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

S. 6259--D A. 9059--D

S E N A T E - A S S E M B L Y

January 17, 2012

IN SENATE -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read twice and ordered printed, and when printed to be committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend chapter 540 of the laws of 1992, amending the real property tax law relating to oil and gas charges, in relation to the effective date of such chapter (Part A); to amend the real property tax law and the tax law, in relation to the suspension of STAR exemptions and related benefits of persons who are delinquent in the payment of outstanding state tax liabilities (Part B); intentionally omitted (Part C); to amend chapter 109 of the laws of 2006, amending the tax law relating to providing exemptions, reimbursements and credits from various taxes for certain alternative fuels, in relation to extending the alternative fuels tax exemptions (Part D); to amend the tax law, in relation to making technical amendments to the tax treatment of diesel fuel to reflect industry practice (Part E); intentionally omitted (Part F); to amend the tax law and part U of chapter 61 of the laws of 2011, amending the real property tax law, the general municipal law, the public officers law, the tax law, the abandoned property law, the state finance law and the administrative code of the city of New York, relating to establishing standards for electronic

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

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real property tax administration, allowing the department of taxation and finance to use electronic communication means to furnish tax notices and other documents, mandatory electronic filing of tax documents, debit cards issued for tax refunds, improving sales tax compliance and repealing certain provisions of the tax law and the administrative code of the city of New York relating thereto, in relation to the expiration thereof (Part G); intentionally omitted (Part H); to amend the tax law, in relation to extending the empire state commercial production tax credit; and to amend part V of chapter 62 of the laws of 2006 relating to the empire state commercial production tax credit, in relation to the effectiveness thereof (Part I); to amend the public housing law, in relation to the credit against income tax for persons or entities investing in low-income housing (Part J); to amend the tax law, in relation to extending the biofuel production tax credit; and to amend part X of chapter 62 of the laws of 2006, amending the tax law relating to providing tax credits for biofuel production plants, in relation to the effectiveness thereof (Part K); to amend chapter 58 of the laws of 2006, relating to providing an enhanced earned income tax credit, in relation to the effectiveness thereof (Part L); intentionally omitted (Part M); to amend the tax law, in relation to tax rates and exclusions under the metropolitan commuter transportation mobility tax for professional employer organizations and to amend part B of chapter 56 of the laws of 2011 amending the tax law relating to the tax rates and exclusions under the metropolitan commuter transportation mobility tax, in relation to the effectiveness thereof (Part N); to amend the racing, pari-mutuel wagering and breeding law, in relation to licenses for simulcast facilities, sums relating to track simulcast, simulcast of out-of-state thoroughbred races, simulcasting of races run by out-of-state harness tracks and distributions of wagers; to amend chapter 281 of the laws of 1994 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and chapter 346 of the laws of 1990 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and the imposition of certain taxes, in relation to extending certain provisions thereof; to amend the racing, pari-mutuel wagering and breeding law, in relation to extending certain provisions thereof (Part O); to amend the tax law, in relation to the distribution of revenue collected from the corporate and utilities taxes imposed under sections 183 and 184 of the tax law; and providing for the repeal of such provisions upon expiration thereof (Part P); to amend the tax law and the administrative code of the city of New York, in relation to facilitating the compliance of room remarketers with their obligation to collect sales tax on their sales of occupancy (Part Q); to amend the tax law and the administrative code of the city of New York, in relation to transitional provisions relating to the enactment and implementation of the federal Gramm-Leach-Bliley act (Part R); to amend the tax law, in relation to video lottery gaming (Part S); to amend the labor law and the tax law, in relation to the deadline for employer applications to the New York youth tax credit program (Part T); and to provide for the administration of certain funds and accounts related to the 2012-13 budget; authorizing certain payments and transfers; to amend the state finance law, in relation to school tax relief fund; to amend the state finance law, in relation to issuance of certificates of participation, variable rate bonds, payments, transfers and deposits of funds and investment of general funds, bond proceeds, and other funds not imme-

