

2009-2010 Regular Sessions

I N S E N A T E

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Introduced by Sens. C. JOHNSON, DIAZ, DUANE, MONTGOMERY, ONORATO, PARKER, SAMPSON, SAVINO, THOMPSON, VALESKY -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the penal law, the education law and the tax law, in relation to enacting the "New York safe neighborhood and investment act of 2009"; and making an appropriation therefor

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 "New York safe neighborhood and investment act of 2009".

S 2. The penal law is amended by adding a new article 280 to read as follows:

ARTICLE 280

CRIMINAL STREET GANG ACTIVITY

SECTION 280.00 DEFINITIONS.

280.05 PARTICIPATION IN A STREET GANG IN THE SECOND DEGREE.

280.10 PARTICIPATION IN A STREET GANG IN THE FIRST DEGREE.

280.15 PARTICIPATION IN A STREET GANG ON OR NEAR SCHOOL GROUNDS.

280.20 FURTHERING A STREET GANG IN THE THIRD DEGREE.

280.25 FURTHERING A STREET GANG IN THE SECOND DEGREE.

280.30 FURTHERING A STREET GANG IN THE FIRST DEGREE.

280.35 FURTHERING A STREET GANG ON OR NEAR SCHOOL GROUNDS.

280.40 COERCING ANOTHER TO PARTICIPATE IN OR FURTHER STREET GANG ACTIVITY IN THE SECOND DEGREE.

280.45 COERCING ANOTHER TO PARTICIPATE IN OR FURTHER STREET GANG ACTIVITY IN THE FIRST DEGREE.

280.50 COERCING ANOTHER TO PARTICIPATE IN OR FURTHER STREET GANG ACTIVITY ON OR NEAR SCHOOL GROUNDS.

280.55 SENTENCING LIMITATIONS.

S 280.00 DEFINITIONS.

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

LBD05835-01-9

1 1. AS USED IN THIS ARTICLE, THE TERM "CRIMINAL STREET GANG" MEANS ANY
2 ONGOING ORGANIZATION, ASSOCIATION, OR GROUP OF THREE OR MORE PERSONS,
3 WHETHER FORMAL OR INFORMAL, HAVING AS ONE OF ITS PRIMARY ACTIVITIES THE
4 COMMISSION OF CRIME, HAVING A COMMON NAME OR COMMON IDENTIFYING SIGN OR
5 SYMBOL AND WHOSE MEMBERS INDIVIDUALLY OR COLLECTIVELY ENGAGE IN, OR HAVE
6 ENGAGED IN, A PATTERN OF CRIMINAL GANG ACTIVITY.

7 2. AS USED IN THIS ARTICLE THE TERM "PATTERN OF CRIMINAL GANG ACTIV-
8 ITY" MEANS THE COMMISSION OF, ATTEMPTED COMMISSION OF, OR SOLICITATION
9 OF, OR CONVICTION OF TWO OR MORE FELONY OFFENSES AS ARE DEFINED IN THIS
10 CHAPTER, PROVIDED THAT THESE OFFENSES OCCURRED AFTER THE EFFECTIVE DATE
11 OF THIS ARTICLE AND THE LAST OF THESE OFFENSES OCCURRED WITHIN THREE
12 YEARS AFTER A PRIOR OFFENSE, AND THE OFFENSES WERE COMMITTED ON SEPARATE
13 OCCASIONS, OR BY TWO OR MORE PERSONS.

14 S 280.05 PARTICIPATION IN A STREET GANG IN THE SECOND DEGREE.

15 A PERSON IS GUILTY OF PARTICIPATION IN A STREET GANG IN THE SECOND
16 DEGREE WHEN HE OR SHE ACTIVELY PARTICIPATES IN ANY CRIMINAL STREET GANG
17 WITH THE KNOWLEDGE THAT ITS MEMBERS ENGAGE IN OR HAVE ENGAGED IN CRIMI-
18 NAL GANG ACTIVITY, AND WHO WILLFULLY PROMOTES, FURTHERS, ENCOURAGES OR
19 ASSISTS IN ANY NON-VIOLENT CRIMINAL ACTIVITY AS DEFINED BY THIS CHAPTER.

