject to the provisions of chapter 59 of the laws of 2000, but
44 notwithstanding the provisions of section 18 of section 1 of chapter 174
45 of the laws of 1968, the New York state urban development corporation is
46 hereby authorized to issue bonds, notes and other obligations in an
47 aggregate principal amount not to exceed [~~eight hundred forty million~~
48 ~~three hundred fifteen thousand dollars \$840,315,000~~] eight hundred
49 seventy-six million fifteen thousand dollars \$876,015,000, which author-
50 ization increases the aggregate principal amount of bonds, notes and
51 other obligations authorized by section 40 of chapter 309 of the laws of
52 1996, and shall include all bonds, notes and other obligations issued
53 pursuant to chapter 211 of the laws of 1990, as amended or supplemented.
54 The proceeds of such bonds, notes or other obligations shall be paid to
55 the state, for deposit in the youth facilities improvement fund, to pay
56 for all or any portion of the amount or amounts paid by the state from

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1 appropriations or reappropriations made to the office of children and
2 family services from the youth facilities improvement fund for capital
3 projects. The aggregate amount of bonds, notes and other obligations
4 authorized to be issued pursuant to this section shall exclude bonds,
5 notes or other obligations issued to refund or otherwise repay bonds,
6 notes or other obligations theretofore issued, the proceeds of which
7 were paid to the state for all or a portion of the amounts expended by
8 the state from appropriations or reappropriations made to the office of
9 children and family services; provided, however, that upon any such
10 refunding or repayment the total aggregate principal amount of outstand-
11 ing bonds, notes or other obligations may be greater than [~~eight hundred~~
12 ~~forty million three hundred fifteen thousand dollars \$840,315,000~~] eight
13 hundred seventy-six million fifteen thousand dollars \$876,015,000, only
14 if the present value of the aggregate debt service of the refunding or
15 repayment bonds, notes or other obligations to be issued shall not
16 exceed the present value of the aggregate debt service of the bonds,
17 notes or other obligations so to be refunded or repaid. For the purposes
18 hereof, the present value of the aggregate debt service of the refunding
19 or repayment bonds, notes or other obligations and of the aggregate debt
20 service of the bonds, notes or other obligations so refunded or repaid,
21 shall be calculated by utilizing the effective interest rate of the
22 refunding or repayment bonds, notes or other obligations, which shall be
23 that rate arrived at by doubling the semi-annual interest rate
24 (compounded semi-annually) necessary to discount the debt service
25 payments on the refunding or repayment bonds, notes or other obligations
26 from the payment dates thereof to the date of issue of the refunding or
27 repayment bonds, notes or other obligations and to the price bid includ-
28 ing estimated accrued interest or proceeds received by the corporation
29 including estimated accrued interest from the sale thereof.

30 § 33. Paragraph b of subdivision 2 of section 9-a of section 1 of
31 chapter 392 of the laws of 1973, constituting the New York state medical
32 care facilities finance agency act, as amended by section 36 of part JJ
33 of chapter 56 of the laws of 2020, is amended to read as follows:

34 b. The agency shall have power and is hereby authorized from time to
35 time to issue negotiable bonds and notes in conformity with applicable
36 provisions of the uniform commercial code in such principal amount as,
37 in the opinion of the agency, shall be necessary, after taking into
38 account other moneys which may be available for the purpose, to provide
39 sufficient funds to the facilities development corporation, or any
40 successor agency, for the financing or refinancing of or for the design,
41 construction, acquisition, reconstruction, rehabilitation or improvement
42 of mental health services facilities pursuant to paragraph a of this
43 subdivision, the payment of interest on mental health services improve-
44 ment bonds and mental health services improvement notes issued for such
45 purposes, the establishment of reserves to secure such bonds and notes,
46 the cost or premium of bond insurance or the costs of any financial
47 mechanisms which may be used to reduce the debt service that would be
48 payable by the agency on its mental health services facilities improve-
49 ment bonds and notes and all other expenditures of the agency incident
50 to and necessary or convenient to providing the facilities development
51 corporation, or any successor agency, with funds for the financing or
52 refinancing of or for any such design, construction, acquisition, recon-
53 struction, rehabilitation or improvement and for the refunding of mental
54 hygiene improvement bonds issued pursuant to section 47-b of the private
55 housing finance law; provided, however, that the agency shall not issue
56 mental health services facilities improvement bonds and mental health

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1 services facilities improvement notes in an aggregate principal amount
2 exceeding [~~nine billion nine hundred twenty-seven million two hundred~~
3 ~~seventy-six thousand dollars \$9,927,276,000~~] ten billion four hundred
4 seventy-six million seven hundred seventy-three thousand dollars
5 \$10,476,773,000, excluding mental health services facilities improvement
6 bonds and mental health services facilities improvement notes issued to
7 refund outstanding mental health services facilities improvement bonds
8 and mental health services facilities improvement notes; provided,
9 however, that upon any such refunding or repayment of mental health
10 services facilities improvement bonds and/or mental health services
11 facilities improvement notes the total aggregate principal amount of
12 outstanding mental health services facilities improvement bonds and
13 mental health facilities improvement notes may be greater than [~~nine~~
14 ~~billion nine hundred twenty-seven million two hundred seventy-six thou-~~
15 ~~sand dollars \$9,927,276,000~~] ten billion four hundred seventy-six
16 million seven hundred seventy-three thousand dollars \$10,476,773,000,
17 only if, except as hereinafter provided with respect to mental health
18 services facilities bonds and mental health services facilities notes
19 issued to refund mental hygiene improvement bonds authorized to be
20 issued pursuant to the provisions of section 47-b of the private housing
21 finance law, the present value of the aggregate debt service of the
22 refunding or repayment bonds to be issued shall not exceed the present
23 value of the aggregate debt service of the bonds to be refunded or
24 repaid. For purposes hereof, the present values of the aggregate debt
25 service of the refunding or repayment bonds, notes or other obligations
26 and of the aggregate debt service of the bonds, notes or other obli-
27 gations so refunded or repaid, shall be calculated by utilizing the
28 effective interest rate of the refunding or repayment bonds, notes or
29 other obligations, which shall be that rate arrived at by doubling the
30 semi-annual interest rate (compounded semi-annually) necessary to
31 discount the debt service payments on the refunding or repayment bonds,
32 notes or other obligations from the payment dates thereof to the date of
33 issue of the refunding or repayment bonds, notes or other obligations
34 and to the price bid including estimated accrued interest or proceeds
35 received by the authority including estimated accrued interest from the
36 sale thereof. Such bonds, other than bonds issued to refund outstanding
37 bonds, shall be scheduled to mature over a term not to exceed the aver-
38 age useful life, as certified by the facilities development corporation,
39 of the projects for which the bonds are issued, and in any case shall
40 not exceed thirty years and the maximum maturity of notes or any
41 renewals thereof shall not exceed five years from the date of the
42 original issue of such notes. Notwithstanding the provisions of this
43 section, the agency shall have the power and is hereby authorized to
44 issue mental health services facilities improvement bonds and/or mental
45 health services facilities improvement notes to refund outstanding
46 mental hygiene improvement bonds authorized to be issued pursuant to the
47 provisions of section 47-b of the private housing finance law and the
48 amount of bonds issued or outstanding for such purposes shall not be
49 included for purposes of determining the amount of bonds issued pursuant
50 to this section. The director of the budget shall allocate the aggregate
51 principal authorized to be issued by the agency among the office of
52 mental health, office for people with developmental disabilities, and
53 the office of addiction services and supports, in consultation with
54 their respective commissioners to finance bondable appropriations previ-
55 ously approved by the legislature.

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1 § 34. Subdivision (a) of section 28 of part Y of chapter 61 of the
2 laws of 2005, relating to providing for the administration of certain
3 funds and accounts related to the 2005-2006 budget, as amended by
4 section 37 of part JJ of chapter 56 of the laws of 2020, is amended to
5 read as follows:

6 (a) Subject to the provisions of chapter 59 of the laws of 2000, but
7 notwithstanding any provisions of law to the contrary, one or more
8 authorized issuers as defined by section 68-a of the state finance law
9 are hereby authorized to issue bonds or notes in one or more series in
10 an aggregate principal amount not to exceed [~~one hundred fifty-seven~~
11 ~~million dollars \$157,000,000~~] one hundred seventy-two million dollars
12 \$172,000,000, excluding bonds issued to finance one or more debt service
13 reserve funds, to pay costs of issuance of such bonds, and bonds or
14 notes issued to refund or otherwise repay such bonds or notes previously
15 issued, for the purpose of financing capital projects for public
16 protection facilities in the Division of Military and Naval Affairs,
17 debt service and leases; and to reimburse the state general fund for
18 disbursements made therefor. Such bonds and notes of such authorized
19 issuer shall not be a debt of the state, and the state shall not be
20 liable thereon, nor shall they be payable out of any funds other than
21 those appropriated by the state to such authorized issuer for debt
22 service and related expenses pursuant to any service contract executed
23 pursuant to subdivision (b) of this section and such bonds and notes
24 shall contain on the face thereof a statement to such effect. Except for
25 purposes of complying with the internal revenue code, any interest
26 income earned on bond proceeds shall only be used to pay debt service on
27 such bonds.

28 § 35. Section 53 of section 1 of chapter 174 of the laws of 1968,
29 constituting the New York state urban development corporation act, as
30 amended by section 38 of part JJ of chapter 56 of the laws of 2020, is
31 amended to read as follows:

32 § 53. 1. Notwithstanding the provisions of any other law to the
33 contrary, the dormitory authority and the urban development corporation
34 are hereby authorized to issue bonds or notes in one or more series for
35 the purpose of funding project costs for the acquisition of equipment,
36 including but not limited to the creation or modernization of informa-
37 tion technology systems and related research and development equipment,
38 health and safety equipment, heavy equipment and machinery, the creation
39 or improvement of security systems, and laboratory equipment and other
40 state costs associated with such capital projects. The aggregate princi-
41 pal amount of bonds authorized to be issued pursuant to this section
42 shall not exceed [~~one hundred~~] two hundred ninety-three million dollars
43 [~~\$193,000,000~~] \$293,000,000, excluding bonds issued to fund one or more
44 debt service reserve funds, to pay costs of issuance of such bonds, and
45 bonds or notes issued to refund or otherwise repay such bonds or notes
46 previously issued. Such bonds and notes of the dormitory authority and
47 the urban development corporation shall not be a debt of the state, and
48 the state shall not be liable thereon, nor shall they be payable out of
49 any funds other than those appropriated by the state to the dormitory
50 authority and the urban development corporation for principal, interest,
51 and related expenses pursuant to a service contract and such bonds and
52 notes shall contain on the face thereof a statement to such effect.
53 Except for purposes of complying with the internal revenue code, any
54 interest income earned on bond proceeds shall only be used to pay debt
55 service on such bonds.

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1 2. Notwithstanding any other provision of law to the contrary, in
2 order to assist the dormitory authority and the urban development corpo-
3 ration in undertaking the financing for project costs for the acquisi-
4 tion of equipment, including but not limited to the creation or modern-
5 ization of information technology systems and related research and
6 development equipment, health and safety equipment, heavy equipment and
7 machinery, the creation or improvement of security systems, and labora-
8 tory equipment and other state costs associated with such capital
9 projects, the director of the budget is hereby authorized to enter into
10 one or more service contracts with the dormitory authority and the urban
11 development corporation, none of which shall exceed thirty years in
12 duration, upon such terms and conditions as the director of the budget
13 and the dormitory authority and the urban development corporation agree,
14 so as to annually provide to the dormitory authority and the urban
15 development corporation, in the aggregate, a sum not to exceed the prin-
16 cipal, interest, and related expenses required for such bonds and notes.
17 Any service contract entered into pursuant to this section shall provide
18 that the obligation of the state to pay the amount therein provided
19 shall not constitute a debt of the state within the meaning of any
20 constitutional or statutory provision and shall be deemed executory only
21 to the extent of monies available and that no liability shall be
22 incurred by the state beyond the monies available for such purpose,
23 subject to annual appropriation by the legislature. Any such contract or
24 any payments made or to be made thereunder may be assigned and pledged
25 by the dormitory authority and the urban development corporation as
26 security for its bonds and notes, as authorized by this section.

27 § 36. Subdivision (b) of section 11 of chapter 329 of the laws of
28 1991, amending the state finance law and other laws relating to the
29 establishment of the dedicated highway and bridge trust fund, as amended
30 by section 39 of part JJ of chapter 56 of the laws of 2020, is amended
31 to read as follows:

32 (b) Any service contract or contracts for projects authorized pursuant
33 to sections 10-c, 10-f, 10-g and 80-b of the highway law and section
34 14-k of the transportation law, and entered into pursuant to subdivision
35 (a) of this section, shall provide for state commitments to provide
36 annually to the thruway authority a sum or sums, upon such terms and
37 conditions as shall be deemed appropriate by the director of the budget,
38 to fund, or fund the debt service requirements of any bonds or any obli-
39 gations of the thruway authority issued to fund or to reimburse the
40 state for funding such projects having a cost not in excess of [~~eleven~~
41 ~~billion three hundred forty-nine million eight hundred seventy-five~~
42 ~~thousand dollars \$11,349,875,000]~~ twelve billion two hundred sixty
43 million five hundred twenty-eight thousand dollars \$12,260,528,000
44 cumulatively by the end of fiscal year [~~2020-21]~~ 2021-22.

45 § 37. Subdivision 1 of section 1689-i of the public authorities law,
46 as amended by section 40 of part JJ of chapter 56 of the laws of 2020,
47 is amended to read as follows:

48 1. The dormitory authority is authorized to issue bonds, at the
49 request of the commissioner of education, to finance eligible library
50 construction projects pursuant to section two hundred seventy-three-a of
51 the education law, in amounts certified by such commissioner not to
52 exceed a total principal amount of [~~two hundred sixty-five million~~
53 ~~dollars \$265,000,000]~~ two hundred ninety-nine million dollars
54 \$299,000,000.

55 § 38. Section 44 of section 1 of chapter 174 of the laws of 1968,
56 constituting the New York state urban development corporation act, as

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1 amended by section 41 of part JJ of chapter 56 of the laws of 2020, is
2 amended to read as follows:

3 § 44. Issuance of certain bonds or notes. 1. Notwithstanding the
4 provisions of any other law to the contrary, the dormitory authority and
5 the corporation are hereby authorized to issue bonds or notes in one or
6 more series for the purpose of funding project costs for the regional
7 economic development council initiative, the economic transformation
8 program, state university of New York college for nanoscale and science
9 engineering, projects within the city of Buffalo or surrounding envi-
10 rons, the New York works economic development fund, projects for the
11 retention of professional football in western New York, the empire state
12 economic development fund, the clarkson-trudeau partnership, the New
13 York genome center, the cornell university college of veterinary medi-
14 cine, the olympic regional development authority, projects at nano
15 Utica, onondaga county revitalization projects, Binghamton university
16 school of pharmacy, New York power electronics manufacturing consortium,
17 regional infrastructure projects, high tech innovation and economic
18 development infrastructure program, high technology manufacturing
19 projects in Chautauqua and Erie county, an industrial scale research and
20 development facility in Clinton county, upstate revitalization initi-
21 ative projects, downstate revitalization initiative, market New York
22 projects, fairground buildings, equipment or facilities used to house
23 and promote agriculture, the state fair, the empire state trail, the
24 moynihan station development project, the Kingsbridge armory project,
25 strategic economic development projects, the cultural, arts and public
26 spaces fund, water infrastructure in the city of Auburn and town of
27 Owasco, a life sciences laboratory public health initiative, not-for-
28 profit pounds, shelters and humane societies, arts and cultural facili-
29 ties improvement program, restore New York's communities initiative,
30 heavy equipment, economic development and infrastructure projects,
31 Roosevelt Island operating corporation capital projects, Lake Ontario
32 regional projects, Pennsylvania station and other transit projects and
33 other state costs associated with such projects. The aggregate principal
34 amount of bonds authorized to be issued pursuant to this section shall
35 not exceed [~~ten billion three hundred thirty-four million eight hundred~~
36 ~~fifty-one thousand dollars \$10,334,851,000~~] eleven billion two hundred
37 seventy-nine million two hundred two thousand dollars \$11,279,202,000,
38 excluding bonds issued to fund one or more debt service reserve funds,
39 to pay costs of issuance of such bonds, and bonds or notes issued to
40 refund or otherwise repay such bonds or notes previously issued. Such
41 bonds and notes of the dormitory authority and the corporation shall not
42 be a debt of the state, and the state shall not be liable thereon, nor
43 shall they be payable out of any funds other than those appropriated by
44 the state to the dormitory authority and the corporation for principal,
45 interest, and related expenses pursuant to a service contract and such
46 bonds and notes shall contain on the face thereof a statement to such
47 effect. Except for purposes of complying with the internal revenue code,
48 any interest income earned on bond proceeds shall only be used to pay
49 debt service on such bonds.

