

1019--A

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sen. ROBACH -- read twice and ordered printed, and when printed to be committed to the Committee on Environmental Conservation -- recommitted to the Committee on Environmental Conservation in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the environmental conservation law, in relation to deposits of refund values for refillable beverage containers

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

1 Section 1. Subdivisions 1, 2, 3, 4, and 5 of section 27-1012 of the
2 environmental conservation law, subdivisions 1, 2, 3 and 4 as added by
3 section 8 of part SS of chapter 59 of the laws of 2009 and subdivision 5
4 as amended by section 6 of part F of chapter 58 of the laws of 2013, are
5 amended and a new subdivision 5-a is added to read as follows:
6 1. Each deposit initiator shall deposit in a refund value account an
7 amount equal to the refund value initiated under section 27-1005 of this
8 title which is received with respect to each beverage container sold by
9 such deposit initiator, EXCEPT FOR THOSE REFUND VALUES RECEIVED FOR
10 REFILLABLE BEVERAGE CONTAINERS. Such deposit initiator shall hold the
11 amounts in the refund value account in trust for the state. A refund
12 value account shall be an interest-bearing account established in a
13 banking institution located in this state, the deposits in which are
14 insured by an agency of the federal government. Deposits of such amounts
15 into the refund value account shall be made not less frequently than
16 every five business days. All interest, dividends and returns earned on
17 the refund value account shall be paid directly into said account. The
18 monies in such accounts shall be kept separate and apart from all other
19 monies in the possession of the deposit initiator. The commissioner of

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

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1 taxation and finance may specify a system of accounts and records to be
2 maintained with respect to accounts established under this subdivision.

3 2. Payments of refund values pursuant to section 27-1007 of this
4 title, EXCEPT FOR PAYMENTS OF REFUND VALUES ON REFILLABLE BEVERAGE
5 CONTAINERS, shall be paid from each deposit initiator's refund value
6 account. No other payment or withdrawal from such account may be made
7 except as prescribed by this section.

8 3. Each deposit initiator shall file quarterly reports with the
9 commissioner of taxation and finance on a form and in the manner
10 prescribed by such commissioner. The commissioner of taxation and
11 finance may require such reports to be filed electronically. The quar-
12 terly reports required by this subdivision shall be filed for the quar-
13 terly periods ending on the last day of May, August, November and Febru-
14 ary of each year, and each such report shall be filed within twenty days
15 after the end of the quarterly period covered thereby. Each such report
16 shall include all information such commissioner shall determine appro-
17 priate including but not limited to the following information:

18 a. the balance in the refund value account at the beginning of the
19 quarter for which the report is prepared;

20 b. all such deposits credited to the refund value account and all
21 interest, dividends or returns received on such account, during such
22 quarter;

23 c. all withdrawals from the refund value account during such quarter,
24 including all reimbursements paid pursuant to subdivision two of this
25 section, all service charges on the account, and all payments made
26 pursuant to subdivision four of this section; and

27 d. the balance in the refund value account at the close of such quar-
28 ter. SUCH REPORT SHALL NOT INCLUDE ANY INFORMATION PERTAINING TO
29 REFILLABLE BEVERAGE CONTAINERS.

30 4. a. Quarterly payments. An amount equal to [eighty percent of] the
31 balance outstanding in the refund value account at the close of each
32 quarter shall be paid to the commissioner of taxation and finance at the
33 time the report provided for in subdivision three of this section is
34 required to be filed. [The commissioner of taxation and finance may
35 require that the payments be made electronically. The remaining twenty
36 percent of the balance outstanding at the close of each quarter shall be
37 the monies of the deposit initiator and may be withdrawn from such
38 account by the deposit initiator.] If the provisions of this section
39 with respect to such account have not been fully complied with, each
40 deposit initiator shall pay to such commissioner at such time, in lieu
41 of the amount described in the preceding sentence, an amount equal to
42 the balance which would have been outstanding on such date had such
43 provisions been fully complied with. The commissioner of taxation and
44 finance may require that the payments be made electronically.