20 PARTICIPATION IN A STREET GANG IN THE SECOND DEGREE IS A CLASS A
21 MISDEMEANOR.

22 S 280.10 PARTICIPATION IN A STREET GANG IN THE FIRST DEGREE.

23 A PERSON IS GUILTY OF PARTICIPATION IN A STREET GANG IN THE FIRST
24 DEGREE WHEN HE OR SHE ACTIVELY PARTICIPATES IN ANY CRIMINAL STREET GANG
25 WITH THE KNOWLEDGE THAT ITS MEMBERS ENGAGE IN OR HAVE ENGAGED IN CRIMI-
26 NAL GANG ACTIVITY, AND WHO WILLFULLY PROMOTES, FURTHERS, ENCOURAGES OR
27 ASSISTS IN ANY VIOLENT CRIMINAL ACTIVITY AS DEFINED BY THIS CHAPTER.

28 PARTICIPATION IN A STREET GANG IN THE FIRST DEGREE IS A CLASS E Felo-
29 NY.

30 S 280.15 PARTICIPATION IN A STREET GANG ON OR NEAR SCHOOL GROUNDS.

31 A PERSON IS GUILTY OF PARTICIPATION IN A STREET GANG ON OR NEAR SCHOOL
32 GROUNDS WHEN HE OR SHE KNOWINGLY AND UNLAWFULLY COMMITS THE OFFENSES
33 OUTLINED IN SECTION 280.05 OR 280.10 OF THIS ARTICLE AND SUCH VIOLATION
34 OCCURS ON OR WITHIN ONE THOUSAND FEET OF A PRIVATE OR PUBLIC NURSERY,
35 ELEMENTARY, VOCATIONAL, JUNIOR HIGH OR SENIOR HIGH SCHOOL DURING THE
36 HOURS WHICH SUCH FACILITY OR INSTITUTION IS OPEN FOR CLASSES OR SCHOOL
37 RELATED PROGRAMS.

38 PARTICIPATION IN A STREET GANG ON OR NEAR SCHOOL GROUNDS IS A CLASS E
39 FELONY.

40 S 280.20 FURTHERING A STREET GANG IN THE THIRD DEGREE.

41 A PERSON IS GUILTY OF FURTHERING A STREET GANG IN THE THIRD DEGREE
42 WHEN ANY PERSON WHO IS CONVICTED OF A MISDEMEANOR, AS DEFINED IN THIS
43 CHAPTER, WHICH WAS COMMITTED FOR THE BENEFIT OF, AT THE DIRECTION OF, OR
44 IN ASSOCIATION WITH ANY CRIMINAL STREET GANG, WITH THE SPECIFIC INTENT
45 TO PROMOTE, FURTHER, OR ASSIST IN ANY CRIMINAL CONDUCT BY GANG MEMBERS,
46 SHALL, UPON CONVICTION FOR AND IN ADDITION TO THAT CONVICTION, BE GUILTY
47 OF FURTHERING A STREET GANG IN THE THIRD DEGREE.

48 FURTHERING A STREET GANG IN THE THIRD DEGREE IS A CLASS A MISDEMEANOR.

49 S 280.25 FURTHERING A STREET GANG IN THE SECOND DEGREE.

50 A PERSON IS GUILTY OF FURTHERING A STREET GANG IN THE SECOND DEGREE
51 WHEN ANY PERSON WHO IS CONVICTED OF A NON-VIOLENT FELONY, AS DEFINED IN
52 THIS CHAPTER, WHICH WAS COMMITTED FOR THE BENEFIT OF, AT THE DIRECTION
53 OF, OR IN ASSOCIATION WITH ANY CRIMINAL STREET GANG, WITH THE SPECIFIC
54 INTENT TO PROMOTE, FURTHER, OR ASSIST IN ANY CRIMINAL CONDUCT BY GANG
55 MEMBERS, SHALL, UPON CONVICTION FOR AND IN ADDITION TO THAT FELONY, BE
56 GUILTY OF FURTHERING A STREET GANG IN THE SECOND DEGREE.