50 2. Notwithstanding any other provision of law to the contrary, in
51 order to assist the dormitory authority and the corporation in undertak-
52 ing the financing for project costs for the regional economic develop-
53 ment council initiative, the economic transformation program, state
54 university of New York college for nanoscale and science engineering,
55 projects within the city of Buffalo or surrounding environs, the New
56 York works economic development fund, projects for the retention of

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1 professional football in western New York, the empire state economic
2 development fund, the clarkson-trudeau partnership, the New York genome
3 center, the cornell university college of veterinary medicine, the olym-
4 pic regional development authority, projects at nano Utica, onondaga
5 county revitalization projects, Binghamton university school of pharma-
6 cy, New York power electronics manufacturing consortium, regional
7 infrastructure projects, New York State Capital Assistance Program for
8 Transportation, infrastructure, and economic development, high tech
9 innovation and economic development infrastructure program, high tech-
10 nology manufacturing projects in Chautauqua and Erie county, an indus-
11 trial scale research and development facility in Clinton county, upstate
12 revitalization initiative projects, downstate revitalization initiative,
13 market New York projects, fairground buildings, equipment or facilities
14 used to house and promote agriculture, the state fair, the empire state
15 trail, the moynihan station development project, the Kingsbridge armory
16 project, strategic economic development projects, the cultural, arts and
17 public spaces fund, water infrastructure in the city of Auburn and town
18 of Owasco, a life sciences laboratory public health initiative, not-for-
19 profit pounds, shelters and humane societies, arts and cultural facili-
20 ties improvement program, restore New York's communities initiative,
21 heavy equipment, economic development and infrastructure projects,
22 Roosevelt Island operating corporation capital projects, Lake Ontario
23 regional projects, Pennsylvania station and other transit projects and
24 other state costs associated with such projects the director of the
25 budget is hereby authorized to enter into one or more service contracts
26 with the dormitory authority and the corporation, none of which shall
27 exceed thirty years in duration, upon such terms and conditions as the
28 director of the budget and the dormitory authority and the corporation
29 agree, so as to annually provide to the dormitory authority and the
30 corporation, in the aggregate, a sum not to exceed the principal, inter-
31 est, and related expenses required for such bonds and notes. Any service
32 contract entered into pursuant to this section shall provide that the
33 obligation of the state to pay the amount therein provided shall not
34 constitute a debt of the state within the meaning of any constitutional
35 or statutory provision and shall be deemed executory only to the extent
36 of monies available and that no liability shall be incurred by the state
37 beyond the monies available for such purpose, subject to annual appro-
38 priation by the legislature. Any such contract or any payments made or
39 to be made thereunder may be assigned and pledged by the dormitory
40 authority and the corporation as security for its bonds and notes, as
41 authorized by this section.

42 § 39. Subdivision 1 of section 386-b of the public authorities law, as
43 amended by section 42 of part JJ of chapter 56 of the laws of 2020, is
44 amended to read as follows:

45 1. Notwithstanding any other provision of law to the contrary, the
46 authority, the dormitory authority and the urban development corporation
47 are hereby authorized to issue bonds or notes in one or more series for
48 the purpose of financing peace bridge projects and capital costs of
49 state and local highways, parkways, bridges, the New York state thruway,
50 Indian reservation roads, and facilities, and transportation infrastruc-
51 ture projects including aviation projects, non-MTA mass transit
52 projects, and rail service preservation projects, including work appur-
53 tenant and ancillary thereto. The aggregate principal amount of bonds
54 authorized to be issued pursuant to this section shall not exceed [~~six~~
55 ~~billion nine hundred forty-two million four hundred sixty-three thousand~~
56 ~~dollars—\$6,942,463,000]~~ eight billion eight hundred thirty-nine million

1 nine hundred sixty-three thousand dollars \$8,839,963,000, excluding
2 bonds issued to fund one or more debt service reserve funds, to pay
3 costs of issuance of such bonds, and to refund or otherwise repay such
4 bonds or notes previously issued. Such bonds and notes of the authori-
5 ty, the dormitory authority and the urban development corporation shall
6 not be a debt of the state, and the state shall not be liable thereon,
7 nor shall they be payable out of any funds other than those appropriated
8 by the state to the authority, the dormitory authority and the urban
9 development corporation for principal, interest, and related expenses
10 pursuant to a service contract and such bonds and notes shall contain on
11 the face thereof a statement to such effect. Except for purposes of
12 complying with the internal revenue code, any interest income earned on
13 bond proceeds shall only be used to pay debt service on such bonds.

14 § 40. Paragraph (a) of subdivision 2 of section 47-e of the private
15 housing finance law, as amended by section 43 of part JJ of chapter 56
16 of the laws of 2020, is amended to read as follows:

17 (a) Subject to the provisions of chapter fifty-nine of the laws of two
18 thousand, in order to enhance and encourage the promotion of housing
19 programs and thereby achieve the stated purposes and objectives of such
20 housing programs, the agency shall have the power and is hereby author-
21 ized from time to time to issue negotiable housing program bonds and
22 notes in such principal amount as shall be necessary to provide suffi-
23 cient funds for the repayment of amounts disbursed (and not previously
24 reimbursed) pursuant to law or any prior year making capital appropri-
25 ations or reappropriations for the purposes of the housing program;
26 provided, however, that the agency may issue such bonds and notes in an
27 aggregate principal amount not exceeding [~~six billion five hundred thir-~~
28 ~~ty-one million five hundred twenty-three thousand dollars~~
29 \$6,531,523,000] seven billion five hundred forty-five million one
30 hundred seven thousand dollars \$7,545,107,000, plus a principal amount
31 of bonds issued to fund the debt service reserve fund in accordance with
32 the debt service reserve fund requirement established by the agency and
33 to fund any other reserves that the agency reasonably deems necessary
34 for the security or marketability of such bonds and to provide for the
35 payment of fees and other charges and expenses, including underwriters'
36 discount, trustee and rating agency fees, bond insurance, credit
37 enhancement and liquidity enhancement related to the issuance of such
38 bonds and notes. No reserve fund securing the housing program bonds
39 shall be entitled or eligible to receive state funds apportioned or
40 appropriated to maintain or restore such reserve fund at or to a partic-
41 ular level, except to the extent of any deficiency resulting directly or
42 indirectly from a failure of the state to appropriate or pay the agreed
43 amount under any of the contracts provided for in subdivision four of
44 this section.

45 § 41. Subdivision 1 of section 50 of section 1 of chapter 174 of the
46 laws of 1968, constituting the New York state urban development corpo-
47 ration act, as amended by section 44 of part JJ of chapter 56 of the
48 laws of 2020, is amended to read as follows:

49 1. Notwithstanding the provisions of any other law to the contrary,
50 the dormitory authority and the urban development corporation are hereby
51 authorized to issue bonds or notes in one or more series for the purpose
52 of funding project costs undertaken by or on behalf of the state educa-
53 tion department, special act school districts, state-supported schools
54 for the blind and deaf, approved private special education schools,
55 non-public schools, community centers, day care facilities, residential
56 camps, day camps, and other state costs associated with such capital

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1 projects. The aggregate principal amount of bonds authorized to be
2 issued pursuant to this section shall not exceed [~~one hundred fifty-five~~
3 ~~million dollars \$155,000,000~~] two hundred thirty-six million dollars
4 \$236,000,000, excluding bonds issued to fund one or more debt service
5 reserve funds, to pay costs of issuance of such bonds, and bonds or
6 notes issued to refund or otherwise repay such bonds or notes previously
7 issued. Such bonds and notes of the dormitory authority and the urban
8 development corporation shall not be a debt of the state, and the state
9 shall not be liable thereon, nor shall they be payable out of any funds
10 other than those appropriated by the state to the dormitory authority
11 and the urban development corporation for principal, interest, and
12 related expenses pursuant to a service contract and such bonds and notes
13 shall contain on the face thereof a statement to such effect. Except for
14 purposes of complying with the internal revenue code, any interest
15 income earned on bond proceeds shall only be used to pay debt service on
16 such bonds.

17 § 42. Subdivision 1 of section 47 of section 1 of chapter 174 of the
18 laws of 1968, constituting the New York state urban development corpo-
19 ration act, as amended by section 45 of part JJ of chapter 56 of the
20 laws of 2020, is amended to read as follows:

21 1. Notwithstanding the provisions of any other law to the contrary,
22 the dormitory authority and the corporation are hereby authorized to
23 issue bonds or notes in one or more series for the purpose of funding
24 project costs for the office of information technology services, depart-
25 ment of law, and other state costs associated with such capital
26 projects. The aggregate principal amount of bonds authorized to be
27 issued pursuant to this section shall not exceed [~~eight hundred thirty~~
28 ~~million fifty-four thousand dollars, \$830,054,000~~] nine hundred seven-
29 ty-four million two hundred fifty-four thousand dollars \$974,254,000
30 excluding bonds issued to fund one or more debt service reserve funds,
31 to pay costs of issuance of such bonds, and bonds or notes issued to
32 refund or otherwise repay such bonds or notes previously issued. Such
33 bonds and notes of the dormitory authority and the corporation shall not
34 be a debt of the state, and the state shall not be liable thereon, nor
35 shall they be payable out of any funds other than those appropriated by
36 the state to the dormitory authority and the corporation for principal,
37 interest, and related expenses pursuant to a service contract and such
38 bonds and notes shall contain on the face thereof a statement to such
39 effect. Except for purposes of complying with the internal revenue code,
40 any interest income earned on bond proceeds shall only be used to pay
41 debt service on such bonds.

42 § 43. Paragraph (b) of subdivision 1 of section 385 of the public
43 authorities law, as amended by section 1 of part G of chapter 60 of the
44 laws of 2005, is amended to read as follows:

45 (b) The authority is hereby authorized, as additional corporate
46 purposes thereof solely upon the request of the director of the budget:
47 (i) to issue special emergency highway and bridge trust fund bonds and
48 notes for a term not to exceed thirty years and to incur obligations
49 secured by the moneys appropriated from the dedicated highway and bridge
50 trust fund established in section eighty-nine-b of the state finance
51 law; (ii) to make available the proceeds in accordance with instructions
52 provided by the director of the budget from the sale of such special
53 emergency highway and bridge trust fund bonds, notes or other obli-
54 gations, net of all costs to the authority in connection therewith, for
55 the purposes of financing all or a portion of the costs of activities
56 for which moneys in the dedicated highway and bridge trust fund estab-

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1 lished in section eighty-nine-b of the state finance law are authorized
2 to be utilized or for the financing of disbursements made by the state
3 for the activities authorized pursuant to section eighty-nine-b of the
4 state finance law; and (iii) to enter into agreements with the commis-
5 sioner of transportation pursuant to section ten-e of the highway law
6 with respect to financing for any activities authorized pursuant to
7 section eighty-nine-b of the state finance law, or agreements with the
8 commissioner of transportation pursuant to sections ten-f and ten-g of
9 the highway law in connection with activities on state highways pursuant
10 to these sections, and (iv) to enter into service contracts, contracts,
11 agreements, deeds and leases with the director of the budget or the
12 commissioner of transportation and project sponsors and others to
13 provide for the financing by the authority of activities authorized
14 pursuant to section eighty-nine-b of the state finance law, and each of
15 the director of the budget and the commissioner of transportation are
16 hereby authorized to enter into service contracts, contracts, agree-
17 ments, deeds and leases with the authority, project sponsors or others
18 to provide for such financing. The authority shall not issue any bonds
19 or notes in an amount in excess of [~~\$16.5 billion~~] eighteen billion one
20 hundred fifty million dollars \$18,150,000,000, plus a principal amount
21 of bonds or notes: (A) to fund capital reserve funds; (B) to provide
22 capitalized interest; and, (C) to fund other costs of issuance. In
23 computing for the purposes of this subdivision, the aggregate amount of
24 indebtedness evidenced by bonds and notes of the authority issued pursu-
25 ant to this section, as amended by a chapter of the laws of nineteen
26 hundred ninety-six, there shall be excluded the amount of bonds or notes
27 issued that would constitute interest under the United States Internal
28 Revenue Code of 1986, as amended, and the amount of indebtedness issued
29 to refund or otherwise repay bonds or notes.

30 § 44. Subdivision 1 of section 386-a of the public authorities law, as
31 amended by section 44 of part TTT of chapter 59 of the laws of 2019, is
32 amended to read as follows:

33 1. Notwithstanding any other provision of law to the contrary, the
34 authority, the dormitory authority and the urban development corporation
35 are hereby authorized to issue bonds or notes in one or more series for
36 the purpose of assisting the metropolitan transportation authority in
37 the financing of transportation facilities as defined in subdivision
38 seventeen of section twelve hundred sixty-one of this chapter or other
39 capital projects. The aggregate principal amount of bonds authorized to
40 be issued pursuant to this section shall not exceed [~~two billion one~~
41 ~~hundred seventy-nine million eight hundred fifty-six thousand dollars~~
42 ~~\$2,179,856,000~~] twelve billion five hundred fifteen million eight
43 hundred fifty-six thousand dollars \$12,515,856,000, excluding bonds
44 issued to fund one or more debt service reserve funds, to pay costs of
45 issuance of such bonds, and to refund or otherwise repay such bonds or
46 notes previously issued. Such bonds and notes of the authority, the
47 dormitory authority and the urban development corporation shall not be a
48 debt of the state, and the state shall not be liable thereon, nor shall
49 they be payable out of any funds other than those appropriated by the
50 state to the authority, the dormitory authority and the urban develop-
51 ment corporation for principal, interest, and related expenses pursuant
52 to a service contract and such bonds and notes shall contain on the face
53 thereof a statement to such effect. Except for purposes of complying
54 with the internal revenue code, any interest income earned on bond
55 proceeds shall only be used to pay debt service on such bonds. Notwith-
56 standing any other provision of law to the contrary, including the limi-

1 tations contained in subdivision four of section sixty-seven-b of the
2 state finance law, (A) any bonds and notes issued prior to April first,
3 two thousand twenty-two pursuant to this section may be issued with a
4 maximum maturity of fifty years, and (B) any bonds issued to refund such
5 bonds and notes may be issued with a maximum maturity of fifty years
6 from the respective date of original issuance of such bonds and notes.

7 § 45. Section 1 of chapter 174 of the laws of 1968, constituting the
8 New York state urban development corporation act, is amended by adding a
9 new section 57 to read as follows:

10 § 57. 1. Notwithstanding the provisions of any other law to the
11 contrary, the dormitory authority and the urban development corporation
12 are hereby authorized to issue bonds or notes in one or more series for
13 the purpose of funding project costs for the Empire Station Complex
14 project, and such project shall be deemed a capital work or purpose for
15 purposes of subdivision 3 of section 67-b of the state finance law. The
16 aggregate principal amount of bonds authorized to be issued pursuant to
17 this section shall not exceed one billion three hundred million dollars
18 \$1,300,000,000, excluding bonds issued to fund one or more debt service
19 reserve funds, to pay costs of issuance of such bonds, and bonds or
20 notes issued to refund or otherwise repay such bonds or notes previously
21 issued. Such bonds and notes of the dormitory authority and the urban
22 development corporation shall not be a debt of the state, and the state
23 shall not be liable thereon, nor shall they be payable out of any funds
24 other than those appropriated by the state to the dormitory authority
25 and the urban development corporation for principal, interest, and
26 related expenses pursuant to a service contract and such bonds and notes
27 shall contain on the face thereof a statement to such effect. Except for
28 purposes of complying with the internal revenue code, any interest
29 income earned on bond proceeds shall only be used to pay debt service on
30 such bonds.

31 2. Notwithstanding any other provision of law to the contrary, in
32 order to assist the dormitory authority and the urban development corpo-
33 ration in undertaking the financing for project costs for the Empire
34 Station Complex project, the director of the budget is hereby authorized
35 to enter into one or more service contracts with the dormitory authority
36 and the urban development corporation, none of which shall exceed thirty
37 years in duration, upon such terms and conditions as the director of the
38 budget and the dormitory authority and the urban development corporation
39 agree, so as to annually provide to the dormitory authority and the
40 urban development corporation, in the aggregate, a sum not to exceed the
41 principal, interest, and related expenses required for such bonds and
42 notes. Any service contract entered into pursuant to this section shall
43 provide that the obligation of the state to pay the amount therein
44 provided shall not constitute a debt of the state within the meaning of
45 any constitutional or statutory provision and shall be deemed executory
46 only to the extent of monies available and that no liability shall be
47 incurred by the state beyond the monies available for such purpose,
48 subject to annual appropriation by the legislature. Any such contract or
49 any payments made or to be made thereunder may be assigned and pledged
50 by the dormitory authority and the urban development corporation as
51 security for its bonds and notes, as authorized by this section.

