

S T A T E   O F   N E W   Y O R K

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S. 2810--A

A. 4010--A

S E N A T E - A S S E M B L Y

February 1, 2011

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

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

AN ACT to authorize funding for the Consolidated Local Street and Highway Improvement Program (CHIPS) and Marchiselli program for state fiscal year 2011-2012 and to amend chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund; and providing for the repeal of certain provisions upon expiration thereof (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 law relating to suspensions of licenses pending prosecution of certain alcohol-related charges, and authorizations for probationary and conditional drivers' licenses, in relation to the effectiveness thereof (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 drug-related offenses, in relation to the effectiveness thereof (Part D); to 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 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, in relation to making provisions permanent (Part E); to amend the vehicle and traffic law and the criminal procedure law, in relation to governing operators of commercial motor vehicles and

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

LBD12573-02-1

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 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 728 of the laws of 1982 and chapter 710 of the laws of 1983, amending the executive law relating to community services block grant programs, in relation to the effectiveness thereof (Part K); to amend 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, 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, in relation to the salary of the chairperson of the New York State athletic commission (Part N); to amend the executive law, the economic development law and the state administrative procedure act, in 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); to amend the 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 to the general fund and to the city of Niagara Falls (Part W); to amend the racing, pari-mutuel wagering

and breeding law, in relation to 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, in 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:

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

12 PART A

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

25 SCHEDULE

26 (a) Thirty-nine million seven hundred thousand dollars (\$39,700,000)  
27 to municipalities for repayment of eligible costs of federal aid municip-  
28 al street and highway projects pursuant to section 15 of chapter 329 of  
29 the laws of 1991, as added by section 9 of chapter 330 of the laws of  
30 1991, as amended. The department of transportation shall provide such  
31 information to the municipalities as may be necessary to maintain the  
32 federal tax exempt status of any bonds, notes, or other obligations  
33 issued by such municipalities to provide for the non-federal share of  
34 the cost of projects pursuant to chapter 330 of the laws of 1991 or  
35 section 80-b of the highway law.

36 The program authorized pursuant to section 15 of chapter 329 of the  
37 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. For the purposes of computing allocations to municipalities, the amount distributed pursuant to section 16 of chapter 329 of the laws of 1991 shall be deemed to be \$121,520,000. The amount distributed pursuant to section 16-a of chapter 329 of the laws of 1991 shall be deemed to be \$182,780,000. Notwithstanding the provisions of any general or special law, the amounts deemed distributed in accordance with section 16 of chapter 329 of the laws of 1991 shall be adjusted so that such amounts 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 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 83.807 percent of the funding level to be deemed distributed to each municipality under this subdivision shall be reduced in equal proportion.

(c) 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 to municipalities, the amount distributed pursuant to section 16 of chapter 329 of the laws of 1991 shall be deemed to be \$23,480,000. The amount distributed pursuant to section 16-a of chapter 329 of the laws of 1991 shall be deemed to be \$35,317,000. Notwithstanding the provisions of any general or special law, the amounts deemed distributed in 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 shall 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. Section 16 of chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund, is amended by adding a new subdivision (f) to read as follows:

(F) FOR PURPOSES OF THIS SECTION AND SECTION 10-C OF THE HIGHWAY LAW, FOR PROJECTS COMPLETED ON OR BEFORE MARCH 31, 2012 LOCAL HIGHWAY AND

1 BRIDGE PROJECTS MAY ALSO INCLUDE THE FOLLOWING WORK TYPES: (1) MICROSUR-  
2 FACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE SURFACE  
3 TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE  
4 SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE, HOWEVER, NO  
5 REIMBURSEMENT SHALL BE MADE FOR (1) MICROSURFACING, (2) PAVER PLACED  
6 SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT INVOLVING CHIP  
7 SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE SURFACE TREATMENT INVOLV-  
8 ING CHIP SEALS AND OIL AND STONE AFTER MARCH 31, 2012. REIMBURSEMENT FOR  
9 PROJECTS USING THESE TREATMENTS MAY BE MADE FROM THE PROCEEDS OF BONDS,  
10 NOTES OR OTHER OBLIGATIONS ISSUED BY THE NEW YORK STATE THRUWAY AUTHORI-  
11 TY PURSUANT TO SECTION 380 OF THE PUBLIC AUTHORITIES LAW OR OTHERWISE AS  
12 DETERMINED BY THE DIRECTOR OF THE BUDGET.

13 S 3. Section 16-a of chapter 329 of the laws of 1991, amending the  
14 state finance law and other laws relating to the establishment of the  
15 dedicated highway and bridge trust fund, is amended by adding a new  
16 subdivision (f) to read as follows:

17 (F) FOR PURPOSES OF THIS SECTION AND SECTION 10-C OF THE HIGHWAY LAW,  
18 FOR PROJECTS COMPLETED ON OR BEFORE MARCH 31, 2012 LOCAL HIGHWAY AND  
19 BRIDGE PROJECTS MAY ALSO INCLUDE THE FOLLOWING WORK TYPES: (1) MICROSUR-  
20 FACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE SURFACE  
21 TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE  
22 SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE, HOWEVER, NO  
23 REIMBURSEMENT SHALL BE MADE FOR (1) MICROSURFACING, (2) PAVER PLACED  
24 SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT INVOLVING CHIP  
25 SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE SURFACE TREATMENT INVOLV-  
26 ING CHIP SEALS AND OIL AND STONE AFTER MARCH 31, 2012. REIMBURSEMENT FOR  
27 PROJECTS USING THESE TREATMENTS MAY BE MADE FROM THE PROCEEDS OF BONDS,  
28 NOTES OR OTHER OBLIGATIONS ISSUED BY THE NEW YORK STATE THRUWAY AUTHORI-  
29 TY PURSUANT TO SECTION 380 OF THE PUBLIC AUTHORITIES LAW OR OTHERWISE AS  
30 DETERMINED BY THE DIRECTOR OF THE BUDGET.

31 S 4. Subdivision (d) of section 11 of chapter 329 of the laws of 1991,  
32 amending the state finance law and other laws relating to the establish-  
33 ment of the dedicated highway and bridge trust fund, as amended by chap-  
34 ter 432 of the laws of 1997, is amended to read as follows:

35 (d) Any such service contract (i) shall provide that the obligation of  
36 the director of the budget or the state to fund or to pay the amounts  
37 therein provided for shall not constitute a debt of the state within the  
38 meaning of any constitutional or statutory provisions in the event the  
39 thruway authority assigns or pledges service contract payments as secu-  
40 rity for its bonds or notes, (ii) shall be deemed executory only to the  
41 extent moneys are available and that no liability shall be incurred by  
42 the state beyond the moneys available for the purpose, and that such  
43 obligation is subject to annual appropriation by the legislature, and  
44 (iii) shall provide that no funds shall be made available from the  
45 proceeds of bonds or notes issued pursuant to this chapter unless the  
46 commissioner of transportation has certified to the chairman of the  
47 thruway authority that such funds shall be used exclusively for the  
48 purposes authorized by subdivision (a) of this section, and/or  
49 construction, reconstruction or improvement of local highways, bridges  
50 and/or highway-railroad crossings, including right of way acquisition,  
51 preliminary engineering, and construction supervision and inspection,  
52 where the service life of the project is at least ten years OR FOR  
53 PROJECTS COMPLETED ON OR BEFORE MARCH 31, 2012 WHERE THE PROJECT IS:  
54 (1) MICROSURFACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE  
55 COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE AND (4)  
56 DOUBLE COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE,

1 and unless the director of the budget has certified to the chairman of  
2 the thruway authority that a spending plan has been submitted by the  
3 commissioner of transportation and has been approved by the director of  
4 the budget. NO REIMBURSEMENT SHALL BE MADE FOR (1) MICROSURFACING, (2)  
5 PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT  
6 INVOLVING CHIP SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE SURFACE  
7 TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE AFTER MARCH 31, 2012.

8 S 5. Subdivision (b) of section 16 of chapter 329 of the laws of 1991,  
9 amending the state finance law and other laws relating to the establish-  
10 ment of the dedicated highway and bridge trust fund, as added by chapter  
11 330 of the laws of 1991, is amended to read as follows:

12 (b) Each county, city, town and village shall certify to the commis-  
13 sioner of transportation that amounts to be reimbursed are for  
14 construction, reconstruction or improvement of local highways, bridges  
15 and/or highway-railroad crossings, including right of way acquisition,  
16 preliminary engineering, and construction supervision and inspection  
17 where the service life of the project is at least ten years OR FOR  
18 PROJECTS COMPLETED ON OR BEFORE MARCH 31, 2012 WHERE THE PROJECT IS: (1)  
19 MICROSURFACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE  
20 SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE AND (4) DOUBLE  
21 COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE. NO  
22 REIMBURSEMENT SHALL BE MADE FOR (1) MICROSURFACING, (2) PAVER PLACED  
23 SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT INVOLVING CHIP  
24 SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE SURFACE TREATMENT INVOLV-  
25 ING CHIP SEALS AND OIL AND STONE AFTER MARCH 31, 2012. Such certif-  
26 ication shall include any such information as may be necessary to main-  
27 tain the federal tax exempt status of bonds, notes or other obligations  
28 issued by the New York state thruway authority pursuant to section 380  
29 of the public authorities law. The commissioner of transportation shall  
30 in writing request the municipalities to furnish such information as may  
31 be necessary to comply with this section.

32 S 6. Subdivision (b) of section 16-a of chapter 329 of the laws of  
33 1991, amending the state finance law and other laws relating to the  
34 establishment of the dedicated highway and bridge trust fund, as added  
35 by chapter 330 of the laws of 1991, is amended to read as follows:

36 (b) Each county, city, town and village shall certify to the commis-  
37 sioner of transportation that amounts to be reimbursed are for  
38 construction, reconstruction or improvement of local highways, bridges  
39 and/or highway-railroad crossings, including right of way acquisition,  
40 preliminary engineering, and construction supervision and inspection  
41 where the service life of the project is at least ten years OR FOR  
42 PROJECTS COMPLETED ON OR BEFORE MARCH 31, 2012 WHERE THE PROJECT IS: (1)  
43 MICROSURFACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE  
44 SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE AND (4) DOUBLE  
45 COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE. NO  
46 REIMBURSEMENT SHALL BE MADE FOR (1) MICROSURFACING, (2) PAVER PLACED  
47 SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT INVOLVING CHIP  
48 SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE SURFACE TREATMENT INVOLV-  
49 ING CHIP SEALS AND OIL AND STONE AFTER MARCH 31, 2012. Such certif-  
50 ication shall include any such information as may be necessary to main-  
51 tain the federal tax exempt status of bonds, notes or other obligations  
52 issued by the New York state thruway authority pursuant to section 380  
53 of the public authorities law. The commissioner shall in writing request  
54 the municipalities to furnish such information as may be necessary to  
55 comply with this section.

1 S 7. This act shall take effect immediately; provided, however, that  
2 sections two, three, four, five and six of this act shall expire and be  
3 deemed repealed on April 1, 2012.

4 PART B

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

10 S 2. This act shall take effect on December 31, 1998, except that the  
11 commissioner of transportation is immediately authorized to promulgate  
12 rules and regulations necessary for the implementation of this act [and  
13 shall expire December 31, 2011 when upon such date the provisions of  
14 this act shall be deemed repealed].

15 S 2. This act shall take effect immediately.

16 PART C

17 Section 1. Section 7 of chapter 312 of the laws of 1994, amending the  
18 vehicle and traffic law relating to suspensions of licenses pending  
19 prosecution of certain alcohol-related charges, and authorizations for  
20 probationary and conditional drivers' licenses, as amended by section 1  
21 of part C of chapter 59 of the laws of 2009, is amended to read as  
22 follows:

23 S 7. This act shall take effect immediately; provided however that  
24 sections three, four, five and six of this act shall take effect on the  
25 first day of November next succeeding the date on which it shall have  
26 become a law and shall apply to offenses committed on or after such  
27 date; provided further, however, that the amendment to paragraph (c) of  
28 subdivision 2 of section 1193 of the vehicle and traffic law made by  
29 section two of this act shall take effect on the same date as such para-  
30 graph takes effect pursuant to section 9 of chapter 533 of the laws of  
31 1993, as amended[, provided, further, that the provisions of section  
32 four of this act shall remain in full force and effect until October 1,  
33 2011 when upon such date the provisions of such section shall be deemed  
34 repealed and the provisions of law amended by such section shall revert  
35 to and be read as if the provisions of such section had not been  
36 enacted].

