S T A T E O F N E W Y O R K

7927

2009-2010 Regular Sessions

I N A S S E M B L Y

April 28, 2009

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

AN ACT to amend the tax law, in relation to lottery agent compensation and to repeal paragraph 9 of subdivision a of section 1604 of such law relating thereto

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

Section 1. Paragraph 9 of subdivision a of section 1604 of the tax law is REPEALED.

S 2. The tax law is amended by adding a new section 1605-a to read as follows:

S 1605-A. AGENT COMPENSATION. THE DIVISION SHALL ALLOW A COMPENSATION RATE OF EIGHT PERCENT FOR EACH TICKET SOLD TO AN AGENT. THE DIVISION SHALL ALLOW SUCH COMPENSATION BY PERMITTING AN AGENT TO DEDUCT SUCH COMPENSATION RATE FROM THE FACE VALUE OTHERWISE PAYABLE BY THE AGENT TO THE DIVISION.

S 3. Paragraphs (ii) and (iii) of subdivision b of section 1610 of the tax law, as added by chapter 92 of the laws of 1976, are amended to read as follows:

(ii) any member, officer or employee of the department of taxation and finance whose duties directly relate to the operation of the state lottery; [or]

(iii) ANY LOTTERY AGENT; OR

(IV) any spouse, child, brother, sister or parent residing as a member of the same household in the principal place of abode of any of the foregoing persons.

S 4. Paragraph 7 of subdivision a of section 1604 of the tax law, as added by chapter 92 of the laws of 1976, is amended to read as follows:

7. The method to be used in selling tickets, PROVIDED THAT NO TICKET SHALL BE SOLD TO ANY PERSON ON CREDIT.

S 5. This act shall take effect April 1, 2010.

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

LBD05139-02-9