52 § 46. Subdivision 1 of section 49 of section 1 of chapter 147 of the
53 laws of 1968, constituting the New York state urban development corpo-
54 ration act, as amended by section 6 of part K of chapter 39 of the laws
55 of 2019, is amended to read as follows:

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1 1. Notwithstanding the provisions of any other law to the contrary,
2 the dormitory authority and the corporation are hereby authorized to
3 issue bonds or notes in one or more series for the purpose of funding
4 project costs for the state and municipal facilities program and other
5 state costs associated with such capital projects. The aggregate princi-
6 pal amount of bonds authorized to be issued pursuant to this section
7 shall not exceed [~~two billion seven hundred ninety-eight million five~~
8 ~~hundred thousand~~] three billion one hundred eighty-three million five
9 hundred thousand dollars \$3,183,500,000, excluding bonds issued to fund
10 one or more debt service reserve funds, to pay costs of issuance of such
11 bonds, and bonds or notes issued to refund or otherwise repay such bonds
12 or notes previously issued. Such bonds and notes of the dormitory
13 authority and the corporation shall not be a debt of the state, and the
14 state shall not be liable thereon, nor shall they be payable out of any
15 funds other than those appropriated by the state to the dormitory
16 authority and the corporation for principal, interest, and related
17 expenses pursuant to a service contract and such bonds and notes shall
18 contain on the face thereof a statement to such effect. Except for
19 purposes of complying with the internal revenue code, any interest
20 income earned on bond proceeds shall only be used to pay debt service on
21 such bonds.

22 § 47. Subdivision 1 of section 1680-r of the public authorities law,
23 as amended by section 47 of part BBB of chapter 59 of the laws of 2018,
24 is amended to read as follows:

25 1. Notwithstanding the provisions of any other law to the contrary,
26 the dormitory authority and the urban development corporation are hereby
27 authorized to issue bonds or notes in one or more series for the purpose
28 of funding project costs for the capital restructuring financing program
29 for health care and related facilities licensed pursuant to the public
30 health law or the mental hygiene law and other state costs associated
31 with such capital projects, the health care facility transformation
32 programs, [~~and~~] the essential health care provider program, and other
33 health care capital project costs. The aggregate principal amount of
34 bonds authorized to be issued pursuant to this section shall not exceed
35 [~~three billion fifty million dollars~~] three billion fifty-three million
36 dollars \$3,053,000,000, excluding bonds issued to fund one or more debt
37 service reserve funds, to pay costs of issuance of such bonds, and bonds
38 or notes issued to refund or otherwise repay such bonds or notes previ-
39 ously issued. Such bonds and notes of the dormitory authority and the
40 urban development corporation shall not be a debt of the state, and the
41 state shall not be liable thereon, nor shall they be payable out of any
42 funds other than those appropriated by the state to the dormitory
43 authority and the urban development corporation for principal, interest,
44 and related expenses pursuant to a service contract and such bonds and
45 notes shall contain on the face thereof a statement to such effect.
46 Except for purposes of complying with the internal revenue code, any
47 interest income earned on bond proceeds shall only be used to pay debt
48 service on such bonds.

49 § 48. Section 1 of chapter 174 of the laws of 1968, constituting the
50 New York state urban development corporation act, is amended by adding a
51 new section 54-a to read as follows:

52 § 54-a. Personal income tax notes; 2022. 1. Findings and declaration
53 of need. (a) The state of New York finds and determines that the global
54 spread of the COVID-19 pandemic has had and is expected to continue to
55 have a significant adverse impact on the health and welfare of individ-
56 uals in the state as well as to the financial condition of the state

1 during the state's 2021 and 2022 fiscal years and beyond. The antic-
2 ipated shortfalls and deferrals in the state's financial plan receipts
3 caused by the COVID-19 pandemic has required the state to adopt poli-
4 cies, regulations and procedures that suspend various legal requirements
5 and address state budgetary pressures, some of which require certain
6 fiscal management authorization measures to be legislatively authorized
7 and established.

8 (b) Notwithstanding any other provision of law to the contrary,
9 including, specifically, the provisions of chapter 59 of the laws of
10 2000 and section sixty-seven-b of the state finance law, the dormitory
11 authority of the state of New York and the corporation are hereby
12 authorized for the state's 2022 fiscal year, to issue until December 31,
13 2021, notes with a maturity no later than March 31, 2022, to be desig-
14 nated as personal income tax revenue anticipation notes, in one or more
15 series in an aggregate principal amount not to exceed three billion
16 dollars, excluding any such notes issued to finance one or more debt
17 service reserve funds, and to pay costs of issuance of such notes, for
18 the purpose of temporarily financing budgetary needs of the state. Such
19 purpose shall constitute an authorized purpose under subdivision two of
20 section sixty-eight-a of the state finance law for all purposes of arti-
21 cle five-C of the state finance law with respect to the notes authorized
22 by this paragraph. Such notes shall not be renewed or refunded beyond
23 March 31, 2022. For so long as any notes authorized by this paragraph
24 shall remain outstanding, the restrictions, limitations and requirements
25 contained in article five-B of the state finance law shall not apply,
26 other than subdivision four of section sixty-seven-b of such article.

27 (c) Such notes of the dormitory authority and the corporation shall
28 not be a debt of the state, and the state shall not be liable thereon,
29 nor shall they be payable out of any funds other than those appropriated
30 by the state to the dormitory authority and the corporation for debt
31 service and related expenses pursuant to any financing agreement
32 described in paragraph (d) of this subdivision, and such notes shall
33 contain on the face thereof a statement to such effect. Such notes shall
34 be issued on a subordinate basis and shall be secured by subordinate
35 payments from the revenue bond tax fund established pursuant to section
36 ninety-two-z of the state finance law. Except for purposes of complying
37 with the internal revenue code, any interest income earned on note
38 proceeds shall only be used to pay debt service on such notes. All of
39 the provisions of the state finance law, the dormitory authority act and
40 this act relating to notes and bonds which are not inconsistent with the
41 provisions of this section shall apply to notes authorized by paragraph
42 (b) of this subdivision, including but not limited to the power to
43 establish adequate reserves therefor, subject to the final maturity
44 limitation for such notes set forth in paragraph (b) of this subdivi-
45 sion. The issuance of any notes authorized by paragraph (b) of this
46 subdivision shall further be subject to the approval of the director of
47 the division of the budget.

48 (d) Notwithstanding any other law, rule or regulation to the contrary
49 but subject to the limitations contained in paragraph (b) of this subdivi-
50 vision, in order to assist the dormitory authority and the corporation
51 in undertaking the administration and financing of such notes, the
52 director of the budget is hereby authorized to supplement any existing
53 financing agreement with the dormitory authority and the corporation, or
54 to enter into a new financing agreement with the dormitory authority and
55 the corporation, upon such terms and conditions as the director of the
56 budget and the dormitory authority and the corporation shall agree, so

1 as to provide to the dormitory authority and the corporation, a sum not
2 to exceed the debt service payments and related expenses required for
3 any notes issued pursuant to this section. Any financing agreement
4 supplemented or entered into pursuant to this section shall provide that
5 the obligation of the state to pay the amount therein provided shall not
6 constitute a debt of the state within the meaning of any constitutional
7 or statutory provision and shall be deemed executory only to the extent
8 of monies available and that no liability shall be incurred by the state
9 beyond the monies available for such purposes, subject to annual appro-
10 priation by the legislature. Any such financing agreement or any
11 payments made or to be made thereunder may be assigned or pledged by the
12 dormitory authority and the corporation as security for the notes
13 authorized by paragraph (b) of this subdivision.

14 (e) Notwithstanding any other provision of law to the contrary,
15 including specifically the provisions of subdivision 3 of section 67-b
16 of the state finance law, no capital work or purpose shall be required
17 for any issuance of personal income tax revenue anticipation notes
18 issued by the dormitory authority and the corporation pursuant to this
19 section.

20 (f) Notwithstanding any other law, rule, or regulation to the contra-
21 ry, the comptroller is hereby authorized and directed to deposit to the
22 credit of the general fund, all proceeds of personal income tax revenue
23 anticipation notes issued by the dormitory authority and the New York
24 state urban development corporation pursuant to this section.

25 2. Effect of inconsistent provisions. Insofar as the provisions of
26 this section are inconsistent with the provisions of any other law,
27 general, special, or local, the provisions of this section shall be
28 controlling.

29 3. Severability; construction. The provisions of this section shall be
30 severable, and if the application of any clause, sentence, paragraph,
31 subdivision, section or part of this section to any person or circum-
32 stance shall be adjudged by any court of competent jurisdiction to be
33 invalid, such judgment shall not necessarily affect, impair or invali-
34 date the application of any such clause, sentence, paragraph, subdivi-
35 sion, section, part of this section or remainder thereof, as the case
36 may be, to any other person or circumstance, but shall be confined in
37 its operation to the clause, sentence, paragraph, subdivision, section
38 or part thereof directly involved in the controversy in which such judg-
39 ment shall have been rendered.

40 § 49. Section 1 of chapter 174 of the laws of 1968, constituting the
41 New York state urban development corporation act, is amended by adding a
42 new section 55-a to read as follows:

43 § 55-a. Line of credit facilities; 2022. 1. Findings and declaration
44 of need. (a) The state of New York finds and determines that the global
45 spread of the COVID-19 pandemic has had and is expected to continue to
46 have a significant adverse impact on the health and welfare of individ-
47 uals in the state as well as to the financial condition of the state
48 during the state's 2021 and 2022 fiscal years and beyond. The antic-
49 ipated shortfalls and deferrals in the state's financial plan receipts
50 caused by the COVID-19 pandemic has required the state, to adopt poli-
51 cies, regulations and procedures that suspend various legal requirements
52 and address state budgetary pressures, some of which require certain
53 fiscal management authorization measures to be legislatively authorized
54 and established.

55 (b) Definitions. When used in this subdivision "related expenses and
56 fees" shall mean interest costs, commitment fees and other costs,

1 expenses and fees incurred in connection with a line of credit facility
2 and/or a service contract or other agreement of the state securing such
3 line of credit facility that contractually obligates the state to pay
4 debt service subject to an appropriation.

5 (c) Notwithstanding any other provision of law to the contrary,
6 including, specifically, the provisions of chapter 59 of the laws of
7 2000 and section 67-b of the state finance law, the dormitory authority
8 of the state of New York and the urban development corporation are
9 authorized until March 31, 2022 to: (i) enter into commitments with
10 financial institutions for the establishment of one or more line of
11 credit facilities and other similar revolving financing arrangements not
12 in excess of two billion dollars in aggregate principal amount; (ii)
13 draw, at one or more times at the direction of the director of the budg-
14 et, upon such line of credit facilities and provide to the state the
15 amounts so drawn for the purpose of assisting the state to temporarily
16 finance its budgetary needs; provided, however, that the total amount of
17 such draws shall not exceed two billion dollars; and (iii) secure repay-
18 ment of such draws under such line of credit facilities, together with
19 related expenses and fees, which payment obligation thereunder shall not
20 constitute a debt of the state within the meaning of any constitutional
21 or statutory provision and shall be deemed executory only to the extent
22 moneys are available and that no liability shall be incurred by the
23 state beyond the moneys available for such purpose, and that such
24 payment obligation is subject to annual appropriation by the legisla-
25 ture. Any line of credit facility agreements entered by the dormitory
26 authority of the state of New York and/or the urban development corpo-
27 ration with financial institutions pursuant to this section may contain
28 such provisions that the dormitory authority of the state of New York
29 and/or the urban development corporation deem necessary or desirable for
30 the establishment of such credit facilities. The maximum term of any
31 line of credit facility shall be one year from the date of incurrence;
32 provided however that no draw on any such line of credit facility shall
33 occur after March 31, 2022, and provided further that any such line of
34 credit facility whose term extends beyond March 31, 2022, shall be
35 supported by sufficient appropriation authority enacted by the legisla-
36 ture that provides for the repayment of all amounts drawn and remaining
37 unpaid as of March 31, 2022, together with related expenses and fees
38 incurred and to become due and payable by the dormitory authority of the
39 state of New York and/or the urban development corporation.

40 (d) Notwithstanding any other law, rule, or regulation to the contra-
41 ry, the comptroller is hereby authorized and directed to deposit to the
42 credit of the general fund, all amounts provided by the dormitory
43 authority of the state of New York and/or the urban development corpo-
44 ration to the state from draws made on any line of credit facility
45 authorized by paragraph (c) of this subdivision.

46 (e) Notwithstanding any other provision of law to the contrary,
47 including specifically the provisions of subdivision 3 of section 67-b
48 of the state finance law, no capital work or purpose shall be required
49 for any indebtedness incurred in connection with any line of credit
50 facility authorized by paragraph (c) of this subdivision, or for any
51 service contract or other agreement entered into in connection with any
52 such line of credit facility, all in accordance with this section.

53 (f) Notwithstanding any other provision of law to the contrary, for so
54 long as any such line of credit facility shall remain outstanding, the
55 restrictions, limitations and requirements contained in article 5-B of
56 the state finance law shall not apply. Any such line of credit facility

1 shall be deemed to be incurred or issued for (i) an authorized purpose
2 within the meaning of subdivision 2 of section 68-a of the state finance
3 law for all purposes of article 5-C of the state finance law and section
4 92-z of the state finance law, and/or (ii) an authorized purpose within
5 the meaning of subdivision 2 of section 69-m of the state finance law
6 for all purposes of article 5-F of the state finance law and section
7 92-h of the state finance law, as the case may be. As applicable, all of
8 the provisions of the state finance law, the dormitory authority act and
9 the New York state urban development corporation act relating to notes
10 and bonds which are not inconsistent with the provisions of this section
11 shall apply to any line of credit facility and other similar revolving
12 financing arrangement established in accordance with the authorization
13 contained in paragraph (c) of this subdivision.

14 (g) Each draw on a line of credit facility authorized by paragraph (c)
15 of this subdivision shall only be made if the service contract or other
16 agreement entered into in connection with such line of credit facility
17 is supported by sufficient appropriation authority enacted by the legis-
18 lature to repay the amount of the draw, together with related expenses
19 and fees to become due and payable. Amounts repaid under a line of cred-
20 it facility may be re-borrowed under the same or another line of credit
21 facility authorized by paragraph (c) of this subdivision provided that
22 the legislature has enacted sufficient appropriation authority that
23 provides for the repayment of any such re-borrowed amounts, together
24 with related expenses and fees to become due and payable. Neither the
25 dormitory authority of the state of New York nor the urban development
26 corporation shall have any financial liability for the repayment of
27 draws under any line of credit facility authorized by paragraph (c) of
28 this subdivision beyond the moneys received for such purpose under any
29 service contract or other agreement authorized by paragraph (h) of this
30 subdivision.

31 (h) The director of the budget is authorized to enter into one or more
32 service contracts or other agreements, none of which shall exceed one
33 year in duration, with the dormitory authority of the state of New York
34 and/or the urban development corporation, upon such terms and conditions
35 as the director of the budget and dormitory authority of the state of
36 New York and/or the urban development corporation shall agree. Any
37 service contract or other agreement entered into pursuant to this para-
38 graph shall provide for state commitments to provide annually to the
39 dormitory authority of the state of New York and/or the urban develop-
40 ment corporation a sum or sums, upon such terms and conditions as shall
41 be deemed appropriate by the director of the budget and the dormitory
42 authority of the state of New York and/or the urban development corpo-
43 ration, to fund the payment of all amounts to become due and payable
44 under any line of credit facility. Any such service contract or other
45 agreement shall provide that the obligation of the director of the budg-
46 et or of the state to fund or to pay the amounts therein provided for
47 shall not constitute a debt of the state within the meaning of any
48 constitutional or statutory provision and shall be deemed executory only
49 to the extent moneys are available and that no liability shall be
50 incurred by the state beyond the moneys available for such purpose, and
51 that such obligation is subject to annual appropriation by the legisla-
52 ture.

53 (i) Any service contract or other agreement entered into pursuant to
54 paragraph (h) of this subdivision or any payments made or to be made
55 thereunder may be assigned and pledged by the dormitory authority of the
56 state of New York and/or the urban development corporation as security

1 for any related payment obligation it may have with one or more finan-
2 cial institutions in connection with a line of credit facility author-
3 ized by paragraph (c) of this subdivision.

