S. 2810 A. 4010

### SENATE-ASSEMBLY

# February 1, 2011

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

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

ACT to authorize funding for the Consolidated Local Street and Highway Improvement Program (CHIPS) and Marchiselli program for state fiscal year 2011-2012 (Part A); to amend chapter 279 of the laws of 1998 amending the transportation law relating to enabling the commissioner of transportation to establish a single audit pilot program, in relation to making such provisions permanent (Part B); to amend chapter 312 of the laws of 1994, amending the vehicle and traffic relating to suspensions of licenses pending prosecution of certain alcohol-related charges, and authorizations for probationary conditional drivers' licenses, in relation to the effectiveness there-(Part C); to amend chapter 533 of the laws of 1993, amending the vehicle and traffic law and the correction law relating to suspension and revocation of driver's licenses upon conviction of certain drugrelated offenses, in relation to the effectiveness thereof (Part D); amend chapter 569 of the laws of 1981, amending the vehicle and traffic law relating to motor vehicle liability insurance, financial security, criminal acts and penalties for non-compliance, in relation to making provisions permanent; and to amend chapter 781 of the 1983, amending the vehicle and traffic law and other laws relating to motor vehicle liability insurance, financial security, criminal acts and certain penalties for non-compliance, in relation to making provisions permanent (Part E); to amend the vehicle and traffic and the criminal procedure law, in relation to governing operators of commercial motor vehicles and federal requirements for medical certification pertaining to such operators (Part F); to amend chapter 393 of the laws of 1994 amending the New York state urban development corporation act, relating to the powers of the New York state urban development corporation to make loans, in relation to the effectiveness thereof (Part G); to amend the state finance law, in relation to the excelsior linked deposit act (Part H); to amend part U of chapter 57

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

LBD12573-01-1

S. 2810 2 A. 4010

of the laws of 2005 amending the labor law and other laws implementing the state fiscal plan for the 2005-2006 state fiscal year, relating to New York state higher education matching grant program for independent colleges, in relation to the effectiveness thereof (Part I); to amend the public authorities law, in relation to the state governmental cost recovery system; and to repeal section 2975-a of such law relating thereto (Part J); to amend the executive law, in relation to the community services block grant program; and to amend chapter of 1982 and chapter 710 of the laws of 1983, amending the executive law relating to community services block grant programs, relation to the effectiveness thereof (Part K); to amend chapter 21 of 2003, amending the executive law relating to permitting the secretary of state to provide special handling for all documents issued by the division of corporations and to permit additional levels of such expedited service, in relation to the effectiveness thereof (Part L); to amend the public service law and the real property tax law, in relation to repealing the Tug Hill commission and to repeal certain provisions of the executive law and the public service law relating thereto (Part M); to amend the executive law, relation to the salary of the chairperson of the New York State athletic commission (Part N); to amend the executive law, the economic law and the state administrative procedure act, relation to the removal of statutory references to the governor's office of regulatory reform; and to repeal subdivision 8 of section 202-b of the state administrative procedure act, relating thereto (Part O); to authorize and direct the New York state energy research and development authority to make a payment to the general fund of up to \$913,000 (Part P); to authorize the New York State Energy Research and Development Authority to finance a portion of its research, development and demonstration and policy and planning programs from assessments on gas and electric corporations (Part Q); to authorize the department of health to finance certain activities with revenues generated from an assessment on cable television companies (Part R); to amend the environmental conservation law and chapter 67 of the laws of 1992 amending the environmental conservation law relating to pesticide product registration timetables and fees, in relation to pesticide registration time frames and fees (Part S); to amend the agriculture and markets law, authorizing the commissioner of agriculture and markets to establish a competitive grants program (Part T); New York state urban development corporation act, in relation to the healthy food/communities initiative; to amend the agriculture and markets law, in relation to authorizing the establishment of a revolving loan fund; and to amend the agriculture and markets law, in relation to state aid for farmers' markets (Part U); to amend the state finance law, in relation to the "I Love NY waterways" boating safety account; and to repeal article 4-A of the navigation law, relating to enforcement by counties (Part V); to amend the state finance law, in relation to the transfer of tribal compact revenue the general fund and to the city of Niagara Falls (Part W); to amend the racing, pari-mutuel wagering and breeding law, in relation assessing a surcharge on purses (Part X); to amend the general business law, in relation to increasing the term of licensure and registration from two to four years (Part Y); and to amend the real property tax law, the general municipal law, the public officers law, the tax law, the abandoned property law and the state finance law, relation to establishing standards for electronic real property tax

administration, allowing the department of taxation and finance to use electronic communication means to furnish tax notices and other documents, mandatory electronic filing of tax documents, debit cards issued for tax refunds, improving sales tax compliance and to repeal certain provisions of the tax law and the administrative code of the city of New York relating thereto (Part Z)

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

Section 1. This act enacts into law major components of legislation which are necessary to implement the state fiscal plan for the 2011-2012 state fiscal year. Each component is wholly contained within a Part identified as Parts A through Z. The effective date for each particular provision contained within such Part is set forth in the last section of such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Part in which it is found. Section three of this act sets forth the general effective date of this act.

### 12 PART A

Section 1. The sum of four hundred two million seven hundred ninety-seven thousand dollars (\$402,797,000), or so much thereof as shall be necessary, and in addition to amounts previously appropriated by law, is hereby made available, in accordance with subdivision 1 of section 380 of the public authorities law as amended, according to the following schedule. Payments pursuant to subdivision (a) of this section shall be made available as moneys become available for such payments. Payments pursuant to subdivisions (b) and (c) of this section shall be made available on the fifteenth day of June, September, December and March or as soon thereafter as moneys become available for such payments. No moneys of the state in the state treasury or any of its funds shall be available for payments pursuant to this section:

### SCHEDULE

(a) Thirty-nine million seven hundred thousand dollars (\$39,700,000) to municipalities for repayment of eligible costs of federal aid municipal street and highway projects pursuant to section 15 of chapter 329 of the laws of 1991, as added by section 9 of chapter 330 of the laws of 1991, as amended. The department of transportation shall provide such information to the municipalities as may be necessary to maintain the federal tax exempt status of any bonds, notes, or other obligations issued by such municipalities to provide for the non-federal share of the cost of projects pursuant to chapter 330 of the laws of 1991 or section 80-b of the highway law.

The program authorized pursuant to section 15 of chapter 329 of the laws of 1991, as added by section 9 of chapter 330 of the laws of 1991, as amended, shall additionally make payments for reimbursement according to the following schedule:

State Fiscal Year Amount 2011-12 \$39,700,000

(b) Three hundred four million three hundred thousand dollars (\$304,300,000) to counties, cities, towns and villages for reimbursement

of eligible costs of local highway and bridge projects pursuant to sections 16 and 16-a of chapter 329 of the laws of 1991, as added by section 9 of chapter 330 of the laws of 1991, as amended. purposes of computing allocations to municipalities, the amount distrib-5 uted pursuant to section 16 of chapter 329 of the laws of 1991 shall be 6 deemed to be \$121,520,000. The amount distributed pursuant to 7 of chapter 329 of the laws of 1991 shall be deemed to be 8 \$182,780,000. Notwithstanding the provisions of any general or 9 the amounts deemed distributed in accordance with section 16 of 10 chapter 329 of the laws of 1991 shall be adjusted so that such amounts 11 will not be less than 83.807 percent of the "funding level" as defined in subdivision 5 of section 10-c of the highway law for each such muni-12 13 cipality. In order to achieve the objectives of section 16 of chapter 14 329 of the laws of 1991, to the extent necessary, the amounts in excess 15 83.807 percent of the funding level to be deemed distributed to each 16 municipality under this subdivision shall be reduced in equal propor-17

Fifty-eight million seven hundred ninety-seven thousand dollars (\$58,797,000) to municipalities for reimbursement of eligible costs of local highway and bridge projects pursuant to sections 16 and 16-a of chapter 329 of the laws of 1991, as added by section 9 of chapter 330 of the laws of 1991, as amended. For the purposes of computing allocations municipalities, the amount distributed pursuant to section 16 of chapter 329 of the laws of 1991 shall be deemed to be \$23,480,000. amount distributed pursuant to section 16-a of chapter 329 of the laws 1991 shall be deemed to be \$35,317,000. Notwithstanding provisions of any general or special law, the amounts deemed distributed accordance with section 16 of chapter 329 of the laws of 1991 shall be adjusted so that such amounts will not be less than 16.193 percent of the "funding level" as defined in subdivision 5 of section 10-c of the highway law for each such municipality. In order to achieve the objectives of section 16 of chapter 329 of the laws of 1991, to the extent necessary, the amounts in excess of 16.193 percent of the funding level to be deemed distributed to each municipality under this subdivision be reduced in equal proportion. To the extent that the total of remaining payment allocations calculated herein varies from \$58,797,000, the payment amounts to each locality shall be adjusted by a uniform percentage so that the total payments equal \$58,797,000.

The program authorized pursuant to sections 16 and 16-a of chapter 329 of the laws of 1991, as added by section 9 of chapter 330 of the laws of 1991, as amended, shall additionally make payments for reimbursement according to the following schedule:

State Fiscal Year Amount 2011-12 \$363,097,000

S 2. This act shall take effect immediately.

46 PART B

18

19

20

21 22

23

24

25

26

27 28

29

30

31 32 33

34

35

36 37

38

39 40

41

42 43

44

45

47

48 49

50

51

52

53

54

Section 1. Section 2 of chapter 279 of the laws of 1998, amending the transportation law relating to enabling the commissioner of transportation to establish a single audit pilot program, as amended by section 1 of part E of chapter 59 of the laws of 2010, is amended to read as follows:

S 2. This act shall take effect on December 31, 1998, except that the commissioner of transportation is immediately authorized to promulgate rules and regulations necessary for the implementation of this act [and

shall expire December 31, 2011 when upon such date the provisions of this act shall be deemed repealed].

S 2. This act shall take effect immediately.

#### 4 PART C

3

5

6

7

9

10

28

33

34

35

36

37

38

42

- Section 7 of chapter 312 of the laws of 1994, amending the vehicle and traffic law relating to suspensions of licenses pending prosecution of certain alcohol-related charges, and authorizations for probationary and conditional drivers' licenses, as amended by section 1 of part C of chapter 59 of the laws of 2009, is amended to follows:
- s 7. This act shall take effect immediately; provided however that 11 12 sections three, four, five and six of this act shall take effect on the first day of November next succeeding the date on which it shall have become a law and shall apply to offenses committed on or after such 14 15 date; provided further, however, that the amendment to paragraph (c) of subdivision 2 of section 1193 of the vehicle and traffic law made by 16 17 section two of this act shall take effect on the same date as such paragraph takes effect pursuant to section 9 of chapter 533 of the laws of 18 19 1993, as amended[, provided, further, that the provisions of four of this act shall remain in full force and effect until October 1, 2011 when upon such date the provisions of such section shall be deemed 21 repealed and the provisions of law amended by such section shall revert 22 23 to and be read as if the provisions of such section had enacted]. 24
- 25 This act shall take effect immediately, and shall be deemed to 2. 26 have been in full force and effect on and after April 1, 2011.

#### 27 PART D

- Section 1. Section 9 of chapter 533 of the laws of 1993, amending the 29 vehicle and traffic law and the correction law relating to suspension and revocation of driver's licenses upon conviction of certain drug-re-30 lated offenses, as amended by section 1 of part D of chapter 59 of the 31 32 laws of 2009, is amended to read as follows:
  - S 9. This act shall take effect September 30, 1993 and shall apply to convictions based on offenses which occurred on or after such date [and shall remain in full force and effect until October 1, 2011 when upon such date the provisions of this act shall be deemed repealed and the provisions of law amended by this act shall revert to and be read as the provisions of this act had not been enacted].
- 39 S 2. This act shall take effect immediately and shall be deemed to 40 have been in full force and effect on and after April 1, 2011.

#### 41 PART E

Section 1. Section 12 of chapter 569 of the laws of 1981, amending the vehicle and traffic law relating to motor vehicle liability insurance, 43 financial security, criminal acts and penalties for non-compliance, as 44 amended by section 1 of part J of chapter 59 of the laws of 45 amended to read as follows: 46

47 12. This act shall take effect on the first day of September, 1982 48 [and the amendments made to the provisions of the vehicle and traffic 49 law by sections one through nine of this act shall expire on June 30, 50 2011 and shall apply to the use and operation of motor vehicles during such period. Upon such expiration date the provisions of such sections of such law shall revert to and be read as set out in law on the date immediately preceding the effective date of this act. The commissioner shall widely publicize the provisions of this act and take all actions necessary to prepare for its implementation prior to the effective date].

- S 2. Section 15 of chapter 781 of the laws of 1983, amending the vehicle and traffic law and other laws relating to motor vehicle liability insurance, financial security, criminal acts and certain penalties for non-compliance, as amended by section 2 of part J of chapter 59 of the laws of 2009, is amended to read as follows:
- S 15. This act shall take effect immediately [except that sections ten and eleven hereof shall take effect on June 30, 2011; the amendments made to the provisions of the vehicle and traffic law and the insurance law by sections one through seven of this act shall expire June 30, 2011; upon such date the provisions of such sections of such laws shall revert to and be read as set out in law on the date immediately preceding the effective date of this act].
  - S 3. This act shall take effect immediately.