diately required; to amend the public authorities law, in relation to state environmental infrastructure projects; to amend chapter 61 of the laws of 2005, relating to providing for the administration of certain funds and accounts related to the 2005-2006 budget, in relation to the Division of Military and Naval Affairs Capital Projects; to amend chapter 389 of the laws of 1997, relating to the financing of the correctional facilities improvement fund and the youth facility improvement fund, in relation to the issuance of bonds; to amend the private housing finance law, in relation to housing program bonds and notes; to amend chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund, in relation to the issuance of bonds; to amend the public authorities law, in relation to courthouse improvements and training facilities, metropolitan transportation authority facilities, peace bridge projects and issuance of bonds by the dormitory authority; to amend the New York state urban development corporation act, in relation to funding project costs for the state university of New York college for nanoscale and science engineering and the NY-SUNY 2020 challenge grant program; to amend chapter 57 of the laws of 2008, relating to providing for the administration of certain funds and accounts related to the 2008-2009 budget, in relation to the effectiveness thereof; to amend chapter 56 of the laws of 2009, relating to providing for the administration of certain funds and accounts related to the 2009-10 budget, in relation to the effectiveness thereof; to amend chapter 56 of the laws of 2010, relating to providing for the administration of certain funds and accounts related to the 2009-10 budget, in relation to the effectiveness thereof; to amend chapter 61 of the laws of 2000, amending the public authorities law relating to the metropolitan transportation authority, the New York city transit authority, and the Triborough bridge and tunnel authority, in relation to authorizations to issue bonds and notes; to repeal sections 90-b, 91-g, 92-a, 92-i, 92-j, 92-m, 92-w, 94-c, 94-d, 96, 97-n, 97-o, 97-cc, 97-ff, 97-ss, 97-fff, 97-uuu, 97-www, 97-aaaa, 97-bbbb, 99-g, 99-i and subdivision 5 of section 97-rrr of the state finance law relating thereto; to repeal subdivision 5 of section 233-a and subdivision 3-a of section 378 of the education law relating thereto; to repeal paragraph f of subdivision 31 of section 1680 of the public authorities law relating to the reserve funds of private not-for-profit schools established with the dormitory authority; to repeal section 1022 of the private housing finance law relating to the rural housing assistance fund; to repeal section 12 of chapter 1040 of the laws of 1981 relating to penalties for violations of the lobbying act; to repeal chapter 50 of the laws of 1993 relating to making appropriations for the support of government; and providing for the repeal of certain provisions upon expiration thereof (Part U)

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

Section 1. This act enacts into law major components of legislation which are necessary to implement the state fiscal plan for the 2012-2013 state fiscal year. Each component is wholly contained within a Part identified as Parts A through U. The effective date for each particular provision contained within such Part is set forth in the last section of

such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Part in which it is found. Section three of this act sets forth the general effective date of this act.

PART A

Section 1. Section 2 of chapter 540 of the laws of 1992, amending the real property tax law relating to oil and gas charges, as amended by section 1 of part II of chapter 56 of the laws of 2009, is amended to read as follows:

S 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 1992; provided, however that any charges imposed by section 593 of the real property tax law as added by section one of this act shall first be due for values for assessment rolls with tentative completion dates after July 1, 1992, and provided further, that this act shall remain in full force and effect until March 31, [2012] 2015, at which time section 593 of the real property tax law as added by section one of this act shall be repealed.

S 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2012.

PART B

Section 1. Subdivision 3 of section 425 of the real property tax law is amended by adding a new paragraph (f) to read as follows:

(F) COMPLIANCE WITH STATE TAX OBLIGATIONS. THE PROPERTY'S ELIGIBILITY FOR THE STAR EXEMPTION MUST NOT BE SUSPENDED PURSUANT TO SECTION ONE HUNDRED SEVENTY-ONE-Y OF THE TAX LAW DUE TO THE PAST-DUE STATE TAX LIABILITIES OF ONE OR MORE OF ITS OWNERS. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, WHERE A PROPERTY'S ELIGIBILITY FOR A STAR EXEMPTION HAS BEEN SUSPENDED PURSUANT TO SUCH SECTION, THE FOLLOWING PROVISIONS SHALL BE APPLICABLE:

(I) THE PROPERTY SHALL BE INELIGIBLE FOR A BASIC OR ENHANCED STAR EXEMPTION EFFECTIVE WITH THE NEXT SCHOOL YEAR COMMENCING AFTER THE ISSUANCE OF NOTICE BY THE DEPARTMENT OF THE SUSPENSION OF ITS ELIGIBILITY FOR THE STAR EXEMPTION, EVEN IF THE NOTICE WAS ISSUED AFTER THE APPLICABLE TAXABLE STATUS DATE. IF A STAR EXEMPTION HAS BEEN GRANTED TO SUCH A PROPERTY ON A TENTATIVE OR FINAL ASSESSMENT ROLL, THE ASSESSOR OR OTHER PERSON HAVING CUSTODY OF THAT ROLL IS HEREBY AUTHORIZED AND DIRECTED TO IMMEDIATELY REMOVE THAT STAR EXEMPTION FROM THE ROLL.