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

39 PART D

40 Section 1. Section 9 of chapter 533 of the laws of 1993, amending the  
41 vehicle and traffic law and the correction law relating to suspension  
42 and revocation of driver's licenses upon conviction of certain drug-re-  
43 lated offenses, as amended by section 1 of part D of chapter 59 of the  
44 laws of 2009, is amended to read as follows:

45 S 9. This act shall take effect September 30, 1993 and shall apply to  
46 convictions based on offenses which occurred on or after such date [and  
47 shall remain in full force and effect until October 1, 2011 when upon  
48 such date the provisions of this act shall be deemed repealed and the  
49 provisions of law amended by this act shall revert to and be read as if  
50 the provisions of this act had not been enacted].

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 E

4 Section 1. Section 12 of chapter 569 of the laws of 1981, amending the  
5 vehicle and traffic law relating to motor vehicle liability insurance,  
6 financial security, criminal acts and penalties for non-compliance, as  
7 amended by section 1 of part J of chapter 59 of the laws of 2009, is  
8 amended to read as follows:

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

19 S 2. Section 15 of chapter 781 of the laws of 1983, amending the vehi-  
20 cle and traffic law and other laws relating to motor vehicle liability  
21 insurance, financial security, criminal acts and certain penalties for  
22 non-compliance, as amended by section 2 of part J of chapter 59 of the  
23 laws of 2009, is amended to read as follows:

24 S 15. This act shall take effect immediately [except that sections  
25 ten and eleven hereof shall take effect on June 30, 2011; the amendments  
26 made to the provisions of the vehicle and traffic law and the insurance  
27 law by sections one through seven of this act shall expire June 30,  
28 2011; upon such date the provisions of such sections of such laws shall  
29 revert to and be read as set out in law on the date immediately preced-  
30 ing the effective date of this act].

31 S 3. This act shall take effect immediately.

32 PART F

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

37 (1) fifty-five years where the conviction and suspension or revocation  
38 order relates to a conviction, suspension or revocation by the holder OF  
39 ANY DRIVER'S LICENSE WHEN OPERATING A COMMERCIAL MOTOR VEHICLE, AS  
40 DEFINED IN SUBDIVISION FOUR OF SECTION FIVE HUNDRED ONE-A OF THIS CHAP-  
41 TER, OR BY THE HOLDER of a commercial driver's license who, when operat-  
42 ing any motor vehicle, has refused to submit to a chemical test pursuant  
43 to section eleven hundred ninety-four of this chapter, or has been  
44 convicted of any of the following offenses while operating any motor  
45 vehicle: any violation of subdivision two, three or four of section  
46 eleven hundred ninety-two of this chapter, any violation of subdivision  
47 one or two of section six hundred of this chapter, any felony involving  
48 the use of a motor vehicle, other than the use of a motor vehicle in the  
49 commission of a felony involving manufacturing, distributing, dispensing  
50 a controlled substance; or the conviction, suspension or revocation  
51 involves any of the following offenses while operating a commercial  
52 motor vehicle: any violation of subdivision five or six of section elev-



en hundred ninety-two of this chapter, driving 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 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 identity, age, and fitness as may be required by the commissioner. The commissioner may also provide that the application procedure shall include the taking of a photo image or images of the applicant in accordance with rules and regulations prescribed by the commissioner. In addition, the commissioner also shall require that the applicant provide his or her social security number and provide space on the application so that the applicant may register in the New York state organ and tissue donor registry under section forty-three hundred ten of the public health law. In addition, an applicant for a commercial driver's license who will operate a commercial motor vehicle in interstate commerce shall certify that such applicant meets the requirements to operate a commercial motor 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 United States secretary of transportation under the hazardous materials transportation act. IN ADDITION, AN APPLICANT FOR A COMMERCIAL DRIVER'S LICENSE SHALL SUBMIT MEDICAL CERTIFICATION AT SUCH INTERVALS AS REQUIRED BY THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND REGULATIONS ADOPTED PURSUANT THERETO RELATING TO MEDICAL CERTIFICATION AND IN A MANNER PRESCRIBED BY THE COMMISSIONER. Upon a determination that the holder of a commercial driver's license has made any false statement, with respect to the application for such license, the commissioner shall revoke such license.

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:

(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 issued. PROVIDED, HOWEVER, THAT IF THE MEDICAL CERTIFICATION SUBMITTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND REGULATIONS ADOPTED PURSUANT THERETO RELATING TO MEDICAL CERTIFICATION BY AN APPLICANT FOR A COMMERCIAL DRIVER'S 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:

1. 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 felo-

1 ny involving manufacturing, distributing or dispensing a drug as defined  
2 in section one hundred fourteen-a of this chapter or possession of any  
3 such drug with intent to manufacture, distribute or dispense such drug  
4 in which a motor vehicle was used; (c) of a violation of subdivision one  
5 or two of section six hundred of this chapter; (d) of operating a  
6 commercial motor vehicle when, as a result of prior violations committed  
7 while operating a commercial motor vehicle, the driver's commercial  
8 driver's license is revoked, suspended, or canceled, or the driver is  
9 disqualified from operating a commercial motor vehicle; (e) [or] has  
10 been convicted of causing a fatality through the negligent operation of  
11 a commercial motor vehicle, including but not limited to the crimes of  
12 vehicular manslaughter or criminally negligent homicide; OR (F) THE  
13 COMMISSIONER DETERMINES THAT THE HOLDER FALSIFIED INFORMATION: (I)  
14 REQUIRED BY THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND  
15 REGULATIONS ADOPTED PURSUANT THERETO RELATING TO COMMERCIAL DRIVER'S  
16 LICENSE DOCUMENT IN AN APPLICATION FOR A COMMERCIAL DRIVER'S LICENSE;  
17 (II) REQUIRED BY THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF  
18 1999 AND REGULATIONS ADOPTED PURSUANT THERETO RELATING TO INITIAL  
19 COMMERCIAL DRIVER'S LICENSE OR EXISTING COMMERCIAL DRIVER'S LICENSE  
20 HOLDER'S SELF-CERTIFICATION IN ANY OF THE SELF-CERTIFICATIONS REGARDING  
21 THE TYPE OF DRIVING ENGAGED OR TO BE ENGAGED IN BY THE HOLDER OR REGARD-  
22 ING THE NON-APPLICABILITY OF THE PHYSICAL QUALIFICATION REQUIREMENTS OF  
23 THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND REGULATIONS  
24 ADOPTED PURSUANT THERETO RELATING TO QUALIFICATIONS OF DRIVERS TO THE  
25 HOLDER; OR (III) REQUIRED BY THE FEDERAL MOTOR CARRIER SAFETY IMPROVE-  
26 MENT ACT OF 1999 AND REGULATIONS ADOPTED PURSUANT THERETO RELATING TO  
27 COMMERCIAL DRIVER'S LICENSE REQUIREMENTS IN ANY MEDICAL CERTIFICATION.

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

33 S 5. Paragraph (a) of subdivision 2 of section 510-a of the vehicle  
34 and traffic law, as amended by section 6 of part K of chapter 59 of the  
35 laws of 2009, is amended to read as follows:

36 (a) Except as otherwise provided in paragraph (b) of this subdivision,  
37 where revocation of a commercial driver's license is mandatory pursuant  
38 to paragraph (a), (c), (d) [or], (e) OR (F) of subdivision one of this  
39 section no new commercial driver's license shall be issued for at least  
40 one year nor thereafter except in the discretion of the commissioner,  
41 except that FOR REVOCATIONS PURSUANT TO PARAGRAPH (A), (C), (D) OR (E)  
42 OF SUBDIVISION ONE OF THIS SECTION, if such person has previously been  
43 found to have refused a chemical test pursuant to section eleven hundred  
44 ninety-four of this chapter or has a prior conviction of any of the  
45 following offenses: any violation of section eleven hundred ninety-two  
46 of this chapter, any violation of subdivision one or two of section six  
47 hundred of this chapter, or any felony involving the use of a motor  
48 vehicle pursuant to paragraph (a) of subdivision one of this section, or  
49 has been convicted of operating a commercial motor vehicle when, as a  
50 result of prior violations committed while operating a commercial motor  
51 vehicle, the driver's commercial driver's license is revoked, suspended,  
52 or canceled, or the driver is disqualified from operating a commercial  
53 motor vehicle, or has been convicted of causing a fatality through the  
54 negligent operation of a commercial motor vehicle, including but not  
55 limited to the crimes of vehicular manslaughter or criminally negligent

1 homicide, then such commercial driver's license revocation shall be  
2 permanent.

3 S 6. Subdivision 3 of section 510-a of the vehicle and traffic law is  
4 amended by adding a new paragraph (f) to read as follows:

5 (F) A COMMERCIAL DRIVER'S LICENSE SHALL BE SUSPENDED BY THE COMMIS-  
6 SIONER UPON THE HOLDER'S FAILURE TO SUBMIT MEDICAL CERTIFICATION OR  
7 MEDICAL VARIANCE DOCUMENTATION, AT SUCH INTERVALS AS ARE REQUIRED BY THE  
8 FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND REGULATIONS  
9 ADOPTED PURSUANT THERETO RELATING TO COMMERCIAL DRIVER'S LICENSE  
10 REQUIREMENTS AND IN A MANNER PRESCRIBED BY THE COMMISSIONER. A COMMER-  
11 CIAL DRIVER'S LICENSE SHALL ALSO BE SUSPENDED BY THE COMMISSIONER UPON  
12 RECEIPT OF INFORMATION FROM THE ISSUING MEDICAL EXAMINER OR THE FEDERAL  
13 MOTOR CARRIER SAFETY ADMINISTRATION THAT A MEDICAL CERTIFICATION OR  
14 MEDICAL VARIANCE WAS ISSUED IN ERROR. SUCH SUSPENSION SHALL BE TERMI-  
15 NATED UPON: (I) THE HOLDER'S SUBMISSION OF THE REQUIRED VALID MEDICAL  
16 EXAMINER'S CERTIFICATE OR MEDICAL VARIANCE DOCUMENTATION; (II) THE HOLD-  
17 ER'S SELF-CERTIFICATION SPECIFYING THE TYPE OF COMMERCIAL MOTOR VEHICLE  
18 OPERATION HE OR SHE ENGAGES IN, OR EXPECTS TO ENGAGE IN, AND THAT THE  
19 HOLDER IS NOT SUBJECT TO THE PHYSICAL QUALIFICATION REQUIREMENTS OF THE  
20 FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND REGULATIONS  
21 ADOPTED PURSUANT THERETO RELATING TO DISQUALIFICATION OF DRIVERS; (III)  
22 THE HOLDER'S SURRENDER OF HIS OR HER COMMERCIAL DRIVER'S LICENSE TO THE  
23 DEPARTMENT OR TO THE APPROPRIATE LICENSING AUTHORITY OF ANOTHER JURIS-  
24 DICTION; OR (IV) THE HOLDER'S DOWNGRADE OF HIS OR HER COMMERCIAL DRIV-  
25 ER'S LICENSE TO A NON-COMMERCIAL DRIVER'S LICENSE.

26 S 7. Subdivision 1 of section 514 of the vehicle and traffic law is  
27 amended by adding a new paragraph (d) to read as follows:

28 (D) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPHS (A), (B) AND (C) OF  
29 THIS SUBDIVISION, UPON A JUDGMENT OF CONVICTION FOR A VIOLATION OF ANY  
30 PROVISIONS OF THIS CHAPTER OR OF ANY LOCAL LAW, RULE, ORDINANCE OR REGU-  
31 LATION RELATING TO TRAFFIC, THE COURT OR THE CLERK THEREOF SHALL, WITHIN  
32 NINETY-SIX HOURS OF THE IMPOSITION OF THE SENTENCE, FILE THE CERTIFICATE  
33 REQUIRED BY PARAGRAPH (A) OF THIS SUBDIVISION, IF THE PERSON CONVICTED:  
34 (I) IS THE HOLDER OF A COMMERCIAL DRIVER'S LICENSE ISSUED BY ANOTHER  
35 STATE; OR (II) DOES NOT HOLD A COMMERCIAL DRIVER'S LICENSE, BUT HAS BEEN  
36 ISSUED A LICENSE BY ANOTHER STATE AND IS CONVICTED OF A VIOLATION THAT  
37 WAS COMMITTED IN A COMMERCIAL MOTOR VEHICLE, AS DEFINED IN SUBDIVISION  
38 FOUR OF SECTION FIVE HUNDRED ONE-A OF THIS TITLE.