1 FURTHERING A STREET GANG IN THE SECOND DEGREE IS A CLASS E FELONY.

2 S 280.30 FURTHERING A STREET GANG IN THE FIRST DEGREE.

3 A PERSON IS GUILTY OF FURTHERING A STREET GANG IN THE FIRST DEGREE
4 WHEN ANY PERSON WHO IS CONVICTED OF A VIOLENT FELONY, AS DEFINED IN THIS
5 CHAPTER, WHICH WAS COMMITTED FOR THE BENEFIT OF, AT THE DIRECTION OF, OR
6 IN ASSOCIATION WITH ANY CRIMINAL STREET GANG, WITH THE SPECIFIC INTENT
7 TO PROMOTE, FURTHER, OR ASSIST IN ANY CRIMINAL CONDUCT BY GANG MEMBERS,
8 SHALL, UPON CONVICTION FOR AND IN ADDITION TO THAT FELONY, BE GUILTY OF
9 FURTHERING A STREET GANG IN THE FIRST DEGREE.

10 FURTHERING A STREET GANG IN THE FIRST DEGREE IS A CLASS D FELONY.

11 S 280.35 FURTHERING A STREET GANG ON OR NEAR SCHOOL GROUNDS.

12 A PERSON IS GUILTY OF FURTHERING A STREET GANG ON OR NEAR SCHOOL
13 GROUNDS WHEN HE OR SHE KNOWINGLY AND UNLAWFULLY COMMITS THE OFFENSES
14 OUTLINED IN SECTION 280.20, 280.25 OR 280.30 OF THIS ARTICLE AND SUCH
15 VIOLATION OCCURS ON OR WITHIN ONE THOUSAND FEET OF A PRIVATE OR PUBLIC
16 NURSERY, ELEMENTARY, VOCATIONAL, JUNIOR HIGH OR SENIOR HIGH SCHOOL
17 DURING THE HOURS WHICH THE FACILITY IS OPEN FOR CLASSES OR SCHOOL
18 RELATED PROGRAMS.

19 FURTHERING A STREET GANG ON OR NEAR SCHOOL GROUNDS IS A CLASS C FELO-
20 NY.

21 S 280.40 COERCING ANOTHER TO PARTICIPATE IN OR FURTHER STREET GANG
22 ACTIVITY IN THE SECOND DEGREE.

23 A PERSON IS GUILTY OF COERCING ANOTHER TO PARTICIPATE IN OR FURTHER
24 STREET GANG ACTIVITY IN THE SECOND DEGREE WHEN ANY PERSON SIXTEEN YEARS
25 OF AGE OR OLDER WHO THREATENS ANOTHER WITH THE USE OF PHYSICAL VIOLENCE
26 ON TWO OR MORE SEPARATE OCCASIONS WITHIN ANY THIRTY DAY PERIOD WITH THE
27 INTENT TO COERCE, INDUCE OR SOLICIT SUCH INDIVIDUAL TO ACTIVELY PARTICI-
28 IPATE IN OR FURTHER A CRIMINAL STREET GANG SHALL BE GUILTY OF COERCING
29 ANOTHER TO PARTICIPATE IN OR FURTHER STREET GANG ACTIVITY IN THE SECOND
30 DEGREE.

31 COERCING ANOTHER TO PARTICIPATE IN OR FURTHER STREET GANG ACTIVITY IN
32 THE SECOND DEGREE IS A CLASS E FELONY.

33 S 280.45 COERCING ANOTHER TO PARTICIPATE IN OR FURTHER STREET GANG
34 ACTIVITY IN THE FIRST DEGREE.

35 A PERSON IS GUILTY OF COERCING ANOTHER TO PARTICIPATE IN OR FURTHER
36 STREET GANG ACTIVITY IN THE FIRST DEGREE WHEN ANY PERSON SIXTEEN YEARS
37 OF AGE OR OLDER WHO UTILIZES PHYSICAL VIOLENCE TO COERCE, INDUCE OR
38 SOLICIT ANOTHER TO ACTIVELY PARTICIPATE IN OR FURTHER ANY CRIMINAL
39 STREET GANG SHALL BE GUILTY OF COERCING ANOTHER TO PARTICIPATE IN OR
40 FURTHER STREET GANG ACTIVITY IN THE FIRST DEGREE.