20 PART F

Section 1. Item 1 of clause (A) of subparagraph ii of paragraph (i) of subdivision 1 of section 201 of the vehicle and traffic law, as amended by section 2 of part E of chapter 60 of the laws of 2005, is amended to read as follows:

- (1) fifty-five years where the conviction and suspension or revocation order relates to a conviction, suspension or revocation by the holder OF DRIVER'S LICENSE WHEN OPERATING A COMMERCIAL MOTOR VEHICLE, AS DEFINED IN SUBDIVISION FOUR OF SECTION FIVE HUNDRED ONE-A OF THIS CHAP-TER, OR BY THE HOLDER of a commercial driver's license who, when operating any motor vehicle, has refused to submit to a chemical test pursuant section eleven hundred ninety-four of this chapter, or has been convicted of any of the following offenses while operating any motor vehicle: any violation of subdivision two, three or four of section eleven hundred ninety-two of this chapter, any violation of subdivision or two of section six hundred of this chapter, any felony involving the use of a motor vehicle, other than the use of a motor vehicle in the commission of a felony involving manufacturing, distributing, dispensing a controlled substance; or the conviction, suspension or revocation involves any of the following offenses while operating a commercial motor vehicle: any violation of subdivision five or six of section eleven hundred ninety-two of this chapter, driving a commercial motor vehiwhen as a result of prior violations committed while operating a commercial motor vehicle, the driver's commercial driver's license is suspended or revoked, or has been convicted of causing a fatality through the negligent operation of a commercial motor vehicle, including but not limited to the crimes of vehicular manslaughter and criminally negligent homicide as set forth in article one hundred twenty-five of the penal law;
- S 2. Subdivision 1 of section 502 of the vehicle and traffic law, as amended by chapter 639 of the laws of 2006, is amended to read as follows:
- 1. Application for license. Application for a driver's license shall be made to the commissioner. The fee prescribed by law may be submitted with such application. The applicant shall furnish such proof of identi-

ty, age, and fitness as may be required by the commissioner. The commissioner may also provide that the application procedure shall include the a photo image or images of the applicant in accordance with rules and regulations prescribed by the commissioner. In addition, the 5 commissioner also shall require that the applicant provide his or her 6 social security number and provide space on the application so that the 7 applicant may register in the New York state organ and tissue donor registry under section forty-three hundred ten of the public health law. 8 an applicant for a commercial driver's license who will 9 10 operate a commercial motor vehicle in interstate commerce shall certify 11 that such applicant meets the requirements to operate a commercial motor 12 vehicle, as set forth in public law 99-570, title XII, and title 49 of the code of federal regulations, and all regulations promulgated by the 13 14 United States secretary of transportation under the hazardous materials 15 transportation act. IN ADDITION, AN APPLICANT FOR A COMMERCIAL 16 LICENSE SHALL SUBMIT MEDICAL CERTIFICATION AT SUCH INTERVALS AS REQUIRED 17 FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND REGU-LATIONS ADOPTED PURSUANT THERETO RELATING TO MEDICAL CERTIFICATION 18 19 A MANNER PRESCRIBED BY THE COMMISSIONER. Upon a determination that 20 the holder of a commercial driver's license has made any false state-21 ment, with respect to the application for such license, the commissioner 22 shall revoke such license. 23

S 3. Paragraph (b) of subdivision 1 of section 503 of the vehicle and traffic law, as amended by chapter 435 of the laws of 1997, is amended to read as follows:

2425

26

27

28

29

30

31 32

33

34

35

36 37

38

39

40

41

42

43

45

46

47

48

49 50 51

52

53

54

55

- (b) An application for a license shall be valid for a period of time specified by regulation of the commissioner not to exceed five years. A learner's permit shall be valid from its issuance until the expiration of the application for a driver's license for which it was PROVIDED, HOWEVER, THATΙF THE MEDICAL CERTIFICATION SUBMITTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE FEDERAL MOTOR CARRIER IMPROVEMENT ACT OF 1999 AND REGULATIONS ADOPTED PURSUANT THERETO RELAT-ING TO MEDICAL CERTIFICATION BY AN APPLICANT FOR A COMMERCIAL LICENSE EXPIRES, ANY LEARNER'S PERMIT THAT MAY HAVE BEEN ISSUED BY THE COMMISSIONER IN CONNECTION WITH THE APPLICATION SHALL BE SUSPENDED.
- S 4. Subdivision 1 of section 510-a of the vehicle and traffic law, as amended by section 13 of part E of chapter 60 of the laws of 2005, is amended to read as follows:
- Revocation. A commercial driver's license shall be revoked by the commissioner whenever the holder is convicted within or outside of this state (a) of a felony involving the use of a motor vehicle except a felony as described in paragraph (b) of this subdivision; (b) of a felony involving manufacturing, distributing or dispensing a drug as defined in section one hundred fourteen-a of this chapter or possession of such drug with intent to manufacture, distribute or dispense such drug in which a motor vehicle was used; (c) of a violation of subdivision one or two of section six hundred of this chapter; (d) of operating a commercial motor vehicle when, as a result of prior violations committed while operating a commercial motor vehicle, the driver's commercial driver's license is revoked, suspended, or canceled, or the driver is disqualified from operating a commercial motor vehicle; (e) [or] has been convicted of causing a fatality through the negligent operation of a commercial motor vehicle, including but not limited to the crimes of vehicular manslaughter or criminally negligent homicide; OR COMMISSIONER DETERMINES THAT THE HOLDER FALSIFIED INFORMATION: (I) REQUIRED BY THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND

REGULATIONS ADOPTED PURSUANT THERETO RELATING TO COMMERCIAL DRIVER'S LICENSE DOCUMENT INAN APPLICATION FOR A COMMERCIAL DRIVER'S LICENSE; (II) REQUIRED BY THE FEDERAL MOTOR CARRIER SAFETY 3 IMPROVEMENT ACT REGULATIONS ADOPTED PURSUANT THERETO RELATING TO INITIAL 5 COMMERCIAL DRIVER'S LICENSE EXISTING OR COMMERCIAL DRIVER'S LICENSE 6 HOLDER'S SELF-CERTIFICATION IN ANY OF THE SELF-CERTIFICATIONS REGARDING 7 THE TYPE OF DRIVING ENGAGED OR TO BE ENGAGED IN BY THE HOLDER OR REGARD-8 ING THE NON-APPLICABILITY OF THE PHYSICAL QUALIFICATION REQUIREMENTS THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND REGULATIONS 9 10 PURSUANT THERETO RELATING TO QUALIFICATIONS OF DRIVERS TO THE HOLDER; OR (III) REQUIRED BY THE FEDERAL MOTOR CARRIER 11 SAFETY 12 1999 AND REGULATIONS ADOPTED PURSUANT THERETO RELATING TO ACT OF COMMERCIAL DRIVER'S LICENSE REQUIREMENTS IN ANY MEDICAL CERTIFICATION. 13 14

FOR PURPOSES OF PARAGRAPH (F) OF THIS SUBDIVISION THE TERM FALSIFY SHALL INCLUDE ADDING OR INSERTING FALSE INFORMATION ON A WRITTEN INSTRUMENT, FALSELY MAKING, COMPLETING, OR ALTERING A WRITTEN INSTRUMENT, AND CAUSING A FALSE WRITTEN INSTRUMENT OR A WRITTEN INSTRUMENT CONTAINING FALSE INFORMATION TO BE MADE.

15

16 17

18

19

20 21

22

23

24

25

26

27

28

29

30

31 32

33

34 35

36 37

38 39

40

41

42 43

44

45

46 47

48

49

50

51

52

53 54

55

- S 5. Paragraph (a) of subdivision 2 of section 510-a of the vehicle and traffic law, as amended by section 6 of part K of chapter 59 of the laws of 2009, is amended to read as follows:
- (a) Except as otherwise provided in paragraph (b) of this subdivision, where revocation of a commercial driver's license is mandatory pursuant to paragraph (a), (c), (d) [or], (e) OR (F) of subdivision one of this section no new commercial driver's license shall be issued for at least one year nor thereafter except in the discretion of the commissioner, except that FOR REVOCATIONS PURSUANT TO PARAGRAPH (A), (C), (D) OR (E) OF SUBDIVISION ONE OF THIS SECTION, if such person has previously been found to have refused a chemical test pursuant to section eleven hundred ninety-four of this chapter or has a prior conviction of any of the following offenses: any violation of section eleven hundred ninety-two this chapter, any violation of subdivision one or two of section six hundred of this chapter, or any felony involving the use of a motor vehicle pursuant to paragraph (a) of subdivision one of this section, or has been convicted of operating a commercial motor vehicle when, as a result of prior violations committed while operating a commercial motor vehicle, the driver's commercial driver's license is revoked, suspended, canceled, or the driver is disqualified from operating a commercial motor vehicle, or has been convicted of causing a fatality through the negligent operation of a commercial motor vehicle, including but not limited to the crimes of vehicular manslaughter or criminally negligent homicide, then such commercial driver's license revocation shall be permanent.
- S 6. Subdivision 3 of section 510-a of the vehicle and traffic law is amended by adding a new paragraph (f) to read as follows:
- A COMMERCIAL DRIVER'S LICENSE SHALL BE SUSPENDED BY THE COMMIS-SIONER UPON THE HOLDER'S FAILURE TO SUBMIT MEDICAL CERTIFICATION MEDICAL VARIANCE DOCUMENTATION, AT SUCH INTERVALS AS ARE REQUIRED BY THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND REGULATIONS RELATING TO COMMERCIAL DRIVER'S ADOPTED PURSUANT THERETO LICENSE IN A MANNER PRESCRIBED BY THE COMMISSIONER. A COMMER-REOUIREMENTS AND CIAL DRIVER'S LICENSE SHALL ALSO BE SUSPENDED BY THE COMMISSIONER OF INFORMATION FROM THE ISSUING MEDICAL EXAMINER OR THE FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION THAT A MEDICAL CERTIFICATION ISSUED IN ERROR. SUCH SUSPENSION SHALL BE TERMI-VARIANCE WAS NATED UPON: (I) THE HOLDER'S SUBMISSION OF THE REQUIRED VALID MEDICAL

EXAMINER'S CERTIFICATE OR MEDICAL VARIANCE DOCUMENTATION; (II) THE HOLD-SELF-CERTIFICATION SPECIFYING THE TYPE OF COMMERCIAL MOTOR VEHICLE OPERATION HE OR SHE ENGAGES IN, OR EXPECTS TO ENGAGE IN, THAT AND IS NOT SUBJECT TO THE PHYSICAL QUALIFICATION REQUIREMENTS OF THE 5 FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND REGULATIONS 6 PURSUANT THERETO RELATING TO DISQUALIFICATION OF DRIVERS; (III) 7 THE HOLDER'S SURRENDER OF HIS OR HER COMMERCIAL DRIVER'S LICENSE TO 8 OR TO THE APPROPRIATE LICENSING AUTHORITY OF ANOTHER JURIS-DEPARTMENT 9 DICTION; OR (IV) THE HOLDER'S DOWNGRADE OF HIS OR HER COMMERCIAL DRIV-10 ER'S LICENSE TO A NON-COMMERCIAL DRIVER'S LICENSE.

- S 7. Subdivision 1 of section 514 of the vehicle and traffic law is amended by adding a new paragraph (d) to read as follows:
- (D) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPHS (A), (B) AND (C) OF THIS SUBDIVISION, UPON A JUDGMENT OF CONVICTION FOR A VIOLATION OF ANY PROVISIONS OF THIS CHAPTER OR OF ANY LOCAL LAW, RULE, ORDINANCE OR REGULATION RELATING TO TRAFFIC, THE COURT OR THE CLERK THEREOF SHALL, WITHIN NINETY-SIX HOURS OF THE IMPOSITION OF THE SENTENCE, FILE THE CERTIFICATE REQUIRED BY PARAGRAPH (A) OF THIS SUBDIVISION, IF THE PERSON CONVICTED: (I) IS THE HOLDER OF A COMMERCIAL DRIVER'S LICENSE ISSUED BY ANOTHER STATE; OR (II) DOES NOT HOLD A COMMERCIAL DRIVER'S LICENSE, BUT HAS BEEN ISSUED A LICENSE BY ANOTHER STATE AND IS CONVICTED OF A VIOLATION THAT WAS COMMITTED IN A COMMERCIAL MOTOR VEHICLE, AS DEFINED IN SUBDIVISION FOUR OF SECTION FIVE HUNDRED ONE-A OF THIS TITLE.
- S 8. Section 170.55 of the criminal procedure law is amended by adding a new subdivision 9 to read as follows:
- 9. NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION, A COURT MAY NOT ISSUE AN ORDER ADJOURNING AN ACTION IN CONTEMPLATION OF DISMISSAL IF THE OFFENSE IS FOR A VIOLATION OF THE VEHICLE AND TRAFFIC LAW RELATED TO THE OPERATION OF A MOTOR VEHICLE, OR A VIOLATION OF A LOCAL LAW, RULE OR ORDINANCE RELATED TO THE OPERATION OF A MOTOR VEHICLE, IF SUCH OFFENSE WAS COMMITTED BY THE HOLDER OF A COMMERCIAL DRIVER'S LICENSE OR WAS COMMITTED IN A COMMERCIAL MOTOR VEHICLE, AS DEFINED IN SUBDIVISION FOUR OF SECTION FIVE HUNDRED ONE-A OF THE VEHICLE AND TRAFFIC LAW.
- S 9. This act shall take effect on the sixtieth day after it shall have become a law; provided, however, that sections two, three, four, five and six of this act shall take effect January 30, 2012, provided, however, that the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized and directed to be made and completed on or before such effective date.

41 PART G

11

12

13

14

16 17

18 19

20

21

22

23 24

25

26

27

28 29

30

31

32

33 34

35

37

38

39

40

42

43 44

45

46

Section 1. Section 2 of chapter 393 of the laws of 1994, amending the New York state urban development corporation act relating to the powers of the New York state urban development corporation to make loans, as amended by section 1 of part P of chapter 59 of the laws of 2010, is amended to read as follows:

47 This act shall take effect immediately [provided, however, that section one of this act shall expire on July 1, 2011, at which time the 48 49 provisions of subdivision 26 of section 5 of the New York state urban development corporation act shall be deemed repealed; provided, however, 50 that neither the expiration nor the repeal of such subdivision as 51 52 provided for herein shall be deemed to affect or impair in any manner 53 any loan made pursuant to the authority of such subdivision prior to 54 such expiration and repeal].

1 S 2. This act shall take effect immediately and shall be deemed to 2 have been in full force and effect on and after April 1, 2011.