39 S 8. Section 170.55 of the criminal procedure law is amended by adding  
40 a new subdivision 9 to read as follows:

41 9. NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION, A COURT MAY  
42 NOT ISSUE AN ORDER ADJOURNING AN ACTION IN CONTEMPLATION OF DISMISSAL IF  
43 THE OFFENSE IS FOR A VIOLATION OF THE VEHICLE AND TRAFFIC LAW RELATED TO  
44 THE OPERATION OF A MOTOR VEHICLE, OR A VIOLATION OF A LOCAL LAW, RULE OR  
45 ORDINANCE RELATED TO THE OPERATION OF A MOTOR VEHICLE, IF SUCH OFFENSE  
46 WAS COMMITTED BY THE HOLDER OF A COMMERCIAL DRIVER'S LICENSE OR WAS  
47 COMMITTED IN A COMMERCIAL MOTOR VEHICLE, AS DEFINED IN SUBDIVISION FOUR  
48 OF SECTION FIVE HUNDRED ONE-A OF THE VEHICLE AND TRAFFIC LAW.

49 S 9. This act shall take effect on the sixtieth day after it shall  
50 have become a law; provided, however, that sections two, three, four,  
51 five and six of this act shall take effect January 30, 2012, provided,  
52 however, that the addition, amendment and/or repeal of any rule or regu-  
53 lation necessary for the implementation of this act on its effective  
54 date are authorized and directed to be made and completed on or before  
55 such effective date.

1

## PART G

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

7 S 2. This act shall take effect immediately [provided, however, that  
8 section one of this act shall expire on July 1, 2011, at which time the  
9 provisions of subdivision 26 of section 5 of the New York state urban  
10 development corporation act shall be deemed repealed; provided, however,  
11 that neither the expiration nor the repeal of such subdivision as  
12 provided for herein shall be deemed to affect or impair in any manner  
13 any loan made pursuant to the authority of such subdivision prior to  
14 such expiration and repeal].

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

17

## PART H

18 Section 1. Section 217 of the state finance law, as amended by chapter  
19 291 of the laws of 2004, is amended to read as follows:

20 S 217. Linked loans. Linked loans shall be made by lenders pursuant to  
21 the program only to eligible businesses in connection with eligible  
22 projects. A linked loan shall be limited to a maximum amount of [one]  
23 TWO million dollars. An eligible business may receive more than one  
24 linked loan. During the life of the linked loan program, the total  
25 amount of money that a business can borrow from the linked program is  
26 [one] TWO million dollars. The credit decision for making a linked loan  
27 shall be made solely by the lender. Notwithstanding the length of the  
28 term of a linked loan, the linked deposit relating to the linked loan  
29 shall be for a period of not more than four years.

30 S 2. The state finance law is amended by adding a new section 220 to  
31 read as follows:

32 S 220. RENEWAL OF LINKED DEPOSIT. A LENDER MAY, ON BEHALF OF A BORROW-  
33 ER, APPLY TO THE COMMISSIONER OF ECONOMIC DEVELOPMENT TO REQUEST A  
34 RENEWAL OF THE LINKED DEPOSIT FOR AN ADDITIONAL FOUR YEAR PERIOD TO  
35 CORRESPOND WITH A SECOND FOUR YEAR PERIOD OF A BORROWER'S LINKED LOAN.  
36 THE COMMISSIONER MAY GRANT SUCH APPLICATION IF THE COMMISSIONER DETER-  
37 MINES THAT THE BORROWER, DURING THE SECOND FOUR YEAR PERIOD OF THE  
38 LINKED LOAN, WILL CREATE ADDITIONAL INDUSTRIAL MODERNIZATION BENEFITS OR  
39 ADDITIONAL EXPORT TRADE BENEFITS OR ADDITIONAL JOBS. IF THE COMMISSIONER  
40 OF ECONOMIC DEVELOPMENT GRANTS SUCH APPLICATION, THE COMMISSIONER SHALL  
41 NOTIFY THE AUTHORIZED DEPOSITOR WHO MADE THE LINKED DEPOSIT THAT THE  
42 COMMISSIONER HAS DETERMINED THAT THE APPLICATION SATISFIES THE REQUIRE-  
43 MENTS OF THIS ARTICLE AND SHALL REQUEST THE AUTHORIZED DEPOSITOR TO  
44 CONTINUE THE LINKED DEPOSIT WITH THE LENDER FOR AN ADDITIONAL FOUR YEAR  
45 PERIOD IN ACCORDANCE WITH SECTION NINETY-EIGHT-A OF THIS CHAPTER AND  
46 WITH THE AUTHORIZED DEPOSITOR'S ESTABLISHED PROCEDURES. SUCH LINKED  
47 DEPOSIT SHALL CONTINUE TO BE SECURED IN ACCORDANCE WITH THE PROVISIONS  
48 OF SECTION ONE HUNDRED FIVE OF THIS CHAPTER. THE FIXED INTEREST RATE ON  
49 THE CONTINUED LINKED DEPOSIT SHALL BE THE LINKED DEPOSIT INTEREST RATE  
50 IN EFFECT ON THE FIRST DAY OF THE CONTINUATION OF THE LINKED DEPOSIT.  
51 THE AUTHORIZED DEPOSITOR AND THE LENDER SHALL ENTER INTO A WRITTEN  
52 DEPOSIT AGREEMENT GOVERNING THE CONTINUATION OF THE LINKED DEPOSIT. THE  
53 INTEREST RATE PAYABLE ON THE LINKED LOAN FOR THE SECOND FOUR YEAR PERIOD

SHALL BE, IN THE CASE OF A CERTIFIED BUSINESS IN AN ECONOMIC DEVELOPMENT ZONE OR AN ELIGIBLE BUSINESS LOCATED IN AN ECONOMICALLY DISTRESSED AREA OR FEDERAL EMPOWERMENT ZONE OR ENTERPRISE OR RENEWAL COMMUNITY OR A MINORITY OR WOMEN-OWNED BUSINESS ENTERPRISE, THREE PERCENTAGE POINTS BELOW THE INTEREST RATE THE LENDER WOULD HAVE CHARGED FOR THE LOAN IN EFFECT ON THE FIRST DAY OF THE CONTINUATION OF THE LINKED DEPOSIT; OR IN THE CASE OF A BUSINESS NOT LOCATED IN AN ECONOMIC DEVELOPMENT ZONE OR ECONOMICALLY DISTRESSED AREA OR FEDERAL EMPOWERMENT ZONE OR ENTERPRISE OR RENEWAL COMMUNITY OR WHICH IS NOT A MINORITY OR WOMEN-OWNED BUSINESS ENTERPRISE, TWO PERCENTAGE POINTS BELOW THE INTEREST RATE THE LENDER WOULD HAVE CHARGED FOR THE LOAN IN THE ABSENCE OF A LINKED DEPOSIT IN EFFECT ON THE FIRST DAY OF THE CONTINUATION OF THE LINKED DEPOSIT.

S 3. This act shall take effect immediately.

#### 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 independ-

ent 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.

S 4. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2011.

#### PART J

Section 1. Paragraph (b) of subdivision 2 of section 2975 of the public authorities law, as amended by section 1 of part O 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.

#### 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

1 more than five percent of the community services block grant funds for  
2 administration at the state level.

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

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

18 S 5. This act shall take effect immediately provided, however, that  
19 section four hereof shall take effect October 1, 1982 and provided  
20 further, however, that the provisions of sections two, three and four of  
21 this act shall be in full force and effect only until September 30, 1983  
22 [and section one of this act shall be in full force and effect until  
23 September 30, 2011, provided, however, that the distribution of funds  
24 pursuant to section 159-i of the executive law shall be limited to the  
25 federal fiscal year expressly set forth in such section].

26 S 3. Section 7 of chapter 710 of the laws of 1983, amending the execu-  
27 tive law relating to community services block grant programs, as amended  
28 by section 3 of part Y of chapter 59 of the laws of 2010, is amended to  
29 read as follows:

30 S 7. This act shall take effect September 30, 1983 [and shall be in  
31 full force and effect only until September 30, 2011 at which time the  
32 amendments and additions made pursuant to the provisions of this act  
33 shall be deemed to be repealed, provided, however, that the distribution  
34 of funds pursuant to section 159-i of the executive law shall be limited  
35 to the federal fiscal year expressly set forth in such section].

36 S 4. This act shall take effect immediately.

#### 37 PART L

38 Section 1. Section 2 of chapter 21 of the laws of 2003, amending the  
39 executive law relating to permitting the secretary of state to provide  
40 special handling for all documents filed or issued by the division of  
41 corporations and to permit additional levels of such expedited service,  
42 as amended by section 1 of part B of chapter 19 of the laws of 2010, is  
43 amended to read as follows:

44 S 2. This act shall take effect immediately[, provided however, that  
45 section one of this act shall be deemed to have been in full force and  
46 effect on and after April 1, 2003 and shall expire March 31, 2011].

47 S 2. This act shall take effect immediately and shall be deemed to  
48 have been in full force and effect on and after March 31, 2011.

#### 49 PART M

50 Section 1. Article 37 of the executive law is REPEALED.

1 S 2. Subparagraph iv of paragraph (a) of subdivision 2 of section 122  
2 of the public service law is REPEALED and subparagraph v, as relettered  
3 by chapter 362 of the laws of 1987, is relettered subparagraph iv.

4 S 3. Paragraph (g) of subdivision 1 of section 124 of the public  
5 service law is REPEALED and paragraphs (h), (i), (j), (k) and (l), as  
6 relettered by chapter 119 of the laws of 1978, are relettered paragraphs  
7 (g), (h), (i), (j) and (k).

8 S 4. Section 130 of the public service law, as amended by chapter 362  
9 of the laws of 1987, the closing paragraph as amended by chapter 72 of  
10 the laws of 2004, is amended to read as follows:

11 S 130. Powers of municipalities and state agencies. Notwithstanding  
12 any other provision of law, no state agency, municipality or any agency  
13 thereof may require any approval, consent, permit, certificate or other  
14 condition for the construction or operation of a major facility with  
15 respect to which an application for a certificate hereunder has been  
16 issued, other than those provided by otherwise applicable state law for  
17 the protection of employees engaged in the construction and operation of  
18 such facility, and provided that in the case of a municipality or an  
19 agency thereof, such municipality has received notice of the filing of  
20 the application therefor.

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

26 S 5. Section 533 of the real property tax law, as amended by chapter  
27 225 of the laws of 2000, is amended to read as follows:

28 S 533. Certain conservation easements created pursuant to title three  
29 of article forty-nine of the environmental conservation law hereafter  
30 acquired by the state within the Adirondack or Catskill parks, as those  
31 areas are defined in such law and lands within the watershed of Hemlock  
32 and Canadice lakes in the towns of Livonia, Conesus, West Sparta and  
33 Springwater in Livingston county, the towns of Canadice and Richmond in  
34 Ontario county and the town of Wayland in Steuben county, and lands  
35 within the APPROXIMATELY TWENTY-ONE HUNDRED SQUARE MILE Tug Hill region,  
36 [as defined in article thirty-seven of the executive law] LYING BETWEEN  
37 LAKE ONTARIO, THE BLACK RIVER AND ONEIDA LAKE, shall be subject to taxa-  
38 tion for all purposes. Any conservation easement created pursuant to  
39 title three of article forty-nine of the environmental conservation law  
40 hereafter acquired by the state within the Adirondack or Catskill parks,  
41 as those areas are defined in such law or acquired by the state on lands  
42 within the watershed of Hemlock and Canadice lakes in the towns of Livo-  
43 nia, Conesus, West Sparta and Springwater in Livingston county, the  
44 towns of Canadice and Richmond in Ontario county and the town of Wayland  
45 in Steuben county, or acquired by the state on lands within the Tug Hill  
46 region [as defined in article thirty-seven of the executive law], shall  
47 be subject to taxation for all purposes. Any common law easement  
48 acquired on or before January first, nineteen hundred ninety by the  
49 state for conservation purposes within the Adirondack or Catskill parks,  
50 as those areas are defined in the environmental conservation law, shall  
51 be subject to taxation for all purposes. The value of such interests  
52 shall be equivalent to the change, if any, in the value of the lands  
53 subject to the easement. The procedures set forth in sections five  
54 hundred forty, five hundred forty-two, five hundred forty-three and five  
55 hundred forty-four of this title shall govern the assessment and payment  
56 of taxes thereon. If the acquisition by or conveyance to the state of



1 any such easement is determined to be void by any court of competent  
2 jurisdiction, tax payments on such easement paid by the state prior to  
3 the date of such determination shall be retained by the recipient and  
4 shall be deemed to have been a grant-in-aid by the state.

