

2467--B

2011-2012 Regular Sessions

I N   S E N A T E

January 21, 2011

---

Introduced by Sens. LIBOUS, RANZENHOFER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the state finance law, in relation to providing for the deposit into the dedicated highway and bridge trust fund of a portion of the sales tax revenue from the sale of motor fuel

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Section 1148 of the tax law, as amended by chapter 3 of the  
2 laws of 2004, is amended to read as follows:  
3     S 1148. Deposit and disposition of revenue. [All] (A) EXCEPT AS OTHER-  
4 WISE PROVIDED IN SUBDIVISION (B) OF THIS SECTION, ALL taxes, interest  
5 and penalties collected or received by the commissioner under this arti-  
6 cle shall be deposited and disposed of pursuant to the provisions of  
7 section one hundred seventy-one-a of this chapter; provided however, the  
8 comptroller shall on or before the twelfth day of each month, pay all  
9 such taxes, interest and penalties collected under this article and  
10 remaining to the comptroller's credit in such banks, banking houses or  
11 trust companies at the close of business on the last day of the preced-  
12 ing month, into the general fund of the state treasury, except as other-  
13 wise provided in sections ninety-two-d and ninety-two-r of the state  
14 finance law and sections eleven hundred two, eleven hundred four and  
15 eleven hundred nine of this article.  
16     (B) ONE CENT OF THE TAXES COLLECTED OR RECEIVED BY THE COMMISSIONER  
17 UNDER THIS ARTICLE FOR THE RETAIL SALE OF EACH GALLON OF MOTOR FUEL  
18 SHALL BE DEPOSITED IN THE SPECIAL OBLIGATION RESERVE AND PAYMENT ACCOUNT

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

LBD07263-04-2

1 OF THE DEDICATED HIGHWAY AND BRIDGE TRUST FUND, ESTABLISHED BY SECTION  
2 EIGHTY-NINE-B OF THE STATE FINANCE LAW.

3 S 2. Subdivision (b) of section 1148 of the tax law, as added by  
4 section one of this act, is amended to read as follows:

5 (b) [One cent] TWO CENTS of the taxes collected or received by the  
6 commissioner under this article for the retail sale of each gallon of  
7 motor fuel shall be deposited in the special obligation reserve and  
8 payment account of the dedicated highway and bridge trust fund, estab-  
9 lished by section eighty-nine-b of the state finance law.

10 S 3. Subdivision (b) of section 1148 of the tax law, as amended by  
11 section two of this act, is amended to read as follows:

12 (b) [Two] THREE cents of the taxes collected or received by the  
13 commissioner under this article for the retail sale of each gallon of  
14 motor fuel shall be deposited in the special obligation reserve and  
15 payment account of the dedicated highway and bridge trust fund, estab-  
16 lished by section eighty-nine-b of the state finance law.

17 S 4. Subdivision (b) of section 1148 of the tax law, as amended by  
18 section three of this act, is amended to read as follows:

19 (b) [Three] FOUR cents of the taxes collected or received by the  
20 commissioner under this article for the retail sale of each gallon of  
21 motor fuel shall be deposited in the special obligation reserve and  
22 payment account of the dedicated highway and bridge trust fund, estab-  
23 lished by section eighty-nine-b of the state finance law.

24 S 5. Subdivision (b) of section 1148 of the tax law, as amended by  
25 section four of this act, is amended to read as follows:

26 (b) [Four] FIVE cents of the taxes collected or received by the  
27 commissioner under this article for the retail sale of each gallon of  
28 motor fuel shall be deposited in the special obligation reserve and  
29 payment account of the dedicated highway and bridge trust fund, estab-  
30 lished by section eighty-nine-b of the state finance law.

31 S 6. Paragraph (a) of subdivision 3 of section 89-b of the state  
32 finance law, as amended by section 2 of chapter 165 of the laws of 2008,  
33 is amended to read as follows:

34 (a) The special obligation reserve and payment account shall consist  
35 (i) of all moneys required to be deposited in the dedicated highway and  
36 bridge trust fund pursuant to the provisions of sections two hundred  
37 five, two hundred eighty-nine-e, three hundred one-j, five hundred  
38 fifteen, ELEVEN HUNDRED FORTY-EIGHT and eleven hundred sixty-seven of  
39 the tax law, section four hundred one of the vehicle and traffic law,  
40 and section thirty-one of chapter fifty-six of the laws of nineteen  
41 hundred ninety-three, (ii) all fees, fines or penalties collected by the  
42 commissioner of transportation pursuant to section fifty-two and subdi-  
43 visions five, eight and twelve of section eighty-eight of the highway  
44 law, subdivision fifteen of section three hundred eighty-five of the  
45 vehicle and traffic law, [section two of the chapter of the laws of two  
46 thousand three that amended this paragraph,] subdivision (d) of section  
47 three hundred four-a, paragraph one of subdivision (a) and subdivision  
48 (d) of section three hundred five, subdivision six-a of section four  
49 hundred fifteen and subdivision (g) of section twenty-one hundred twen-  
50 ty-five of the vehicle and traffic law, section fifteen of this chapter,  
51 excepting moneys deposited with the state on account of betterments  
52 performed pursuant to subdivision twenty-seven or subdivision thirty-  
53 five of section ten of the highway law, (iii) any moneys collected by  
54 the department of transportation for services provided pursuant to  
55 agreements entered into in accordance with section ninety-nine-r of the

1 general municipal law, and (iv) any other moneys collected therefor or  
2 credited or transferred thereto from any other fund, account or source.

3 S 7. Paragraph (a) of subdivision 3 of section 89-b of the state  
4 finance law, as amended by section 3 of chapter 165 of the laws of 2008,  
5 is amended to read as follows:

6 (a) The special obligation reserve and payment account shall consist  
7 (i) of all moneys required to be deposited in the dedicated highway and  
8 bridge trust fund pursuant to the provisions of sections two hundred  
9 eighty-nine-e, three hundred one-j, five hundred fifteen, ELEVEN HUNDRED  
10 FORTY-EIGHT and eleven hundred sixty-seven of the tax law, section four  
11 hundred one of the vehicle and traffic law, and section thirty-one of  
12 chapter fifty-six of the laws of nineteen hundred ninety-three, (ii) all  
13 fees, fines or penalties collected by the commissioner of transportation  
14 pursuant to section fifty-two and subdivisions five, eight and twelve of  
15 section eighty-eight of the highway law, subdivision fifteen of section  
16 three hundred eighty-five of the vehicle and traffic law, section  
17 fifteen of this chapter, excepting moneys deposited with the state on  
18 account of betterments performed pursuant to subdivision twenty-seven or  
19 subdivision thirty-five of section ten of the highway law, (iii) any  
20 moneys collected by the department of transportation for services  
21 provided pursuant to agreements entered into in accordance with section  
22 ninety-nine-r of the general municipal law, and (iv) any other moneys  
23 collected therefor or credited or transferred thereto from any other  
24 fund, account or source.

25 S 8. This act shall take effect April 1, 2013, provided, that:

26 (a) section two of this act shall take effect April 1, 2014;

27 (b) section three of this act shall take effect April 1, 2015;

28 (c) section four of this act shall take effect April 1, 2016;

29 (d) section five of this act shall take effect April 1, 2017; and

30 (e) the amendments to paragraph (a) of subdivision 3 of section 89-b  
31 of the state finance law, made by section six of this act, shall not  
32 affect the expiration and reversion of such paragraph and shall expire  
33 therewith, when upon such date section seven of this act shall take  
34 effect.