3 PART H

4

5

16

- Section 1. Section 217 of the state finance law, as amended by chapter 291 of the laws of 2004, is amended to read as follows:
- S 217. Linked loans. Linked loans shall be made by lenders pursuant to the program only to eligible businesses in connection with eligible projects. A linked loan shall be limited to a maximum amount of [one] TWO million dollars. An eligible business may receive more than one linked loan. During the life of the linked loan program, the total amount of money that a business can borrow from the linked program is [one] TWO million dollars. The credit decision for making a linked loan shall be made solely by the lender. Notwithstanding the length of the term of a linked loan, the linked deposit relating to the linked loan shall be for a period of not more than four years.
  - S 2. The state finance law is amended by adding a new section 220 to read as follows:
- 17 S 220. RENEWAL OF LINKED DEPOSIT. A LENDER MAY, ON BEHALF OF A BORROW-18 19 ER, APPLY TO THE COMMISSIONER OF ECONOMIC DEVELOPMENT TO REQUEST A 20 THE LINKED DEPOSIT FOR AN ADDITIONAL FOUR YEAR PERIOD TO 21 CORRESPOND WITH A SECOND FOUR YEAR PERIOD OF A BORROWER'S LINKED LOAN. 22 COMMISSIONER MAY GRANT SUCH APPLICATION IF THE COMMISSIONER DETER-23 MINES THAT THE BORROWER, DURING THE SECOND FOUR YEAR PERIOD OF LINKED LOAN, WILL CREATE ADDITIONAL INDUSTRIAL MODERNIZATION BENEFITS OR 24 25 ADDITIONAL EXPORT TRADE BENEFITS OR ADDITIONAL JOBS. IF THE COMMISSIONER ECONOMIC DEVELOPMENT GRANTS SUCH APPLICATION, THE COMMISSIONER SHALL 26 27 NOTIFY THE AUTHORIZED DEPOSITOR WHO MADE THE LINKED DEPOSIT COMMISSIONER HAS DETERMINED THAT THE APPLICATION SATISFIES THE REQUIRE-28 MENTS OF THIS ARTICLE AND SHALL REQUEST THE AUTHORIZED DEPOSITOR TO 29 30 THE LINKED DEPOSIT WITH THE LENDER FOR AN ADDITIONAL FOUR YEAR CONTINUE 31 PERIOD IN ACCORDANCE WITH SECTION NINETY-EIGHT-A OF THIS 32 AUTHORIZED DEPOSITOR'S ESTABLISHED PROCEDURES. SUCH LINKED DEPOSIT SHALL CONTINUE TO BE SECURED IN ACCORDANCE WITH 33 THE**PROVISIONS** SECTION ONE HUNDRED FIVE OF THIS CHAPTER. THE FIXED INTEREST RATE ON 34 35 THE CONTINUED LINKED DEPOSIT SHALL BE THE LINKED DEPOSIT INTEREST 36 EFFECT ON THE FIRST DAY OF THE CONTINUATION OF THE LINKED DEPOSIT. 37 THE AUTHORIZED DEPOSITOR AND THE LENDER SHALL ENTER INTO WRITTEN 38 AGREEMENT GOVERNING THE CONTINUATION OF THE LINKED DEPOSIT. THE INTEREST RATE PAYABLE ON THE LINKED LOAN FOR THE SECOND FOUR YEAR PERIOD 39 SHALL BE, IN THE CASE OF A CERTIFIED BUSINESS IN AN ECONOMIC DEVELOPMENT 40 41 ZONE OR AN ELIGIBLE BUSINESS LOCATED IN AN ECONOMICALLY DISTRESSED AREA FEDERAL EMPOWERMENT ZONE OR ENTERPRISE OR RENEWAL COMMUNITY OR A 43 MINORITY OR WOMEN-OWNED BUSINESS ENTERPRISE, THREE PERCENTAGE POINTS BELOW THE INTEREST RATE THE LENDER WOULD HAVE CHARGED FOR THE LOAN IN 45 EFFECT ON THE FIRST DAY OF THE CONTINUATION OF THE LINKED DEPOSIT; OR IN 46 THE CASE OF A BUSINESS NOT LOCATED IN AN ECONOMIC DEVELOPMENT 47 ECONOMICALLY DISTRESSED AREA OR FEDERAL EMPOWERMENT ZONE OR ENTERPRISE 48 OR RENEWAL COMMUNITY OR WHICH IS NOT A MINORITY OR WOMEN-OWNED BUSINESS ENTERPRISE, TWO PERCENTAGE POINTS BELOW THE INTEREST RATE THE LENDER 49 WOULD HAVE CHARGED FOR THE LOAN IN THE ABSENCE OF A LINKED DEPOSIT 50 EFFECT ON THE FIRST DAY OF THE CONTINUATION OF THE LINKED DEPOSIT. 51
- 52 S 3. This act shall take effect immediately.

53 PART I

- Section 1. Paragraph (a) of subdivision 1 of section 1 of part U of chapter 57 of the laws of 2005 amending the labor law and other laws implementing the state fiscal plan for the 2005-2006 state fiscal year, relating to the New York state higher education capital matching grant program for independent colleges, as amended by part M of chapter 59 of the laws of 2010, is amended to read as follows:
- (a) The New York state higher education capital matching grant board is hereby created to have and exercise the powers, duties and prerogatives provided by the provisions of this section and any other provision of law. The board shall remain in existence during the period of the New York state higher education capital matching grant program from the effective date of this section through March 31, [2011] 2012, or the date on which the last of the funds available for grants under this section shall have been disbursed, whichever is earlier; provided, however, that the termination of the existence of the board shall not [effect] AFFECT the power and authority of the dormitory authority to perform its obligations with respect to any bonds, notes, or other indebtedness issued or incurred pursuant to authority granted in this section.
- S 2. Subclause (A) of clause (ii) of paragraph (j) of subdivision 4 of section 1 of part U of chapter 57 of the laws of 2005 amending the labor law and other laws implementing the state fiscal plan for the 2005-2006 state fiscal year, relating to New York state higher education matching grant program for independent colleges, as amended by section 3 of part M of chapter 59 of the laws of 2010, is amended to read as follows:
- (A) Notwithstanding the provision of any general or special law to the contrary, and subject to the provisions of chapter 59 of the laws of 2000 and to the making of annual appropriations therefor by the legislature, in order to assist the dormitory authority in providing such higher education capital matching grants, the director of the budget is authorized in any state fiscal year commencing April 1, 2005 or any state fiscal year thereafter for a period ending on March 31, [2011] 2012, to enter into one or more service contracts, none of which shall exceed 30 years in duration, with the dormitory authority, upon such terms as the director of the budget and the dormitory authority agree.
- S 3. Paragraph (b) of subdivision 7 of section 1 of part U of chapter 57 of the laws of 2005 amending the labor law and other laws implementing the state fiscal plan for the 2005-2006 state fiscal year, relating to New York state higher education matching grant program for independent colleges, as amended by section 4 of part M of chapter 59 of the laws of 2010, is amended to read as follows:
- (b) Any eligible institution receiving a grant pursuant to this article shall report to the dormitory authority no later than June 1, [2011] 2012, on the use of funding received and its programmatic and economic impact. The dormitory authority shall submit a report no later than November 1, [2011] 2012 to the board, the governor, the director of the budget, the temporary president of the senate, and the speaker of the assembly on the aggregate impact of the higher education capital matching grant program. Such report shall provide information on the progress and economic impact of such project.
- 51 S 4. This act shall take effect immediately and shall be deemed to 52 have been in full force and effect on and after April 1, 2011.

53 PART J

- Section 1. Paragraph (b) of subdivision 2 of section 2975 of the public authorities law, as amended by section 1 of part 0 of chapter 59 of the laws of 2008, is amended to read as follows:
- (b) On or before November first, two thousand three and on or before November first of each year thereafter, the director of the budget shall determine the amount owed under this section by each public benefit corporation. The director of the budget may reduce, in whole or part, the amount of such assessment if the payment thereof would necessitate a state appropriation for the purpose, or would otherwise impose an extraordinary hardship upon the affected public benefit corporation. The aggregate amount assessed under this section in any given state fiscal year may not exceed [fifty-five million dollars] SIXTY MILLION DOLLARS.
  - S 2. Section 2975-a of the public authorities law is REPEALED.
- S 3. Notwithstanding any other provision of law, liabilities incurred on or before March 31, 2011 pursuant to section 2975-a of the public authorities law as repealed by section two of this act, shall continue as legal liabilities of industrial development agencies or authorities created pursuant to title one of article eighteen-A of the general municipal law or any other provision of law.
  - S 4. This act shall take effect immediately.

## 21 PART K

Section 1. Section 159-i of the executive law, as amended by section 1 of part Y of chapter 59 of the laws of 2010, is amended to read as follows:

S 159-i. Distribution of funds. [For federal fiscal year two thousand eleven at] AT least ninety percent of the community services block grant funds received by the state shall be distributed pursuant to a contract by the secretary to eligible entities as defined in subdivision one of section one hundred fifty-nine-e of this article. Each such eligible entity shall receive the same proportion of community services block grant funds as was the proportion of funds received in the immediately preceding federal fiscal year under the federal community services block grant program as compared to the total amount received by all eligible entities in the state, under the federal community services block grant program.

[For federal fiscal year two thousand eleven the] THE secretary shall, pursuant to section one hundred fifty-nine-h of this article, retain not more than five percent of the community services block grant funds for administration at the state level.

[For federal fiscal year two thousand eleven the] THE remainder of the community services block grant funds received by the state shall be distributed pursuant to a contract by the secretary in the following order of preference: a sum of up to one-half of one percent of the community services block grant funds received by the state to Indian tribes and tribal organizations as defined in this article, on the basis of need; and to community based organizations. Such remainder funds received by eligible entities will not be included in determining the proportion of funds received by any such entity in the immediately preceding federal fiscal year under the federal community services block grant program.

S 2. Section 5 of chapter 728 of the laws of 1982, amending the executive law relating to community services block grant programs, as amended by section 2 of part Y of chapter 59 of the laws of 2010, is amended to read as follows:

- S 5. This act shall take effect immediately provided, however, that section four hereof shall take effect October 1, 1982 and provided further, however, that the provisions of sections two, three and four of this act shall be in full force and effect only until September 30, 1983 [and section one of this act shall be in full force and effect until September 30, 2011, provided, however, that the distribution of funds pursuant to section 159-i of the executive law shall be limited to the federal fiscal year expressly set forth in such section].
- S 3. Section 7 of chapter 710 of the laws of 1983, amending the executive law relating to community services block grant programs, as amended by section 3 of part Y of chapter 59 of the laws of 2010, is amended to read as follows:
  - S 7. This act shall take effect September 30, 1983 [and shall be in full force and effect only until September 30, 2011 at which time the amendments and additions made pursuant to the provisions of this act shall be deemed to be repealed, provided, however, that the distribution of funds pursuant to section 159-i of the executive law shall be limited to the federal fiscal year expressly set forth in such section].
    - S 4. This act shall take effect immediately.

## 20 PART L

5 6 7

8

9 10

11 12

13

14 15

16

17 18

19

21

22 23

24

25 26

27

28

29

41

42 43

- Section 1. Section 2 of chapter 21 of the laws of 2003, amending the executive law relating to permitting the secretary of state to provide special handling for all documents filed or issued by the division of corporations and to permit additional levels of such expedited service, as amended by section 1 of part B of chapter 19 of the laws of 2010, is amended to read as follows:
- S 2. This act shall take effect immediately[, provided however, that section one of this act shall be deemed to have been in full force and effect on and after April 1, 2003 and shall expire March 31, 2011].
- 30 S 2. This act shall take effect immediately and shall be deemed to 31 have been in full force and effect on and after March 31, 2011.

# 32 PART M

- 33 Section 1. Article 37 of the executive law is REPEALED.
- 34 S 2. Subparagraph iv of paragraph (a) of subdivision 2 of section 122 35 of the public service law is REPEALED and subparagraph v, as relettered 36 by chapter 362 of the laws of 1987, is relettered subparagraph iv.
- 37 S 3. Paragraph (g) of subdivision 1 of section 124 of the public 38 service law is REPEALED and paragraphs (h), (i), (j), (k) and (l), as 39 relettered by chapter 119 of the laws of 1978, are relettered paragraphs 40 (g), (h), (i), (j) and (k).
  - S 4. Section 130 of the public service law, as amended by chapter 362 of the laws of 1987, the closing paragraph as amended by chapter 72 of the laws of 2004, is amended to read as follows:
- S 130. Powers of municipalities and state agencies. Notwithstanding 44 any other provision of law, no state agency, municipality or any agency 45 46 thereof may require any approval, consent, permit, certificate or other condition for the construction or operation of a major facility with 47 respect to which an application for a certificate hereunder has been 48 issued, other than those provided by otherwise applicable state law for 49 50 the protection of employees engaged in the construction and operation of 51 such facility, and provided that in the case of a municipality or

agency thereof, such municipality has received notice of the filing of the application therefor.

[Neither the Tug Hill commission nor the] THE Adirondack park agency shall NOT hold public hearings for a major utility transmission facility with respect to which an application hereunder has been filed, provided that such [commission or] agency has received notice of the filing of such application.