41 COERCING ANOTHER TO PARTICIPATE IN OR FURTHER STREET GANG ACTIVITY IN
42 THE FIRST DEGREE IS A CLASS D FELONY.

43 S 280.50 COERCING ANOTHER TO PARTICIPATE IN OR FURTHER STREET GANG
44 ACTIVITY ON OR NEAR SCHOOL GROUNDS.

45 A PERSON IS GUILTY OF COERCING ANOTHER TO PARTICIPATE IN OR FURTHER
46 STREET GANG ACTIVITY ON OR NEAR SCHOOL GROUNDS WHEN HE OR SHE KNOWINGLY
47 AND UNLAWFULLY COMMITS THE OFFENSES OUTLINED IN SECTION 280.40 OR 280.45
48 OF THIS ARTICLE AND SUCH VIOLATION OCCURS ON OR WITHIN ONE THOUSAND FEET
49 OF A PRIVATE OR PUBLIC NURSERY, ELEMENTARY, VOCATIONAL, JUNIOR HIGH OR
50 SENIOR HIGH SCHOOL DURING THE HOURS WHICH THE FACILITY IS OPEN FOR
51 CLASSES OR SCHOOL RELATED PROGRAMS.

52 COERCING ANOTHER TO PARTICIPATE IN OR FURTHER STREET GANG ACTIVITY ON
53 OR NEAR SCHOOL GROUNDS IS A CLASS C FELONY.

54 S 280.55 SENTENCING LIMITATIONS.

55 IF A COURT SENTENCES A PERSON TO A TERM OF PROBATION OR SUSPENDS THE
56 EXECUTION OF SENTENCE IMPOSED UPON A DEFENDANT FOR ANY SECTION OF THIS

1 ARTICLE OTHER THAN SECTION 280.05 OR 280.20, THE COURT SHALL REQUIRE
2 THAT THE DEFENDANT SERVE A MINIMUM OF NINETY DAYS IN THE COUNTY JAIL AS
3 A CONDITION THEREOF; HOWEVER THE COURT MAY REFUSE TO IMPOSE THIS MINIMUM
4 JAIL TERM IF, UPON A REVIEW OF THE EVIDENCE, IT DETERMINES THAT THE
5 INTEREST OF JUSTICE WOULD BEST BE SERVED BY NOT DOING SO. IN ALL SUCH
6 CASES, THE COURT MUST SPECIFY ON THE RECORD ITS REASONS FOR REDUCING THE
7 MINIMUM JAIL TERM.

8 S 3. The education law is amended by adding a new section 319 to read
9 as follows:

10 S 319. NEIGHBORHOOD QUALITY OF LIFE COMMUNITY SERVICE BY STUDENTS. 1.
11 BEGINNING WITH THE ELEVENTH GRADE CLASS IN THE TWO THOUSAND TEN--TWO
12 THOUSAND ELEVEN SCHOOL YEAR AND INCLUDING EVERY CLASS THEREAFTER, EACH
13 STUDENT SHALL COMPLETE A PROGRAM OF TWENTY HOURS OF COMMUNITY SERVICE
14 DURING THE COURSE OF THE ELEVENTH AND TWELFTH GRADES AS A CONDITION OF
15 GRADUATION FROM PUBLIC OR PRIVATE HIGH SCHOOL. SUCH COMMUNITY SERVICE
16 SHALL BE DIRECTED AT IMPROVING THE QUALITY OF LIFE FOR RESIDENTS OF THE
17 SCHOOL DISTRICT NEIGHBORHOODS.

18 2. EACH LOCAL BOARD OF EDUCATION OR GOVERNING BODY MAY ESTABLISH A
19 LOCAL EDUCATION FUND FOR THE PURPOSES OF ADMINISTERING THE COMMUNITY
20 SERVICE PROGRAM. THE BOARD OF EDUCATION OR GOVERNING BODY IS AUTHORIZED
21 TO ACCEPT AND DEPOSIT INTO SUCH FUND ANY CONTRIBUTIONS FROM BUSINESSES
22 OR INDIVIDUALS WISHING TO SUPPORT SUCH COMMUNITY SERVICE PROGRAM.

