

# STATE OF NEW YORK

6396

2025-2026 Regular Sessions

## IN ASSEMBLY

March 4, 2025

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

AN ACT to amend the tax law, in relation to public safety communications  
surcharges and distributes a portion of such surcharges collected to  
the municipal first responder grants fund

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

1 Section 1. Subdivision 5 of section 186-f of the tax law, as added by  
2 section 3 of part B of chapter 56 of the laws of 2009, paragraph (b) as  
3 amended by section 1 of part Q of chapter 55 of the laws of 2014, is  
4 amended to read as follows:

5 5. Deposits of surcharge monies collected and received. Notwithstand-  
6 ing any provision of law to the contrary, all surcharge monies collected  
7 and received by the commissioner under this section must be deposited  
8 daily to the credit of the comptroller with those responsible banks,  
9 banking houses or trust companies the comptroller may designate. Those  
10 deposits must be kept separate and apart from all other monies in the  
11 possession of the comptroller. The comptroller must require adequate  
12 security from all such depositories. Of the total revenue collected or  
13 received under this section, the comptroller must retain in the comp-  
14 troller's hands an amount determined by the commissioner to be necessary  
15 for refunds under this section, out of which the comptroller will pay  
16 any refunds to which taxpayers are entitled under the provisions of this  
17 section. The comptroller, after reserving the amount to pay refunds,  
18 must, on or before the tenth day of each month, pay all surcharge monies  
19 collected and received under this section and remaining to the comp-  
20 troller's credit as follows:

21 (a) forty-one and seven-tenths of the revenues collected and received  
22 under this section into the [~~state-general~~] municipal first responder  
23 grants fund; and

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

LBD09675-01-5

1 (b) after deducting the amount paid under paragraph (a) of this subdi-  
2 vision and the amount retained by wireless communications suppliers  
3 pursuant to paragraph (d) of subdivision two of this section, the  
4 balance of the revenues collected under this section into the statewide  
5 public safety communications account of the miscellaneous special reven-  
6 ue fund, created pursuant to section ninety-seven-qq of the state  
7 finance law.

8 § 2. Subdivision 6 of section 186-f of the tax law is amended by  
9 adding a new paragraph (h) to read as follows:

10 (h) The sum equal to the amount identified in paragraph (a) of subdi-  
11 vision five of this section shall be credited to the municipal first  
12 responder grants fund. This fund shall be used for the purpose of  
13 supplying grants for the purchase of personal equipment, apparatus,  
14 rescue gear, air systems, turnout gear, hazmat systems, and communi-  
15 cation technology.

16 § 3. This act shall take effect immediately.