S 5. Section 533 of the real property tax law, as amended by chapter 225 of the laws of 2000, is amended to read as follows:

533. Certain conservation easements created pursuant to title three of article forty-nine of the environmental conservation law hereafter acquired by the state within the Adirondack or Catskill parks, as those areas are defined in such law and lands within the watershed of Hemlock in the towns of Livonia, Conesus, West Sparta and Canadice lakes Springwater in Livingston county, the towns of Canadice and Richmond Ontario county and the town of Wayland in Steuben county, and lands within the APPROXIMATELY TWENTY-ONE HUNDRED SQUARE MILE Tug Hill region, [as defined in article thirty-seven of the executive law] LYING BETWEEN LAKE ONTARIO, THE BLACK RIVER AND ONEIDA LAKE, shall be subject to taxation for all purposes. Any conservation easement created pursuant to title three of article forty-nine of the environmental conservation hereafter acquired by the state within the Adirondack or Catskill parks, as those areas are defined in such law or acquired by the state on lands within the watershed of Hemlock and Canadice lakes in the towns of Livo-West Sparta and Springwater in Livingston county, the Conesus, towns of Canadice and Richmond in Ontario county and the town of Wayland in Steuben county, or acquired by the state on lands within the Tug Hill region [as defined in article thirty-seven of the executive law], subject to taxation for all purposes. Any common law easement acquired on or before January first, nineteen hundred ninety by the state for conservation purposes within the Adirondack or Catskill parks, those areas are defined in the environmental conservation law, shall be subject to taxation for all purposes. The value of such interests shall be equivalent to the change, if any, in the value of the lands subject to the easement. The procedures set forth in sections five hundred forty, five hundred forty-two, five hundred forty-three and five hundred forty-four of this title shall govern the assessment and payment of taxes thereon. If the acquisition by or conveyance to the state of any such easement is determined to be void by any court of competent jurisdiction, tax payments on such easement paid by the state prior to the date of such determination shall be retained by the recipient and shall be deemed to have been a grant-in-aid by the state.

S 6. This act shall take effect immediately.

### 44 PART N

3

5 6

7

8

9 10

11

12

13

14

15

16

17 18

19

20

21

23

24

25

26

27

28 29

30

31 32

33

34 35

36 37

38 39 40

41

42 43

45

46

47

48

49

50

51 52

53

54

Section 1. Paragraph (e) of subdivision 1 of section 169 of the executive law, as separately amended by section 11 of part A-1 and section 10 of part O of chapter 56 of the laws of 2010, is amended to read as follows:

(e) [chairman of state athletic commission,] chairman and executive director of consumer protection board, director of the office of victim services, chairman of human rights appeal board, chairman of the industrial board of appeals, chairman of the state commission of correction, members of the board of parole, members of the state racing and wagering board, member-chairman of unemployment insurance appeal board, director

- 1 of veterans' affairs, and vice-chairman of the workers' compensation 2 board;
- 3 S 2. This act shall take effect immediately.

4 PART O

- Section 1. Subdivision 3 of section 164-d of the executive law, as added by chapter 65 of the laws of 2005, is amended to read as follows:
- 3. The office for technology[, in consultation with the governor's office of regulatory reform,] shall promulgate rules and regulations to implement the provisions of this section. Such rules shall at least provide for the prioritization and timing for making application forms available on the internet.
- S 2. Subdivision 46 of section 100 of the economic development law, as added by chapter 427 of the laws of 2008, is amended to read as follows:
- 46. to prepare[, in cooperation with the governor's office of regulatory reform,] an annual summary for the small business community of the key legislative, budgetary and regulatory changes impacting small businesses. Agencies shall cooperate with the department [and the governor's office of regulatory reform] in developing the annual summary. The annual summary shall be written in plain language and shall provide specific contact information within the appropriate agency for inquiries regarding implementation and compliance. The annual summary shall be posted on the department website on or before September first of each year.
- S 3. Section 102-a of the state administrative procedure act, as added by chapter 419 of the laws of 2007, is amended to read as follows:
- Small business regulation guides. For each rule or group of related rules which significantly impact a substantial number of small businesses, the agency which adopted the rule shall post on its website one or more guides explaining the actions a small business may take to comply with such rule or group of rules if the agency determines[, in conjunction with the governor's office of regulatory reform, ] that such guide or guides will assist small businesses in complying with the rule, shall designate each such posting as a "small business regulation guide". The guide shall explain the actions a small business may take to comply with a rule or group of rules. The agency shall, in its sole taking into account the subject matter of the rule and the discretion, language of relevant statutes, ensure that the guide is written using sufficiently plain language that it is likely to be understood by affected small businesses. Agencies shall cooperate with [the governor's office of regulatory reform and] other state agencies in developing such guides. [The governor's office of regulatory reform shall oversee coordinate the preparation of such small business regulation guides by agencies.]
- S 4. Subparagraph (iii) of paragraph (b) of subdivision 9 of section 202 of the state administrative procedure act, as added by chapter 230 of the laws of 2006, is amended to read as follows:
- (iii) The secretary of state shall provide that the direct link between the electronic copy of the state register and the electronic mail address provided by an agency [shall also deliver to the governor's office of regulatory reform a copy of all comments submitted].
- S 5. Subdivision 8 of section 202-b of the state administrative procedure act is REPEALED.

- S 6. Paragraph (d) of subdivision 1 of section 202-d of the state administrative procedure act, as added by chapter 193 of the laws of 2008, is amended to read as follows:
- (d) An agency shall identify each rule described in its regulatory agenda for which a regulatory flexibility analysis or a rural area flexibility analysis may be required, and shall provide outreach as appropriate to potentially affected small businesses, local governments and public and private interests in rural areas. Such outreach may include solicitation of input from potentially affected parties through electronic means or through any of the activities listed in subdivision six of section two hundred two-b and subdivision seven of section two hundred two-bb of this article. [In addition, the agency shall provide a copy of the description of each rule subject to the provisions of this paragraph to the governor's office of regulatory reform, which may in its discretion include the description and additional information on the rule in the quarterly report issued pursuant to subdivision eight of section two hundred two-b of this article.]
- 18 S 7. This act shall take effect immediately; provided, that the amend-19 ment to paragraph (d) of subdivision 1 of section 202-d of the state 20 administrative procedure act made by section six of this act shall not 21 affect the expiration of such paragraph and shall be deemed to expire 22 therewith.

23 PART P

3

5

7

9 10

11

12

13

14 15

16 17

Section 1. Notwithstanding any law to the contrary, the comptroller is hereby authorized and directed to receive for deposit to the credit of the general fund the amount of up to \$913,000 from the New York state energy research and development authority.

28 S 2. This act shall take effect immediately and shall be deemed to 29 have been in full force and effect on and after April 1, 2011.

30 PART Q

31 Section 1. Expenditures of moneys appropriated in a chapter of the 32 laws of 2011 to the energy research and development authority, under the research, development and demonstration program, from the special reven-33 ue funds - other/state operations, miscellaneous special revenue fund 34 35 energy research and planning account, and special revenue funds other/aid to localities, miscellaneous special revenue fund - 339, ener-36 37 gy research and planning account shall be subject to the provisions of this section. Notwithstanding the provisions of 38 subdivision 4-a of 39 section 18-a of the public service law, all moneys committed or expended 40 shall be reimbursed by assessment against gas corporations and electric 41 corporations as defined in section 2 of the public service law, and the total amount which may be charged to any gas corporation and any elec-42 43 tric corporation shall not exceed one cent per one thousand cubic feet 44 of gas sold and .010 cent per kilowatt-hour of electricity sold by such corporations in their intrastate utility operations in calendar year 45 46 2009. Such amounts shall be excluded from the general assessment provisions of subdivision 2 of section 18-a of the public service law, 47 but shall be billed and paid in the manner set forth in such subdivision 48 and upon receipt shall be paid to the state comptroller for deposit in 49 50 the state treasury for credit to the miscellaneous special revenue fund. 51 The director of the budget shall not issue a certificate of approval with respect to the commitment and expenditure of moneys hereby appro-52

priated until the chair of such authority shall have submitted, and the director of the budget shall have approved, a comprehensive financial plan encompassing all moneys available to and all anticipated commitments and expenditures by such authority from any source for the operations of such authority. Copies of the approved comprehensive financial plan shall be immediately submitted by the director of the budget to the chairs and secretaries of the legislative fiscal committees.

8 S 2. This act shall take effect immediately and shall be deemed to 9 have been in full force and effect on and after April 1, 2011.

10 PART R

- Section 1. Notwithstanding any other law, rule or regulation to the contrary, expenses of the department of health public service education program incurred pursuant to appropriations from the cable television account of the state miscellaneous special revenue funds shall be deemed expenses of the department of public service.
- 16 S 2. This act shall take effect immediately and shall be deemed to 17 have been in full force and effect on and after April 1, 2011.

18 PART S

- Section 1. Section 9 of chapter 67 of the laws of 1992, amending the environmental conservation law relating to pesticide product registration timetables and fees, as amended by section 1 of part FF of chapter 59 of the laws of 2008, is amended to read as follows:
  - S 9. This act shall take effect April 1, 1992 provided, however, that section [3] THREE of this act shall take effect July 1, 1993 [and shall expire and be deemed repealed on July 1, 2011].
  - S 2. Section 33-0705 of the environmental conservation law, as amended by section 2 of part FF of chapter 59 of the laws of 2008, subdivisions a and b as amended by section 5 of part YY of chapter 59 of the laws of 2009, is amended to read as follows:

30 S 33-0705. Fee for registration.

23

24

25

26

27 28

29

31

The applicant for registration shall pay a fee as follows:

- a. [On or before July 1, 2011, six] SIX hundred dollars for each pesticide proposed to be registered, provided that the applicant has submitted to the department proof in the form of a federal income tax return for the previous year showing gross annual sales, for federal income tax purposes, of three million five hundred thousand dollars or less;
- 38 b. [On or before July 1, 2011, for] FOR all others, six hundred twenty 39 dollars for each pesticide proposed to be registered[;
- c. After July 1, 2011, fifty dollars for each pesticide proposed to be registered].
- S 3. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2011.

44 PART T

Section 1. Section 16 of the agriculture and markets law is amended by adding a new subdivision 45 to read as follows:

47 45. ISSUE REQUESTS FOR PROPOSALS TO IMPLEMENT AGRICULTURAL PROJECT 48 GRANTS WITHIN THE LIMITS OF ANY APPROPRIATIONS THEREFOR; AND CONTRACT 49 FOR SERVICES TO CARRY OUT SUCH PROGRAM.

- A. THE COMMISSIONER MAY AWARD GRANTS, WITHIN AVAILABLE FUNDING, FOR THE ESTABLISHMENT, MAINTENANCE, OR EXPANSION OF AGRICULTURAL INITIATIVES, LOCAL UNIVERSITY PROGRAMS, FARM VIABILITY INITIATIVES, OR FOR OPERATING ASSISTANCE FOR PROGRAMS OF REGIONAL OR STATEWIDE SIGNIFICANCE RELATED TO THE MARKETING, PROMOTION, EDUCATION AND RESEARCH OF AGRICULTURAL PRODUCTS AND BUSINESS MANAGEMENT, ENVIRONMENTAL MANAGEMENT, OUTREACH AND COUNSELING.
- B. GRANTS SHALL BE AWARDED ON A COMPETITIVE BASIS THROUGH A REQUEST FOR PROPOSAL PROCESS. SUCH GRANTS SHALL BE AWARDED FOR WORTHWHILE PROJECTS THROUGHOUT THE STATE, TO THE EXTENT PRACTICABLE, SO THAT BROAD GEOGRAPHIC REPRESENTATION IS ACHIEVED.
- C. THE COMMISSIONER IS HEREBY AUTHORIZED TO ESTABLISH PROGRAM GUIDE-LINES FOR PROPOSAL SUBMISSION PURSUANT TO THIS SECTION, INCLUDING BUT NOT LIMITED TO: ELIGIBLE APPLICANTS; PROJECT ELIGIBLLITY AND SELECTION PROCESS; PROJECT PROPOSAL FORMAT; ELIGIBLE COSTS; PROJECT IMPLEMENTATION; AND REPORTING.
- S 2. Subdivision 7 of section 297 of the agriculture and markets law, as added by chapter 269 of the laws of 2000, is amended to read as follows:
- 7. Grant awards. Project grants for contractual services that further development of the state's food and agriculture industry as described in this article shall be awarded on a competitive basis through a request for proposal process. Such grants shall be awarded for worthwhile projects throughout the state, to the extent practicable, so that broad geographic representation is achieved. At least one solicitation for project proposals shall be held within each fiscal year in which appropriations are made for the food and agriculture industry development program. [Grant awards for an individual project shall not exceed sixty thousand dollars within a single state fiscal year.]
- S 3. Paragraph b of subdivision 1 of section 329 of the agriculture and markets law, as added by chapter 249 of the laws of 2004, is amended to read as follows:
- b. to an applicant, other than a county agricultural and farmland protection board, for the development of a farmland viability plan or a portion of such a plan, which shall assess overall farm profitability and identify potential strategies for improved farm profitability such as farm expansion, value added production, diversification, environmental management, or marketing and promotional activities, [and] OR
  - S 4. This act shall take effect immediately.

40 PART U

- Section 1. Subparagraph (i) of paragraph c of subdivision 3 of section 16-s of section 1 of chapter 174 of the laws of 1968, constituting the urban development corporation act, as amended by section 1 of part XX of chapter 59 of the laws of 2009, is amended to read as follows:
- (i) An eligible food market applicant may be a for-profit business enterprise (including a corporation, limited liability company, sole proprietor, cooperative or partnership), [a nonprofit organization] NOT-FOR-PROFIT CORPORATION, AGRICULTURAL COOPERATIVE CORPORATION, PUBLIC BENEFIT CORPORATION, MUNICIPAL CORPORATION, REGIONAL MARKET FACILITY, or a food cooperative.
- S 2. Section 16 of the agriculture and markets law is amended by adding new subdivision 46 to read as follows:
- 46. WITHIN THE AMOUNT OF MONIES APPROPRIATED OR OTHERWISE MADE AVAILABLE THEREFOR, ESTABLISH, ADMINISTER AND OPERATE, OR PROVIDE FOR THE

ADMINISTRATION AND OPERATION OF, A PROGRAM, WHICH MAY INCLUDE ESTABLISHMENT OF A REVOLVING LOAN FUND, TO ASSIST IN THE DEVELOPMENT, IMPLEMENTATION AND OPERATION OF AGRICULTURAL PROGRAMS.