45 b. Refund value account shortfall. In the event a deposit initiator
46 pays out more in refund values than it collects in deposits of refund
47 values during the course of a quarterly period as described in subdivi-
48 sion three of this section, the deposit initiator may apply to the
49 commissioner of taxation and finance for a refund of the amount of such
50 excess payment of refund values from sources other than the refund value
51 account, in the manner as provided by the commissioner of taxation and
52 finance. [A deposit initiator must apply for a refund no later than
53 twelve months after the due date for filing the quarterly report for the
54 quarterly period for which the refund claim is made. No interest shall
55 be payable for any refund paid pursuant to this paragraph.]

1 c. Final report. A deposit initiator who ceases to do business in this
2 state as a deposit initiator shall file a final report and remit payment
3 of [eighty percent of] all amounts remaining in the refund value account
4 as of the close of the deposit initiator's last day of business. The
5 commissioner of taxation and finance may require that the payments be
6 made electronically. The deposit initiator shall indicate on the report
7 that it is a "final report". The final report is due to be filed with
8 payment twenty days after the close of the quarterly period in which the
9 deposit initiator ceases to do business. In the event the deposit initi-
10 ator pays out more in refund values than it collects in such final quar-
11 terly period, the deposit initiator may apply to the commissioner of
12 taxation and finance for a refund of the amount of such excess payment
13 of refund values from sources other than the refund value account, in
14 the manner as provided by the commissioner of taxation and finance.

15 5. All monies collected or received by the department of taxation and
16 finance pursuant to this title, AFTER DEDUCTION OF THE AMOUNT THE
17 COMMISSIONER OF TAXATION AND FINANCE DETERMINES IS NECESSARY TO COVER
18 REASONABLE COSTS INCURRED BY THE DEPARTMENT OF TAXATION AND FINANCE TO
19 IMPLEMENT, ADMINISTER, AND ENFORCE THE PROVISIONS OF THIS TITLE, shall
20 be deposited to the credit of the comptroller with such responsible
21 banks, banking houses or trust companies as may be designated by the
22 comptroller. Such deposits shall be kept separate and apart from all
23 other moneys in the possession of the comptroller. The comptroller shall
24 require adequate security from all such depositories. Of the total
25 revenue collected, the comptroller shall retain the amount determined by
26 the commissioner of taxation and finance to be necessary for refunds out
27 of which the comptroller must pay any refunds to which a deposit initi-
28 ator may be entitled. After reserving the amount to pay refunds, the
29 comptroller must, by the tenth day of each month, pay into the state
30 treasury to the credit of the general fund the revenue deposited under
31 this subdivision during the preceding calendar month and remaining to
32 the comptroller's credit on the last day of that preceding month;
33 provided, however, that, beginning April first, two thousand thirteen,
34 and all fiscal years thereafter, fifteen million dollars plus all funds
35 received from the payments due each fiscal year pursuant to subdivision
36 four of this section in excess of the amount received from April first,
37 two thousand twelve through March thirty-first, two thousand thirteen,
38 shall be deposited to the credit of the environmental protection fund
39 established pursuant to section ninety-two-s of the state finance law.

40 5-A. EACH DEPOSIT INITIATOR WHO INITIATES DEPOSITS ON REFILLABLE
41 BEVERAGE CONTAINERS SHALL FILE AN ANNUAL REPORT WITH THE COMMISSIONER ON
42 A FORM AND IN THE MANNER PRESCRIBED BY THE COMMISSIONER. THE COMMISSION-
43 ER MAY REQUIRE SUCH REPORT BE FILED ELECTRONICALLY. SUCH REPORT SHALL
44 INCLUDE ALL INFORMATION THE COMMISSIONER SHALL DETERMINE APPROPRIATE
45 PERTAINING TO DEPOSITS FOR REFILLABLE BEVERAGE CONTAINERS, INCLUDING BUT
46 NOT LIMITED TO: TOTAL DEPOSITS INITIATED; TOTAL DEPOSITS REDEEMED; AND
47 ALL UNCLAIMED DEPOSITS RETAINED BY SUCH DEPOSIT INITIATOR.

48 S 2. This act shall take effect immediately.