5 S 6. This act shall take effect immediately.

6 PART N

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

11 (e) [chairman of state athletic commission,] chairman and executive  
12 director of consumer protection board, director of the office of victim  
13 services, chairman of human rights appeal board, chairman of the indus-  
14 trial board of appeals, chairman of the state commission of correction,  
15 members of the board of parole, members of the state racing and wagering  
16 board, member-chairman of unemployment insurance appeal board, director  
17 of veterans' affairs, and vice-chairman of the workers' compensation  
18 board;

19 S 2. This act shall take effect immediately.

20 PART O

21 Section 1. Subdivision 3 of section 164-d of the executive law, as  
22 added by chapter 65 of the laws of 2005, is amended to read as follows:

23 3. The office for technology[, in consultation with the governor's  
24 office of regulatory reform,] shall promulgate rules and regulations to  
25 implement the provisions of this section. Such rules shall at least  
26 provide for the prioritization and timing for making application forms  
27 available on the internet.

28 S 2. Subdivision 46 of section 100 of the economic development law, as  
29 added by chapter 427 of the laws of 2008, is amended to read as follows:

30 46. to prepare[, in cooperation with the governor's office of regula-  
31 tory reform,] an annual summary for the small business community of the  
32 key legislative, budgetary and regulatory changes impacting small busi-  
33 nesses. Agencies shall cooperate with the department [and the governor's  
34 office of regulatory reform] in developing the annual summary. The  
35 annual summary shall be written in plain language and shall provide  
36 specific contact information within the appropriate agency for inquiries  
37 regarding implementation and compliance. The annual summary shall be  
38 posted on the department website on or before September first of each  
39 year.

40 S 3. Section 102-a of the state administrative procedure act, as added  
41 by chapter 419 of the laws of 2007, is amended to read as follows:

42 S 102-a. Small business regulation guides. For each rule or group of  
43 related rules which significantly impact a substantial number of small  
44 businesses, the agency which adopted the rule shall post on its website  
45 one or more guides explaining the actions a small business may take to  
46 comply with such rule or group of rules if the agency determines[, in  
47 conjunction with the governor's office of regulatory reform,] that such  
48 guide or guides will assist small businesses in complying with the rule,  
49 and shall designate each such posting as a "small business regulation  
50 guide". The guide shall explain the actions a small business may take to  
51 comply with a rule or group of rules. The agency shall, in its sole  
52 discretion, taking into account the subject matter of the rule and the

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 and 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.]

S 7. This act shall take effect immediately; provided, that the amendment to paragraph (d) of subdivision 1 of section 202-d of the state administrative procedure act made by section six of this act shall not affect the expiration of such paragraph and shall be deemed to expire therewith.

#### PART P

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.

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

#### PART Q

Section 1. Expenditures of moneys appropriated in a chapter of the laws of 2011 to the energy research and development authority, under the research, development and demonstration program, from the special revenue funds - other/state operations, miscellaneous special revenue fund - 339, energy research and planning account, and special revenue funds - other/aid to localities, miscellaneous special revenue fund - 339, ener-

gy research and planning account shall be subject to the provisions of this section. Notwithstanding the provisions of subdivision 4-a of section 18-a of the public service law, all moneys committed or expended shall be reimbursed by assessment against gas corporations and electric 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 electric corporation shall not exceed one cent per one thousand cubic feet of gas sold and .010 cent per kilowatt-hour of electricity sold by such corporations in their intrastate utility operations in calendar year 2009. Such amounts shall be excluded from the general assessment provisions of subdivision 2 of section 18-a of the public service law, but shall be billed and paid in the manner set forth in such subdivision and upon receipt shall be paid to the state comptroller for deposit in the state treasury for credit to the miscellaneous special revenue fund. The director of the budget shall not issue a certificate of approval with respect to the commitment and expenditure of moneys hereby appropriated 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.

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

26

## 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.

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

34

## 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:

S 33-0705. Fee for registration.

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

1 income tax purposes, of three million five hundred thousand dollars or  
2 less;  
3 b. [On or before July 1, 2011, for] FOR all others, six hundred twenty  
4 dollars for each pesticide proposed to be registered[;  
5 c. After July 1, 2011, fifty dollars for each pesticide proposed to be  
6 registered].  
7 S 3. This act shall take effect immediately and shall be deemed to  
8 have been in full force and effect on and after April 1, 2011.

9

## PART T

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

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

15 A. THE COMMISSIONER MAY AWARD GRANTS, WITHIN AVAILABLE FUNDING, FOR  
16 THE ESTABLISHMENT, MAINTENANCE, OR EXPANSION OF AGRICULTURAL INITI-  
17 ATIVES, LOCAL UNIVERSITY PROGRAMS, FARM VIABILITY INITIATIVES, OR FOR  
18 OPERATING ASSISTANCE FOR PROGRAMS OF REGIONAL OR STATEWIDE SIGNIFICANCE  
19 RELATED TO THE MARKETING, PROMOTION, EDUCATION AND RESEARCH OF AGRICUL-  
20 TURAL PRODUCTS AND BUSINESS MANAGEMENT, ENVIRONMENTAL MANAGEMENT,  
21 OUTREACH AND COUNSELING.

22 B. GRANTS SHALL BE AWARDED ON A COMPETITIVE BASIS THROUGH A REQUEST  
23 FOR PROPOSAL PROCESS. SUCH GRANTS SHALL BE AWARDED FOR WORTHWHILE  
24 PROJECTS THROUGHOUT THE STATE, TO THE EXTENT PRACTICABLE, SO THAT BROAD  
25 GEOGRAPHIC REPRESENTATION IS ACHIEVED.

26 C. THE COMMISSIONER IS HEREBY AUTHORIZED TO ESTABLISH PROGRAM GUIDE-  
27 LINES FOR PROPOSAL SUBMISSION PURSUANT TO THIS SECTION, INCLUDING BUT  
28 NOT LIMITED TO: ELIGIBLE APPLICANTS; PROJECT ELIGIBILITY AND SELECTION  
29 PROCESS; PROJECT PROPOSAL FORMAT; ELIGIBLE COSTS; PROJECT IMPLEMENTA-  
30 TION; AND REPORTING.

31 S 2. Subdivision 7 of section 297 of the agriculture and markets law,  
32 as added by chapter 269 of the laws of 2000, is amended to read as  
33 follows:

34 7. Grant awards. Project grants for contractual services that further  
35 development of the state's food and agriculture industry as described in  
36 this article shall be awarded on a competitive basis through a request  
37 for proposal process. Such grants shall be awarded for worthwhile  
38 projects throughout the state, to the extent practicable, so that broad  
39 geographic representation is achieved. At least one solicitation for  
40 project proposals shall be held within each fiscal year in which appro-  
41 priations are made for the food and agriculture industry development  
42 program. [Grant awards for an individual project shall not exceed sixty  
43 thousand dollars within a single state fiscal year.]

44 S 3. Paragraph b of subdivision 1 of section 329 of the agriculture  
45 and markets law, as added by chapter 249 of the laws of 2004, is amended  
46 to read as follows:

47 b. to an applicant, other than a county agricultural and farmland  
48 protection board, for the development of a farmland viability plan or a  
49 portion of such a plan, which shall assess overall farm profitability  
50 and identify potential strategies for improved farm profitability such  
51 as farm expansion, value added production, diversification, environ-  
52 mental management, or marketing and promotional activities, [and] OR

53 S 4. This act shall take effect immediately.

1

## PART U

2 Section 1. Subparagraph (i) of paragraph c of subdivision 3 of section  
3 16-s of section 1 of chapter 174 of the laws of 1968, constituting the  
4 urban development corporation act, as amended by section 1 of part XX of  
5 chapter 59 of the laws of 2009, is amended to read as follows:

6 (i) An eligible food market applicant may be a for-profit business  
7 enterprise (including a corporation, limited liability company, sole  
8 proprietor, cooperative or partnership), [a nonprofit organization]  
9 NOT-FOR-PROFIT CORPORATION, AGRICULTURAL COOPERATIVE CORPORATION, PUBLIC  
10 BENEFIT CORPORATION, MUNICIPAL CORPORATION, REGIONAL MARKET FACILITY, or  
11 a food cooperative.

12 S 2. Section 16 of the agriculture and markets law is amended by  
13 adding new subdivision 46 to read as follows:

14 46. WITHIN THE AMOUNT OF MONIES APPROPRIATED OR OTHERWISE MADE AVAIL-  
15 ABLE THEREFOR, ESTABLISH, ADMINISTER AND OPERATE, OR PROVIDE FOR THE  
16 ADMINISTRATION AND OPERATION OF, A PROGRAM, WHICH MAY INCLUDE ESTABLISH-  
17 MENT OF A REVOLVING LOAN FUND, TO ASSIST IN THE DEVELOPMENT, IMPLEMENTA-  
18 TION AND OPERATION OF AGRICULTURAL PROGRAMS.

19 S 3. Section 260 of the agriculture and markets law is amended by  
20 adding a new subdivision 9 to read as follows:

21 9. "FOOD DESERT" SHALL MEAN AN AREA WITH LIMITED ACCESS TO AFFORDABLE  
22 AND NUTRITIOUS FOOD, PARTICULARLY SUCH AN AREA THAT IS COMPOSED OF  
23 PREDOMINATELY LOWER-INCOME NEIGHBORHOODS AND COMMUNITIES.

24 S 4. Subdivision 1 of section 262 of the agriculture and markets law,  
25 as amended by chapter 612 of the laws of 2006, and paragraph (b) as  
26 amended by chapter 126 of the laws of 2007, is amended to read as  
27 follows:

28 1. There is hereby created within the department a program of grants  
29 for the purpose of providing state assistance for farmer's markets. In  
30 administering such program, the commissioner, to the extent feasible,  
31 shall ensure an equitable distribution of awards to rural areas and  
32 other areas of the state. State assistance provided pursuant to this  
33 section may be awarded for:

34 (a) the construction, reconstruction, improvement, expansion or reha-  
35 bilitation of farmers' markets. Grants provided pursuant to this para-  
36 graph shall not exceed the lesser of fifty percent of project cost or  
37 fifty thousand dollars per project in any fiscal year.

38 (b) the purpose of providing promotional support for farmer's markets.  
39 Grants provided pursuant to this paragraph shall not exceed the lesser  
40 of fifty percent of project cost or [five] SEVEN thousand FIVE HUNDRED  
41 dollars per applicant in any fiscal year.

42 (C) EQUIPMENT COSTS ASSOCIATED WITH IMPROVING FARMERS' MARKET FUNC-  
43 TIONS, INCLUDING BUT NOT LIMITED TO EXPANDING ACCESS TO ELECTRONIC BENE-  
44 FIT TRANSFER TECHNOLOGY FOR FARMERS' MARKETS AND OTHER NON-TRADITIONAL  
45 FOOD ACCESS POINTS IN FOOD DESERTS IN THE STATE.

46 S 5. This act shall take effect immediately.

47

## PART V

48 Section 1. Article 4-A of the navigation law is REPEALED.

49 S 2. Subdivision 3 of section 97-nn of the state finance law, as  
50 amended by chapter 524 of the laws of 2008, is amended to read as  
51 follows:

52 3. The "I love NY waterways" boating safety account shall consist of  
53 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.