23 3. EACH LOCAL BOARD OF EDUCATION OR GOVERNING BODY SHALL, PURSUANT TO
24 GUIDELINES ESTABLISHED BY THE COMMISSIONER, IMPLEMENT A PROGRAM OF
25 NEIGHBORHOOD QUALITY OF LIFE COMMUNITY SERVICE FOR STUDENTS IN GRADES
26 ELEVEN AND TWELVE. THE COMMISSIONER SHALL, AT THE REQUEST OF A LOCAL
27 BOARD OF EDUCATION OR GOVERNING BODY, PROVIDE ANY TECHNICAL ASSISTANCE
28 WHICH MAY BE NECESSARY TO AID A DISTRICT IN THE PLANNING AND IMPLEMENTA-
29 TION OF ITS NEIGHBORHOOD QUALITY OF LIFE COMMUNITY SERVICE PROGRAM. THE
30 PROGRAM SHALL PROVIDE, EXCEPT AS PRESCRIBED IN SUBDIVISION ONE OF THIS
31 SECTION:

32 (A) A STUDENT SHALL COMPLETE A MINIMUM OF TWENTY HOURS OF COMMUNITY
33 SERVICE OVER TWO YEARS, BUT NO MORE THAN TEN HOURS IN ANY ONE YEAR;

34 (B) A STUDENT MAY COMPLETE THE COMMUNITY SERVICE DURING THE EVENINGS,
35 ON WEEKENDS, OR DURING THE SUMMER, BUT SHALL NOT COMPLETE THE COMMUNITY
36 SERVICE DURING SCHOOL HOURS UNLESS PERMISSION TO DO SO IS GRANTED BY THE
37 SUPERINTENDENT OR COMMUNITY SUPERINTENDENT OF THE SCHOOL DISTRICT IN
38 WHICH SUCH STUDENT IS ENROLLED. PERMISSION FOR COMPLETION OF THE COMMU-
39 NITY SERVICE DURING SCHOOL HOURS BY THE STUDENT MAY BE GRANTED BY THE
40 SUPERINTENDENT OR COMMUNITY SUPERINTENDENT ONLY IF HE OR SHE IS SATIS-
41 FIED THAT (I) SUCH COMMUNITY SERVICE WILL NOT INTERFERE WITH THE
42 STUDENT'S OVERALL ACADEMIC PERFORMANCE AND (II) THE STUDENT DEMONSTRATES
43 THAT HE OR SHE IS UNABLE TO COMPLETE THE COMMUNITY SERVICE DURING EVEN-
44 INGS, WEEKEND OR SUMMER HOURS OR PERMISSION MAY BE GRANTED FOR
45 COMPLETION OF THE COMMUNITY SERVICE DURING SCHOOL HOURS, IF SUCH COMMU-
46 NITY SERVICE IS IN CONJUNCTION WITH AN IN-SCHOOL SERVICE PROGRAM;

47 (C) A STUDENT MAY COMPLETE THE COMMUNITY SERVICE REQUIREMENT WITH A
48 NOT-FOR-PROFIT AGENCY OR ORGANIZATION, A PUBLIC AGENCY OR INSTITUTION, A
49 NOT-FOR-PROFIT OR FOR-PROFIT HEALTH CARE FACILITY, OR ANY OTHER COMMUNI-
50 TY ORGANIZATION WHICH THE LOCAL BOARD OF EDUCATION OR GOVERNING BODY
51 DEEMS APPROPRIATE; AND

52 (D) A STUDENT SHALL NOT RECEIVE COMPENSATION FOR COMMUNITY SERVICE OR
53 SUBSTITUTE EMPLOYMENT FOR THE SERVICE REQUIREMENT BUT MAY PURSUANT TO
54 RULES AND REGULATIONS TO BE ADOPTED BY THE COMMISSIONER, BE ELIGIBLE FOR
55 ELECTIVE CREDIT TOWARD GRADUATION OR TOWARD A GRADUATION REQUIREMENT, OR

1 AS COLLEGE CREDIT IN STATE COMMUNITY COLLEGES AND THE COLLEGES AND
2 UNIVERSITIES IN THE STATE UNIVERSITY OF NEW YORK SYSTEM.

