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

1860

2009-2010 Regular Sessions

I N   S E N A T E

February 9, 2009

Introduced by Sens. KLEIN, ADAMS, DIAZ, HASSELL-THOMPSON, HUNTLEY, MONTGOMERY, ONORATO, OPPENHEIMER, PARKER, SAMPSON, STACHOWSKI, STAVISKY, THOMPSON -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the tax law and the vehicle and traffic law, in relation to establishing the gasoline tax rebate program; and making an appropriation therefor; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. The tax law is amended by adding a new section 178-a to read as follows:

S 178-A. GASOLINE TAX REBATE PROGRAM. 1. THE COMMISSIONER SHALL ISSUE A SINGLE GASOLINE TAX REBATE TO RESIDENTS OF THIS STATE, AS DETERMINED BY THIS CHAPTER, ONLY FOR THE TAX YEAR COMMENCING JANUARY FIRST, TWO THOUSAND NINE AND ENDING DECEMBER THIRTY-FIRST, TWO THOUSAND NINE. A LIST OF PASSENGER VEHICLES REGISTERED IN THIS STATE SHALL BE FURNISHED TO THE COMMISSIONER BY THE COMMISSIONER OF MOTOR VEHICLES. THE REBATE SHALL BE ISSUED AS FOLLOWS AND BASED ON THE FOLLOWING CRITERIA:

(A) IN A CITY WITH A POPULATION OF ONE MILLION OR MORE AND IN THE COUNTIES OF SUFFOLK, NASSAU, WESTCHESTER, ROCKLAND, PUTNAM, ORANGE AND DUTCHESS A REBATE OF ONE HUNDRED DOLLARS SHALL BE ISSUED TO EACH RESIDENT OWNING A PASSENGER VEHICLE REGISTERED IN THIS STATE AND HAVING AN ANNUAL INCOME OF NINETY THOUSAND DOLLARS OR LESS DURING THE TWO THOUSAND SEVEN TAX YEAR; OR IN THE CASE OF RESIDENT COUPLES FILING JOINT INCOME TAX RETURNS PURSUANT TO THIS CHAPTER OWNING A PASSENGER MOTOR VEHICLE REGISTERED IN THIS STATE AND HAVING AN ANNUAL INCOME OF ONE HUNDRED FIFTY THOUSAND DOLLARS OR LESS DURING THE TWO THOUSAND EIGHT TAX YEAR SAID REBATE SHALL BE TWO HUNDRED DOLLARS.

(B) IN ALL OTHER CITIES AND COUNTIES EXCEPT AS SET FORTH IN PARAGRAPH (A) OF THIS SUBDIVISION A REBATE OF ONE HUNDRED DOLLARS SHALL BE ISSUED

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

LBD05254-01-9

TO EACH RESIDENT OWNING A PASSENGER VEHICLE REGISTERED IN THIS STATE AND HAVING AN ANNUAL INCOME OF SEVENTY-FIVE THOUSAND DOLLARS OR LESS DURING THE TWO THOUSAND EIGHT TAX YEAR; OR IN THE CASE OF RESIDENT COUPLES FILING JOINT INCOME TAX RETURNS PURSUANT TO THIS CHAPTER OWNING A PASSENGER MOTOR VEHICLE REGISTERED IN THIS STATE AND HAVING AN ANNUAL INCOME OF ONE HUNDRED TWENTY-FIVE THOUSAND DOLLARS OR LESS DURING THE TWO THOUSAND EIGHT TAX YEAR SAID REBATE SHALL BE TWO HUNDRED DOLLARS.

2. THE COMMISSIONER SHALL ISSUE THE REBATE PURSUANT TO SUBDIVISION ONE OF THIS SECTION ON OR BEFORE SEPTEMBER SECOND, TWO THOUSAND NINE.

S 2. Section 200 of the vehicle and traffic law is amended by adding a new subdivision 3 to read as follows:

3. THE COMMISSIONER SHALL SUBMIT A LIST OF ALL PASSENGER MOTOR VEHICLES REGISTERED IN THIS STATE WITH THE DESIGNATED OWNER THEREOF TO THE COMMISSIONER OF TAXATION AND FINANCE TO ASSIST IN IMPLEMENTING THE GASOLINE TAX REBATE PROGRAM AS SET FORTH IN THE TAX LAW.

S 3. The sum of three hundred million dollars ($300,000,000), or so much thereof as may be necessary, is hereby appropriated to the department of taxation and finance out of any moneys in the state treasury collected pursuant to article 12-A of the tax law not otherwise appropriated and used for the acquisition of property necessary for the construction and reconstruction of highways and bridges or culverts on the state highway system, and for the construction, maintenance and repair of such highways and bridges or culverts, all under the direction of the commissioner of transportation as provided for in subdivision 1 of section 289-e of the tax law or otherwise deposited or disposed pursuant to subdivision (d) of section 301-j of the tax law. Such moneys shall be made immediately available for the purpose of carrying out the provisions of this act.

S 4. This act shall take effect July 1, 2009 and shall expire and be deemed repealed December 31, 2009. Effective immediately, the commissioner of taxation and finance may promulgate any and all rules and regulations and take any other measures necessary to implement this act on its effective date.