- S 3. Section 260 of the agriculture and markets law is amended by adding a new subdivision 9 to read as follows:
- 9. "FOOD DESERT" SHALL MEAN AN AREA WITH LIMITED ACCESS TO AFFORDABLE AND NUTRITIOUS FOOD, PARTICULARLY SUCH AN AREA THAT IS COMPOSED OF PREDOMINATELY LOWER-INCOME NEIGHBORHOODS AND COMMUNITIES.
- S 4. Subdivision 1 of section 262 of the agriculture and markets law, as amended by chapter 612 of the laws of 2006, and paragraph (b) as amended by chapter 126 of the laws of 2007, is amended to read as follows:
- 1. There is hereby created within the department a program of grants for the purpose of providing state assistance for farmer's markets. In administering such program, the commissioner, to the extent feasible, shall ensure an equitable distribution of awards to rural areas and other areas of the state. State assistance provided pursuant to this section may be awarded for:
- (a) the construction, reconstruction, improvement, expansion or rehabilitation of farmers' markets. Grants provided pursuant to this paragraph shall not exceed the lesser of fifty percent of project cost or fifty thousand dollars per project in any fiscal year.
- (b) the purpose of providing promotional support for farmer's markets. Grants provided pursuant to this paragraph shall not exceed the lesser of fifty percent of project cost or [five] SEVEN thousand FIVE HUNDRED dollars per applicant in any fiscal year.
- (C) EQUIPMENT COSTS ASSOCIATED WITH IMPROVING FARMERS' MARKET FUNCTIONS, INCLUDING BUT NOT LIMITED TO EXPANDING ACCESS TO ELECTRONIC BENEFIT TRANSFER TECHNOLOGY FOR FARMERS' MARKETS AND OTHER NON-TRADITIONAL FOOD ACCESS POINTS IN FOOD DESERTS IN THE STATE.
  - S 5. This act shall take effect immediately.

32 PART V

- 33 Section 1. Article 4-A of the navigation law is REPEALED.
- 34 S 2. Subdivision 3 of section 97-nn of the state finance law, as 35 amended by chapter 524 of the laws of 2008, is amended to read as 36 follows:
  - 3. The "I love NY waterways" boating safety account shall consist of the revenues required to be deposited pursuant to the provisions of sections seventy-eight and two hundred one of the navigation law, and all other moneys credited or transferred thereto from any other fund or source pursuant to law and shall be available for the administration and enforcement of the boating safety program [including payments to counties for expenditures incurred in connection with such county's waterway boating safety program pursuant to section seventy-nine-b of the navigation law, including costs and expenses incidental and appurtenant thereto.
- S 3. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2011.

49 PART W

Section 1. Subdivision 3 of section 99-h of the state finance law, as amended by section 1 of part QQ of chapter 59 of the laws of 2009, is amended to read as follows:

1

2

3

5

6

7

8

9

11

12 13 14

15

16

17

18

19

20

21 22

23 24

25

26

27 28

29

30

31

32 33

34

35

36

37 38

39

40

41

42 43

44

45

46 47

48

49

50

51

52

53 54

55

56

amended to read as follows:

3. Moneys of the account, following [appropriation] THE SEGREGATION OF APPROPRIATIONS ENACTED by the legislature, shall be available for purposes including but not limited to: (a) reimbursements or payments to municipal governments that host tribal casinos pursuant to a tribalstate compact for costs incurred in connection with services provided to arising as a result thereof, for economic development such casinos or opportunities and job expansion programs authorized by the executive law; provided, however, that for any gaming facility located in the city Buffalo, the city of Buffalo shall receive a minimum of twenty-five percent of the negotiated percentage of the net drop from electronic gaming devices the state receives pursuant to the compact, and provided further that for any gaming facility located in the city of Niagara Falls, county of Niagara a minimum of twenty-five percent of the negotiated percentage of the net drop from electronic gaming devices the state receives pursuant to the compact shall be distributed in accordance with subdivision four of this section, and provided further that for any gaming facility located in the county or counties of Cattaraugus, Chautauqua or Allegany, the municipal governments of the state hosting the facility shall collectively receive a minimum of twenty-five percent of the negotiated percentage of the net drop from electronic gaming devices state receives pursuant to the compact; and provided further that pursuant to chapter five hundred ninety of the laws of two four, a minimum of twenty-five percent of the revenues received by the state pursuant to the state's compact with the St. Regis Mohawk tribe be made available to the counties of Franklin and St. Lawrence, and affected towns in such counties. Each such county and its affected towns shall receive fifty percent of the moneys made available by the state; and (b) support and services of treatment programs for persons suffering from gambling addictions. Moneys not [appropriated] SEGREGATED such purposes shall be transferred to the general fund for the support of government during the fiscal year in which they are received. S 2. Subdivision 3 of section 99-h of the state finance amended by section 1 of part V of chapter 59 of the laws of 2006, is

3. Moneys of the account, following [appropriation] THE SEGREGATION OF APPROPRIATIONS ENACTED by the legislature, shall be available purposes including but not limited to: (a) reimbursements or payments to municipal governments that host tribal casinos pursuant to a tribalstate compact for costs incurred in connection with services provided to such casinos or arising as a result thereof, for economic development opportunities and job expansion programs authorized by the executive law; provided, however, that for any gaming facility located in the county of Erie or Niagara, the municipal governments hosting the facilishall collectively receive a minimum of twenty-five percent of the negotiated percentage of the net drop from electronic gaming devices the state receives pursuant to the compact and provided further that for any gaming facility located in the county or counties of Cattaraugus, tauqua or Allegany, the municipal governments of the state hosting the facility shall collectively receive a minimum of twenty-five percent of the negotiated percentage of the net drop from electronic gaming devices state receives pursuant to the compact; and provided further that pursuant to chapter five hundred ninety of the laws of two four, a minimum of twenty-five percent of the revenues received by the state pursuant to the state's compact with the St. Regis Mohawk tribe shall be made available to the counties of Franklin and St. Lawrence, and affected towns in such counties. Each such county and its affected towns shall receive fifty percent of the moneys made available by the state; and (b) support and services of treatment programs for persons suffering from gambling addictions. Moneys not [appropriated] SEGREGATED for such purposes shall be transferred to the general fund for the support of government during the fiscal year in which they are received.

- S 3. Clause 5 of subparagraph (ii) of paragraph (a) of subdivision 4 of section 99-h of the state finance law, as amended by section 2 of part QQ of chapter 59 of the laws of 2009, is amended to read as follows:
- (5) within thirty-five days upon receipt of such funds by such city, one percent [or three hundred fifty thousand dollars, whichever is greater,] of the total annual amount received in each year, NOT TO EXCEED THREE HUNDRED FIFTY THOUSAND DOLLARS ANNUALLY shall be transferred to the Niagara Falls Underground Railroad Heritage Commission, established pursuant to article forty-three of the parks, recreation and historic preservation law to be used for, but not limited to, development, capital improvements, acquisition of real property, and acquisition of personal property within the heritage area in the city of Niagara Falls as established pursuant to the commission; and
  - S 4. This act shall take effect immediately; provided that:
- (a) the amendments to subdivision 3 of section 99-h of the state finance law made by section one of this act shall be subject to the expiration and reversion of such section pursuant to section 2 of chapter 747 of the laws of 2006, as amended, when upon such date the provisions of section two of this act shall take effect; and
- (b) the amendments to clause 5 of subparagraph (ii) of paragraph (a) of subdivision 4 of section 99-h of the state finance law made by section three of this act shall not affect the expiration of such section and shall be deemed to expire therewith.

30 PART X

6

7

9

10

11

12 13 14

16 17

18

19

20

21

23

24

25

26

27 28 29

33

34 35

36

37

38

39 40

41

43

45

46

47

48

49

50

31 Section 1. The racing, pari-mutuel wagering and breeding law is 32 amended by adding a new section 113 to read as follows:

- SUPPLEMENTAL REGULATORY FEE. 1. IN ORDER TO PROVIDE SUPPLE-MENTAL FUNDING TO SUPPORT THE OPERATIONS OF THE STATE RACING AND WAGER-BOARD, THE STATE RACING AND WAGERING BOARD SHALL, AS A CONDITION OF RACING, REQUIRE ANY CORPORATION AUTHORIZED UNDER THIS CHAPTER TO CONDUCT PARI-MUTUEL BETTING AT A RACE MEETING OR RACES RUN THEREAT TO WITHHOLD TWO AND THREE-OUARTERS PERCENT OF ALL PURSES. THE TOTAL AMOUNT COLLECTED BASED ON PURSES IN RACES CONDUCTED DURING THE PRECEDING MONTH SHALL BE PAID TO THE RACING AND WAGERING BOARD ON THE FIFTEENTH DAY OF PAYMENT SHALL BE ACCOMPANIED BY A REPORT, UNDER OATH, SHOWING SUCH INFORMATION AS THE BOARD MAY REQUIRE. A PENALTY OF FIVE INTEREST AT THE RATE OF ONE PERCENT PER MONTH FROM THE DATE THE TO THE DATE REPORT IS REQUIRED TO BE FILED OF THE PAYMENT THE AMOUNT SHALL BE PAYABLE IN CASE ANY AMOUNT IMPOSED BY THIS SUBDIVISION IS NOT PAID WHEN DUE. IF THE BOARD DETERMINES THAT ANY RECEIVED BY IT UNDER THIS SUBDIVISION WERE PAID IN ERROR, THE BOARD MAY CAUSE THE SAME TO BE REFUNDED WITHOUT INTEREST OUT OF ANY COLLECTED HEREUNDER, PROVIDED AN APPLICATION THEREFORE IS FILED WITH THE BOARD WITHIN ONE YEAR FROM THE TIME THE ERRONEOUS PAYMENT IS MADE.
- 2. THE BOARD OR ITS DULY AUTHORIZED REPRESENTATIVES SHALL HAVE THE POWER TO EXAMINE OR CAUSE TO BE EXAMINED THE BOOKS AND RECORDS OF SUCH CORPORATIONS REQUIRED TO PAY OVER THE FEE IMPOSED BY THIS SECTION FOR THE PURPOSE OF EXAMINING AND CHECKING THE SAME AND ASCERTAINING WHETHER

PROPER AMOUNT OR AMOUNTS DUE ARE BEING PAID. IF IN THE OPINION OF THE BOARD, AFTER SUCH EXAMINATION, ANY SUCH REPORT IS INCORRECT. BOARD IS AUTHORIZED TO ISSUE AN ASSESSMENT FIXING THE CORRECT AMOUNT OF SUCH ASSESSMENTS MAY BE ISSUED WITHIN THREE YEARS FROM THE 5 FILING OF ANY REPORT. ANY SUCH ASSESSMENT SHALL BE FINAL AND CONCLUSIVE 6 APPLICATION FOR A HEARING IS FILED BY THE REPORTING ENTITY 7 WITHIN THIRTY DAYS OF THE ASSESSMENT. THE ACTION OF THE BOARD IN 8 SHALL BE REVIEWABLE IN THE SUPREME COURT IN THE SUCH FINAL ASSESSMENT 9 PROVIDED BY AND SUBJECT TO THE PROVISIONS OF ARTICLE 10 SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES.

- 3. THE BOARD SHALL PAY INTO THE RACING REGULATION ACCOUNT, ESTABLISHED PURSUANT TO SECTION NINETY-NINE-I OF THE STATE FINANCE LAW, UNDER THE JOINT CUSTODY OF THE COMPTROLLER AND THE BOARD, THE TOTAL AMOUNT OF THE FEES RECEIVED PURSUANT TO THIS SECTION. WITH THE APPROVAL OF THE DIRECTOR OF THE BUDGET, MONIES TO BE UTILIZED TO PAY THE COSTS AND EXPENSES OF THE OPERATIONS OF THE STATE RACING AND WAGERING BOARD SHALL BE PAID OUT OF SUCH ACCOUNT ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS, CERTIFIED AND APPROVED BY THE DIRECTOR OF THE DIVISION OF THE BUDGET OR HIS OR HER DULY DESIGNATED OFFICIAL.
- 20 S 2. This act shall take effect immediately.

## 21 PART Y

11

12

13 14

15

16 17

18 19

22

23

24

25

26 27

28

29 30

31

32

33

34 35

36

37

38

39

40 41

42

43

44

45

46

47

48

49

50 51

52

53

54

Section 1. Subdivisions 1 and 6 of section 408 of the general business law, as added by chapter 509 of the laws of 1992, are amended to read as follows:

- 1. All licenses shall expire [two] FOUR years from the date of issuance.
- 6. Any license, which has not been suspended or revoked, may, upon the payment of the renewal fee, be renewed for additional periods of [two] FOUR years from its application, without further examination, upon the filing of an application for such renewal, on a form to be prescribed by the secretary.
- S 2. Subdivisions 1, 2 and 7 of section 409 of the general business law, subdivision 1 as amended by chapter 341 of the laws of 1998 and subdivisions 2 and 7 as added by chapter 509 of the laws of 1992, are amended to read as follows:
- 1. The non-refundable fee for an application for a license to engage in the practice of nail specialty, waxing, natural hair styling, esthetics or cosmetology, shall be [twenty] FORTY dollars initially and for each renewal thereof the fee shall be [twenty] FORTY dollars; the fee for a temporary license and each renewal shall be ten dollars.
- 2. The fee for an appearance enhancement business license shall be [thirty] SIXTY dollars initially and [thirty] SIXTY dollars for each renewal thereof.
- 7. The fees herein set forth shall be those for licenses issued for the license period of [two] FOUR years.
- S 3. Subdivisions 2 and 4 of section 437 of the general business law, subdivision 2 as amended by chapter 497 of the laws of 1985 and subdivision 4 as added by chapter 801 of the laws of 1946 and as renumbered by chapter 263 of the laws of 1949, are amended to read as follows:
- 2. A certificate of registration as an apprentice shall be for a period of [two] FOUR years.
- 4. A certificate of registration expiring in any year, which has not been revoked, may, upon payment of the fee prescribed by this article, be renewed for additional periods of [two] FOUR years upon filing an

application therefor and the certificate mentioned in subdivision two on condition, however, that no certificate of registration may be issued after one renewal, unless the applicant for such certificate of registration has complied with all the provisions of this article relating to apprentices.