3 4. THE COMMISSIONER SHALL PERIODICALLY REVIEW THE PROGRESS OF THE
4 NEIGHBORHOOD QUALITY OF LIFE COMMUNITY SERVICE PROGRAM, AND SHALL REPORT
5 TO THE GOVERNOR AND THE LEGISLATURE ON THE FINDINGS OF THE REVIEW,
6 INCLUDING RECOMMENDATIONS FOR CHANGES WHICH ARE DEEMED APPROPRIATE.

7 5. THE DEPARTMENT SHALL:

8 (A) DEVELOP A LONG RANGE PLAN THAT INCLUDES THE INTEGRATION OF COMMU-
9 NITY SERVICE LEARNING INTO ACADEMIC CURRICULA;

10 (B) WORK FOR THE INVOLVEMENT OF NOT-FOR-PROFIT COMMUNITY BASED ORGAN-
11 IZATIONS AND YOUTH SERVICE AGENCIES INTO COMMUNITY SERVICE PROGRAMS; AND

12 (C) CREATE A RESOURCE INFORMATION NETWORK TO PROVIDE ASSISTANCE, IDEAS
13 AND MOTIVATION TO SCHOOL DISTRICTS AS THEY IMPLEMENT COMMUNITY SERVICE
14 PROGRAMS.

15 6. NOTHING IN THIS SECTION SHALL BE CONSTRUED TO EXEMPT THE AGENCIES,
16 ORGANIZATIONS AND INSTITUTIONS WHICH PERMIT HIGH SCHOOL STUDENTS TO
17 PERFORM COMMUNITY SERVICE FROM COMPLYING WITH BOTH FEDERAL AND STATE
18 CHILD LABOR LAWS.

19 7. THE COMMISSIONER SHALL ADOPT RULES AND REGULATIONS NECESSARY TO
20 EFFECTUATE THE PURPOSES OF THIS SECTION.

21 S 4. Section 1456 of the tax law is amended by adding a new
22 subsection (u) to read as follows:

23 (U) SAFE NEIGHBORHOOD INVESTMENT CREDIT. (1) A TAXPAYER SHALL BE
24 ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE. THE AMOUNT OF
25 THE CREDIT SHALL BE EQUAL TO TWENTY-FIVE PERCENT OF THE SUM OF THE
26 FOLLOWING INVESTMENTS AND CONTRIBUTIONS MADE DURING THE TAXABLE YEAR AND
27 CERTIFIED BY, WHERE APPROPRIATE, THE COMMISSIONER OF EDUCATION OR THE
28 COMMISSIONER OF THE OFFICE OF CHILDREN AND FAMILY SERVICES: (A) CONTRIB-
29 UTIONS OF MONEY TO ONE OR MORE LOCAL EDUCATION FUNDS ESTABLISHED PURSU-
30 ANT TO SUBDIVISION TWO OF SECTION THREE HUNDRED NINETEEN OF THE EDUCA-
31 TION LAW FOR THE PURPOSES OF ADMINISTERING NEIGHBORHOOD QUALITY OF LIFE
32 COMMUNITY SERVICE PROGRAMS FOR STUDENTS; (B) INVESTMENT MADE IN, OR
33 CONTRIBUTIONS IN THE FORM OF DONATIONS MADE TO ONE OR MORE PROGRAMS
34 AUTHORIZED BY THE ADVANTAGE AFTER-SCHOOL PROGRAM; (C) INVESTMENT MADE
35 IN, OR CONTRIBUTIONS IN THE FORM OF DONATIONS MADE TO ONE OR MORE
36 PROGRAMS IDENTIFIED BY THE EDUCATION DEPARTMENT PURSUANT TO SUBDIVISION
37 FIVE OF SECTION THREE HUNDRED NINETEEN OF THE EDUCATION LAW. THE TOTAL
38 AMOUNT OF CREDIT ALLOWABLE TO A TAXPAYER UNDER THIS PROVISION FOR ALL
39 YEARS, TAKEN IN THE AGGREGATE, SHALL NOT EXCEED THREE HUNDRED THOUSAND
40 DOLLARS, AND SHALL NOT EXCEED ONE HUNDRED THOUSAND DOLLARS WITH RESPECT
41 TO THE INVESTMENTS AND CONTRIBUTIONS DESCRIBED IN EACH OF SUBPARAGRAPHS
42 (A), (B) AND (C) OF THIS PARAGRAPH.