## 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:

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 tribal-state 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 city of 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 the state receives pursuant to the compact; and provided further that pursuant to chapter five hundred ninety of the laws of two thousand 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 2. Subdivision 3 of section 99-h of the state finance law, as amended by section 1 of part V of chapter 59 of the laws of 2006, is 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 tribal-state compact for costs incurred in connection with services provided to such casinos or arising as a result thereof, for economic development

1 opportunities and job expansion programs authorized by the executive  
2 law; provided, however, that for any gaming facility located in the  
3 county of Erie or Niagara, the municipal governments hosting the facili-  
4 ty shall collectively receive a minimum of twenty-five percent of the  
5 negotiated percentage of the net drop from electronic gaming devices the  
6 state receives pursuant to the compact and provided further that for any  
7 gaming facility located in the county or counties of Cattaraugus, Chau-  
8 tauqua or Allegany, the municipal governments of the state hosting the  
9 facility shall collectively receive a minimum of twenty-five percent of  
10 the negotiated percentage of the net drop from electronic gaming devices  
11 the state receives pursuant to the compact; and provided further that  
12 pursuant to chapter five hundred ninety of the laws of two thousand  
13 four, a minimum of twenty-five percent of the revenues received by the  
14 state pursuant to the state's compact with the St. Regis Mohawk tribe  
15 shall be made available to the counties of Franklin and St. Lawrence,  
16 and affected towns in such counties. Each such county and its affected  
17 towns shall receive fifty percent of the moneys made available by the  
18 state; and (b) support and services of treatment programs for persons  
19 suffering from gambling addictions. Moneys not [appropriated] SEGREGATED  
20 for such purposes shall be transferred to the general fund for the  
21 support of government during the fiscal year in which they are received.

22 S 3. Clause 5 of subparagraph (ii) of paragraph (a) of subdivision 4  
23 of section 99-h of the state finance law, as amended by section 2 of  
24 part QQ of chapter 59 of the laws of 2009, is amended to read as  
25 follows:

26 (5) within thirty-five days upon receipt of such funds by such city,  
27 one percent [or three hundred fifty thousand dollars, whichever is  
28 greater,] of the total annual amount received in each year, NOT TO  
29 EXCEED THREE HUNDRED FIFTY THOUSAND DOLLARS ANNUALLY shall be trans-  
30 ferred to the Niagara Falls Underground Railroad Heritage Commission,  
31 established pursuant to article forty-three of the parks, recreation and  
32 historic preservation law to be used for, but not limited to, develop-  
33 ment, capital improvements, acquisition of real property, and acquisi-  
34 tion of personal property within the heritage area in the city of  
35 Niagara Falls as established pursuant to the commission; and

36 S 4. This act shall take effect immediately; provided that:

37 (a) the amendments to subdivision 3 of section 99-h of the state  
38 finance law made by section one of this act shall be subject to the  
39 expiration and reversion of such section pursuant to section 2 of chap-  
40 ter 747 of the laws of 2006, as amended, when upon such date the  
41 provisions of section two of this act shall take effect; and

42 (b) the amendments to clause 5 of subparagraph (ii) of paragraph (a)  
43 of subdivision 4 of section 99-h of the state finance law made by  
44 section three of this act shall not affect the expiration of such  
45 section and shall be deemed to expire therewith.

46

#### PART X

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

49 S 113. SUPPLEMENTAL REGULATORY FEE. 1. IN ORDER TO PROVIDE SUPPLE-  
50 MENTAL FUNDING TO SUPPORT THE OPERATIONS OF THE STATE RACING AND WAGER-  
51 ING BOARD, THE STATE RACING AND WAGERING BOARD SHALL, AS A CONDITION OF  
52 RACING, REQUIRE ANY CORPORATION AUTHORIZED UNDER THIS CHAPTER TO CONDUCT  
53 PARI-MUTUEL BETTING AT A RACE MEETING OR RACES RUN THEREAT TO WITHHOLD  
54 TWO AND THREE-QUARTERS PERCENT OF ALL PURSES. THE TOTAL AMOUNT COLLECTED

1 BASED ON PURSES IN RACES CONDUCTED DURING THE PRECEDING MONTH SHALL BE  
2 PAID TO THE RACING AND WAGERING BOARD ON THE FIFTEENTH DAY OF EACH  
3 MONTH. PAYMENT SHALL BE ACCOMPANIED BY A REPORT, UNDER OATH, SHOWING  
4 SUCH INFORMATION AS THE BOARD MAY REQUIRE. A PENALTY OF FIVE PERCENT,  
5 AND INTEREST AT THE RATE OF ONE PERCENT PER MONTH FROM THE DATE THE  
6 REPORT IS REQUIRED TO BE FILED TO THE DATE OF THE PAYMENT OF THE  
7 REQUIRED AMOUNT SHALL BE PAYABLE IN CASE ANY AMOUNT IMPOSED BY THIS  
8 SUBDIVISION IS NOT PAID WHEN DUE. IF THE BOARD DETERMINES THAT ANY FEES  
9 RECEIVED BY IT UNDER THIS SUBDIVISION WERE PAID IN ERROR, THE BOARD MAY  
10 CAUSE THE SAME TO BE REFUNDED WITHOUT INTEREST OUT OF ANY MONIES  
11 COLLECTED HEREUNDER, PROVIDED AN APPLICATION THEREFORE IS FILED WITH THE  
12 BOARD WITHIN ONE YEAR FROM THE TIME THE ERRONEOUS PAYMENT IS MADE.

13 2. THE BOARD OR ITS DULY AUTHORIZED REPRESENTATIVES SHALL HAVE THE  
14 POWER TO EXAMINE OR CAUSE TO BE EXAMINED THE BOOKS AND RECORDS OF SUCH  
15 CORPORATIONS REQUIRED TO PAY OVER THE FEE IMPOSED BY THIS SECTION FOR  
16 THE PURPOSE OF EXAMINING AND CHECKING THE SAME AND ASCERTAINING WHETHER  
17 THE PROPER AMOUNT OR AMOUNTS DUE ARE BEING PAID. IF IN THE OPINION OF  
18 THE BOARD, AFTER SUCH EXAMINATION, ANY SUCH REPORT IS INCORRECT, THE  
19 BOARD IS AUTHORIZED TO ISSUE AN ASSESSMENT FIXING THE CORRECT AMOUNT OF  
20 SUCH FEE. SUCH ASSESSMENTS MAY BE ISSUED WITHIN THREE YEARS FROM THE  
21 FILING OF ANY REPORT. ANY SUCH ASSESSMENT SHALL BE FINAL AND CONCLUSIVE  
22 UNLESS AN APPLICATION FOR A HEARING IS FILED BY THE REPORTING ENTITY  
23 WITHIN THIRTY DAYS OF THE ASSESSMENT. THE ACTION OF THE BOARD IN MAKING  
24 SUCH FINAL ASSESSMENT SHALL BE REVIEWABLE IN THE SUPREME COURT IN THE  
25 MANNER PROVIDED BY AND SUBJECT TO THE PROVISIONS OF ARTICLE  
26 SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES.

27 3. THE BOARD SHALL PAY INTO THE RACING REGULATION ACCOUNT, ESTABLISHED  
28 PURSUANT TO SECTION NINETY-NINE-I OF THE STATE FINANCE LAW, UNDER THE  
29 JOINT CUSTODY OF THE COMPTROLLER AND THE BOARD, THE TOTAL AMOUNT OF THE  
30 FEES RECEIVED PURSUANT TO THIS SECTION. WITH THE APPROVAL OF THE DIREC-  
31 TOR OF THE BUDGET, MONIES TO BE UTILIZED TO PAY THE COSTS AND EXPENSES  
32 OF THE OPERATIONS OF THE STATE RACING AND WAGERING BOARD SHALL BE PAID  
33 OUT OF SUCH ACCOUNT ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON  
34 VOUCHERS, CERTIFIED AND APPROVED BY THE DIRECTOR OF THE DIVISION OF THE  
35 BUDGET OR HIS OR HER DULY DESIGNATED OFFICIAL.

36 S 2. This act shall take effect immediately.

37 PART Y

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

41 1. All licenses shall expire [two] FOUR years from the date of issu-  
42 ance.

43 6. Any license, which has not been suspended or revoked, may, upon the  
44 payment of the renewal fee, be renewed for additional periods of [two]  
45 FOUR years from its application, without further examination, upon the  
46 filing of an application for such renewal, on a form to be prescribed by  
47 the secretary.

48 S 2. Subdivisions 1, 2 and 7 of section 409 of the general business  
49 law, subdivision 1 as amended by chapter 341 of the laws of 1998 and  
50 subdivisions 2 and 7 as added by chapter 509 of the laws of 1992, are  
51 amended to read as follows:

52 1. The non-refundable fee for an application for a license to engage  
53 in the practice of nail specialty, waxing, natural hair styling, esthet-  
54 ics or cosmetology, shall be [twenty] FORTY dollars initially and for



1 each renewal thereof the fee shall be [twenty] FORTY dollars; the fee  
2 for a temporary license and each renewal shall be ten dollars.

3 2. The fee for an appearance enhancement business license shall be  
4 [thirty] SIXTY dollars initially and [thirty] SIXTY dollars for each  
5 renewal thereof.

6 7. The fees herein set forth shall be those for licenses issued for  
7 the license period of [two] FOUR years.

8 S 3. Subdivisions 2 and 4 of section 437 of the general business law,  
9 subdivision 2 as amended by chapter 497 of the laws of 1985 and subdivi-  
10 sion 4 as added by chapter 801 of the laws of 1946 and as renumbered by  
11 chapter 263 of the laws of 1949, are amended to read as follows:

12 2. A certificate of registration as an apprentice shall be for a peri-  
13 od of [two] FOUR years.

14 4. A certificate of registration expiring in any year, which has not  
15 been revoked, may, upon payment of the fee prescribed by this article,  
16 be renewed for additional periods of [two] FOUR years upon filing an  
17 application therefor and the certificate mentioned in subdivision two on  
18 condition, however, that no certificate of registration may be issued  
19 after one renewal, unless the applicant for such certificate of regis-  
20 tration has complied with all the provisions of this article relating to  
21 apprentices.

22 S 4. Subdivisions 1 and 4 of section 439 of the general business law,  
23 subdivision 1 as amended by chapter 497 of the laws of 1985 and subdivi-  
24 sion 4 as amended by chapter 243 of the laws of 1999, are amended to  
25 read as follows:

26 1. All licenses, except temporary licenses, shall be for a period of  
27 [two] FOUR years.

28 4. Any license or certificate, except a temporary license, which has  
29 not been suspended or revoked, may, upon the payment of the renewal fee  
30 prescribed by this article, be renewed for additional periods of [two]  
31 FOUR years from its expiration, without further examination, upon the  
32 filing of any application for such renewal, on a form to be prescribed  
33 by the secretary of state, accompanied by the certificate required by  
34 paragraph (c) and the certificate of completion required by paragraph  
35 (e-1) of subdivision one of section four hundred thirty-four of this  
36 article.

37 S 5. Subdivisions 1, 2, 4 and 8 of section 440 of the general business  
38 law, as amended by chapter 61 of the laws of 1989, are amended to read  
39 as follows:

40 1. The fee for a license to engage in the practice of barbering shall  
41 be [twenty] FORTY dollars and for each renewal thereof the fee shall be  
42 [twenty] FORTY dollars.

43 2. The fee for a license to conduct a barber shop shall be [thirty]  
44 SIXTY dollars and for each renewal thereof the fee shall be [thirty]  
45 SIXTY dollars.

46 4. The fee for the registration or the renewal of the registration of  
47 an apprentice shall be [ten] TWENTY dollars.

48 8. The fees hereinabove set forth shall be those for licenses issued  
49 for the license period of [two] FOUR years. Notwithstanding the  
50 provisions of subdivision one of section four hundred thirty-nine of  
51 this article, after [January first, nineteen hundred eighty-six] APRIL  
52 FIRST, TWO THOUSAND ELEVEN, the secretary of state shall assign stag-  
53 gered expiration dates for outstanding licenses that have been previous-  
54 ly renewed [on June thirtieth of each year] and such licenses shall  
55 thereafter expire [two] FOUR years from the assigned date unless  
56 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.