4 (j) In addition to the foregoing, the director of the budget, the
5 dormitory authority of the state of New York and the urban development
6 corporation shall each be authorized to enter into such other agreements
7 and to take or cause to be taken such additional actions as are neces-
8 sary or desirable to effectuate the purposes of the transactions contem-
9 plated by a line of credit facility and the related service contract or
10 other agreement.

11 (k) No later than seven days after a draw occurs on a line of credit
12 facility, the director of the budget shall provide notification of such
13 draw to the president pro tempore of the senate and the speaker of the
14 assembly.

15 (l) The authorization, establishment and use by the dormitory authori-
16 ty of the state of New York and the urban development corporation of a
17 line of credit facility authorized by paragraph (c) of this subdivision
18 shall not be deemed an action, as such term is defined in article 8 of
19 the environmental conservation law, for the purposes of such article.
20 Such exemption shall be strictly limited in its application to such
21 financing activities of the dormitory authority of the state of New York
22 and the urban development corporation undertaken pursuant to this
23 section and does not exempt any other entity from compliance with such
24 article.

25 (m) Nothing contained in this section shall be construed to limit the
26 abilities of the director of the budget and the authorized issuers of
27 state personal income tax revenue bonds, state sales tax revenue bonds
28 or service contract bonds to perform their respective obligations with
29 respect to existing service contracts or other agreements.

30 2. Effect of inconsistent provisions. Insofar as the provisions of
31 this section are inconsistent with the provisions of any other law,
32 general, special, or local, the provisions of this act shall be control-
33 ling.

34 3. Severability; construction. The provisions of this section shall be
35 severable, and if the application of any clause, sentence, paragraph,
36 subdivision, section or part of this section to any person or circum-
37 stance shall be adjudged by any court of competent jurisdiction to be
38 invalid, such judgment shall not necessarily affect, impair or invali-
39 date the application of any such clause, sentence, paragraph, subdivi-
40 sion, section, part of this section or remainder thereof, as the case
41 may be, to any other person or circumstance, but shall be confined in
42 its operation to the clause, sentence, paragraph, subdivision, section
43 or part thereof directly involved in the controversy in which such judg-
44 ment shall have been rendered.

45 § 50. Section 1 of chapter 174 of the laws of 1968, constituting the
46 New York state urban development corporation act, is amended by adding a
47 new section 56-a to read as follows:

48 § 56-a. State-supported debt; 2022. 1. In light of the continuing
49 adverse impact that the COVID-19 pandemic is expected to have on the
50 health and welfare of individuals in the state as well as to the finan-
51 cial condition of the state during the state's 2022 fiscal year, and
52 notwithstanding any other provision of law to the contrary, the dormito-
53 ry authority of the state of New York, the urban development corpo-
54 ration, and the New York state thruway authority are each authorized to
55 issue state-supported debt pursuant to article 5-B, article 5-C and
56 article 5-F of the state finance law to assist the state to manage its

1 financing needs during its 2022 fiscal year, without regard to any
2 restrictions, limitations and requirements contained in article 5-B of
3 the state finance law, other than subdivision 4 of section 67-b of such
4 article, and such state-supported debt shall be deemed to be issued for
5 (i) an authorized purpose within the meaning of subdivision 2 of section
6 68-a of the state finance law for all purposes of article 5-C of the
7 state finance law and section 92-z of the state finance law, or (ii) an
8 authorized purpose within the meaning of subdivision 2 of section 69-m
9 of the state finance law for all purposes of article 5-F of the state
10 finance law and section 92-h of the state finance law, as the case may
11 be. Furthermore, any bonds issued directly by the state during the
12 state's 2022 fiscal year shall be issued without regard to any
13 restrictions, limitations and requirements contained in article 5-B of
14 the state finance law, other than subdivision 4 of section 67-b of such
15 article. For so long as any state-supported debt issued during the
16 state's 2022 fiscal year shall remain outstanding, including any state-
17 supported debt issued to refund state-supported debt issued during such
18 fiscal year, the restrictions, limitations and requirements contained in
19 article 5-B of the state finance law, other than subdivision 4 of
20 section 67-b of such article, shall not apply.

21 2. Effect of inconsistent provisions. Insofar as the provisions of
22 this section are inconsistent with the provisions of any other law,
23 general, special, or local, the provisions of this act shall be control-
24 ling.

25 3. Severability; construction. The provisions of this section shall be
26 severable, and if the application of any clause, sentence, paragraph,
27 subdivision, section or part of this section to any person or circum-
28 stance shall be adjudged by any court of competent jurisdiction to be
29 invalid, such judgment shall not necessarily affect, impair or invali-
30 date the application of any such clause, sentence, paragraph, subdivi-
31 sion, section, part of this section or remainder thereof, as the case
32 may be, to any other person or circumstance, but shall be confined in
33 its operation to the clause, sentence, paragraph, subdivision, section
34 or part thereof directly involved in the controversy in which such judg-
35 ment shall have been rendered.

36 § 51. Section 3238-a of the public authorities law, as amended by
37 section 1 of part V of chapter 63 of the laws of 2003, is amended to
38 read as follows:

39 § 3238-a. Payment to city of New York. 1. Notwithstanding any incon-
40 sistent provision of law, the corporation shall transfer to the city of
41 New York one hundred seventy million dollars from the resources of the
42 corporation pursuant to section thirty-two hundred thirty-nine of this
43 title. Such payment shall be made during each city fiscal year;
44 provided, however, that on and after July first, two thousand twenty,
45 the obligation of the corporation to make such payments shall be termi-
46 nated if all outstanding bonds of the sales tax asset receivable corpo-
47 ration that are secured by the corporation's payments described in this
48 subdivision have been fully paid and discharged by means of a legal
49 defeasance in accordance with the trust indenture under which they were
50 issued before July first, two thousand twenty-one, and in addition the
51 corporation has paid to the city of New York or to its assignee if such
52 payments have been assigned pursuant to this subdivision, the sum of
53 forty-six million dollars on or before June thirtieth, two thousand
54 twenty-one. Such payments from the corporation shall be made from the
55 fund established by section ninety-two-r of the state finance law and in
56 accordance with the provisions thereof.

1 2. The city of New York, acting by the mayor alone, may assign all or
2 any portion of such amount to any not-for-profit corporation incorpo-
3 rated pursuant to section fourteen hundred eleven of the not-for-profit
4 corporation law and, upon such assignment, the amount so assigned shall
5 be the property of such not-for-profit corporation for all purposes.
6 Following notice from the city of New York to the corporation and the
7 comptroller of such assignment, such payment shall be made directly to
8 the city's assignee. If such not-for-profit corporation issues bonds
9 and/or notes, the state does hereby pledge and agree with the holders of
10 any issue of bonds and/or notes secured by such a pledge that the state
11 will not limit or alter the rights vested in such not-for-profit corpo-
12 ration to fulfill the terms of any agreements made with such holders or
13 in any way impair the rights and remedies of such holders or the securi-
14 ty for such bonds and/or notes until such bonds and/or notes, together
15 with the interest thereon and all costs and expenses in connection with
16 any action or proceeding by or on behalf of such holders, are fully paid
17 and discharged. The foregoing pledge and agreement may be included in
18 any agreement with the holders of such bonds or notes. Nothing contained
19 in this section shall be deemed to restrict the right of the state to
20 amend, modify, repeal or otherwise alter statutes imposing or relating
21 to the taxes subject to such assignment, but such taxes shall in all
22 events continue to be so payable, as assigned, so long as any such taxes
23 are imposed.

24 3. Proceeds of state supported debt, as defined in subdivision one of
25 section sixty-seven-a of the state finance law, or other available
26 monies, may be provided to the trustee for the bonds of the sales tax
27 asset receivable corporation secured by the corporation's payments
28 described in subdivision one of this section in an amount sufficient to
29 fully pay and discharge such bonds by means of a legal defeasance of all
30 such outstanding bonds in accordance with the trust indenture under
31 which they were issued. So long as such bonds are legally defeased and
32 the corporation has paid to the city of New York or to its assignee if
33 such payments have been assigned pursuant to this subdivision, the sum
34 of forty-six million dollars on or before June thirtieth, two thousand
35 twenty-one the corporation's obligation contained in subdivision one of
36 this section to transfer funds to the city of New York shall be deemed
37 satisfied and fully discharged. Upon any such legal defeasance of such
38 bonds, the sales tax asset receivable corporation shall no longer be
39 deemed a local authority within the meaning of subdivision two of
40 section two of this chapter and the provisions of this chapter, includ-
41 ing, without limitation, the provisions of article nine of this chapter,
42 shall no longer be applicable to the sales tax asset receivable corpo-
43 ration.

44 4. Notwithstanding any inconsistent provision of law, the dormitory
45 authority of the state of New York and the New York state urban develop-
46 ment corporation are hereby authorized to issue bonds in one or more
47 series pursuant to article five-C or article five-F of the state finance
48 law in an aggregate principal amount sufficient to directly or indirect-
49 ly (i) finance the legal defeasance or payment of all of the outstanding
50 bonds of the sales tax asset receivable corporation secured by the
51 corporation's payments described in subdivision one of this section,
52 (ii) one or more related debt service reserve funds, and (iii) costs of
53 issuance attributable to such bonds, and the issuance of such bonds is
54 hereby determined to be for an "authorized purpose", as defined in
55 subdivision two of section sixty-eight-a and subdivision two of section
56 sixty-nine-m of the state finance law, as the case may be.

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1 § 52. Paragraph a of subdivision 5 of section 89-b of the state
2 finance law, as amended by section 11 of part C of chapter 57 of the
3 laws of 2014, is amended to read as follows:

4 a. Moneys in the dedicated highway and bridge trust fund shall,
5 following appropriation by the legislature, be utilized for: recon-
6 struction, replacement, reconditioning, restoration, rehabilitation and
7 preservation of state, county, town, city and village roads, highways,
8 parkways, and bridges thereon, to restore such facilities to their
9 intended functions; construction, reconstruction, enhancement and
10 improvement of state, county, town, city, and village roads, highways,
11 parkways, and bridges thereon, to address current and projected capacity
12 problems including costs for traffic mitigation activities; aviation
13 projects authorized pursuant to section fourteen-j of the transportation
14 law and for payments to the general debt service fund of amounts equal
15 to amounts required for service contract payments related to aviation
16 projects as provided and authorized by section three hundred eighty-six
17 of the public authorities law; programs to assist small and minority and
18 women-owned firms engaged in transportation construction and recon-
19 struction projects, including a revolving fund for working capital
20 loans, and a bonding guarantee assistance program in accordance with
21 provisions of this chapter; matching federal grants or apportionments to
22 the state for highway, parkway and bridge capital projects; the acquisi-
23 tion of real property and interests therein required or expected to be
24 required in connection with such projects; preventive maintenance activ-
25 ities necessary to ensure that highways, parkways and bridges meet or
26 exceed their optimum useful life; expenses of control of snow and ice on
27 state highways by the department of transportation including but not
28 limited to personal services, nonpersonal services and fringe benefits,
29 payment of emergency aid for control of snow and ice in municipalities
30 pursuant to section fifty-five of the highway law, expenses of control
31 of snow and ice on state highways by municipalities pursuant to section
32 twelve of the highway law, and for expenses of arterial maintenance
33 agreements with cities pursuant to section three hundred forty-nine of
34 the highway law; personal services, nonpersonal services, and fringe
35 benefit costs of the department of transportation for bus safety
36 inspection activities, rail safety inspection activities, and truck
37 safety inspection activities; costs of the department of motor vehicles,
38 including but not limited to personal and nonpersonal services; costs of
39 engineering and administrative services of the department of transporta-
40 tion, including but not limited to fringe benefits; the contract
41 services provided by private firms in accordance with section fourteen
42 of the transportation law; personal services and nonpersonal services,
43 for activities including but not limited to the preparation of designs,
44 plans, specifications and estimates; construction management and super-
45 vision activities; costs of appraisals, surveys, testing and environ-
46 mental impact statements for transportation projects; expenses in
47 connection with buildings, equipment, materials and facilities used or
48 useful in connection with the maintenance, operation, and repair of
49 highways, parkways and bridges thereon; and project costs for:
50 construction, reconstruction, improvement, reconditioning and preserva-
51 tion of rail freight facilities and intercity rail passenger facilities
52 and equipment; construction, reconstruction, improvement, reconditioning
53 and preservation of state, municipal and privately owned ports;
54 construction, reconstruction, improvement, reconditioning and preserva-
55 tion of municipal airports; privately owned airports and aviation capi-
56 tal facilities, excluding airports operated by the state or operated by

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1 a bi-state municipal corporate instrumentality for which federal funding
2 is not available provided the project is consistent with an approved
3 airport layout plan; and construction, reconstruction, enhancement,
4 improvement, replacement, reconditioning, restoration, rehabilitation
5 and preservation of state, county, town, city and village roads, high-
6 ways, parkways and bridges; and construction, reconstruction, improve-
7 ment, reconditioning and preservation of fixed ferry facilities of
8 municipal and privately owned ferry lines for transportation purposes,
9 and the payment of debt service required on any bonds, notes or other
10 obligations and related expenses for highway, parkway, bridge and
11 project costs for: construction, reconstruction, improvement, recondi-
12 tioning and preservation of rail freight facilities and intercity rail
13 passenger facilities and equipment; construction, reconstruction,
14 improvement, reconditioning and preservation of state, municipal and
15 privately owned ports; construction, reconstruction, improvement, recondi-
16 tioning and preservation of municipal airports; privately owned
17 airports and aviation capital facilities, excluding airports operated by
18 the state or operated by a bi-state municipal corporate instrumentality
19 for which federal funding is not available provided the project is
20 consistent with an approved airport layout plan; construction, recon-
21 struction, enhancement, improvement, replacement, reconditioning, resto-
22 ration, rehabilitation and preservation of state, county, town, city and
23 village roads, highways, parkways and bridges; and construction, recon-
24 struction, improvement, reconditioning and preservation of fixed ferry
25 facilities of municipal and privately owned ferry lines for transporta-
26 tion purposes, purposes authorized on or after the effective date of
27 this section. Beginning with disbursements made on and after the first
28 day of April, nineteen hundred ninety-three, moneys in such fund shall
29 be available to pay such costs or expenses made pursuant to appropri-
30 ations or reappropriations made during the state fiscal year which began
31 on the first of April, nineteen hundred ninety-two. Beginning the first
32 day of April, nineteen hundred ninety-three, moneys in such fund shall
33 also be used for transfers to the general debt service fund and the
34 ~~[revenue bond tax]~~ general fund of amounts equal to that respectively
35 required for service contract and financing agreement payments as
36 provided and authorized by section three hundred eighty of the public
37 authorities law, section eleven of chapter three hundred twenty-nine of
38 the laws of nineteen hundred ninety-one, as amended, and sections
39 sixty-eight-c and sixty-nine-o of this chapter.

40 § 53. Paragraph c of subdivision 5 of section 89-b of the state
41 finance law is REPEALED.

42 § 54. Subdivision 5 of section 97-f of the state finance law, as
43 amended by section 49 of part TTT of chapter 59 of the laws of 2019, is
44 amended to read as follows:

45 5. The comptroller shall from time to time, but in no event later than
46 the fifteenth day of each month, pay over for deposit in the mental
47 hygiene general fund state operations account, including moneys pursuant
48 to subdivision eight of this section, all moneys in the mental health
49 services fund in excess of the amount of money required to be maintained
50 on deposit in the mental health services fund. Subject to subdivision
51 nine of this section, the amount required to be maintained in such fund
52 shall be (i) twenty percent of the amount of the next payment coming due
53 relating to the mental health services facilities improvement program
54 under any agreement between the facilities development corporation and
55 the New York state medical care facilities finance agency multiplied by
56 the number of months from the date of the last such payment with respect

1 to payments under any such agreement required to be made semi-annually,
2 plus (ii) those amounts specified in any such agreement with respect to
3 payments required to be made other than semi-annually, including for
4 variable rate bonds, interest rate exchange or similar agreements or
5 other financing arrangements permitted by law. Concurrently with the
6 making of any such payment, the facilities development corporation shall
7 deliver to the comptroller, the director of the budget and the New York
8 state medical care facilities finance agency a certificate stating the
9 aggregate amount to be maintained on deposit in the mental health
10 services fund to comply in full with the provisions of this subdivision.

