STATE OF NEW YORK

3204

2025-2026 Regular Sessions

IN ASSEMBLY

January 23, 2025

Introduced by M. of A. SANTABARBARA -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to enacting the "emergency school relief act of 2025"

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

Section 1. Short title. This act shall be known and may be cited as the "emergency school relief act of 2025".

§ 2. Paragraphs 3 and 4 of subdivision a of section 1612 of the tax law, paragraph 3 as amended by chapter 174 of the laws of 2013 and paragraph 4 as amended by section 1 of part BB of chapter 59 of the laws of 2021, are amended to read as follows:

(3) [~~fifty-five~~] **forty** percent of the total amount for which tickets have been sold for any joint, multi-jurisdiction, and out-of-state lottery except as otherwise provided in paragraph one of subdivision b of this section for any joint, multi-jurisdiction, out-of-state video lottery gaming; or

(4) [~~fifty~~] **thirty-five** percent of the total amount for which tickets have been sold for games known as: (A) the "Daily Numbers Game" or "Win 4", discrete games in which the participants select no more than three or four of their own numbers to match with three or four numbers drawn by the commission for purposes of determining winners of such games, (B) "Pick 10", offered no more than twice daily, in which participants select from a specified field of numbers a subset of ten numbers to match against a subset of numbers to be drawn by the commission from such field of numbers for the purpose of determining winners of such game, (C) "Take 5", offered no more than twice daily, in which participants select from a specified field of numbers a subset of five numbers to match against a subset of five numbers to be drawn by the commission from such field of numbers for purposes of determining winners of such game; or

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

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§ 3. The opening paragraph of paragraph 1 of subdivision b of section 1612 of the tax law, as amended by section 2 of subpart D of part DD of chapter 59 of the laws of 2019, is amended to read as follows:

Notwithstanding section one hundred twenty-one of the state finance law, on or before the twentieth day of each month, the commission shall pay into the state treasury, to the credit of the state lottery fund created by section ninety-two-c of the state finance law, not less than forty-five percent of the total amount for which tickets have been sold for games defined in paragraph five of subdivision a of this section during the preceding month, not less than [~~forty-five~~] **sixty** percent of the total amount for which tickets have [~~be~~] **been** sold for games defined in paragraph four of subdivision a of this section during the preceding month, not less than [~~thirty-five~~] **fifty** percent of the total amount for which tickets have been sold for games defined in paragraph three of subdivision a of this section during the preceding month, not less than twenty and three-fourths percent of the total amount for which tickets have been sold for games defined in paragraph two of subdivision a of this section during the preceding month, provided however that for games with a prize payout of seventy-four and one-fourth percent of the total amount for which tickets have been sold, the commission shall pay not less than ten and three-fourths percent of sales into the state treasury and not less than twenty-five percent of the total amount for which tickets have been sold for games defined in paragraph one of subdivision a of this section during the preceding month; and the balance of the total revenue after payout for prizes for games known as "video lottery gaming," including any joint, multi-jurisdiction, and out-of-state video lottery gaming,

§ 4. This act shall take effect immediately.