## PART Z

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

S 104. ELECTRONIC REAL PROPERTY TAX ADMINISTRATION. 1. NOTWITHSTANDING 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 NEED FOR PAPER DOCUMENTS. SUCH TASKS SHALL INCLUDE BUT NOT BE LIMITED 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 ELECTRONICALLY 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

1 BE EXEMPT FROM PUBLIC DISCLOSURE IN ACCORDANCE WITH SECTION EIGHTY-NINE  
2 OF THE PUBLIC OFFICERS LAW.

3 4. WHEN A DOCUMENT HAS BEEN TRANSMITTED ELECTRONICALLY IN ACCORDANCE  
4 WITH THE PROVISIONS OF THIS SECTION AND THE STANDARDS ADOPTED BY THE  
5 COMMISSIONER HEREUNDER, IT SHALL BE DEEMED TO SATISFY THE APPLICABLE  
6 LEGAL REQUIREMENTS TO THE SAME EXTENT AS IF IT HAD BEEN MAILED VIA THE  
7 UNITED STATES POSTAL SERVICE.

8 S 2. Subdivision 1 of section 500 of the real property tax law, as  
9 amended by chapter 479 of the laws of 2008, is amended to read as  
10 follows:

11 1. The assessors in each city and town shall maintain an inventory of  
12 all the real property located therein including the names of the owners  
13 thereof and complete an annual update thereto on or before the first day  
14 of March. The physical characteristics of real property included in such  
15 inventory shall constitute a public record and shall be available for  
16 public inspection and copying in accordance with paragraph (b) of subdi-  
17 vision two of section eighty-seven of the public officers law except as  
18 provided in paragraphs (d) and (f) of subdivision two of section eight-  
19 y-seven of the public officers law. Disclosure of the inventory data  
20 shall not be considered an unwarranted invasion of personal privacy as  
21 defined in subdivision two of section eighty-nine of the public officers  
22 law. FOR ASSESSMENT ROLLS WITH TAXABLE STATUS DATES OCCURRING ON AND  
23 AFTER MARCH FIRST, TWO THOUSAND TWELVE, ALL SUCH RECORDS SHALL BE MAIN-  
24 TAINED ELECTRONICALLY, IN A FORMAT PRESCRIBED OR APPROVED BY THE COMMIS-  
25 SIONER.

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

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

35 S 4. Subdivision 1 of section 925 of the real property tax law, as  
36 separately amended by chapters 513 and 568 of the laws of 2002, is  
37 amended to read as follows:

38 1. (A) Notwithstanding any contrary provision of this chapter, or of  
39 any general, special or local law, code or charter, if payment for the  
40 amount of any taxes on real property, accompanied by the statement of  
41 such taxes, is enclosed in a postpaid wrapper properly addressed to the  
42 appropriate collecting officer and is deposited in a post office or  
43 official depository under the exclusive care and custody of the United  
44 States [post office] POSTAL SERVICE, such payment shall, upon delivery,  
45 be deemed to have been made to such officer on the date of the United  
46 States postmark on such wrapper. If the postmark does not appear on such  
47 wrapper or the postmark is illegible such payment shall be deemed to  
48 have been made on the date of delivery to such collecting officer. As  
49 used in this section, "taxes on real property" includes special ad valo-  
50 rem levies and special assessments.

51 (B) THE PROVISIONS OF THIS SUBDIVISION SHALL NOT APPLY TO A PAYMENT  
52 THAT HAS BEEN MADE ELECTRONICALLY PURSUANT TO SECTION FIVE-B OF THE  
53 GENERAL MUNICIPAL LAW, BUT SHALL APPLY TO A PAYMENT THAT HAS BEEN MAILED  
54 VIA THE UNITED STATES POSTAL SERVICE BY A FINANCIAL INSTITUTION ACTING  
55 PURSUANT TO INSTRUCTIONS GIVEN TO IT BY A TAXPAYER ELECTRONICALLY.

1 S 5. Section 925-c of the real property tax law, as added by section  
2 11 of part X of chapter 62 of the laws of 2003, is amended to read as  
3 follows:

4 S 925-c. Payment of real property taxes via the internet. [1.]  
5 Notwithstanding any contrary provision of this chapter, or of any gener-  
6 al, special or local law, code or charter, [if payment for the amount of  
7 any taxes on real property, accompanied by sufficient language to iden-  
8 tify the property and tax levy, is received via the internet, such  
9 payment is considered received by the appropriate officer and paid by  
10 the taxpayer at the time the internet transaction is completed and sent  
11 by the taxpayer.

12 2. Any local government authorizing the payment of taxes via the  
13 internet pursuant to section five-b of the general municipal law shall  
14 provide a confirmation page to the taxpayer following the completion of  
15 the internet transaction. Such confirmation page shall include, at  
16 least, the following:

17 (a) the date the transaction was completed and sent by the taxpayer;  
18 and

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

23 S 6. Subdivisions 3 and 3-a of section 955 of the real property tax  
24 law, subdivision 3 as amended by section 7 of part B of chapter 389 of  
25 the laws of 1997 and subdivision 3-a as added by chapter 365 of the laws  
26 of 2010, are amended to read as follows:

27 3. No later than three weeks after a tax has been paid by a mortgage  
28 investing institution pursuant to this title, the collecting officer  
29 shall deliver [or], mail, OR, SUBJECT TO THE PROVISIONS OF SECTION ONE  
30 HUNDRED FOUR OF THIS CHAPTER, TRANSMIT ELECTRONICALLY a receipt to the  
31 mortgagor for whom the real property tax escrow account is maintained.  
32 Each such receipt shall be in the same format as a statement of taxes,  
33 except that the word "Paid" (or an equivalent word or words) and the  
34 date of payment shall be clearly displayed thereon. The receipt may  
35 also display, if the collecting officer so elects, the name, title and  
36 signature (or initials) of the collecting officer or of the authorized  
37 subordinate who received the payment.

38 [3-a. (a) The collecting officer shall deliver or mail the receipt  
39 required under subdivision three of this section unless a taxpayer  
40 requests to receive such receipt electronically, in which case the  
41 collecting officer shall make an electronic receipt available to the  
42 taxpayer. The collecting officer shall notify all taxpayers that any  
43 availability of electronic receipts does not preclude a taxpayer from  
44 electing to receive a copy of his or her tax receipt in the mail or in  
45 person.

46 (b) The provisions of paragraph (a) of this subdivision shall apply  
47 only to a city, town, or village which by local law provides that elec-  
48 tronic availability of such receipts shall be an authorized means of  
49 delivery.]

50 S 7. Subdivision 1 of section 986 of the real property tax law, as  
51 amended by section 8 of part B of chapter 389 of the laws of 1997, is  
52 amended to read as follows:

53 1. The collecting officer shall upon request or by notice on the tax  
54 bill of a person paying a tax, deliver [or], forward by mail, OR,  
55 SUBJECT TO THE PROVISIONS OF SECTION ONE HUNDRED FOUR OF THIS CHAPTER,  
56 TRANSMIT ELECTRONICALLY a receipt to such person specifying the date of

1 such payment, the name of such person, the description of the property  
2 as shown on the tax roll, the name of the person to whom the same is  
3 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 that  
4 the collecting officer of the city of New York shall not be required to  
5 give such a receipt unless payment of a tax is made in money or unless  
6 the person paying the tax makes a request therefor in writing. Nothing  
7 contained in this subdivision shall prevent the collecting officer from  
8 delivering [or], forwarding by mail, OR TRANSMITTING ELECTRONICALLY a  
9 receipt to any person paying a tax who does not request such a receipt  
10 or make a proper notation on the tax bill. Provided, however, if a tax  
11 is paid by a mortgage investing institution pursuant to title three-A of  
12 this article, a receipt for each paid tax bill shall be delivered [or],  
13 mailed, OR TRANSMITTED ELECTRONICALLY to the mortgagor pursuant to the  
14 provisions of section nine hundred fifty-five of this article.

15  
16 S 8. Subdivision 1 of section 1590 of the real property tax law, as  
17 amended by section 3 of part X of chapter 56 of the laws of 2010, and as  
18 further amended by subdivision (b) of section 1 of part W of chapter 56  
19 of the laws of 2010, is amended to read as follows:

20 1. (A) A municipal corporation, other than a school district or a  
21 village, which prepares assessment rolls by means of electronic data  
22 processing, shall annually submit to the commissioner the data files  
23 used in the preparation of each tentative and final assessment roll and  
24 summaries of the information from the final assessment roll including as  
25 a minimum the number of parcels, the total assessed value thereof, and  
26 the total taxable assessed value thereof. Such information shall be  
27 submitted within ten days of the time of filing the tentative or final  
28 assessment roll, as provided for pursuant to section five hundred six or  
29 five hundred sixteen of this chapter or such other law as may be applicable.  
30

31 (B)(I) In addition, if the assessing unit maintains a website, then  
32 within ten days of the filing of the tentative assessment roll, it shall  
33 post a copy of such roll on its website, with a link thereto prominently  
34 displayed on its home page, and shall not remove the same before the  
35 final assessment roll has been filed. In lieu of posting a copy of such  
36 roll on its website, the assessing unit may cause such copy to be posted  
37 on the website of the county in which it is located for the same period  
38 of time as otherwise required by this subdivision, provided that a link  
39 thereto shall be prominently displayed on the website of the assessing  
40 unit.

41 (II) IF THE ASSESSING UNIT DOES NOT MAINTAIN A WEBSITE, THEN, WITHIN  
42 TEN DAYS OF THE FILING OF THE TENTATIVE ASSESSMENT ROLL, IT SHALL CAUSE  
43 A COPY OF SUCH ROLL TO BE POSTED ON THE WEBSITE OF THE COUNTY IN WHICH  
44 IT IS LOCATED FOR THE SAME PERIOD OF TIME AS OTHERWISE REQUIRED BY THIS  
45 SUBDIVISION.

46 (C) WITHIN TEN DAYS OF THE FILING OF THE FINAL ASSESSMENT ROLL, THE  
47 ASSESSING UNIT SHALL CAUSE A COPY OF SUCH FINAL ROLL TO BE POSTED EITHER  
48 ON ITS OWN WEBSITE OR ON THE COUNTY'S WEBSITE, IN THE SAME MANNER AND  
49 SUBJECT TO THE SAME CONDITIONS AS PROVIDED IN PARAGRAPH (B) OF THIS  
50 SUBDIVISION.

51 S 9. The real property tax law is amended by adding a new section 1591  
52 to read as follows:

53 S 1591. PARCEL-BASED E-GOVERNMENT DATA SYSTEM. 1. THE COMMISSIONER IS  
54 HEREBY AUTHORIZED TO IMPLEMENT A PARCEL-BASED ELECTRONIC GOVERNMENT  
55 (E-GOVERNMENT) SYSTEM AS PROVIDED HEREIN.

1 2. THE SYSTEM SHALL COMPILE ALL ASSESSMENT-RELATED DATA, INCLUDING  
2 ASSESSMENT ROLLS, INVENTORY, AND SALES DATA. THE NECESSARY DATA AND  
3 HARDWARE SERVERS SHALL RESIDE AT THE STATE, REGIONAL OR COUNTY LEVEL,  
4 AND SHALL BE ACCESSED THROUGH APPROPRIATE COMMUNICATIONS SYSTEMS AS  
5 DEFINED BY THE COMMISSIONER.

6 3. THE SYSTEM SHALL, AT A MINIMUM: (A) MAKE AVAILABLE TO ALL ASSESSING  
7 UNITS AND COUNTIES THE LATEST VERSION OF THE SOFTWARE DEVELOPED BY THE  
8 COMMISSIONER FOR PROCESSING ASSESSMENT DATA, PROVIDED THAT SOFTWARE  
9 UPDATES SHALL BE INCORPORATED AS NEEDED THROUGH AN ELECTRONIC MEANS THAT  
10 SHALL REQUIRE NO ACTION ON THE PART OF THE USER;

11 (B) REDUCE OR ELIMINATE THE INEFFICIENCIES AND REDUNDANCIES IN THE  
12 EXISTING SYSTEM, SUCH AS BY ENABLING ASSESSORS TO FILE REPORTS WITH THE  
13 COMMISSIONER ELECTRONICALLY;

14 (C) BE A SECURE SYSTEM THAT IS ACCESSIBLE ONLY TO AUTHORIZED USERS OF  
15 GEOGRAPHICALLY REFERENCED PARCEL-LEVEL INFORMATION, PROVIDED THAT  
16 DIFFERENT CLASSES OF USERS SHALL BE GIVEN DIFFERENT LEVELS OF ACCESS, AS  
17 DEFINED BY THE COMMISSIONER, LOCAL GOVERNMENTS SHALL HAVE UNRESTRICTED  
18 ACCESS TO THE DATA RELATING TO THE PROPERTY WITHIN THEIR BORDERS, AND  
19 THE COMMISSIONER SHALL HAVE UNLIMITED ACCESS TO ALL DATA;

20 (D) ENABLE ALL DATA QUERIES TO BE MADE IN A UNIFORM MANNER, REGARDLESS  
21 OF WHERE THE DATA MAY RESIDE; AND

22 (E) ENSURE THAT ALL DATA IS REGULARLY BACKED UP FOR SECURITY PURPOSES.