11 § 55. Subdivision 8 of section 97-f of the state finance law, as
12 amended by section 49 of part TTT of chapter 59 of the laws of 2019, is
13 amended to read as follows:

14 8. ~~[In addition to the amounts required to be maintained on deposit in~~
15 ~~the mental health services fund pursuant to subdivision five of this~~
16 ~~section and subject to subdivision nine of this section, the fund shall~~
17 ~~maintain on deposit an amount equal to the debt service and other cash~~
18 ~~requirements on mental health services facilities bonds issued by~~
19 ~~authorized issuers pursuant to sections sixty-eight-b and sixty-nine-n~~
20 ~~of this chapter. The amount required to be maintained in such fund shall~~
21 ~~be (i) twenty percent of the amount of the next payment coming due~~
22 ~~relating to mental health services facilities bonds issued by an author-~~
23 ~~ized issuer multiplied by the number of months from the date of the last~~
24 ~~such payment with respect to payments required to be made semi-annually,~~
25 ~~plus (ii) those amounts specified in any financing agreement between the~~
26 ~~issuer and the state, acting through the director of the budget, with~~
27 ~~respect to payments required to be made other than semi-annually,~~
28 ~~including for variable rate bonds, interest rate exchange or similar~~
29 ~~agreements or other financing arrangements permitted by law. Concur-~~
30 ~~rently with the making of any such payment, the facilities development~~
31 ~~corporation shall deliver to the comptroller, the director of the budget~~
32 ~~and the New York state medical care facilities finance agency a certifi-~~
33 ~~cate stating the aggregate amount to be maintained on deposit in the~~
34 ~~mental health services fund to comply in full with the provisions of~~
35 ~~this subdivision.~~

36 ~~No later than five days prior to the payment to be made by the state~~
37 ~~comptroller on such mental health services facilities bonds pursuant to~~
38 ~~sections ninety-two-z and ninety-two-h of this article, the] The amount~~
39 ~~of [such] payment on such mental health services facilities bonds pursu-~~
40 ~~ant to sections ninety-two-z and ninety-two-h of this article, shall be~~
41 ~~transferred by the state comptroller from the mental health services~~
42 ~~fund to the [~~revenue bond tax fund established by section ninety-two-z~~~~
43 ~~~~of this article and the sales tax revenue bond fund established by~~~~
44 ~~~~section ninety-two-h of this article] mental hygiene general fund state~~
45 ~~operation account. The accumulation of moneys pursuant to this subdivi-~~
46 ~~sion and subsequent transfer to the [~~revenue bond tax fund and the sales~~~~
47 ~~~~tax revenue bond fund] mental hygiene general fund state operation~~
48 ~~account shall be subordinate in all respects to payments to be made to~~
49 ~~the New York state medical care facilities finance agency and to any~~
50 ~~pledge or assignment pursuant to subdivision six of this section.~~~~~~

51 § 56. Subdivision 9 of section 97-f of the state finance law, as added
52 by section 49 of part TTT of chapter 59 of the laws of 2019, is amended
53 to read as follows:

54 9. In determining the amounts required to be maintained in the mental
55 health services fund under [~~subdivisions~~ subdivision five [~~and eight~~]
56 of this section in each month, the amount of receipts associated with

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1 loans, leases and other agreements with voluntary agencies accumulated
2 and set aside in the mental hygiene facilities improvement fund income
3 account under paragraph g of subdivision three of section nine of the
4 facilities development corporation act shall be taken into account as a
5 credit but only if such crediting does not result in the amounts
6 required to be maintained in the mental health services fund exclusive
7 of any credit to be less than the amount required under subdivision five
8 of this section in each month.

9 § 57. Subdivision (j) of section 92-dd of the state finance law is
10 REPEALED.

11 § 58. Subdivision 3-a of section 2872 of the public health law is
12 REPEALED and a new subdivision 3-a is added to read as follows:

13 3-a. "Secured hospital project bonds" shall mean outstanding bonds
14 issued on behalf of a not-for-profit hospital corporation organized
15 under the laws of this state, which hospital has previously been desig-
16 nated by the commissioner and the public health council to be eligible
17 to receive distributions from the reimbursement pools established pursu-
18 ant to paragraph (c) of subdivision nine of section twenty-eight hundred
19 seven-a of this chapter, or any successor pool or pools established to
20 serve a substantially similar purpose to such pools.

21 § 59. Section 2874 of the public health law is amended by adding a new
22 subdivision 5 to read as follows:

23 5. The dormitory authority of the state of New York and the New York
24 state urban development corporation are each hereby authorized to issue
25 bonds in one or more series pursuant to article 5-C or article 5-F of
26 the state finance law for the purpose of refunding outstanding secured
27 hospital project bonds, as defined in subdivision three-a of section
28 twenty-eight hundred seventy-two of this article, and to finance one or
29 more related debt service reserve funds and to pay costs of issuance
30 attributable to such refunding bonds.

31 § 60. Subdivision 8 of section 68-b of the state finance law, as
32 amended by section 24 of part I of chapter 60 of the laws of 2015, is
33 amended to read as follows:

34 8. Revenue bonds may only be issued for authorized purposes, as
35 defined in section sixty-eight-a of this article. Notwithstanding the
36 foregoing, the dormitory authority of the state of New York, the urban
37 development corporation and the New York state thruway authority may
38 issue revenue bonds for any authorized purpose of any other such author-
39 ized issuer through March thirty-first, two thousand ~~twenty~~ twenty-
40 five. Any such revenue bonds issued by the New York state thruway
41 authority shall be subject to the approval of the New York state public
42 authorities control board, pursuant to section fifty-one of the public
43 authorities law. The authorized issuers shall not issue any revenue
44 bonds in an amount in excess of statutory authorizations for such
45 authorized purposes. Authorizations for such authorized purposes shall
46 be reduced in an amount equal to the amount of revenue bonds issued for
47 such authorized purposes under this article. Such reduction shall not be
48 made in relation to revenue bonds issued to fund reserve funds, if any,
49 and costs of issuance, if these items are not counted under existing
50 authorizations, nor shall revenue bonds issued to refund bonds issued
51 under existing authorizations reduce the amount of such authorizations.

52 § 61. This act shall take effect immediately and shall be deemed to
53 have been in full force and effect on and after April 1, 2021; provided,
54 however, that the provisions of sections one, one-a, two, three, four,
55 five, six, seven, eight, twelve, thirteen, fourteen, fifteen, sixteen,
56 seventeen, eighteen, nineteen, twenty-one, and twenty-two-a of this act

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1 shall expire March 31, 2022 when upon such date the provisions of such
2 sections shall be deemed repealed; provided further that sections
3 forty-four and sixty of this act shall be deemed to have been in full
4 force and effect on and after April 1, 2020; and provided further that
5 the amendments to section 3238-a of the public authorities law made by
6 section fifty-one of this act shall be subject to the repeal of such
7 section and shall expire and be deemed repealed therewith.

8

PART KKK

9 Section 1. This act enacts into law components of legislation that
10 would enable the city of New York and the board of education of the city
11 of New York to offer a temporary retirement incentive to their employ-
12 ees, as well as to provide an age 55/25 years temporary incentive for
13 certain public employees. Each component is wholly contained within a
14 Subpart identified as Subparts A and B. The effective date for each
15 particular provision contained within such Subpart is set forth in the
16 last section of such Subpart. Any provision in any section contained
17 within a Subpart, including the effective date of the Subpart, which
18 makes reference to a section "of this act", when used in connection with
19 that particular component, shall be deemed to mean and refer to the
20 corresponding section of the Subpart in which it is found, unless noted
21 otherwise. Section three of this act contains a severability clause for
22 all provisions contained in each Subpart of this Part. Section four of
23 this act sets forth the general effective date of this Part.

24 § 2. Legislative findings. The legislature finds and declares that the
25 retirement benefits provided for in this act are designed to achieve
26 cost-savings for public employers and to avoid layoffs of public employ-
27 ees in this time of fiscal need. Therefore, the retirement incentive
28 benefit provided for in Subpart A of this act and the age 55/25 years
29 retirement benefit provided for in Subpart B of this act are intended
30 only to be temporary in nature for employees who are eligible to receive
31 and qualify for the applicable benefit during the applicable time peri-
32 ods specified within each Subpart. Further, nothing in this act shall be
33 construed to create an expectation of a future or continuing retirement
34 benefit for any public employee who is not eligible to receive and qual-
35 ify for the retirement benefits in this act during the applicable time
36 periods.

37

SUBPART A

38 Section 1. Definitions. As used in this act, unless the context clear-
39 ly requires otherwise:

40 a. "Retirement system" means the New York city teachers' retirement
41 system, the New York city board of education retirement system or the
42 New York city employees' retirement system, exclusive of the retirement
43 plans established pursuant to sections 13-156 and 13-157 of the adminis-
44 trative code of the city of New York.

45 b. "Teachers' retirement system" means the New York city teachers'
46 retirement system.

47 c. (a) "Participating employer" means the city of New York or the
48 board of education of the city of New York.

49 (b) "Educational employer" means a participating employer which is the
50 board of education of the city of New York.

51 d. "Eligible employee" means a person who is a member of a retirement
52 system who is an employee of the city of New York or the board of educa-

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1 tion of the city of New York, but such term shall not include the
2 following persons:

3 (a) elected officials, judges or justices appointed to or serving in a
4 court of record;

5 (b) chief administrative officers of employers which participate in a
6 teachers' retirement system; and

7 (c) appointed members of boards or commissions any of whose members
8 are appointed by the governor or by another public officer or body;

9 e. "Eligible title" means any title where a certain number of posi-
10 tions in that title, as identified by agency, department, work location
11 or appointing authority, as the case may be, would otherwise be identi-
12 fied for layoff but for this act because of economy, consolidation or
13 abolition of functions, curtailment of activities or otherwise. However,
14 an eligible title can also include a title as identified by an agency,
15 department, work location or appointing authority in which positions
16 would not be eliminated but into which employees in titles affected by
17 layoff can be transferred or reassigned pursuant to the civil service
18 law, rule or regulation. The determination of eligible titles shall be
19 made by the chief executive officer of the city of New York or other
20 comparable official of a participating employer.

21 f. "Active service" means service while being paid on the payroll,
22 provided that (a) a leave of absence with pay shall be deemed active
23 service; (b) other approved leave without pay not to exceed twelve weeks
24 prior to the commencement of the designated open period; and (c) the
25 period of time subsequent to a June school term and on or before August
26 31 of the year for which an open period is designated for a teacher (or
27 other employee employed on a school-year basis) who is otherwise in
28 active service on the effective date of this act shall be deemed active
29 service.

30 g. "Open period" means the period beginning with the commencement date
31 as defined in subdivision h of this section and shall not be more than
32 ninety days nor less than thirty days in length, as specified by the
33 participating employer; provided however that any such period shall not
34 extend beyond October 31, 2021 for participating employers, and not
35 beyond August 31, 2021 for educational employers. For the purposes of
36 retirement pursuant to this act, a service retirement application must
37 be filed with the appropriate retirement system not less than fourteen
38 days prior to the effective date of retirement to become effective,
39 unless a shorter period of time is permitted under law.

40 h. "Commencement date" means the first day the retirement incentive
41 authorized by this act shall be made available, which shall mean a date
42 or dates on or after the effective date of this act to be determined by
43 a participating employer. The chief executive officer or other compara-
44 ble official of a participating employer shall notify the heads of the
45 appropriate retirement systems of the dates of each open period prior to
46 the commencement dates of such periods.

47 § 2. The determination of whether a title shall be considered eligible
48 shall consider whether the reduction of a specific number of positions
49 within a title would unacceptably:

50 a. Directly result in a reduction of the level of service required or
51 mandated to protect and care for clients of a participating employer or
52 to assure public health and safety;

53 b. Endanger the health or safety of employees of a participating
54 employer; or

55 c. Clearly result in a loss of significant revenue to a participating
56 employer or result in substantially increased overtime or contractual

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1 costs. However, any title may be determined eligible if the vacancies
2 created can be controlled by the use of transfer or reassignment
3 provisions of the civil service law, rules or regulations or other
4 deployment of employees.

5 § 3. a. Eligibility for inclusion in the retirement incentive provided
6 by section six of this act shall be determined by seniority for employ-
7 ees of a participating employer; seniority shall mean the date of
8 original permanent appointment in the civil service of the city adjusted
9 to include veteran's credits for those entitled to receive such credits
10 pursuant to sections 80, 80-a and 85, if applicable, of the civil
11 service law, as established in the official records of the New York city
12 department of citywide administrative services, regardless of the juris-
13 dictional classification of the position or the status of the incumbent.

14 b. All eligible employees serving in eligible titles desiring to avail
15 themselves of the retirement incentive provided by section six of this
16 act shall provide written notice to his or her employer on or before the
17 twenty-first day preceding the end of the open period. Failure to
18 provide such written notice shall render the employee ineligible for the
19 retirement incentive provided by this act.

20 § 4. a. On or before June 30, 2021, a participating employer may elect
21 to provide its employees the retirement incentive authorized by this act
22 by (a) the enactment of a local law, or (b) in the case of a participat-
23 ing employer which is not so empowered to act by local law, by the
24 resolution of its governing body; provided however, no local law or
25 resolution enacted pursuant to this section shall in any manner super-
26 sede any local charter, provided further that, for an educational
27 employer such election must be made by May 31, 2021. The local law or
28 resolution shall specify the commencement date of the program and the
29 length of the open period or periods. A copy of such law or resolution
30 shall be filed with the appropriate retirement system or systems, and,
31 if applicable, on forms provided by such system. The local law or resol-
32 ution shall be accompanied by the affidavit of the chief executive offi-
33 cer or other comparable official certifying to the information contained
34 in subdivision c of this section.

35 b. The commencement date of an open period for eligible employees of a
36 retirement system of the city of New York who elect retirement benefits
37 pursuant to this section may be up to one hundred eighty days after the
38 end of the open period for other eligible employees, if requested by
39 such system.

40 c. Notwithstanding any other provision of law, the benefits provided
41 by this act shall not be made available to any person who (a) has
42 received any retirement incentive authorized by any provision of state
43 law, or (b) who receives, has received or is eligible to receive a
44 payment in a lump sum or in another form from a retirement incentive
45 pursuant to the provisions of a collective bargaining agreement or by
46 other arrangement with his or her employer, unless such person files a
47 written statement with his or her employer, a copy of which shall be
48 forwarded to the appropriate retirement system, that he or she agrees to
49 waive any right to such payment. If a participating employer has offered
50 a retirement incentive pursuant to the provisions of a collective
51 bargaining agreement or by other arrangement, such employer shall
52 prepare, and file with each retirement system, a list containing the
53 names and social security numbers of all persons described in this
54 subdivision. The employer is authorized, however, to exempt persons in
55 its employ from the provisions of paragraph (b) of this subdivision.

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1 Such exemption shall be made part of the election made pursuant to this
2 section.

3 § 5. Notwithstanding any other provision of law, any eligible employee
4 serving in an eligible title who:

5 a. has been continuously in the active service of a participating
6 employer prior to the commencement date of the applicable open period;

7 b. files an application for service retirement that is effective
8 during the open period; and

9 c. is otherwise eligible for a service retirement as of the effective
10 date of the application for retirement shall be entitled to the retire-
11 ment incentive provided in section six of this act. If not otherwise
12 eligible for a service retirement, the following person shall be deemed
13 to satisfy the eligibility condition of this section: a person who is at
14 least age fifty with ten or more years service as of the effective date
15 of retirement (other than a member of a retirement plan which provides
16 for half-pay pension upon completion of twenty-five years or less
17 service without regard to age); or a member of a retirement plan which
18 provides for half-pay pension upon completion of twenty-five years of
19 service without regard to age who has not accrued, excluding additional
20 credit granted pursuant to this act, the minimum number of years of
21 service required to retire with an allowance equal to fifty percent of
22 final average salary under such plan, but has, with the inclusion of the
23 additional credit provided under this act, accrued such number of years
24 of credit.

25 § 6. Notwithstanding any other provision of law, an eligible employee
26 serving in an eligible title who is a member of a retirement system and
27 who is entitled to a retirement incentive pursuant to section five of
28 this act shall receive a retirement incentive of one-twelfth of a year
29 of additional retirement credit for each year of pension service credit-
30 ed as of the date of retirement, up to a maximum of three years of
31 retirement service credit at the time of retirement, provided, however,
32 that service credit provided under the provisions of sections 902 and
33 911 of the retirement and social security law shall not be included when
34 calculating the additional retirement credit awarded pursuant to this
35 act. For the New York city teachers' retirement system, the New York
36 city employees' retirement system and the New York city board of educa-
37 tion retirement system such incentive shall be available for all
38 purposes, including fulfilling the qualifying service requirements of
39 plan A and C, if applicable.