43 (2) THE CREDIT AND CARRYOVER OF SUCH CREDIT ALLOWED UNDER THIS
44 SUBSECTION FOR ANY TAXABLE YEAR SHALL NOT, IN THE AGGREGATE, REDUCE THE
45 TAX DUE FOR SUCH YEAR TO LESS THAN THE MINIMUM TAX FIXED BY SUBSECTION
46 (B) OF SECTION FOURTEEN HUNDRED FIFTY-FIVE OF THIS ARTICLE. HOWEVER, IF
47 THE AMOUNT OF CREDIT OR CARRYOVERS OF SUCH CREDIT, OR BOTH, ALLOWED
48 UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH
49 AMOUNT, OR IF ANY PART OF THE CREDIT OR CARRYOVERS OF SUCH CREDIT MAY
50 NOT BE DEDUCTED FROM THE TAX OTHERWISE DUE BY REASON OF THE FINAL
51 SENTENCE OF THIS PARAGRAPH, ANY AMOUNT OF CREDIT OR CARRYOVERS OF SUCH
52 CREDIT THUS NOT DEDUCTIBLE IN SUCH TAXABLE YEAR MAY BE CARRIED OVER TO
53 THE FOLLOWING YEAR OR YEARS AND MAY BE DEDUCTED FROM THE TAX FOR SUCH
54 YEAR OR YEARS. IN ADDITION, THE AMOUNT OF SUCH CREDIT, AND CARRYOVERS OF
55 SUCH CREDIT TO THE TAXABLE YEAR, DEDUCTED FROM THE TAX OTHERWISE DUE MAY
56 NOT, IN THE AGGREGATE, EXCEED FIFTY PERCENT OF THE TAX IMPOSED UNDER

1 SECTION FOURTEEN HUNDRED FIFTY-FIVE OF THIS ARTICLE COMPUTED WITHOUT
2 REGARD TO ANY CREDIT PROVIDED FOR UNDER THIS ARTICLE.

3 S 5. The sum of fifty million dollars (\$50,000,000), or so much there-
4 of as may be necessary, is hereby appropriated to the office of children
5 and family services from any moneys in the state treasury in the general
6 fund to the credit of the local assistance account not otherwise appro-
7 priated for services and expenses of the office of children and family
8 services and any other appropriate agency or department for the purposes
9 of implementing the programs authorized by the Advantage after-school
10 program. Such sum shall be payable on the audit and warrant of the state
11 comptroller on vouchers certified or approved by the commissioner of the
12 office of children and family services, or his or her duly designated
13 representative in the manner provided by law. The commissioner of the
14 office of children and family services shall distribute such moneys to
15 school districts known to be areas of high risk for gang related activ-
16 ities for the purposes of:

17 1. education and outreach programs directed at students in grades two
18 through nine which promote awareness of the dangers of gang affiliations
19 and gang related violence in neighborhoods; and

20 2. local education funds established pursuant to section 319 of the
21 education law, for the purposes of funding and administering the neigh-
22 borhood quality of life community service program for students in elev-
23 enth and twelfth grades.

24 S 6. This act shall take effect on the first of November next succeed-
25 ing the date on which it shall have become a law; provided, however,
26 that the attorney general and the commissioner of education and the
27 commissioner of the office of children and family services are author-
28 ized and directed to promulgate any rules and regulations necessary for
29 the timely implementation of this act on its effective date, on or
30 before such date.