23 4. THE COMMISSIONER IS AUTHORIZED TO ENTER INTO SERVICE AGREEMENTS  
24 WITH LOCAL OFFICIALS TO ENSURE THAT THE SYSTEM MAINTAINS ITS FUNCTIONAL-  
25 ITY AND THAT THE DATA THEREON IS KEPT CURRENT AND ACCESSIBLE.

26 S 10. Section 5-b of the general municipal law, as added by section 10  
27 of part X of chapter 62 of the laws of 2003, subdivision 1 as amended by  
28 chapter 741 of the laws of 2005, is amended to read as follows:

29 S 5-b. Collection of fines, civil penalties, rent, rates, taxes, fees,  
30 charges and other amounts via the internet. 1. The governing board of  
31 any local government, as that term is defined in section ten of this  
32 article, may, by local law, ordinance or resolution, determine that it  
33 is in the public interest and authorize such local government to provide  
34 for the acceptance of penalties, rents, rates, taxes, fees, charges,  
35 revenue, financial obligations or other amounts, including penalties,  
36 special assessments or interest via a municipal internet website OR THE  
37 WEBSITE OF A THIRD-PARTY VENDOR THAT HAS CONTRACTED WITH THE LOCAL  
38 GOVERNMENT TO RECEIVE SUCH PAYMENTS ON ITS BEHALF. Submission via the  
39 internet may not, however, be required as the sole method for the  
40 collection of fines, civil penalties, rent, rates, taxes, fees, charges  
41 and other amounts. Such payments shall be accepted via the internet in a  
42 manner and condition defined by such local government. Any method used  
43 to receive internet payments shall comply with article three of the  
44 state technology law and any rules and regulations promulgated and  
45 guidelines developed thereunder and, at a minimum must (a) authenticate  
46 the identity of the sender; and (b) ensure the security of the informa-  
47 tion transmitted.

48 2. Any local government authorizing the payment of taxes via the  
49 internet shall provide OR DIRECT ITS VENDOR TO PROVIDE a confirmation  
50 page to the taxpayer following the completion of the internet trans-  
51 action. Such confirmation page shall include, at least, the following:

52 (a) the date the internet transaction was completed and sent by the  
53 taxpayer; [and]

54 (b) THE AMOUNT PAID;

55 (C) A UNIQUE CONFIRMATION NUMBER; AND

1 (D) a notice [to] ADVISING the taxpayer to print out and retain the  
2 confirmation page as his or her receipt.

3 3. Payments received via the internet shall be considered received by  
4 the appropriate officer and paid by the taxpayer at the time the inter-  
5 net transaction is completed and sent by the taxpayer.

6 4. The underlying debt, lien, obligation, bill, account or other  
7 amount owed to the local government for which payment by internet is  
8 accepted by the local government shall not be expunged, cancelled,  
9 released, discharged or satisfied, and any receipt or other evidence of  
10 payment shall be deemed conditional, until the local government has  
11 received final and unconditional payment of the full amount due.

12 5. The governing board, in enacting a local law, ordinance or resol-  
13 ution pursuant to this section, shall designate which of its officers,  
14 charged with the duty of collecting or receiving moneys on behalf of the  
15 local government, shall be authorized to accept such payments via the  
16 internet.

17 6. THE STATE COMPTROLLER MAY ISSUE SUCH GUIDELINES AS HE OR SHE DEEMS  
18 APPROPRIATE GOVERNING THE USE OF THIRD PARTY VENDORS FOR THIS PURPOSE.

19 S 11. Subdivision 2 of section 89 of the public officers law, as added  
20 by chapter 933 of the laws of 1977, subparagraph (iii) of paragraph (b)  
21 and subparagraph (iii) of paragraph (c) as amended and subparagraph (iv)  
22 of paragraph (c) as added by chapter 223 of the laws of 2008, subpara-  
23 graph (v) of paragraph (b) as amended and subparagraph (vi) of paragraph  
24 (b) as added by chapter 545 of the laws of 1998, is amended to read as  
25 follows:

26 2. (a) The committee on public access to records may promulgate guide-  
27 lines regarding deletion of identifying details or withholding of  
28 records otherwise available under this article to prevent unwarranted  
29 invasions of personal privacy. In the absence of such guidelines, an  
30 agency may delete identifying details when it makes records available.

31 (b) An unwarranted invasion of personal privacy includes, but shall  
32 not be limited to:

33 i. disclosure of employment, medical or credit histories or personal  
34 references of applicants for employment;

35 ii. disclosure of items involving the medical or personal records of a  
36 client or patient in a medical facility;

37 iii. sale or release of lists of names and addresses if such lists  
38 would be used for solicitation or fund-raising purposes;

39 iv. disclosure of information of a personal nature when disclosure  
40 would result in economic or personal hardship to the subject party and  
41 such information is not relevant to the work of the agency requesting or  
42 maintaining it; [or]

43 v. disclosure of information of a personal nature reported in confi-  
44 dence to an agency and not relevant to the ordinary work of such agency;  
45 [or]

46 vi. information of a personal nature contained in a workers' compen-  
47 sation record, except as provided by section one hundred ten-a of the  
48 workers' compensation law; OR

49 VII. DISCLOSURE OF ELECTRONIC CONTACT INFORMATION, SUCH AS AN E-MAIL  
50 ADDRESS OR A SOCIAL NETWORK USERNAME, THAT HAS BEEN COLLECTED FROM A  
51 TAXPAYER UNDER SECTION ONE HUNDRED FOUR OF THE REAL PROPERTY TAX LAW.

52 (c) Unless otherwise provided by this article, disclosure shall not be  
53 construed to constitute an unwarranted invasion of personal privacy  
54 pursuant to paragraphs (a) and (b) of this subdivision:

55 i. when identifying details are deleted;

1 ii. when the person to whom a record pertains consents in writing to  
2 disclosure;

3 iii. when upon presenting reasonable proof of identity, a person seeks  
4 access to records pertaining to him or her; or

5 iv. when a record or group of records relates to the right, title or  
6 interest in real property, or relates to the inventory, status or char-  
7 acteristics of real property, in which case disclosure and providing  
8 copies of such record or group of records shall not be deemed an unwar-  
9 ranted invasion of personal privacy, PROVIDED THAT NOTHING HEREIN SHALL  
10 BE CONSTRUED TO AUTHORIZE THE DISCLOSURE OF ELECTRONIC CONTACT INFORMA-  
11 TION, SUCH AS AN E-MAIL ADDRESS OR A SOCIAL NETWORK USERNAME, THAT HAS  
12 BEEN COLLECTED FROM A TAXPAYER UNDER SECTION ONE HUNDRED FOUR OF THE  
13 REAL PROPERTY TAX LAW.

14 S 12. The tax law is amended by adding a new section 35 to read as  
15 follows:

16 S 35. USE OF ELECTRONIC MEANS OF COMMUNICATION. NOTWITHSTANDING ANY  
17 OTHER PROVISION OF NEW YORK STATE LAW, WHERE THE DEPARTMENT HAS OBTAINED  
18 AUTHORIZATION OF AN ONLINE SERVICES ACCOUNT HOLDER, IN SUCH FORM AS MAY  
19 BE PRESCRIBED BY THE COMMISSIONER, THE DEPARTMENT MAY USE ELECTRONIC  
20 MEANS OF COMMUNICATION TO FURNISH ANY DOCUMENT IT IS REQUIRED TO MAIL  
21 PER LAW OR REGULATION. IF THE DEPARTMENT FURNISHES SUCH DOCUMENT IN  
22 ACCORDANCE WITH THIS SECTION, DEPARTMENT RECORDS OF SUCH TRANSACTION  
23 SHALL CONSTITUTE APPROPRIATE AND SUFFICIENT PROOF OF DELIVERY THEREOF  
24 AND BE ADMISSIBLE IN ANY ACTION OR PROCEEDING.

25 S 13. Section 29 of the tax law, as added by section 1 of part UU1 of  
26 chapter 57 of the laws of 2008 and paragraph (1) of subdivision (e) as  
27 amended by section 1 of part G of chapter 57 of the laws of 2010, is  
28 amended to read as follows:

29 S 29. Mandatory electronic filing and payment. (a) For purposes of  
30 this section, the following terms have the specified meanings:

31 (1) "Authorized tax document" means a tax document which the commis-  
32 sioner has authorized to be filed electronically.

33 (2) "Electronic" means computer technology.

34 (3) "Original tax document" means a tax document that is filed during  
35 the calendar year for which that tax document is required or permitted  
36 to be filed.

37 (4) "Tax" means any tax or other matter administered by the commis-  
38 sioner pursuant to this chapter or any other provision of law[;  
39 provided, however, that the term "tax" does not include the taxes  
40 imposed by, or pursuant to the authority of, articles twenty-two, thir-  
41 ty, thirty-A or thirty-B of this chapter].

42 (5) "Tax document" means a return, report or any other document relat-  
43 ing to a tax or other matter administered by the commissioner.

44 (6) "Tax return preparer" means any person who prepares for compen-  
45 sation, or who employs or engages one or more persons to prepare for  
46 compensation, any authorized tax document. For purposes of this section,  
47 the term "tax return preparer" also includes a payroll service.

48 (7) "Tax software" means any computer software program intended for  
49 tax return preparation purposes. For purposes of this section, the term  
50 "tax software" includes, but is not limited to, an off-the-shelf soft-  
51 ware program loaded onto a tax return preparer's or taxpayer's computer,  
52 an online tax preparation application, or a tax preparation application  
53 hosted by the department.

54 (b) If a tax return preparer [prepared more than one hundred] PREPARES  
55 ANY original tax [documents during any calendar year beginning on or  
56 after January first, two thousand seven, and if, in any succeeding



1 calendar year that tax return preparer prepares one or more authorized  
2 tax documents] DOCUMENT using tax software, then[, for that succeeding  
3 calendar year and for each subsequent calendar year thereafter,] THAT  
4 ORIGINAL TAX DOCUMENT AND all SUBSEQUENT authorized tax documents  
5 prepared by that tax return preparer must be filed electronically, in  
6 accordance with instructions prescribed by the commissioner.

7 (c) If a taxpayer does not utilize a tax return preparer to prepare an  
8 authorized tax document [during any calendar year beginning on or after  
9 January first, two thousand eight], but instead prepares that document  
10 itself using tax software, then[, for that calendar year and for each  
11 subsequent calendar year thereafter,] all authorized tax documents  
12 prepared by the taxpayer using tax software must be filed electron-  
13 ically, in accordance with instructions prescribed by the commissioner.

14 (d) [Any] THE COMMISSIONER MAY REQUIRE tax liability or other amount  
15 due shown on, or required to be paid with, an authorized tax document  
16 required to be filed electronically pursuant to subdivision (b) or (c)  
17 of this section [must] TO be paid by the taxpayer electronically, in  
18 accordance with instructions prescribed by the commissioner.

19 (e) Failure to electronically file or electronically pay. (1) If a  
20 tax return preparer is required to file authorized tax documents elec-  
21 tronically pursuant to subdivision (b) of this section, and that prepar-  
22 er fails to file one or more of those documents electronically, then  
23 that preparer will be subject to a penalty of [fifty] FIVE HUNDRED  
24 dollars for [each] THE FIRST failure to electronically file an author-  
25 ized tax document, AND ONE THOUSAND DOLLARS FOR EACH SUCCEEDING FAILURE  
26 TO ELECTRONICALLY FILE AN AUTHORIZED TAX DOCUMENT, unless it is shown  
27 that the failure is due to reasonable cause and not due to willful  
28 neglect.