40 An eligible employee who is covered by the provisions of article 15 of
41 the retirement and social security law shall retire under the provisions
42 of article 15 of the retirement and social security law. The amount of
43 such benefit for an eligible employee who is covered by article 15 of
44 the retirement and social security law and retires under the provisions
45 of this section (other than a member with thirty or more years of
46 service in the New York city employees' retirement system, the New York
47 city teachers' retirement system, or the New York city board of educa-
48 tion retirement system) shall be reduced by six percent for each of the
49 first two years by which retirement precedes age sixty-two, plus a
50 further reduction of three percent for each year by which retirement
51 precedes age sixty. Such reduction shall be prorated for partial years.
52 The amount of such benefit for an eligible employee with thirty or more
53 years of service who is a member of the New York city employees' retire-
54 ment system, the New York city teachers' retirement system, or the New
55 York city board of education retirement system, or an eligible employee
56 who is a participant in the optional twenty-five year early retirement

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1 program for certain New York city members governed by section 604-c of
2 the retirement and social security law, as added by chapter 96 of the
3 laws of 1995 or a twenty-five year participant in the age fifty-five
4 retirement program governed by section 604-i of the retirement and
5 social security law, with twenty-five or more years of service and who
6 is covered by article 15 of the retirement and social security law shall
7 be reduced by five percent for each year by which retirement pursuant to
8 this section precedes age fifty-five. The amount of such benefit for an
9 eligible New York city employee with five or more years of service and
10 who is a participant in the age fifty-seven retirement program governed
11 by section 604-d of the retirement and social security law shall be
12 reduced by one-thirtieth for the first two years by which retirement
13 precedes age fifty-seven plus a further reduction of one-twentieth for
14 each year by which retirement precedes age fifty-five. Such reduction
15 shall be prorated for partial years. There shall be no reduction for an
16 eligible New York city employee in a physically taxing position with
17 twenty-five or more years of service and who is a participant (i) in the
18 optional twenty-five year early retirement program for certain members
19 governed by section 604-c of the retirement and social security law, as
20 added by chapter 96 of the laws of 1995, or (ii) in the age fifty-seven
21 retirement program governed by section 604-d of the retirement and
22 social security law.

23 An eligible employee serving in an eligible title who is covered by
24 article 11 of the retirement and social security law shall retire under
25 the provisions of such article. There shall be no reduction in retire-
26 ment benefit provided that such employee retires with thirty or more
27 years of service at age fifty-five or older. The amount of such benefit
28 for an eligible employee covered by article 11 of the retirement and
29 social security law other than a member of a teachers' retirement system
30 with thirty or more years of service, a participant in the optional age
31 fifty-five improved benefit retirement program for certain New York city
32 employees governed by section 445-d of the retirement and social securi-
33 ty law, as added by chapter 96 of the laws of 1995, with twenty-five or
34 more years of service, or a participant in the optional age fifty-five
35 retirement program for New York city teachers and certain other members
36 governed by section 445-i of the retirement and social security law,
37 with twenty-five or more years of service, shall be reduced by six
38 percent for each of the first two years by which retirement pursuant to
39 this section precedes age sixty-two, plus a further reduction of three
40 percent for each year by which retirement pursuant to this section
41 precedes age sixty, provided, however, the foregoing reduction shall not
42 apply in any case where an eligible employee can retire pursuant to a
43 plan which permits retirement for service with immediate payability,
44 exclusive of this act, prior to the age of fifty-five. Such reduction
45 shall be prorated for partial years. The amount of such benefit for an
46 eligible employee who is a member of a teachers' retirement system with
47 thirty or more years of service, a participant in the optional age
48 fifty-five improved benefit retirement program for certain New York city
49 employees governed by section 445-d of the retirement and social securi-
50 ty law, as added by chapter 96 of the laws of 1995, with twenty-five or
51 more years of service, or a participant in the optional age fifty-five
52 retirement program for New York city teachers and certain other members
53 governed by section 445-i of the retirement and social security law,
54 with twenty-five or more years of service and who is covered by article
55 11 of the retirement and social security law shall be reduced by five
56 percent for each year by which retirement pursuant to this section

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1 precedes age fifty-five. Such reduction shall be prorated for partial
2 years. There shall be no reduction for an eligible New York city employ-
3 ee in a physically taxing position and who is a participant in the
4 optional age fifty-five improved benefit retirement program for certain
5 New York city employees governed by section 445-d of the retirement and
6 social security law, as added by chapter 96 of the laws of 1995, with
7 twenty-five or more years of service.

8 An eligible employee serving in an eligible title who is not covered
9 by article 11 or 15 of the retirement and social security law shall
10 retire under the provisions of the plan by which he or she is covered.
11 The amount of such benefit shall be reduced by five percent for each
12 year by which retirement pursuant to this section precedes age fifty-
13 five, provided, however, the foregoing reduction shall not apply in any
14 case where an eligible employee can retire pursuant to a plan which
15 permits retirement for service with immediate payability, exclusive of
16 this act, prior to the age of fifty-five. Such reduction shall be
17 prorated for partial years.

18 An eligible employee serving in an eligible title who participates in
19 a retirement plan which provides for a retirement allowance equal to
20 fifty percent of final average salary upon the completion of twenty-five
21 years of service without regard to age and who is otherwise eligible to
22 retire shall retire under the provisions of such plan. Such employee
23 shall, at the time of retirement, be credited with one-twelfth of a year
24 of additional retirement service credit for each year of service credit-
25 ed under such plan as of the date of retirement, up to a maximum of
26 three years of retirement service credit. If such employee has not
27 accrued, excluding additional credit granted pursuant to this act, the
28 minimum number of years of service required to retire with an allowance
29 equal to fifty percent of final average salary under such plan, but has,
30 with the inclusion of the additional credit provided under this act,
31 accrued such number of years of credit, the benefit payable shall be the
32 percentage of final average salary that would ordinarily be applicable
33 to such individual upon retirement with such amount of credit (including
34 incentive credit), reduced by five per centum per year for each year by
35 which the number of years of service otherwise required to retire with
36 an allowance equal to fifty percent of final average salary under such
37 plan exceeds the amount of service credited to such employee under such
38 plan at retirement (excluding the additional retirement incentive
39 service credit provided pursuant to this act). Such reduction shall be
40 prorated for partial years.

41 § 7. a. Notwithstanding any other provision of law, any termination
42 pay or leave arising from accrued sick leave or accrued annual leave for
43 an eligible employee who has elected the retirement incentive provided
44 by this act and who is a member of the New York city teachers' retire-
45 ment system employed by the board of education of the city of New York
46 shall be paid in three equal installments during a twenty-four month
47 period commencing on such eligible employee's effective date of retire-
48 ment.

49 b. An employee of the city of New York who retires under the retire-
50 ment incentive provided by this act, who is eligible for terminal leave
51 pursuant to an applicable collective bargaining agreement or a personnel
52 policy or rule or retirement leave pursuant to section 3107 of the
53 education law or who has an accrued annual leave balance on the effec-
54 tive date of retirement shall be paid in three equal installments two
55 months, fourteen months and twenty-four months following such eligible
56 employee's effective date of retirement.

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1 § 8. a. A participating employer, if it elects the retirement incen-
2 tive provided by this act shall be required to demonstrate the savings
3 of their election by either eliminating positions vacated as a result of
4 an eligible employee in an eligible title receiving the incentive
5 provided by section six of this act or demonstrating a compensation
6 savings such that the total amount of base salary paid for the two-year
7 period subsequent to the effective date of retirement for such eligible
8 employees in eligible titles to new hires, if any, who otherwise would
9 not have been hired by such employer after the effective date of this
10 act but for the retirement incentive provided herein shall be no more
11 than one-half of the total amount of base salary that would have been
12 paid to such eligible employees from their date of retirement for such
13 two-year period. A participating employer may also demonstrate savings,
14 however, by identifying a vacant position into which another employee
15 can be appointed, transferred, or reassigned pursuant to the civil
16 service law, rules or regulations, in which case the former position of
17 the employee so appointed, transferred, or reassigned shall be elimi-
18 nated. A participating employer shall make available its plans for
19 achieving the savings described herein.

20 b. The New York city department of citywide administrative services
21 shall prepare a report designating the title, grade level, salary, and
22 classification, according to appointing authority, (i) of each position
23 which is eliminated pursuant to subdivision a of this section, (ii) of
24 each position into which another employee was appointed, transferred, or
25 reassigned and the former position of such employee, and (iii) of each
26 position which is eliminated as a result of an appointment, transfer or
27 reassignment referred to in paragraph (ii) of this subdivision. Such
28 report shall be available no later than ninety days after the last date
29 of the open period related to such positions.

30 § 9. Nothing in this act shall be used to provide benefits that shall
31 exceed the limits contained in section 415 of the internal revenue code.
32 Provided, however, any service retirement benefit which has been reduced
33 because of section 415 of the internal revenue code shall be increased
34 when (and consistent with) the dollar limits in section 415 of the
35 internal revenue code are adjusted by the internal revenue service for
36 cost of living increases. Such increases shall not increase the benefit
37 in excess of the service retirement benefit otherwise payable.

38 § 10. Any eligible employee who retires pursuant to the provisions of
39 this act and enters or reenters public service as defined in subdivision
40 e of section 210 of the retirement and social security law and joins or
41 rejoins any public retirement system of the state shall if the addi-
42 tional benefit was provided pursuant to: (a) section six of this act,
43 forfeit the additional benefit authorized by this act at the time of his
44 or her subsequent retirement; or (b) repay to the participating employer
45 such additional contribution together with the appropriate interest as
46 determined by the appropriate retirement system.

47 § 11. Notwithstanding any other provision of law, if the service
48 retirement benefit of a member of a retirement system is subject to a
49 maximum retirement benefit, the additional benefit authorized by this
50 act will be computed by multiplying the final average salary times the
51 number of years of service credit granted by section six of this act
52 times the benefit fraction of the plan under which such member retires.

53 § 12. The provisions of section 430 of the retirement and social secu-
54 rity law shall not apply to any benefit or benefit improvement provided
55 by this act.

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1 § 13. The pension benefit costs of section six of this act shall be
2 paid by participating employers as provided by applicable law for each
3 retirement system covered by this act over a period not to exceed five
4 years commencing in the fiscal year following the fiscal year in which
5 this act shall have become a law.

6 § 14. Where an employee is eligible to receive the benefit authorized
7 under section six and the retirement benefit provided for under section
8 five of subpart B of this act, such employee may elect a section under
9 which he or she will participate. In no event shall the benefits
10 provided for in section six of this act be received by any employee in
11 conjunction with the benefits of section five of subpart B of this act.

12 § 15. This act shall take effect immediately.

13

SUBPART B

14 Section 1. Definitions. As used in this act, unless the context clear-
15 ly requires otherwise:

16 a. "Retirement system" means the New York city teachers' retirement
17 system, the New York city board of education retirement system or the
18 New York city employees' retirement system, exclusive of the retirement
19 plans established pursuant to sections 13-156 and 13-157 of the adminis-
20 trative code of the city of New York.

21 b. "Teachers' retirement system" means the New York city teachers'
22 retirement system.

23 c. (a) "Participating employer" means the city of New York or the
24 board of education of the city of New York.

25 (b) "Educational employer" means a participating employer which is the
26 board of education of the city of New York.

27 d. "Eligible employee" means a person who is a member of a retirement
28 system of the city of New York and who is an employee of the city of New
29 York or the board of education of the city of New York who has attained
30 age fifty-five and has at least twenty-five years of creditable service
31 in a retirement system, but such term shall not include the following
32 persons:

33 (a) elected officials, judges or justices appointed to or serving in
34 court of record;

35 (b) chief administrative officers of employers which participate in a
36 teachers' retirement system; and

37 (c) appointed members of boards or commissions any of whose members
38 are appointed by the governor or by another public officer or body.

39 e. "Active service" means service while being paid on the payroll,
40 provided that (a) a leave of absence with pay shall be deemed active
41 service; (b) other approved leave without pay not to exceed twelve weeks
42 prior to the commencement of the designated open period; and (c) the
43 period of time subsequent to a June school term and on or before August
44 31 of the year for which an open period is designated for a teacher (or
45 other employee employed on a school-year basis) who is otherwise in
46 active service on the effective date of this act shall be deemed active
47 service.

48 f. "Open period" means the period beginning with the commencement date
49 as defined in subdivision g of this section and shall be ninety days in
50 length; provided however that there shall be only one such open period
51 and any such period shall not extend beyond October 31, 2021 for partic-
52 ipating employers. For educational employers who make election after
53 April 1, 2021, the open period shall begin immediately after such
54 election, and shall not extend beyond August 31, 2021. For the purposes

1 of retirement pursuant to this act, a service retirement application
2 must be filed with the appropriate retirement system not less than four-
3 teen days prior to the effective date of retirement to become effective,
4 unless a shorter period of time is permitted under law.

5 g. "Commencement date" means the first day the retirement benefit
6 mandated by this act shall be made available, which shall mean a date or
7 dates on or after the effective date of this act for participating
8 employers. The chief executive officer or other comparable official of
9 a participating employer shall notify the head of the appropriate
10 retirement system of the date of the open periods prior to the commence-
11 ment dates of such periods.

12 § 2. A participating employer, if it elects to participate pursuant to
13 section three of this act shall establish a commencement date for the
14 retirement benefit established under section five of this act in the
15 following manner: (a) for participating employers that are not the city
16 of New York, its governing body shall adopt a resolution establishing a
17 commencement date; and (b) for the city of New York the chief executive
18 officer shall issue an executive order establishing such commencement
19 date, provided, however, no executive order shall in any manner super-
20 sede any local charter. A copy of any such executive order or resolution
21 establishing a commencement date shall be filed with the appropriate
22 retirement system or systems, and, if applicable, on forms provided by
23 such system. The executive order or resolution shall be accompanied by
24 the affidavit of the chief executive officer or other comparable offi-
25 cial of a participating employer certifying the commencement date.

26 § 3. a. On or before June 30, 2021, a participating employer may elect
27 to provide its employees the retirement incentive authorized by this act
28 by the enactment of a local law or adoption of a resolution provided
29 however, no local law or resolution enacted or adopted pursuant to this
30 section shall in any manner supersede any local charter, provided
31 further that, for an educational employer such election must be made by
32 May 31, 2021. A copy of such law or resolution shall be filed with the
33 appropriate retirement system or systems, and, if applicable, on forms
34 provided by such system. The local law shall be accompanied by the affi-
35 davit of the chief executive officer or other comparable official of a
36 participating employer certifying the validity of such law.

37 b. The commencement date of an open period for eligible employees of a
38 retirement system of the city of New York who elect retirement benefits
39 pursuant to this section may be up to one hundred eighty days after the
40 end of the open period for other eligible employees, if requested by
41 such system.

42 § 4. Notwithstanding any other provision of law, any eligible employee
43 who (a) has been continuously in the active service of a participating
44 employer prior to the commencement date of the applicable open period,
45 (b) files an application for service retirement that is effective during
46 the open period, and (c) is otherwise eligible for a service retirement
47 as of the effective date of the application for retirement shall be
48 entitled to the retirement benefit provided in section five of this act.

49 § 5. a. Notwithstanding any other provision of law, an eligible
50 employee who is: (a) a member of a retirement system and (b) who is
51 entitled to a retirement benefit pursuant to section four of this act
52 may retire during the open period without the reduction of his or her
53 retirement benefit that would otherwise be imposed by article 11 or 15
54 of the retirement and social security law if he or she has attained the
55 age of fifty-five and has completed at least twenty-five or more years
56 of creditable service. An eligible employee who is covered by the

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1 provisions of articles 11 and 15 of the retirement and social security
2 law shall retire under the provisions of articles 11 and 15 of the
3 retirement and social security law.

4 b. A participating employer may deny participation in the retirement
5 benefit provided by subdivision a of this section if such employer makes
6 a determination that the employee holds a position that is deemed crit-
7 ical to the maintenance of public health and safety.

8 c. Where an employee is eligible for the retirement benefit under this
9 section and the retirement incentive authorized pursuant to section six
10 of subpart A of this act, such employee shall elect a section under
11 which he or she will participate. The benefits provided by subdivision a
12 of this section shall not be conditioned upon a participating employer
13 making the benefits of section six of subpart A of this act available to
14 employees in their employ. Further, the benefits provided by subdivision
15 a of this section shall not be available in conjunction with the bene-
16 fits of section six of subpart A of this act.

17 d. The action of a participating employer in denying the retirement
18 benefit provided for in subdivision a of this section to any individual
19 shall be subject to review in the manner provided for in article 78 of
20 the civil practice law and rules. Such action for review pursuant to
21 article 78 of the civil practice law and rules shall only be commenced
22 by the individual that was denied the retirement benefit provided by
23 subdivision a of this section.

