

STATE OF NEW YORK

4246

2017-2018 Regular Sessions

IN SENATE

February 6, 2017

Introduced by Sen. MURPHY -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, the state finance law and the public authorities law, in relation to guaranteed shares of revenue of the metropolitan commuter transportation mobility tax

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

1 Section 1. Subsections (a) and (b) of section 805 of the tax law, as
2 added by section 1 of part C of chapter 25 of the laws of 2009, are
3 amended to read as follows:

4 (a) The taxes, interest, and penalties imposed by this article and
5 collected or received by the commissioner shall be deposited daily with
6 such responsible banks, banking houses or trust companies, as may be
7 designated by the comptroller, to the credit of the comptroller in trust
8 for the metropolitan transportation authority and each respective coun-
9 ty of the district as defined by section one thousand two hundred
10 sixty-two of the public authorities law. An account may be established
11 in one or more of such depositories. Such deposits will be kept separate
12 and apart from all other money in the possession of the comptroller. The
13 comptroller shall require adequate security from all such depositories.
14 Of the total revenue collected or received under this article, the comp-
15 troller shall retain such amount as the commissioner may determine to be
16 necessary for refunds under this article. The commissioner is authorized
17 and directed to deduct from the amounts it receives under this article,
18 before deposit into the trust accounts designated by the comptroller, a
19 reasonable amount necessary to effectuate refunds of appropriations of
20 the department to reimburse the department for the costs incurred to
21 administer, collect and distribute the taxes imposed by this article.

22 (b) On or before the twelfth and twenty-sixth day of each succeeding
23 month, after reserving such amount for such refunds and deducting such

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

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1 amounts for such costs, as provided for in subsection (a) of this
2 section, the commissioner shall certify to the comptroller the amount of
3 all revenues so received during the prior month as a result of the
4 taxes, interest and penalties so imposed. The amount of revenues so
5 certified shall be paid over by the fifteenth and the final business day
6 of each succeeding month from such account into the mobility tax trust
7 account of the metropolitan transportation authority financial assist-
8 ance fund established pursuant to section ninety-two-ff of the state
9 finance law, for payment, to each respective county of the district and
10 as pursuant to appropriations by the legislature to the metropolitan
11 transportation authority finance fund established pursuant to section
12 twelve hundred seventy-h of the public authorities law.

13 § 2. Paragraph (b) of subdivision five of section 92-ff of the state
14 finance law, as added by section 1 of part G of chapter 25 of the laws
15 of 2009, is amended to read as follows:

16 (b) Moneys in the "mobility tax trust account" shall[7] be paid over
17 directly to the chief financial officer of each respective county of the
18 district, in an amount sufficient to defray (i) fifty percent of the
19 local share of operation and maintenance costs for public bus service
20 and (ii) subject to the provisions of section one thousand two hundred
21 seventy-seven of the public authorities law, fifty percent of station
22 operation and maintenance cost, and pursuant to appropriation by the
23 legislature, be transferred on a monthly basis to the metropolitan
24 transportation authority finance fund established by section twelve
25 hundred seventy-h of the public authorities law and utilized in accord-
26 ance with said section. It is the intent of the legislature to enact two
27 appropriations from the mobility tax trust account to the metropolitan
28 transportation authority finance fund established by section twelve
29 hundred seventy-h of the public authorities law. One such appropriation
30 shall be equal to the amounts expected to be available for such purpose
31 pursuant to article twenty-three of the tax law or from any other monies
32 described in paragraph (a) of this subdivision during the two thousand
33 nine--two thousand ten fiscal year and shall be effective in that fiscal
34 year. The other such appropriation shall be equal to the amounts
35 expected to be available for such purpose pursuant to article twenty-
36 three of the tax law or from any other monies described in paragraph (a)
37 of this subdivision during the two thousand ten--two thousand eleven
38 fiscal year and shall, notwithstanding the provisions of section forty
39 of this chapter, take effect on the first day of the two thousand ten--
40 two thousand eleven fiscal year and lapse on the last day of that fiscal
41 year. It is the intent of the governor to submit and the legislature to
42 enact for each fiscal year after the two thousand nine--two thousand ten
43 fiscal year in an annual budget bill: (i) an appropriation for the
44 amount expected to be available in the mobility tax trust account during
45 such fiscal year for the metropolitan transportation authority pursuant
46 to article twenty-three of the tax law or any other monies described in
47 paragraph (a) of this subdivision; and (ii) an appropriation for the
48 amount projected by the director of the budget to be deposited in the
49 mobility tax trust account pursuant to article twenty-three of the tax
50 law or from any other monies described in paragraph (a) of this subdivi-
51 sion for the next succeeding fiscal year. Such appropriation for payment
52 of revenues projected to be deposited in the succeeding fiscal year
53 shall, notwithstanding the provisions of section forty of this chapter,
54 take effect on the first day of such succeeding fiscal year and lapse on
55 the last day of such fiscal year. If for any fiscal year commencing on
56 or after the first day of April, two thousand ten the governor fails to