- S 4. Subdivisions 1 and 4 of section 439 of the general business law, subdivision 1 as amended by chapter 497 of the laws of 1985 and subdivision 4 as amended by chapter 243 of the laws of 1999, are amended to read as follows:
- 1. All licenses, except temporary licenses, shall be for a period of [two] FOUR years.
- 4. Any license or certificate, except a temporary license, which has not been suspended or revoked, may, upon the payment of the renewal fee prescribed by this article, be renewed for additional periods of [two] FOUR years from its expiration, without further examination, upon the filing of any application for such renewal, on a form to be prescribed by the secretary of state, accompanied by the certificate required by paragraph (c) and the certificate of completion required by paragraph (e-1) of subdivision one of section four hundred thirty-four of this article.
- S 5. Subdivisions 1, 2, 4 and 8 of section 440 of the general business law, as amended by chapter 61 of the laws of 1989, are amended to read as follows:
- 1. The fee for a license to engage in the practice of barbering shall be [twenty] FORTY dollars and for each renewal thereof the fee shall be [twenty] FORTY dollars.
- 2. The fee for a license to conduct a barber shop shall be [thirty] SIXTY dollars and for each renewal thereof the fee shall be [thirty] SIXTY dollars.
- 4. The fee for the registration or the renewal of the registration of an apprentice shall be [ten] TWENTY dollars.
- 8. The fees hereinabove set forth shall be those for licenses issued for the license period of [two] FOUR years. Notwithstanding the provisions of subdivision one of section four hundred thirty-nine of this article, after [January first, nineteen hundred eighty-six] APRIL FIRST, TWO THOUSAND ELEVEN, the secretary of state shall assign staggered expiration dates for outstanding licenses that have been previously renewed [on June thirtieth of each year] and such licenses shall thereafter expire [two] FOUR years from the assigned date unless renewed. [If the assigned date results in a term that exceeds twenty-four months, the applicant shall pay an additional prorated adjustment together with the regular renewal fee.] The secretary of state shall assign dates to existing licenses in a manner which shall result in a term of not less than [two] FOUR years.

S 6. This act shall take effect immediately.

46 PART Z

47 Section 1. The real property tax law is amended by adding a new 48 section 104 to read as follows:

S 104. ELECTRONIC REAL PROPERTY TAX ADMINISTRATION. 1. NOTWITHSTAND-ING ANY PROVISION OF LAW TO THE CONTRARY, THE COMMISSIONER IS HEREBY AUTHORIZED TO ESTABLISH STANDARDS FOR ELECTRONIC REAL PROPERTY TAX ADMINISTRATION (E-RPT). SUCH STANDARDS SHALL SET FORTH THE TERMS AND CONDITIONS UNDER WHICH THE VARIOUS TASKS ASSOCIATED WITH REAL PROPERTY TAX ADMINISTRATION MAY BE EXECUTED ELECTRONICALLY, DISPENSING WITH THE

1 NEED FOR PAPER DOCUMENTS. SUCH TASKS SHALL INCLUDE BUT NOT BE LIMITED 2 TO:

(A) THE FILING OF EXEMPTION APPLICATIONS;

- (B) THE FILING OF PETITIONS FOR ADMINISTRATIVE REVIEW OF ASSESSMENTS;
- (C) THE FILING OF PETITIONS FOR JUDICIAL REVIEW OF ASSESSMENTS;
- (D) THE FILING OF APPLICATIONS FOR ADMINISTRATIVE CORRECTIONS OF ERRORS;
  - (E) THE ISSUANCE OF STATEMENTS OF TAXES;
- (F) THE PAYMENT OF TAXES, SUBJECT TO THE PROVISIONS OF SECTIONS FIVE AND FIVE-B OF THE GENERAL MUNICIPAL LAW;
  - (G) THE PROVISION OF RECEIPTS FOR THE PAYMENT OF TAXES;
- (H) THE ISSUANCE OF TAXPAYER NOTICES REQUIRED BY LAW, INCLUDING SECTIONS FIVE HUNDRED EIGHT, FIVE HUNDRED TEN, FIVE HUNDRED TEN-A, FIVE HUNDRED ELEVEN, FIVE HUNDRED TWENTY-FIVE AND FIVE HUNDRED FIFTY-ONE-A THROUGH FIVE HUNDRED FIFTY-SIX-B OF THIS CHAPTER; AND
- (I) THE FURNISHING OF NOTICES AND CERTIFICATES UNDER THIS CHAPTER RELATING TO STATE EQUALIZATION RATES, RESIDENTIAL ASSESSMENT RATIOS, SPECIAL FRANCHISE ASSESSMENTS, RAILROAD CEILINGS, TAXABLE STATE LANDS, ADVISORY APPRAISALS, AND THE CERTIFICATION OF ASSESSORS AND COUNTY DIRECTORS OR REAL PROPERTY TAX SERVICES.
- 2. SUCH STANDARDS SHALL BE DEVELOPED AFTER CONSULTATION WITH LOCAL GOVERNMENT OFFICIALS, THE OFFICE OF COURT ADMINISTRATION AND THE OFFICE OF THE STATE COMPTROLLER.
- 3. (A) TAXPAYERS SHALL NOT BE OBLIGED TO ACCEPT NOTICES, STATEMENTS OF TAXES, RECEIPTS FOR THE PAYMENT OF TAXES, OR OTHER DOCUMENTS ELECTRON-ICALLY UNLESS THEY HAVE SO ELECTED. TAXPAYERS WHO HAVE NOT SO ELECTED SHALL BE SENT SUCH COMMUNICATIONS IN THE MANNER OTHERWISE PROVIDED BY LAW.
- (B) NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, ASSESSORS AND OTHER MUNICIPAL OFFICIALS, SPECIAL FRANCHISE OWNERS AND RAILROAD COMPANIES SHALL BE OBLIGED TO ACCEPT AND RESPOND TO COMMUNICATIONS FROM THE COMMISSIONER ELECTRONICALLY UNLESS HE, SHE OR IT HAS CERTIFIED TO THE COMMISSIONER THAT HE, SHE OR IT IS INCAPABLE OF DOING SO DUE TO A LACK OF THE NECESSARY HARDWARE OR SOFTWARE.
- (C) THE STANDARDS PRESCRIBED BY THE COMMISSIONER PURSUANT TO THIS SECTION SHALL PROVIDE FOR THE COLLECTION OF ELECTRONIC CONTACT INFORMATION, SUCH AS E-MAIL ADDRESSES AND/OR SOCIAL NETWORK USERNAMES, FROM TAXPAYERS WHO HAVE ELECTED TO RECEIVE ELECTRONIC COMMUNICATIONS IN ACCORDANCE WITH THE PROVISIONS OF THIS SECTION. SUCH INFORMATION SHALL BE EXEMPT FROM PUBLIC DISCLOSURE IN ACCORDANCE WITH SECTION EIGHTY-NINE OF THE PUBLIC OFFICERS LAW.
- 4. WHEN A DOCUMENT HAS BEEN TRANSMITTED ELECTRONICALLY IN ACCORDANCE WITH THE PROVISIONS OF THIS SECTION AND THE STANDARDS ADOPTED BY THE COMMISSIONER HEREUNDER, IT SHALL BE DEEMED TO SATISFY THE APPLICABLE LEGAL REQUIREMENTS TO THE SAME EXTENT AS IF IT HAD BEEN MAILED VIA THE UNITED STATES POSTAL SERVICE.
- S 2. Subdivision 1 of section 500 of the real property tax law, as amended by chapter 479 of the laws of 2008, is amended to read as follows:
- 1. The assessors in each city and town shall maintain an inventory of all the real property located therein including the names of the owners thereof and complete an annual update thereto on or before the first day of March. The physical characteristics of real property included in such inventory shall constitute a public record and shall be available for public inspection and copying in accordance with paragraph (b) of subdivision two of section eighty-seven of the public officers law except as

provided in paragraphs (d) and (f) of subdivision two of section eight-y-seven of the public officers law. Disclosure of the inventory data shall not be considered an unwarranted invasion of personal privacy as defined in subdivision two of section eighty-nine of the public officers law. FOR ASSESSMENT ROLLS WITH TAXABLE STATUS DATES OCCURRING ON AND AFTER MARCH FIRST, TWO THOUSAND TWELVE, ALL SUCH RECORDS SHALL BE MAINTAINED ELECTRONICALLY, IN A FORMAT PRESCRIBED OR APPROVED BY THE COMMISSIONER.

S 3. The opening paragraph of paragraph (a) of subdivision 1 of section 922 of the real property tax law, as amended by section 5 of part B of chapter 389 of the laws of 1997, is amended to read as follows:

Upon receipt of the tax roll and warrant, the collecting officer shall mail OR, SUBJECT TO THE PROVISIONS OF SECTION ONE HUNDRED FOUR OF THIS CHAPTER, TRANSMIT ELECTRONICALLY to each owner of real property at the tax billing address listed thereon a statement showing the amount of taxes due on the property. The statement must contain:

- S 4. Subdivision 1 of section 925 of the real property tax law, as separately amended by chapters 513 and 568 of the laws of 2002, is amended to read as follows:
- 1. (A) Notwithstanding any contrary provision of this chapter, or of any general, special or local law, code or charter, if payment for the amount of any taxes on real property, accompanied by the statement of such taxes, is enclosed in a postpaid wrapper properly addressed to the appropriate collecting officer and is deposited in a post office or official depository under the exclusive care and custody of the United States [post office] POSTAL SERVICE, such payment shall, upon delivery, be deemed to have been made to such officer on the date of the United States postmark on such wrapper. If the postmark does not appear on such wrapper or the postmark is illegible such payment shall be deemed to have been made on the date of delivery to such collecting officer. As used in this section, "taxes on real property" includes special ad valorem levies and special assessments.
- (B) THE PROVISIONS OF THIS SUBDIVISION SHALL NOT APPLY TO A PAYMENT THAT HAS BEEN MADE ELECTRONICALLY PURSUANT TO SECTION FIVE-B OF THE GENERAL MUNICIPAL LAW, BUT SHALL APPLY TO A PAYMENT THAT HAS BEEN MAILED VIA THE UNITED STATES POSTAL SERVICE BY A FINANCIAL INSTITUTION ACTING PURSUANT TO INSTRUCTIONS GIVEN TO IT BY A TAXPAYER ELECTRONICALLY.
- S 5. Section 925-c of the real property tax law, as added by section 11 of part X of chapter 62 of the laws of 2003, is amended to read as follows:
- S 925-c. Payment of real property taxes via the internet. [1.] Notwithstanding any contrary provision of this chapter, or of any general, special or local law, code or charter, [if payment for the amount of any taxes on real property, accompanied by sufficient language to identify the property and tax levy, is received via the internet, such payment is considered received by the appropriate officer and paid by the taxpayer at the time the internet transaction is completed and sent by the taxpayer.
- 2. Any local government authorizing the payment of taxes via the internet pursuant to section five-b of the general municipal law shall provide a confirmation page to the taxpayer following the completion of the internet transaction. Such confirmation page shall include, at least, the following:
- (a) the date the transaction was completed and sent by the taxpayer; and

(b) a notice to the taxpayer to print out and retain the confirmation page as his or her receipt] REAL PROPERTY TAXES MAY BE PAID VIA THE INTERNET UNDER THE TERMS AND CONDITIONS SET FORTH IN SECTION FIVE-B OF THE GENERAL MUNICIPAL LAW.

- S 6. Subdivisions 3 and 3-a of section 955 of the real property tax law, subdivision 3 as amended by section 7 of part B of chapter 389 of the laws of 1997 and subdivision 3-a as added by chapter 365 of the laws of 2010, are amended to read as follows:
- 3. No later than three weeks after a tax has been paid by a mortgage investing institution pursuant to this title, the collecting officer shall deliver [or], mail, OR, SUBJECT TO THE PROVISIONS OF SECTION ONE HUNDRED FOUR OF THIS CHAPTER, TRANSMIT ELECTRONICALLY a receipt to the mortgagor for whom the real property tax escrow account is maintained. Each such receipt shall be in the same format as a statement of taxes, except that the word "Paid" (or an equivalent word or words) and the date of payment shall be clearly displayed thereon. The receipt may also display, if the collecting officer so elects, the name, title and signature (or initials) of the collecting officer or of the authorized subordinate who received the payment.
- [3-a. (a) The collecting officer shall deliver or mail the receipt required under subdivision three of this section unless a taxpayer requests to receive such receipt electronically, in which case the collecting officer shall make an electronic receipt available to the taxpayer. The collecting officer shall notify all taxpayers that any availability of electronic receipts does not preclude a taxpayer from electing to receive a copy of his or her tax receipt in the mail or in person.
- (b) The provisions of paragraph (a) of this subdivision shall apply only to a city, town, or village which by local law provides that electronic availability of such receipts shall be an authorized means of delivery.]
- S 7. Subdivision 1 of section 986 of the real property tax law, as amended by section 8 of part B of chapter 389 of the laws of 1997, is amended to read as follows:
- The collecting officer shall upon request or by notice on the tax bill of a person paying a tax, deliver [or], forward by mail, THE PROVISIONS OF SECTION ONE HUNDRED FOUR OF THIS CHAPTER, TRANSMIT ELECTRONICALLY a receipt to such person specifying the date of such payment, the name of such person, the description of the property as shown on the tax roll, the name of the person to whom the assessed, the amount of such tax and the date of delivery to such officer of the tax roll on account of which such tax was paid, except collecting officer of the city of New York shall not be required to give such a receipt unless payment of a tax is made in money or unless the person paying the tax makes a request therefor in writing. Nothing contained in this subdivision shall prevent the collecting officer from forwarding by mail, OR TRANSMITTING ELECTRONICALLY a delivering [or], receipt to any person paying a tax who does not request such a receipt make a proper notation on the tax bill. Provided, however, if a tax is paid by a mortgage investing institution pursuant to title three-A of this article, a receipt for each paid tax bill shall be delivered [or], mailed, OR TRANSMITTED ELECTRONICALLY to the mortgagor pursuant to the provisions of section nine hundred fifty-five of this article.
- S 8. Subdivision 1 of section 1590 of the real property tax law, as amended by section 3 of part X of chapter 56 of the laws of 2010, and as