24 e. After making any such determination under subdivision b of this
25 section the participating employer shall notify the appropriate retire-
26 ment system or teachers' retirement system of its determination.

27 § 6. The pension benefit costs of section five of this act shall be
28 paid by participating employers as provided by applicable law for each
29 retirement system covered by this act over a period not to exceed five
30 years commencing in the fiscal year following the fiscal year in which
31 this act shall have become a law.

32 § 7. This act shall take effect immediately.

33 § 3. Severability clause. If any clause, sentence, paragraph, subdivi-
34 sion, section or part of this act shall be adjudged by any court of
35 competent jurisdiction to be invalid, such judgment shall not affect,
36 impair, or invalidate the remainder thereof, but shall be confined in
37 its operation to the clause, sentence, paragraph, subdivision, section
38 or part thereof directly involved in the controversy in which such judg-
39 ment shall have been rendered. It is hereby declared to be the intent of
40 the legislature that this act would have been enacted even if such
41 invalid provisions had not been included herein.

42 § 4. This act shall take effect immediately; provided, however, that
43 the applicable effective date of Subparts A and B of this act shall be
44 as specifically set forth in the last section of such Subparts.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation, as it relates to the New
York City Retirement Systems and Pension Funds (NYCRS), would provide
for a temporary Early Retirement Incentive Program (ERI Program) to
allow certain members of the New York City Employees' Retirement System
(NYCERS), the New York City Teachers' Retirement System (TRS), and the
New York City Board of Education Retirement System (BERS), who are
employees of the City of New York (City) or the New York City Department
of Education (DOE) and meet enumerated criteria, to elect immediate
retirement with enhanced benefits.

The ERI Program consists of two parts and is contingent upon the
employer's election to participate in the Program. Part A would provide

to eligible members, determined by title, seniority, and enumerated policy considerations, an additional service credit. Part B would remove the application of early retirement reduction factors for qualifying members. The benefits of the respective Parts cannot be combined.

Eligible NYCERS members would have anywhere from 30 to 90 days in an open period to elect and retire under Part A or within a 90-day open period following the commencement date to retire under Part B of the ERI Program. Multiple open periods, not to exceed 180 days from the end of an open period for other employees, may be requested by NYCERS. Should the City or the DOE elect to participate in the ERI Program provided by this Act, it would be required to demonstrate the savings related to the election.

A member is eligible to participate in Part A of the ERI Program if he or she:

- * Is otherwise eligible for service retirement;
- * Is at least age 50 with 10 or more years of service and is not in a plan which permits retirement at half-pay with 25 or fewer years of service without regard to age; or
- * Is in a plan that permits retirement at half-pay at 25 years of service without regard to age and would reach 25 years of service considering the additional service credit provided in Part A.

A member is eligible to participate in Part B of the ERI Program if he or she is age 55 or older and has at least 25 years of service.

In addition to the eligibility conditions above, members must also:

- * Be in continuous active service preceding the commencement date of the open period;
- * For Part A - provide timely written notice of the intent to avail himself or herself of the ERI and file for service retirement that is effective within the open period;
- * For Part B - file for service retirement that is effective within the open period and otherwise be eligible to retire for service as of the effective date of retirement.

Effective Date: Upon enactment and as determined by the respective open periods contained in Parts A and B.

IMPACT ON BENEFITS: Part A would provide one-twelfth of a year of additional retirement service credit for each year of pension service, up to a maximum of three years of additional retirement service credit. Some benefits provided under Part A could be subject to Early Retirement Factors (ERF) as specified in the proposed legislation.

Part B would allow members to retire with an unreduced benefit if they are at least age 55 with 25 or more years of service.

FINANCIAL IMPACT - OVERVIEW: There is no credible data available to estimate the number of members who will retire under the current ERI Program and potentially benefit from this proposed legislation. Therefore, the estimated financial impact has been calculated on a per event basis equal to the average increase in the Present Value of future employer contributions and in the annual employer contributions for members who would benefit from the proposed legislation.

The Present Value of future employer contributions is the net result of the increase in the Present Value of Future Benefits (PVFB) and the decrease in the Present Value of member contributions.

For the purposes of this Fiscal Note, the increase in Present Value of future employer contributions was amortized over a five-year period (four payments under the One-Year Lag Methodology (OYLM)) using level dollar payments, the maximum allowable period under the proposed legis-

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lation. This amortized value is the estimated increase in annual employer contributions.

There will also be future savings in Employer Contributions assuming that these members are not replaced. This additional savings is not included here.

With respect to an individual member, the additional cost of this proposed legislation could vary greatly depending on the member's length of service, age, and salary history.

FINANCIAL IMPACT - SUMMARY: Based on the census data and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would result in an increase in the Present Value of Employer Contributions and annual employer contributions. The estimated pension financial impact has been calculated as the average increase per person. A breakdown of the financial impact by NYCERS is shown in the table below:

NYCERS	Additional Present Value of Future Employer Contributions (\$ Per Person)	Estimated Annual Employer Contributions (\$ Per Person)
Part A Only		
NYCERS	\$80,700	\$24,600
TRS	84,800	25,900
BERS	37,900	11,600
Average	\$77,900	\$23,800
Part B Only		
NYCERS	\$113,600	\$34,700
TRS	68,000	20,800
BERS	98,400	30,100
Average	\$109,200	\$33,300
Both A & B		
NYCERS	\$96,500	\$29,500
TRS	85,000	26,000
BERS	43,700	13,400
Average	\$87,700	\$26,800

CONTRIBUTION TIMING: For the purposes of this Fiscal Note, it is assumed that the changes in the Present Value of future employer contributions and annual employer contributions would be reflected for the first time in the Final June 30, 2020 actuarial valuations of NYCERS, TRS, and BERS. In accordance with the OYLM used to determine employer contributions, the increase in employer contributions would first be reflected in Fiscal Year 2022.

CENSUS DATA: For purposes of this Fiscal Note, it was assumed that the census data had the same age, gender, and service characteristics as the census data used in the Preliminary June 30, 2019 (Lag) actuarial valuations of NYCERS, TRS, and BERS to determine the Preliminary Fiscal Year 2021 employer contributions. Active members' salaries have been adjusted to reflect estimated salary increases from June 30, 2019 to June 30, 2020.

The table below contains the census data for members who meet the eligibility requirements and would be impacted by the proposed legis-

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lation (Potential Elections), and for a subset of those members who would benefit actuarially (Assumed to Elect).

NYCRS		Potential Elections			
Part A Only	Count	Avg Age	Avg Svc	Avg Salary	
NYCERS	34,147	58.5	22.3	\$83,900	
TRS	31,727	57.7	21.2	101,300	
BERS	9,736	60.2	15.8	49,900	
Total	75,610	58.4	21.0	\$86,800	
Part B Only	Count	Avg Age	Avg Svc	Avg Salary	
NYCERS	5,990	58.2	30.2	\$88,600	
TRS	569	58.0	26.9	110,100	
BERS	430	58.6	29.5	72,700	
Total	6,989	58.2	29.9	\$89,400	
Both A & B	Count	Avg Age	Avg Svc	Avg Salary	
NYCERS	34,147	58.5	22.3	\$83,900	
TRS	31,727	57.7	21.2	101,300	
BERS	9,736	60.2	15.8	49,900	
Total	75,610	58.4	21.0	\$86,800	
NYCRS		Assumed to Elect			
Part A Only	Count	Avg Age	Avg Svc	Avg Salary	
NYCERS	19,259	60.4	26.3	\$87,600	
TRS	11,436	61.3	27.0	109,000	
BERS	3,318	63.6	21.6	51,600	
Total	34,013	61.0	26.1	\$91,300	
Part B Only	Count	Avg Age	Avg Svc	Avg Salary	
NYCERS	5,941	58.2	30.2	\$88,400	
TRS	530	57.9	26.9	109,900	
BERS	423	58.6	29.5	71,500	
Total	6,894	58.2	29.9	\$89,000	
BOTH A & B	Count	Avg Age	Avg Svc	Avg Salary	
NYCERS	20,204	60.2	26.4	\$88,000	
TRS	11,588	61.2	27.0	109,000	
BERS	3,331	63.6	21.6	51,900	
Total	35,123	60.9	26.2	\$91,500	

ACTUARIAL ASSUMPTIONS AND METHODS: The changes in the Present Value of future employer contributions and annual employer contributions presented herein have been calculated based on the actuarial assumptions and methods in effect for the June 30, 2019 (Lag) actuarial valuations used to determine the Preliminary Fiscal Year 2021 employer contributions of NYCERS, TRS, and BERS.

The Actuary is proposing a set of changes for use in the June 30, 2019 (Lag) actuarial valuations of NYCERS to determine the Final Fiscal Year 2021 Employer Contributions (2021 A&M). If the 2021 A&M is enacted it is estimated that it would produce increases in the Present Value of Employer Contributions and annual employer contributions that are approximately 1% larger than the results shown above.

To determine the impact of the elective nature of the proposed legislation, a subgroup based on who could potentially benefit actuarially was used. The Present Value of future employer costs (i.e. the PVFB less the Present Value of future member contributions) of each member's benefit was determined under their current plan and as if retiring immediately under the ERI Program. If the Present Value of future employer cost under the ERI Program was greater than or equal to the Present Value of future employer cost under the member's current plan, then the member was deemed to benefit actuarially.

Based on this analysis, the costs presented in this Fiscal Note are borne only from current NYCERS, TRS, and BERS members who are employed by the City and assumed to benefit from, and thus opt to retire under, the ERI Program.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, as well as certain demographic characteristics of NYCERS, TRS, and BERS, and other exogenous factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein. Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

- * The offsetting reduction in salary due to retirements earlier than expected.

- * The impact of potential new hires replacing members who retire due to the ERI Program.

- * The initial, additional administrative costs to implement the proposed legislation.

- * The impact of this proposed legislation on Other Postemployment Benefit (OPEB) costs.

STATEMENT OF ACTUARIAL OPINION: I, Sherry S. Chan, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am a Fellow of the Society of Actuaries, an Enrolled Actuary under the Employee Retirement Income and Security Act of 1974, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2021-19 dated April 5, 2021 was prepared by the Chief Actuary for the New York City Employees' Retirement System, the New York City Teachers' Retirement System, and the New York City Board of Education Retirement System. This estimate is intended for use only during the 2021 Legislative Session.

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1 Section 1. Section 509-a of the racing, pari-mutuel wagering and
2 breeding law, as added by chapter 681 of the laws of 1989, the opening
3 paragraph as amended by chapter 346 of the laws of 1990, is amended to
4 read as follows:

5 § 509-a. Capital acquisition fund. 1. The corporation may create and
6 establish a capital acquisition fund for the purpose of financing the
7 acquisition, construction or equipping of offices, facilities or prem-
8 ises of the corporation. Such capital acquisition fund shall consist of
9 (i) the amounts specified pursuant to subdivision three-a of section
10 five hundred thirty-two of this chapter; and (ii) contributions from the
11 corporation's pari-mutuel wagering pools, subject to the following limi-
12 tations:

13 ~~[(1)]~~ a. no contribution shall exceed the amount of one percent of the
14 total pari-mutuel wagering pools for the quarter in which the contrib-
15 ution is made;

16 ~~[(2)]~~ b. no contribution shall reduce the amount of quarterly net
17 revenues, exclusive of surcharge revenues, to an amount less than fifty
18 percent of such net revenues; and

19 ~~[(3)]~~ c. the balance of the fund shall not exceed the lesser of one
20 percent of total pari-mutuel wagering pools for the previous twelve
21 months or the undepreciated value of the corporation's offices, facili-
22 ties and premises.

23 2. Notwithstanding any other provision of law or regulation to the
24 contrary, twenty-three percent of the funds, not to exceed two and one-
25 half million dollars, in the Catskill off-track betting corporation's
26 capital acquisition fund and twenty-three percent of the funds, not to
27 exceed four hundred forty thousand dollars, in the Capital off-track
28 betting corporation's capital acquisition fund established pursuant to
29 this section shall also be available to such off-track betting corpo-
30 ration for the purposes of statutory obligations, payroll, and expendi-
31 tures necessary to accept authorized wagers.

32 3. The Catskill off-track betting corporation and the Capital off-
33 track betting corporation shall make a report to the governor, speaker
34 of the assembly, temporary president of the senate and the commission
35 detailing the actual use of the funds made available in the capital
36 acquisition fund. Such report shall include, but not be limited to, any
37 impact on employment levels since utilizing the funds, the status of any
38 statutory obligations, an accounting of the use of such funds, and any
39 other information as deemed necessary by the commission. Such report
40 shall be due no later than the first day of April two thousand twenty-
41 two.

42 § 2. This act shall take effect immediately and shall expire and be
43 deemed repealed one year after such date.

44

PART MMM

45 Section 1. Section 13 of chapter 141 of the laws of 1994, amending
46 the legislative law and the state finance law relating to the operation
47 and administration of the legislature, as amended by section 1 of part
48 LLL of chapter 56 of the laws of 2020, is amended to read as follows:

49 § 13. This act shall take effect immediately and shall be deemed to
50 have been in full force and effect as of April 1, 1994, provided that,
51 the provisions of section 5-a of the legislative law as amended by
52 sections two and two-a of this act shall take effect on January 1, 1995,
53 and provided further that, the provisions of article 5-A of the legisla-
54 tive law as added by section eight of this act shall expire June 30,

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1 [2021] 2022 when upon such date the provisions of such article shall be
2 deemed repealed; and provided further that section twelve of this act
3 shall be deemed to have been in full force and effect on and after April
4 10, 1994.

5 § 2. This act shall not supersede the findings and determinations made
6 by the compensation committee as authorized pursuant to part HHH of
7 chapter 59 of the laws of 2018 unless a court of competent jurisdiction
8 determines that such findings and determinations are invalid or other-
9 wise not applicable or in force.

10 § 3. This act shall take effect immediately, provided, however, if
11 this act shall take effect on or after June 30, 2021, this act shall be
12 deemed to have been in full force and effect on and after June 30, 2021.

13

PART NNN

14 Section 1. Clauses (A) and (E) of subparagraph (ii) of paragraph (d)
15 of subdivision 6 of section 137 of the correction law, as amended by a
16 chapter of the laws of 2021, amending the correction law relating to
17 restricting the use of segregated confinement and creating alternative
18 therapeutic and rehabilitative confinement options, as proposed in
19 legislative bills numbers S. 2836 and A. 2277-A, are amended to read as
20 follows:

21 (A) Upon placement of an inmate into segregated confinement or a resi-
22 dential rehabilitation unit at a level one or level two facility, a
23 suicide prevention screening instrument shall be administered by staff
24 from the department or the office of mental health who has been trained
25 for that purpose. If such a screening instrument reveals that the inmate
26 is at risk of suicide, a mental health clinician shall be consulted and
27 appropriate safety precautions shall be taken. Additionally, within one
28 business day of the placement of such an inmate into segregated confine-
29 ment at a level one or level two facility or a residential rehabili-
30 tation unit, the inmate shall be assessed by a mental health clinician.

31 (E) A recommendation or determination whether to remove an inmate from
32 segregated confinement or a residential rehabilitation unit shall take
33 into account the assessing mental health clinicians' opinions as to the
34 inmate's mental condition and treatment needs, and shall also take into
35 account any safety and security concerns that would be posed by the
36 inmate's removal, even if additional restrictions were placed on the
37 inmate's access to treatment, property, services or privileges in a
38 residential mental health treatment unit. A recommendation or determi-
39 nation shall direct the inmate's removal from segregated confinement or
40 a residential rehabilitation unit except in the following exceptional
41 circumstances: (1) when the reviewer finds that removal would pose a
42 substantial risk to the safety of the inmate or other persons, or a
43 substantial threat to the security of the facility, even if additional
44 restrictions were placed on the inmate's access to treatment, property,
45 services or privileges in a residential mental health treatment unit; or
46 (2) when the assessing mental health clinician determines that such
47 placement is in the inmate's best interests based on his or her mental
48 condition and that removing such inmate to a residential mental health
49 treatment unit would be detrimental to his or her mental condition. Any
50 determination not to remove an inmate with serious mental illness from
51 ~~segregated confinement or~~ a residential rehabilitation unit shall be
52 documented in writing and include the reasons for the determination.