1 submit a budget bill containing the foregoing, or the legislature fails
2 to enact a bill with such provisions, then the metropolitan transporta-
3 tion authority shall notify the comptroller, the director of the budget,
4 the chairperson of the senate finance committee and the chairperson of
5 the assembly ways and means committee of amounts required to be
6 disbursed from the appropriation made during the preceding fiscal year
7 for payment in such fiscal year. In no event shall the comptroller make
8 any payments from such appropriation prior to May first of such fiscal
9 year, and unless and until the director of the budget, the chairperson
10 of the senate finance committee and the chairperson of the assembly ways
11 and means committee have been notified of the required payments and the
12 timing of such payments to be made from the mobility tax trust account
13 to the metropolitan transportation authority finance fund established by
14 section twelve hundred seventy-h of the public authorities law at least
15 forty-eight hours prior to any such payments. Until such time as
16 payments pursuant to such appropriation are made in full, revenues in
17 the mobility tax trust account shall not be paid over to any person
18 other than the metropolitan transportation authority.

19 § 3. The closing paragraph of section 1277 of the public authorities
20 law, as amended by chapter 161 of the laws of 2000, is amended to read
21 as follows:

22 In the event that a city or county shall fail to make payment to the
23 authority for station maintenance as required pursuant to this section,
24 or any part thereof, the chief executive officer of the authority or
25 such other person as the chairman shall designate shall certify to the
26 state comptroller the amount due and owing the authority at the end of
27 the state fiscal year and the state comptroller shall withhold an equiv-
28 alent amount from the next succeeding state aid allocated to such county
29 or city from the motor fuel tax and the motor vehicle registration fee
30 distributed pursuant to former section one hundred twelve of the highway
31 law, or amounts distributed pursuant to section ten-c of the highway
32 law, or per capita local assistance pursuant to section fifty-four of
33 the state finance law, or local assistance pursuant to paragraph (b) of
34 subdivision five of section ninety-two-ff of the state finance law
35 subject to the following limitations: prior to withholding amounts due
36 the authority from such county or city, the comptroller shall pay in
37 full any amount due the state of New York municipal bond bank agency, on
38 account of any such county's or city's obligation to such agency; the
39 city university construction fund pursuant to the provisions of the city
40 university construction fund act; the New York city housing development
41 corporation, pursuant to the provisions of the New York city housing
42 development corporation act (article twelve of the private housing
43 finance law); and the transit construction fund pursuant to the
44 provisions of title nine-A of this article [~~five of this chapter~~]. The
45 comptroller shall give the director of the budget notification of any
46 such payment. Such amount or amounts so withheld by the comptroller
47 shall be paid to the authority and the authority shall use such amount
48 for the repayment of the state advances hereby authorized. When such
49 amount or amounts are received by the authority, it shall credit such
50 amounts against any amounts due and owing by the city or county on whose
51 account such amount was withheld and paid.

52 § 4. This act shall take effect immediately.