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

- 1. (A) A municipal corporation, other than a school district or a village, which prepares assessment rolls by means of electronic data processing, shall annually submit to the commissioner the data files used in the preparation of each tentative and final assessment roll and summaries of the information from the final assessment roll including as a minimum the number of parcels, the total assessed value thereof, and the total taxable assessed value thereof. Such information shall be submitted within ten days of the time of filing the tentative or final assessment roll, as provided for pursuant to section five hundred six or five hundred sixteen of this chapter or such other law as may be applicable.
- (B)(I) In addition, if the assessing unit maintains a website, then within ten days of the filing of the tentative assessment roll, it shall post a copy of such roll on its website, with a link thereto prominently displayed on its home page, and shall not remove the same before the final assessment roll has been filed. In lieu of posting a copy of such roll on its website, the assessing unit may cause such copy to be posted on the website of the county in which it is located for the same period of time as otherwise required by this subdivision, provided that a link thereto shall be prominently displayed on the website of the assessing unit.
- (II) IF THE ASSESSING UNIT DOES NOT MAINTAIN A WEBSITE, THEN, WITHIN TEN DAYS OF THE FILING OF THE TENTATIVE ASSESSMENT ROLL, IT SHALL CAUSE A COPY OF SUCH ROLL TO BE POSTED ON THE WEBSITE OF THE COUNTY IN WHICH IT IS LOCATED FOR THE SAME PERIOD OF TIME AS OTHERWISE REQUIRED BY THIS SUBDIVISION.
- (C) WITHIN TEN DAYS OF THE FILING OF THE FINAL ASSESSMENT ROLL, THE ASSESSING UNIT SHALL CAUSE A COPY OF SUCH FINAL ROLL TO BE POSTED EITHER ON ITS OWN WEBSITE OR ON THE COUNTY'S WEBSITE, IN THE SAME MANNER AND SUBJECT TO THE SAME CONDITIONS AS PROVIDED IN PARAGRAPH (B) OF THIS SUBDIVISION.
- S 9. The real property tax law is amended by adding a new section 1591 to read as follows:
- S 1591. PARCEL-BASED E-GOVERNMENT DATA SYSTEM. 1. THE COMMISSIONER IS HEREBY AUTHORIZED TO IMPLEMENT A PARCEL-BASED ELECTRONIC GOVERNMENT (E-GOVERNMENT) SYSTEM AS PROVIDED HEREIN.
- 2. THE SYSTEM SHALL COMPILE ALL ASSESSMENT-RELATED DATA, INCLUDING ASSESSMENT ROLLS, INVENTORY, AND SALES DATA. THE NECESSARY DATA AND HARDWARE SERVERS SHALL RESIDE AT THE STATE, REGIONAL OR COUNTY LEVEL, AND SHALL BE ACCESSED THROUGH APPROPRIATE COMMUNICATIONS SYSTEMS AS DEFINED BY THE COMMISSIONER.
- 3. THE SYSTEM SHALL, AT A MINIMUM: (A) MAKE AVAILABLE TO ALL ASSESSING UNITS AND COUNTIES THE LATEST VERSION OF THE SOFTWARE DEVELOPED BY THE COMMISSIONER FOR PROCESSING ASSESSMENT DATA, PROVIDED THAT SOFTWARE UPDATES SHALL BE INCORPORATED AS NEEDED THROUGH AN ELECTRONIC MEANS THAT SHALL REQUIRE NO ACTION ON THE PART OF THE USER;
- (B) REDUCE OR ELIMINATE THE INEFFICIENCIES AND REDUNDANCIES IN THE EXISTING SYSTEM, SUCH AS BY ENABLING ASSESSORS TO FILE REPORTS WITH THE COMMISSIONER ELECTRONICALLY;
- 52 (C) BE A SECURE SYSTEM THAT IS ACCESSIBLE ONLY TO AUTHORIZED USERS OF 53 GEOGRAPHICALLY REFERENCED PARCEL-LEVEL INFORMATION, PROVIDED THAT 54 DIFFERENT CLASSES OF USERS SHALL BE GIVEN DIFFERENT LEVELS OF ACCESS, AS 55 DEFINED BY THE COMMISSIONER, LOCAL GOVERNMENTS SHALL HAVE UNRESTRICTED

- ACCESS TO THE DATA RELATING TO THE PROPERTY WITHIN THEIR BORDERS, AND THE COMMISSIONER SHALL HAVE UNLIMITED ACCESS TO ALL DATA;
- (D) ENABLE ALL DATA QUERIES TO BE MADE IN A UNIFORM MANNER, REGARDLESS OF WHERE THE DATA MAY RESIDE; AND
  - (E) ENSURE THAT ALL DATA IS REGULARLY BACKED UP FOR SECURITY PURPOSES.
- 4. THE COMMISSIONER IS AUTHORIZED TO ENTER INTO SERVICE AGREEMENTS WITH LOCAL OFFICIALS TO ENSURE THAT THE SYSTEM MAINTAINS ITS FUNCTIONALITY AND THAT THE DATA THEREON IS KEPT CURRENT AND ACCESSIBLE.
- S 10. Section 5-b of the general municipal law, as added by section 10 of part X of chapter 62 of the laws of 2003, subdivision 1 as amended by chapter 741 of the laws of 2005, is amended to read as follows:
- S 5-b. Collection of fines, civil penalties, rent, rates, taxes, fees, charges and other amounts via the internet. 1. The governing board of local government, as that term is defined in section ten of this article, may, by local law, ordinance or resolution, determine is in the public interest and authorize such local government to provide the acceptance of penalties, rents, rates, taxes, fees, charges, revenue, financial obligations or other amounts, including penalties, special assessments or interest via a municipal internet website OR THE WEBSITE OF A THIRD-PARTY VENDOR THAT HAS CONTRACTED WITH THE LOCAL TO RECEIVE SUCH PAYMENTS ON ITS BEHALF. Submission via the internet may not, however, be required as the sole method collection of fines, civil penalties, rent, rates, taxes, fees, charges and other amounts. Such payments shall be accepted via the internet in a manner and condition defined by such local government. Any method used receive internet payments shall comply with article three of the state technology law and any rules and regulations promulgated and guidelines developed thereunder and, at a minimum must (a) authenticate the identity of the sender; and (b) ensure the security of the tion transmitted.
- 2. Any local government authorizing the payment of taxes via the internet shall provide OR DIRECT ITS VENDOR TO PROVIDE a confirmation page to the taxpayer following the completion of the internet transaction. Such confirmation page shall include, at least, the following:
- (a) the date the internet transaction was completed and sent by the taxpayer; [and]
  - (b) THE AMOUNT PAID;

2

3

5

6

7

8

10

11

12 13

14

16 17

18 19

20

21 22

232425

26

27 28 29

30

31

32

33

34

35

36

37

38

39

40

41 42

43

44

45

46

47 48

49

50

51

52 53

54

55

- (C) A UNIQUE CONFIRMATION NUMBER; AND
- (D) a notice [to] ADVISING the taxpayer to print out and retain the confirmation page as his or her receipt.
- 3. Payments received via the internet shall be considered received by the appropriate officer and paid by the taxpayer at the time the internet transaction is completed and sent by the taxpayer.
- 4. The underlying debt, lien, obligation, bill, account or other amount owed to the local government for which payment by internet is accepted by the local government shall not be expunged, cancelled, released, discharged or satisfied, and any receipt or other evidence of payment shall be deemed conditional, until the local government has received final and unconditional payment of the full amount due.
- 5. The governing board, in enacting a local law, ordinance or resolution pursuant to this section, shall designate which of its officers, charged with the duty of collecting or receiving moneys on behalf of the local government, shall be authorized to accept such payments via the internet.
- 6. THE STATE COMPTROLLER MAY ISSUE SUCH GUIDELINES AS HE OR SHE DEEMS APPROPRIATE GOVERNING THE USE OF THIRD PARTY VENDORS FOR THIS PURPOSE.

- S 11. Subdivision 2 of section 89 of the public officers law, as added by chapter 933 of the laws of 1977, subparagraph (iii) of paragraph (b) and subparagraph (iii) of paragraph (c) as amended and subparagraph (iv) of paragraph (c) as added by chapter 223 of the laws of 2008, subparagraph (v) of paragraph (b) as amended and subparagraph (vi) of paragraph (b) as added by chapter 545 of the laws of 1998, is amended to read as follows:
- 2. (a) The committee on public access to records may promulgate guidelines regarding deletion of identifying details or withholding of records otherwise available under this article to prevent unwarranted invasions of personal privacy. In the absence of such guidelines, an agency may delete identifying details when it makes records available.
- (b) An unwarranted invasion of personal privacy includes, but shall not be limited to:
- i. disclosure of employment, medical or credit histories or personal references of applicants for employment;
- ii. disclosure of items involving the medical or personal records of a client or patient in a medical facility;
- iii. sale or release of lists of names and addresses if such lists would be used for solicitation or fund-raising purposes;
- iv. disclosure of information of a personal nature when disclosure would result in economic or personal hardship to the subject party and such information is not relevant to the work of the agency requesting or maintaining it; [or]
- v. disclosure of information of a personal nature reported in confidence to an agency and not relevant to the ordinary work of such agency; [or]
- vi. information of a personal nature contained in a workers' compensation record, except as provided by section one hundred ten-a of the workers' compensation law; OR
- VII. DISCLOSURE OF ELECTRONIC CONTACT INFORMATION, SUCH AS AN E-MAIL ADDRESS OR A SOCIAL NETWORK USERNAME, THAT HAS BEEN COLLECTED FROM A TAXPAYER UNDER SECTION ONE HUNDRED FOUR OF THE REAL PROPERTY TAX LAW.
- (c) Unless otherwise provided by this article, disclosure shall not be construed to constitute an unwarranted invasion of personal privacy pursuant to paragraphs (a) and (b) of this subdivision:
  - i. when identifying details are deleted;

- ii. when the person to whom a record pertains consents in writing to disclosure;
- iii. when upon presenting reasonable proof of identity, a person seeks access to records pertaining to him or her; or
- iv. when a record or group of records relates to the right, title or interest in real property, or relates to the inventory, status or characteristics of real property, in which case disclosure and providing copies of such record or group of records shall not be deemed an unwarranted invasion of personal privacy, PROVIDED THAT NOTHING HEREIN SHALL BE CONSTRUED TO AUTHORIZE THE DISCLOSURE OF ELECTRONIC CONTACT INFORMATION, SUCH AS AN E-MAIL ADDRESS OR A SOCIAL NETWORK USERNAME, THAT HAS BEEN COLLECTED FROM A TAXPAYER UNDER SECTION ONE HUNDRED FOUR OF THE REAL PROPERTY TAX LAW.
- S 12. The tax law is amended by adding a new section 35 to read as follows:
- S 35. USE OF ELECTRONIC MEANS OF COMMUNICATION. NOTWITHSTANDING ANY 54 OTHER PROVISION OF NEW YORK STATE LAW, WHERE THE DEPARTMENT HAS OBTAINED 55 AUTHORIZATION OF AN ONLINE SERVICES ACCOUNT HOLDER, IN SUCH FORM AS MAY 56 BE PRESCRIBED BY THE COMMISSIONER, THE DEPARTMENT MAY USE ELECTRONIC

MEANS OF COMMUNICATION TO FURNISH ANY DOCUMENT IT IS REQUIRED TO MAIL PER LAW OR REGULATION. IF THE DEPARTMENT FURNISHES SUCH DOCUMENT IN ACCORDANCE WITH THIS SECTION, DEPARTMENT RECORDS OF SUCH TRANSACTION SHALL CONSTITUTE APPROPRIATE AND SUFFICIENT PROOF OF DELIVERY THEREOF AND BE ADMISSIBLE IN ANY ACTION OR PROCEEDING.

- S 13. Section 29 of the tax law, as added by section 1 of part UU1 of chapter 57 of the laws of 2008 and paragraph (1) of subdivision (e) as amended by section 1 of part G of chapter 57 of the laws of 2010, is amended to read as follows:
- S 29. Mandatory electronic filing and payment. (a) For purposes of this section, the following terms have the specified meanings:
- (1) "Authorized tax document" means a tax document which the commissioner has authorized to be filed electronically.
  - (2) "Electronic" means computer technology.

- (3) "Original tax document" means a tax document that is filed during the calendar year for which that tax document is required or permitted to be filed.
- (4) "Tax" means any tax or other matter administered by the commissioner pursuant to this chapter or any other provision of law[; provided, however, that the term "tax" does not include the taxes imposed by, or pursuant to the authority of, articles twenty-two, thirty, thirty-A or thirty-B of this chapter].
- (5) "Tax document" means a return, report or any other document relating to a tax or other matter administered by the commissioner.
- (6) "Tax return preparer" means any person who prepares for compensation, or who employs or engages one or more persons to prepare for compensation, any authorized tax document. For purposes of this section, the term "tax return preparer" also includes a payroll service.
- (7) "Tax software" means any computer software program intended for tax return preparation purposes. For purposes of this section, the term "tax software" includes, but is not limited to, an off-the-shelf software program loaded onto a tax return preparer's or taxpayer's computer, an online tax preparation application, or a tax preparation application hosted by the department.
- (b) If a tax return preparer [prepared more than one hundred] PREPARES ANY original tax [documents during any calendar year beginning on or after January first, two thousand seven, and if, in any succeeding calendar year that tax return preparer prepares one or more authorized tax documents] DOCUMENT using tax software, then[, for that succeeding calendar year and for each subsequent calendar year thereafter,] THAT ORIGINAL TAX DOCUMENT AND all SUBSEQUENT authorized tax documents prepared by that tax return preparer must be filed electronically, in accordance with instructions prescribed by the commissioner.
- (c) If a taxpayer does not utilize a tax return preparer to prepare an authorized tax document [during any calendar year beginning on or after January first, two thousand eight], but instead prepares that document itself using tax software, then[, for that calendar year and for each subsequent calendar year thereafter,] all authorized tax documents prepared by the taxpayer using tax software must be filed electronically, in accordance with instructions prescribed by the commissioner.
- (d) [Any] THE COMMISSIONER MAY REQUIRE tax liability or other amount due shown on, or required to be paid with, an authorized tax document required to be filed electronically pursuant to subdivision (b) or (c) of this section [must] TO be paid by the taxpayer electronically, in accordance with instructions prescribed by the commissioner.