29 (2) If a taxpayer is required to ELECTRONICALLY FILE ANY AUTHORIZED  
30 TAX DOCUMENTS OR electronically pay any tax liability or other amount  
31 due shown on, or required to be paid with, an authorized tax document  
32 required to be filed electronically pursuant to subdivision (b) or (c)  
33 of this section, and that taxpayer fails to ELECTRONICALLY FILE ONE OR  
34 MORE OF THOSE TAX DOCUMENTS OR electronically pay one or more of those  
35 liabilities or other amounts due, then that taxpayer will be subject to  
36 a penalty of fifty dollars for each INDIVIDUAL TAXPAYER'S failure to  
37 ELECTRONICALLY FILE AN AUTHORIZED TAX DOCUMENT REQUIRED BY OR PURSUANT  
38 TO THE AUTHORITY OF ARTICLE TWENTY-TWO, THIRTY, THIRTY-A OR THIRTY-B OF  
39 THIS CHAPTER OR electronically pay ANY PERSONAL INCOME TAX IMPOSED BY OR  
40 PURSUANT TO THE AUTHORITY OF ANY OF THOSE ARTICLES, AND ONE HUNDRED  
41 DOLLARS FOR EACH FAILURE TO ELECTRONICALLY FILE ANY OTHER AUTHORIZED TAX  
42 DOCUMENT OR ELECTRONICALLY PAY ANY OTHER TAX, UNLESS IT IS SHOWN THAT  
43 THE FAILURE IS DUE TO REASONABLE CAUSE AND NOT DUE TO WILLFUL NEGLECT.  
44 IN ADDITION, ANY TAXPAYER THAT FAILS TO ELECTRONICALLY FILE AN AUTHOR-  
45 IZED TAX DOCUMENT FOR ANY TAX OTHER THAN AN INDIVIDUAL TAXPAYER WHO  
46 FAILS TO FILE AN AUTHORIZED TAX DOCUMENT FOR ANY PERSONAL INCOME TAX  
47 IMPOSED BY OR PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-TWO, THIRTY,  
48 THIRTY-A OR THIRTY-B WILL BE SUBJECT TO THE PENALTY IMPOSED UNDER THE  
49 APPLICABLE ARTICLE FOR THE FAILURE TO FILE A RETURN OR REPORT, WHETHER A  
50 PAPER RETURN OR REPORT HAS BEEN FILED OR NOT.

51 (3) The penalties provided for by this subdivision must be paid upon  
52 notice and demand, and will be assessed, collected and paid in the same  
53 manner as the tax to which the electronic transaction relates. However,  
54 if the electronic transaction relates to another matter administered by  
55 the commissioner, then the [penally] PENALTY will be assessed, collected

1 and paid in the same manner as prescribed by article twenty-seven of  
2 this chapter.

3 (4) IF A TAXPAYER OR TAX RETURN PREPARER FAILS TO ELECTRONICALLY FILE  
4 AN AUTHORIZED TAX DOCUMENT WHEN REQUIRED TO DO SO PURSUANT TO SUBDIVI-  
5 SION (B) OR (C) OF THIS SECTION, THE TAXPAYER SHALL NOT BE ELIGIBLE TO  
6 RECEIVE INTEREST ON ANY OVERPAYMENT IN ACCORDANCE WITH THE OVERPAYMENT  
7 PROVISIONS OF THIS CHAPTER UNTIL SUCH DOCUMENT IS FILED ELECTRONICALLY.

8 (f) The provisions of sections nine and ten of this chapter are not  
9 affected by this section and will remain in full force and effect.

10 (g) The commissioner is authorized to promulgate any regulations  
11 necessary to implement this section.

12 S 14. Paragraph 10 of subsection (g) of section 658 of the tax law is  
13 REPEALED.

14 S 15. Paragraph 10 of subdivision (g) of section 11-1758 of the admin-  
15 istrative code of the city of New York is REPEALED.

16 S 16. Paragraph 5 of subsection (u) of section 685 of the tax law is  
17 REPEALED.

18 S 17. Paragraph 5 of subdivision (t) of section 11-1785 of the admin-  
19 istrative code of the city of New York is REPEALED.

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

23 (A) Every subchapter K limited liability company, every limited  
24 liability company that is a disregarded entity for federal income tax  
25 purposes, and every partnership which has any income derived from New  
26 York sources, determined in accordance with the applicable rules of  
27 section six hundred thirty-one of this article as in the case of a  
28 nonresident individual, shall, within [thirty] SIXTY days after the last  
29 day of the taxable year, make a payment of a filing fee. The amount of  
30 the filing fee is the amount set forth in subparagraph (B) of this para-  
31 graph. The minimum filing fee is twenty-five dollars for taxable years  
32 beginning in two thousand eight and thereafter. Limited liability compa-  
33 nies that are disregarded entities for federal income tax purposes must  
34 pay a filing fee of twenty-five dollars for taxable years beginning on  
35 or after January first, two thousand eight.

36 S 19. Subdivision 4 of section 1315 of the abandoned property law, as  
37 amended by section 2 of part II of chapter 57 of the laws of 2010, is  
38 amended to read as follows:

39 4. Any amount representing an unpaid check or draft issued by the  
40 state of New York which shall have remained unpaid after one year from  
41 the date of issuance OR A DEBIT CARD ISSUED ON BEHALF OF THE STATE OF  
42 NEW YORK FOR THE PURPOSE OF PAYING A TAX REFUND WHICH SHALL NOT HAVE  
43 BEEN ACTIVATED FOR ONE YEAR FROM THE DATE OF ISSUANCE in accordance with  
44 section one hundred two of the state finance law shall be deemed aban-  
45 doned property and shall be paid to the state comptroller.

46 S 20. Section 102 of the state finance law, as amended by section 7 of  
47 part P of chapter 62 of the laws of 2003, is amended to read as follows:

48 S 102. Amounts of unpaid checks, DRAFTS OR DEBIT CARDS to be paid into  
49 abandoned property fund. Upon audit and statement of the comptroller,  
50 the amounts of all checks or drafts on bank accounts of any funds of the  
51 state, AND THE AMOUNTS OF ALL DEBIT CARDS ISSUED ON BEHALF OF THE STATE  
52 FOR THE PURPOSE OF PAYING A TAX REFUND which checks or drafts have not  
53 been paid OR WHICH DEBIT CARDS HAVE NOT BEEN ACTIVATED and which shall  
54 have been outstanding for more than one year from the respective dates  
55 thereof, shall be paid into the abandoned property fund pursuant to  
56 subdivision four of section one thousand three hundred fifteen of the

1 abandoned property law. The proper disbursing officers or agents of such  
2 funds shall notify the bank or banks on which such checks [or], drafts  
3 OR DEBIT CARDS were drawn not to pay OR PERMIT THE ACTIVATION OF the  
4 same. The comptroller shall keep a record of all such checks [or],  
5 drafts OR DEBIT CARDS and upon presentation to him by the lawful holder  
6 of any such check [or], draft OR DEBIT CARD at any time, the amount of  
7 which shall thus have been paid into the state treasury to the credit of  
8 the general fund, the comptroller, to the extent appropriations are  
9 available, shall issue a new check [or], draft OR ELECTRONIC PAYMENT to  
10 the payee upon submission of proof satisfactory to the comptroller as to  
11 the legitimacy of the claim and, if insufficient appropriations are  
12 available, shall include in his next request for appropriations by the  
13 legislature the amount or amounts of any such checks [or], drafts OR  
14 DEBIT CARDS so presented to him, for the purpose of payment without  
15 interest to the lawful holder or holders thereof.

16 S 21. Subdivision (a) of section 1135 of the tax law is amended by  
17 adding a new paragraph 3 to read as follows:

18 (3) (I) FOR THE PURPOSES OF THE PROPER ADMINISTRATION OF THIS ARTICLE  
19 AND TO ENSURE THE COLLECTION AND PAYMENT OVER OF THE TAXES IMPOSED BY  
20 THIS ARTICLE AND PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-NINE OF  
21 THIS CHAPTER, THE COMMISSIONER IS AUTHORIZED TO REQUIRE ANY PERSON  
22 REQUIRED TO COLLECT TAX WHO FAILS TO COLLECT, TRUTHFULLY ACCOUNT FOR,  
23 PAY OVER TAX, OR FILE RETURNS OF THE TAX AS REQUIRED BY THIS ARTICLE,  
24 AND WHOSE TOTAL TAX DUE FOR THE FOUR MOST RECENT QUARTERLY PERIODS FOR  
25 WHICH DATA IS AVAILABLE EXCEEDS THREE THOUSAND DOLLARS, TO USE A SYSTEM  
26 (CONSISTING OF EQUIPMENT, SOFTWARE, SERVICES OR SOME COMBINATION OF  
27 THESE) CERTIFIED BY THE COMMISSIONER THAT: (A) CAPTURES INFORMATION  
28 INCLUDING THE SUBJECT OF THE TRANSACTION, THE AMOUNT CHARGED, THE TIME  
29 AND DATE OF THE TRANSACTION, AND THE AMOUNT OF SALES TAX COLLECTED, IF  
30 ANY; (B) CALCULATES THE TAXES IMPOSED BY THIS ARTICLE OR PURSUANT TO THE  
31 AUTHORITY OF ARTICLE TWENTY-NINE OF THIS CHAPTER ON EACH TRANSACTION FOR  
32 WHICH SUCH PERSON IS REQUIRED TO COLLECT AND PAY OVER TAX; (C) DETER-  
33 MINES THE AMOUNT OF SUCH TAXES REQUIRED TO BE REMITTED WITH SUCH  
34 PERSON'S RETURN; (D) DOCUMENTS EACH EXEMPT TRANSACTION AND ASSOCIATES  
35 ANY REQUIRED EXEMPTION CERTIFICATE OR OTHER DOCUMENTATION WITH THE  
36 EXEMPT TRANSACTION; AND (E) MAINTAINS THE RECORDS REQUIRED FOR EACH SUCH  
37 TRANSACTION IN ACCORDANCE WITH THIS SECTION AND ANY OTHER REQUIREMENT OF  
38 THIS CHAPTER. SUCH PERSON SHALL BE REQUIRED TO PROCESS ALL OF ITS SALES,  
39 RENTS OR OCCUPANCIES USING SUCH SYSTEM.

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

51 (III) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, NOTH-  
52 ING IN THIS PARAGRAPH OR ANY OTHER PROVISION OF THIS CHAPTER SHALL  
53 AFFECT THE LIABILITY OF A PERSON REQUIRED TO COLLECT TAX FOR THE TAX  
54 IMPOSED, COLLECTED OR REQUIRED TO BE COLLECTED UNDER THIS ARTICLE OR  
55 PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-NINE OF THIS CHAPTER.

1 S 22. Paragraph 1 of subdivision (a) of section 1136 of the tax law,  
2 as amended by chapter 2 of the laws of 1995, is amended to read as  
3 follows:

4 (1) Every person required to register with the commissioner as  
5 provided in section eleven hundred thirty-four OF THIS PART whose taxa-  
6 ble receipts, amusement charges and rents total less than three hundred  
7 thousand dollars, or in the case of any such person who is a distributor  
8 whose sales of automotive fuel total less than one hundred thousand  
9 gallons, in every quarter of the preceding four quarters, shall only  
10 file a return quarterly with the commissioner. PROVIDED, HOWEVER, THAT  
11 IF THE COMMISSIONER IN THE EXERCISE OF HIS OR HER DISCRETION DEEMS IT  
12 NECESSARY TO PROTECT THE REVENUES TO BE OBTAINED UNDER THIS ARTICLE, HE  
13 OR SHE MAY GIVE NOTICE REQUIRING SUCH PERSON, IN ADDITION TO FILING A  
14 QUARTERLY RETURN, TO FILE EITHER SHORT-FORM OR LONG-FORM PART QUARTERLY  
15 RETURNS, AS SPECIFIED IN SUCH NOTICE.

16 S 23. This act shall take effect immediately; provided, however, that  
17 sections thirteen, fourteen, fifteen, sixteen and seventeen of this act  
18 shall apply to tax documents filed or required to be filed on or after  
19 the sixtieth day after this act shall become a law.

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

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