53 § 2. Subparagraph (iv) of paragraph (d) of subdivision 6 of section
54 137 of the correction law, as amended by a chapter of the laws of 2021

1 amending the correction law relating to restricting the use of segre-
2 gated confinement and creating alternative therapeutic and rehabilita-
3 tive confinement options, as proposed in legislative bills numbers S.
4 2836 and A. 2277-A, is amended to read as follows:

5 (iv) All inmates in segregated confinement in a level one or level two
6 facility or a residential rehabilitation unit who are not assessed with
7 a serious mental illness at the initial assessment shall be offered at
8 least one interview with a mental health clinician within seven days of
9 their initial mental health assessment, unless the mental health clini-
10 cian at the most recent interview recommends an earlier interview or
11 assessment. All inmates in a residential rehabilitation unit in a level
12 three or level four facility who are not assessed with a serious mental
13 illness at the initial assessment shall be offered at least one inter-
14 view with a mental health clinician within thirty days of their initial
15 mental health assessment, and additional interviews at least every nine-
16 ty days thereafter, unless the mental health clinician at the most
17 recent interview recommends an earlier interview or assessment.

18 § 3. Paragraph (i) of subdivision 6 of section 137 of the correction
19 law, as added by a chapter of the laws of 2021 amending the correction
20 law relating to restricting the use of segregated confinement and creat-
21 ing alternative therapeutic and rehabilitative confinement options, as
22 proposed in legislative bills numbers S. 2836 and A. 2277-A, is amended
23 to read as follows:

24 (i) (i) No person may be placed in segregated confinement for longer
25 than necessary and no more than fifteen consecutive days ~~[or]~~. Nor shall
26 any person be placed in segregated confinement for more than twenty
27 total days within any sixty day period except as otherwise provided in
28 subparagraph (ii) of this paragraph. At these limits, he or she must be
29 released from segregated confinement or diverted to a separate residen-
30 tial rehabilitation unit. If placement of such person in segregated
31 confinement would exceed the twenty-day limit and the department estab-
32 lishes that the person committed an act defined in subparagraph (ii) of
33 paragraph (k) of this subdivision, the department may place the person
34 in segregated confinement until admission to a residential rehabili-
35 tation unit can be effectuated. Such admission to a residential rehabil-
36 itation unit shall occur as expeditiously as possible and in no case
37 take longer than forty-eight hours from the time such person is placed
38 in segregated confinement.

39 (ii) For offenses determined pursuant to paragraph (l) of this subdivi-
40 vision to constitute a violent felony act defined in subparagraph (ii)
41 of paragraph (k) of this subdivision, if occurring more than one time
42 within any sixty day period, up to an additional fifteen consecutive
43 days in segregated confinement may occur for each such additional inci-
44 dent. If such subsequent incident takes place in a residential rehabili-
45 tation unit or general population, the person may be returned to segre-
46 gated confinement for up to fifteen consecutive days. If such subsequent
47 incident takes place in segregated confinement and causes physical inju-
48 ry to another person, the person may receive up to an additional fifteen
49 consecutive days in segregated confinement, provided however that the
50 person must spend at least fifteen days in a residential rehabilitation
51 unit in between each placement of up to fifteen consecutive days in
52 segregated confinement. Custody under this subparagraph shall otherwise
53 be in accordance with this chapter.

54 § 4. Subparagraphs (ii) and (v) of paragraph (j) of subdivision 6 of
55 section 137 of the correction law, as added by a chapter of the laws of
56 2021 amending the correction law relating to restricting the use of

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1 segregated confinement and creating alternative therapeutic and rehabi-
2 litative confinement options, as proposed in legislative bills numbers
3 S. 2836 and A. 2277-A, are amended to read as follows:

4 (ii) Persons in segregated confinement shall be offered out-of-cell
5 programming at least four hours per day, including at least one hour for
6 recreation. Persons admitted to residential rehabilitation units shall
7 be offered at least six hours of daily out-of-cell congregate program-
8 ming, services, treatment, recreation, activities and/or meals, with an
9 additional minimum of one hour for recreation. Recreation in all resi-
10 dential rehabilitation units shall take place in a congregate setting,
11 unless exceptional circumstances mean doing so would create a signif-
12 icant and unreasonable risk to the safety and security of other incar-
13 cerated persons, staff, or the facility. Persons in segregated confine-
14 ment and residential rehabilitation units shall be offered programming
15 led by program or therapeutic staff five days per week, except on recog-
16 nized state legal holidays. All other out-of-cell time may include peer-
17 led programs, time in a day room or out-of-cell recreation area with
18 other people, congregate meals, volunteer programs, or other congregate
19 activities.

20 (v) An incarcerated person in a residential rehabilitation unit shall
21 have access to programs and work assignments comparable to core programs
22 and types of work assignments in general population. Such incarcerated
23 persons shall also have access to additional out-of-cell, trauma-in-
24 formed therapeutic programming aimed at promoting personal development,
25 addressing underlying causes of problematic behavior resulting in place-
26 ment in a residential rehabilitation unit, and helping prepare for
27 discharge from the unit and to the community.

28 § 5. Clause (F) of subparagraph (ii) of paragraph (k) of subdivision 6
29 of section 137 of the correction law, as added by a chapter of the laws
30 of 2021 amending the correction law relating to restricting the use of
31 segregated confinement and creating alternative therapeutic and rehabi-
32 litative confinement options, as proposed in legislative bills numbers
33 S. 2836 and A. 2277-A, is amended to read as follows:

34 (F) procuring a deadly [~~weapons~~] weapon or other dangerous contraband
35 that poses a serious threat to the security of the institution; or

36 § 6. Paragraphs (n) and (o) of subdivision 6 of section 137 of the
37 correction law, as added by a chapter of the laws of 2021 amending the
38 correction law relating to restricting the use of segregated confinement
39 and creating alternative therapeutic and rehabilitative confinement
40 options, as proposed in legislative bills numbers S. 2836 and A. 2277-A,
41 are amended to read as follows:

42 (n) All special housing unit, keeplock unit and residential rehabili-
43 tation unit staff and their supervisors shall undergo [~~a minimum of
44 thirty-seven hours and thirty minutes of~~] specialized training prior to
45 assignment to such unit, and [~~twenty-one hours of additional training
46 annually~~] regular specialized training thereafter, on substantive
47 content developed in consultation with relevant experts, on topics
48 including, but not limited to, the purpose and goals of the non-punitive
49 therapeutic environment, trauma-informed care, restorative justice, and
50 dispute resolution methods. Prior to presiding over any hearings, all
51 hearing officers shall undergo a minimum of thirty-seven hours [~~and
52 thirty minutes~~] of training, with one additional day of training annual-
53 ly thereafter, on relevant topics, including but not limited to, the
54 physical and psychological effects of segregated confinement, procedural
55 and due process rights of the accused, and restorative justice remedies.

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1 (o) The department shall publish monthly reports on its website, with
2 semi-annual and annual cumulative reports, of the total number of people
3 who are in segregated confinement and the total number of people who are
4 in residential rehabilitation units on the first day of each month. The
5 reports shall provide a breakdown of the number of people in segregated
6 confinement and in residential rehabilitation units by: (i) age; (ii)
7 race; (iii) gender; (iv) mental health treatment level; (v) special
8 health accommodations or needs; (vi) need for and participation in
9 substance [abuse] use disorder programs; (vii) pregnancy status; (viii)
10 continuous length of stay in residential treatment units as well as
11 length of stay in the past sixty days; (ix) number of days in segregated
12 confinement; (x) a list of all incidents resulting in sanctions of
13 segregated confinement by facility and date of occurrence; (xi) the
14 number of incarcerated persons in segregated confinement by facility;
15 and (xii) the number of incarcerated persons in residential rehabili-
16 tation units by facility.

17 § 7. Subdivision 7 of section 138 of the correction law, as added by a
18 chapter of the laws of 2021 amending the correction law relating to
19 restricting the use of segregated confinement and creating alternative
20 therapeutic and rehabilitative confinement options, as proposed in
21 legislative bills numbers S. 2836 and A. 2277-A, is amended to read as
22 follows:

23 7. De-escalation, intervention, informational reports[7] and the with-
24 drawal of incentives shall be the preferred methods of responding to
25 misbehavior unless the department determines that non-disciplinary
26 interventions have failed, or that non-disciplinary interventions would
27 not succeed and the misbehavior involved an act listed in subparagraph
28 (ii) of paragraph (k) of subdivision six of section one hundred thirty-
29 seven of this article, in which case, as a last resort, the department
30 shall have the authority to issue misbehavior reports, pursue discipli-
31 nary charges, or impose new or additional segregated confinement sanc-
32 tions.

33 § 8. Subparagraph (i) of paragraph (a) of subdivision 2 of section 401
34 of the correction law, as amended by a chapter of the laws of 2021
35 amending the correction law relating to restricting the use of segre-
36 gated confinement and creating alternative therapeutic and rehabilita-
37 tive confinement options, as proposed in legislative bills numbers S.
38 2836 and A. 2277-A, is amended to read as follows:

39 (i) In exceptional circumstances, a mental health clinician, or the
40 highest ranking facility security supervisor in consultation with a
41 mental health clinician who has interviewed the inmate, may determine
42 that an inmate's access to out-of-cell therapeutic programming and/or
43 mental health treatment in a residential mental health treatment unit
44 presents an unacceptable risk to the safety of inmates or staff. Such
45 determination shall be documented in writing and such inmate [~~shall~~] may
46 be removed to a residential rehabilitation unit that is not a residen-
47 tial mental health treatment unit where alternative mental health treat-
48 ment and/or other therapeutic programming, as determined by a mental
49 health clinician, shall be provided.

50 § 9. Subdivision 6 of section 401 of the correction law, as amended by
51 a chapter of the laws of 2021 amending the correction law relating to
52 restricting the use of segregated confinement and creating alternative
53 therapeutic and rehabilitative confinement options, as proposed in
54 legislative bills numbers S. 2836 and A. 2277-A, is amended to read as
55 follows:

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1 6. The department shall ensure that the curriculum for new correction
2 officers, and other new department staff who will regularly work in
3 programs providing mental health treatment for inmates, shall include at
4 least eight hours of training about the types and symptoms of mental
5 illnesses, the goals of mental health treatment, the prevention of
6 suicide and training in how to effectively and safely manage inmates
7 with mental illness. Such training may be provided by the office of
8 mental health or the justice center for the protection of people with
9 special needs. All department staff who are transferring into a residen-
10 tial mental health treatment unit shall receive a minimum of eight addi-
11 tional hours of such training, and eight hours of annual training as
12 long as they work in such a unit. All security, program services, mental
13 health and medical staff with direct inmate contact shall receive train-
14 ing each year regarding identification of, and care for, inmates with
15 mental illnesses. The department shall provide additional training on
16 these topics on an ongoing basis as it deems appropriate. All staff
17 working in a residential mental health treatment unit shall also receive
18 ~~[a.1]~~ the training mandated in paragraph (n) of subdivision six of
19 section one hundred thirty-seven of this chapter.

20 § 10. This act shall take effect on the same date and in the same
21 manner as a chapter of the laws of 2021, amending the correction law
22 relating to restricting the use of segregated confinement and creating
23 alternative therapeutic and rehabilitative confinement options, as
24 proposed in legislative bills numbers S. 2836 and A. 2277-A, takes
25 effect.

26

PART 000

27 Section 1. Subdivision 1 of section 1351 of the racing, pari-mutuel
28 wagering and breeding law, as added by chapter 174 of the laws of 2013,
29 is amended to read as follows:

30 1. (a) For a gaming facility in zone two, there is hereby imposed a
31 tax on gross gaming revenues. The amount of such tax imposed shall be as
32 follows; provided, however, should a licensee have agreed within its
33 application to supplement the tax with a binding supplemental fee
34 payment exceeding the aforementioned tax rate, such tax and supplemental
35 fee shall apply for a gaming facility:

36 ~~[(a)]~~ (1) in region two, forty-five percent of gross gaming revenue
37 from slot machines and ten percent of gross gaming revenue from all
38 other sources.

39 ~~[(b)]~~ (2) in region one, thirty-nine percent of gross gaming revenue
40 from slot machines and ten percent of gross gaming revenue from all
41 other sources.

42 ~~[(c)]~~ (3) in region five, thirty-seven percent of gross gaming revenue
43 from slot machines and ten percent of gross gaming revenue from all
44 other sources.

45 (b) (1) Notwithstanding the rates in paragraph (a) of this subdivi-
46 sion, a gaming facility may petition the commission to lower the tax
47 rate applicable to its slot machines to no lower than thirty percent.
48 In analyzing such request, the commission shall evaluate the petition
49 using the following criteria:

50 (i) the ability of the licensee to satisfy the license criterion of
51 financial stability absent the tax rate reduction;

52 (ii) a complete examination of all financial projections, as well as
53 gaming revenues generated for the prior annual period;

1 (iii) the licensee's intended use of the funds resulting from a tax
2 adjustment;

3 (iv) the inability of the operator to remain competitive under the
4 current tax structure;

5 (v) positions advanced by other gaming operators in the state in
6 response to the petition;

7 (vi) the impact on the competitive landscape;

8 (vii) other economic factors such as employment and the potential
9 impact upon other businesses in the region; and

10 (viii) the public interest to be served by a tax adjustment, including
11 the impact upon the state in the event the operator is unable to remain
12 financially viable.

13 (2) The commission shall report their recommendation solely based on
14 the criteria listed in subparagraph one of this paragraph to the direc-
15 tor of the division of budget who will make a final approval.

16 (3) (i) As a condition of the lower slot machine tax rate, such gaming
17 facility shall provide an initial report to the governor, the speaker of
18 the assembly, the temporary president of the senate, and the commission
19 detailing the projected use of funds resulting from such tax adjustment
20 and a plan that prescribes the manner in which the licensed gaming
21 facility potentially receiving the reduction in its slot machine tax
22 rate will rebuild their economic infrastructure through the rehiring of
23 laid-off employees or the creation of new jobs. Such plan shall also
24 clearly establish quarterly and annual employment goals of increasing
25 full-time employees. Such initial report and accompanying plan shall be
26 due at the time a facility is granted a tax adjustment. Thereafter, an
27 annual report shall be made to the governor, the speaker of the assem-
28 bly, the temporary president of the senate, and the commission detailing
29 actual use of the funds resulting from such tax adjustment. Such report
30 shall include, but not be limited to, any impact on employment levels
31 since receiving the funds, an accounting of the use of such funds, any
32 other measures implemented to improve the financial stability of the
33 gaming facility, any relevant information that helped in the determi-
34 nation of such slot tax rate reduction, and any other information as
35 deemed necessary by the commission. Such report shall be due no later
36 than the first day of the fourth quarter after such tax rate has been
37 granted.

38 (ii) (A) At the conclusion of each year, a licensed gaming facility
39 shall provide an affirmation in writing to the commission stating the
40 employment goal in clause (i) of this subparagraph was either met or not
41 met as described in the initial report. If the licensed gaming facility
42 is found to have not adhered to the plan by the commission, then the
43 applicable slot tax rate shall be adjusted at the discretion of the
44 commission as follows:

45 1. If the actual employment number is more than fifty percent less
46 than the employment goal, then the slot tax rate shall be increased by
47 ten percentage points.

48 2. If the actual employment number is more than forty percent less
49 than the employment goal, then the slot tax rate shall be increased by
50 eight percentage points.

51 3. If the actual employment number is more than thirty percent less
52 than the employment goal, then the slot tax rate shall be increased by
53 six percentage points.

54 4. If the actual employment number is more than twenty percent less
55 than the employment goal, then the slot tax rate shall be increased by
56 four percentage points.

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1 5. If the actual employment number is more than ten percent less than
2 the employment goal, then the slot tax rate shall be increased by two
3 percentage points.

4 (B) Such finding and the reasoning thereof shall occur no later than
5 thirty days following submission of the written affirmation.

6 (iii) A licensed gaming facility may petition the commission to lower
7 the tax rate applicable to its slot machines to no lower than thirty
8 percent no more than once annually after the effective date of the chap-
9 ter of the laws of two thousand twenty-one which amended this subdivi-
10 sion. A licensed gaming facility may request a revision to its plan in
11 its initial report due to unforeseen circumstances.

12 § 2. This act shall take effect immediately and shall expire and be
13 deemed repealed five years after such date.

14 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
15 sion, section or part of this act shall be adjudged by any court of
16 competent jurisdiction to be invalid, such judgment shall not affect,
17 impair, or invalidate the remainder thereof, but shall be confined in
18 its operation to the clause, sentence, paragraph, subdivision, section
19 or part thereof directly involved in the controversy in which such judg-
20 ment shall have been rendered. It is hereby declared to be the intent of
21 the legislature that this act would have been enacted even if such
22 invalid provisions had not been included herein.

23 § 3. This act shall take effect immediately provided, however, that
24 the applicable effective date of Parts A through 000 of this act shall
25 be as specifically set forth in the last section of such Parts.