1

5

7

8

9

10

11

12 13 14

15

16

17

18

19

20

21

23

24

25

26

27

28

29

30

31 32

33

34

35 36

37

38

39

40

41

42 43

44

45

46 47

48

49

50

51

52

53

54

55

- (e) Failure to electronically file or electronically pay. (1) If a tax return preparer is required to file authorized tax documents electronically pursuant to subdivision (b) of this section, and that preparer fails to file one or more of those documents electronically, then that preparer will be subject to a penalty of [fifty] FIVE HUNDRED dollars for [each] THE FIRST failure to electronically file an authorized tax document, AND ONE THOUSAND DOLLARS FOR EACH SUCCEEDING FAILURE TO ELECTRONICALLY FILE AN AUTHORIZED TAX DOCUMENT, unless it is shown that the failure is due to reasonable cause and not due to willful neglect.
- (2) If a taxpayer is required to ELECTRONICALLY FILE ANY AUTHORIZED TAX DOCUMENTS OR electronically pay any tax liability or other amount due shown on, or required to be paid with, an authorized tax document required to be filed electronically pursuant to subdivision (b) or (c) of this section, and that taxpayer fails to ELECTRONICALLY FILE ONE MORE OF THOSE TAX DOCUMENTS OR electronically pay one or more of those liabilities or other amounts due, then that taxpayer will be subject penalty of fifty dollars for each INDIVIDUAL TAXPAYER'S failure to ELECTRONICALLY FILE AN AUTHORIZED TAX DOCUMENT REQUIRED BY OR THE AUTHORITY OF ARTICLE TWENTY-TWO, THIRTY, THIRTY-A OR THIRTY-B OF THIS CHAPTER OR electronically pay ANY PERSONAL INCOME TAX IMPOSED BY OR PURSUANT TO THE AUTHORITY OF ANY OF THOSE ARTICLES, AND ONE DOLLARS FOR EACH FAILURE TO ELECTRONICALLY FILE ANY OTHER AUTHORIZED TAX DOCUMENT OR ELECTRONICALLY PAY ANY OTHER TAX, UNLESS IT IS SHOWN THAT THE FAILURE IS DUE TO REASONABLE CAUSE AND NOT DUE TO WILLFUL ADDITION, ANY TAXPAYER THAT FAILS TO ELECTRONICALLY FILE AN AUTHOR-IZED TAX DOCUMENT FOR ANY TAX OTHER THAN AN INDIVIDUAL TAXPAYER AUTHORIZED TAX DOCUMENT FOR ANY PERSONAL INCOME TAX TO FILE ANIMPOSED BY OR PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-TWO, THIRTY-B WILL BE SUBJECT TO THE PENALTY IMPOSED UNDER THE THIRTY-A OR APPLICABLE ARTICLE FOR THE FAILURE TO FILE A RETURN OR REPORT, WHETHER A PAPER RETURN OR REPORT HAS BEEN FILED OR NOT.
- (3) The penalties provided for by this subdivision must be paid upon notice and demand, and will be assessed, collected and paid in the same manner as the tax to which the electronic transaction relates. However, if the electronic transaction relates to another matter administered by the commissioner, then the [penally] PENALTY will be assessed, collected and paid in the same manner as prescribed by article twenty-seven of this chapter.
- (4) IF A TAXPAYER OR TAX RETURN PREPARER FAILS TO ELECTRONICALLY FILE AN AUTHORIZED TAX DOCUMENT WHEN REQUIRED TO DO SO PURSUANT TO SUBDIVISION (B) OR (C) OF THIS SECTION, THE TAXPAYER SHALL NOT BE ELIGIBLE TO RECEIVE INTEREST ON ANY OVERPAYMENT IN ACCORDANCE WITH THE OVERPAYMENT PROVISIONS OF THIS CHAPTER UNTIL SUCH DOCUMENT IS FILED ELECTRONICALLY.
- (f) The provisions of sections nine and ten of this chapter are not affected by this section and will remain in full force and effect.
- (g) The commissioner is authorized to promulgate any regulations necessary to implement this section.
- S 14. Paragraph 10 of subsection (g) of section 658 of the tax law is REPEALED.
- S 15. Paragraph 10 of subdivision (g) of section 11-1758 of the administrative code of the city of New York is REPEALED.
- S 16. Paragraph 5 of subsection (u) of section 685 of the tax law is REPEALED.
- S 17. Paragraph 5 of subdivision (t) of section 11-1785 of the administrative code of the city of New York is REPEALED.

S 18. Subparagraph (A) of paragraph 3 of subsection (c) of section 658 of the tax law, as amended by section 1 of part H-1 of chapter 57 of the laws of 2009, is amended to read as follows:

3

5

7

9

11

12

13

14

15

16 17

18

19

20

21 22

23

24

25

26

27

28

29

30

31 32

33

34 35

36 37

38

39

40

41

42 43

44

45 46

47 48

49 50

51

52 53

54

55

- (A) Every subchapter K limited liability company, every limited liability company that is a disregarded entity for federal income tax purposes, and every partnership which has any income derived from New York sources, determined in accordance with the applicable rules of section six hundred thirty-one of this article as in the case of a nonresident individual, shall, within [thirty] SIXTY days after the last day of the taxable year, make a payment of a filing fee. The amount of the filing fee is the amount set forth in subparagraph (B) of this paragraph. The minimum filing fee is twenty-five dollars for taxable years beginning in two thousand eight and thereafter. Limited liability companies that are disregarded entities for federal income tax purposes must pay a filing fee of twenty-five dollars for taxable years beginning on or after January first, two thousand eight.
- S 19. Subdivision 4 of section 1315 of the abandoned property law, as amended by section 2 of part II of chapter 57 of the laws of 2010, is amended to read as follows:
- 4. Any amount representing an unpaid check or draft issued by the state of New York which shall have remained unpaid after one year from the date of issuance OR A DEBIT CARD ISSUED ON BEHALF OF THE STATE OF NEW YORK FOR THE PURPOSE OF PAYING A TAX REFUND WHICH SHALL NOT HAVE BEEN ACTIVATED FOR ONE YEAR FROM THE DATE OF ISSUANCE in accordance with section one hundred two of the state finance law shall be deemed abandoned property and shall be paid to the state comptroller.
- S 20. Section 102 of the state finance law, as amended by section 7 of part P of chapter 62 of the laws of 2003, is amended to read as follows: S 102. Amounts of unpaid checks, DRAFTS OR DEBIT CARDS to be paid into abandoned property fund. Upon audit and statement of the comptroller, the amounts of all checks or drafts on bank accounts of any funds of the state, AND THE AMOUNTS OF ALL DEBIT CARDS ISSUED ON BEHALF OF THE PURPOSE OF PAYING A TAX REFUND which checks or drafts have not been paid OR WHICH DEBIT CARDS HAVE NOT BEEN ACTIVATED and which have been outstanding for more than one year from the respective dates thereof, shall be paid into the abandoned property fund pursuant to subdivision four of section one thousand three hundred fifteen of the abandoned property law. The proper disbursing officers or agents of such funds shall notify the bank or banks on which such checks [or], drafts DEBIT CARDS were drawn not to pay OR PERMIT THE ACTIVATION OF the same. The comptroller shall keep a record of all such checks drafts OR DEBIT CARDS and upon presentation to him by the lawful holder of any such check [or], draft OR DEBIT CARD at any time, the amount of which shall thus have been paid into the state treasury to the credit of the general fund, the comptroller, to the extent appropriations are available, shall issue a new check [or], draft OR ELECTRONIC PAYMENT to the payee upon submission of proof satisfactory to the comptroller as to legitimacy of the claim and, if insufficient appropriations are available, shall include in his next request for appropriations by legislature the amount or amounts of any such checks [or], drafts OR DEBIT CARDS so presented to him, for the purpose of payment interest to the lawful holder or holders thereof.
- S 21. Subdivision (a) of section 1135 of the tax law is amended by adding a new paragraph 3 to read as follows:
- (3) (I) FOR THE PURPOSES OF THE PROPER ADMINISTRATION OF THIS ARTICLE AND TO ENSURE THE COLLECTION AND PAYMENT OVER OF THE TAXES IMPOSED BY

THIS ARTICLE AND PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-NINE OF THIS CHAPTER, THE COMMISSIONER IS AUTHORIZED TO REOUIRE ANY PERSON REQUIRED TO COLLECT TAX WHO FAILS TO COLLECT, TRUTHFULLY ACCOUNT FOR, OVER TAX, OR FILE RETURNS OF THE TAX AS REQUIRED BY THIS ARTICLE, AND WHOSE TOTAL TAX DUE FOR THE FOUR MOST RECENT QUARTERLY PERIODS FOR WHICH DATA IS AVAILABLE EXCEEDS THREE THOUSAND DOLLARS, TO USE A SYSTEM 7 (CONSISTING OF EQUIPMENT, SOFTWARE, SERVICES OR SOME COMBINATION OF THESE) CERTIFIED BY THE COMMISSIONER THAT: (A) CAPTURES INFORMATION INCLUDING THE SUBJECT OF THE TRANSACTION, THE AMOUNT CHARGED, THE TIME 9 10 AND DATE OF THE TRANSACTION, AND THE AMOUNT OF SALES TAX COLLECTED, IF ANY; (B) CALCULATES THE TAXES IMPOSED BY THIS ARTICLE OR PURSUANT TO THE 11 AUTHORITY OF ARTICLE TWENTY-NINE OF THIS CHAPTER ON EACH TRANSACTION FOR 12 WHICH SUCH PERSON IS REQUIRED TO COLLECT AND PAY OVER TAX; 13 (C) DETER-14 AMOUNT OF SUCH TAXES REQUIRED TO BE REMITTED WITH SUCH PERSON'S RETURN; (D) DOCUMENTS EACH EXEMPT TRANSACTION AND ASSOCIATES 16 REQUIRED EXEMPTION CERTIFICATE OR OTHER DOCUMENTATION WITH THE 17 EXEMPT TRANSACTION; AND (E) MAINTAINS THE RECORDS REQUIRED FOR EACH SUCH TRANSACTION IN ACCORDANCE WITH THIS SECTION AND ANY OTHER REQUIREMENT OF 18 19 THIS CHAPTER. SUCH PERSON SHALL BE REQUIRED TO PROCESS ALL OF ITS SALES, 20 RENTS OR OCCUPANCIES USING SUCH SYSTEM.

(II) A PERSON REQUIRED TO COLLECT TAX THAT USES A SYSTEM DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH THAT IS CERTIFIED BY THE COMMISSIONER SHALL BE RELIEVED OF LIABILITY FOR: (A) INCORRECTLY CALCULATING THE AMOUNT OF TAX DUE ON ANY TRANSACTION OR THE AMOUNT REQUIRED TO BE REMITTED WITH SUCH PERSON'S RETURN WITH RESPECT TO ANY SUCH TRANSACTION PROCESSED THROUGH SUCH SYSTEM THAT OCCURS AS A RESULT OF AN ERROR CAUSED BY SUCH SYSTEM, PROVIDED SUCH PERSON COLLECTS THE AMOUNT OF TAX CALCULATED BY THE SYSTEM FOR EACH SALE AND REMITS THE TAX THE SYSTEM DETERMINES IS REQUIRED TO BE REMITTED WITH SUCH PERSON'S RETURN; AND (B) THE FAILURE OF SUCH SYSTEM TO ACCURATELY MAINTAIN THE DOCUMENTATION OR RECORDS REQUIRED BY SUBPARAGRAPH (I) OF THIS PARAGRAPH.

21

23

24

26

27

28

29

30

31 32

33

34

35

36 37

38

39

40

41

43

45 46 47

48

49 50

51

52

- (III) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, NOTHING IN THIS PARAGRAPH OR ANY OTHER PROVISION OF THIS CHAPTER SHALL AFFECT THE LIABILITY OF A PERSON REQUIRED TO COLLECT TAX FOR THE TAX IMPOSED, COLLECTED OR REQUIRED TO BE COLLECTED UNDER THIS ARTICLE OR PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-NINE OF THIS CHAPTER.
- S 22. Paragraph 1 of subdivision (a) of section 1136 of the tax law, as amended by chapter 2 of the laws of 1995, is amended to read as follows:
- (1) Every person required to register with the commissioner as provided in section eleven hundred thirty-four OF THIS PART whose taxable receipts, amusement charges and rents total less than three hundred thousand dollars, or in the case of any such person who is a distributor whose sales of automotive fuel total less than one hundred thousand gallons, in every quarter of the preceding four quarters, shall only file a return quarterly with the commissioner. PROVIDED, HOWEVER, THAT IF THE COMMISSIONER IN THE EXERCISE OF HIS OR HER DISCRETION DEEMS IT NECESSARY TO PROTECT THE REVENUES TO BE OBTAINED UNDER THIS ARTICLE, HE OR SHE MAY GIVE NOTICE REQUIRING SUCH PERSON, IN ADDITION TO FILING A QUARTERLY RETURN, TO FILE EITHER SHORT-FORM OR LONG-FORM PART QUARTERLY RETURNS, AS SPECIFIED IN SUCH NOTICE.
- S 23. This act shall take effect immediately; provided, however, that sections thirteen, fourteen, fifteen, sixteen and seventeen of this act shall apply to tax documents filed or required to be filed on or after the sixtieth day after this act shall become a law.

S 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

5 6 7

8

9

10 S 3. This act shall take effect immediately provided, however, that 11 the applicable effective date of Parts A through Z of this act shall be 12 as specifically set forth in the last section of such Parts.