(II) ANY CHALLENGE TO THE FACTUAL OR LEGAL BASIS BEHIND THE SUSPENSION OF A PROPERTY'S ELIGIBILITY FOR A STAR EXEMPTION PURSUANT TO SECTION ONE HUNDRED SEVENTY-ONE-Y OF THE TAX LAW MUST BE PRESENTED TO THE DEPARTMENT IN THE MANNER PRESCRIBED BY SUCH SECTION. NEITHER AN ASSESSOR NOR A BOARD OF ASSESSMENT REVIEW HAS THE AUTHORITY TO CONSIDER SUCH A CHALLENGE.

(III) THE PROPERTY SHALL REMAIN INELIGIBLE FOR THE STAR EXEMPTION UNTIL THE DEPARTMENT NOTIFIES THE ASSESSOR THAT THE SUSPENSION OF ITS ELIGIBILITY HAS BEEN LIFTED. ONCE THE ASSESSOR HAS BEEN SO NOTIFIED, THE EXEMPTION MAY BE RESUMED ON A PROSPECTIVE BASIS ONLY, PROVIDED THAT THE ELIGIBILITY REQUIREMENTS OF THIS SECTION ARE OTHERWISE SATISFIED.

(IV) IN THE CASE OF A COOPERATIVE APARTMENT OR MOBILE HOME RECEIVING A STAR EXEMPTION PURSUANT TO PARAGRAPH (K) OR (L) OF SUBDIVISION TWO OF THIS SECTION, A SUSPENSION OF A STAR EXEMPTION DUE TO A TAXPAYER'S PAST-DUE STATE TAX LIABILITIES SHALL ONLY APPLY TO THE STAR EXEMPTION ON THE COOPERATIVE APARTMENT OR MOBILE HOME OWNED, OR DEEMED TO BE OWNED, BY THAT TAXPAYER.

S 2. The tax law is amended by adding a new section 171-y to read as follows:

S 171-Y. ENFORCEMENT OF DELINQUENT STATE TAX LIABILITIES THROUGH THE SUSPENSION OF ELIGIBILITY FOR STAR EXEMPTIONS. 1. THE COMMISSIONER IS HEREBY AUTHORIZED TO DEVELOP A PROGRAM TO COLLECT DELINQUENT STATE TAX LIABILITIES FROM TAXPAYERS THROUGH THE SUSPENSION OF THE ELIGIBILITY OF PROPERTIES FOR STAR EXEMPTIONS WHERE ONE OR MORE OF THE PROPERTY OWNERS HAVE PAST-DUE STATE TAX LIABILITIES. FOR THE PURPOSES OF THIS SECTION, THE TERM "STATE TAX LIABILITY" MEANS ANY TAX (INCLUDING BUT NOT LIMITED TO LOCAL SALES AND INCOME TAXES), SURCHARGE, PENALTY, INTEREST CHARGE OR FEE ADMINISTERED BY THE COMMISSIONER THAT IS OWED BY A TAXPAYER; THE TERM "PAST-DUE STATE TAX LIABILITY" OR "PAST-DUE STATE TAX LIABILITIES" MEANS ANY STATE TAX LIABILITY OR LIABILITIES WHICH HAVE BECOME FIXED AND FINAL SUCH THAT THE TAXPAYER NO LONGER HAS ANY RIGHT TO ADMINISTRATIVE OR JUDICIAL REVIEW AND FOR WHICH THE TAXPAYER HAS NOT MADE PAYMENT ARRANGEMENTS FOR THAT LIABILITY SATISFACTORY TO THE COMMISSIONER; THE TERM "TAXPAYER" SHALL MEAN THE INDIVIDUAL RESPONSIBLE FOR THE PAYMENT OF ANY OF THE PAST-DUE STATE TAX LIABILITIES; AND THE TERM "STAR EXEMPTION" MEANS THE EXEMPTION FROM REAL PROPERTY TAXATION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW.

2. THE COMMISSIONER SHALL ESTABLISH PROCEDURES FOR THE ADMINISTRATION OF THIS PROGRAM, WHICH SHALL INCLUDE THE FOLLOWING PROVISIONS:

(A) THE CRITERIA FOR IDENTIFYING TAXPAYERS WITH PAST-DUE STATE TAX LIABILITIES, PROVIDED THAT TAXPAYERS WHOSE PAST-DUE STATE TAX LIABILITIES ARE LESS THAN FORTY-FIVE HUNDRED DOLLARS SHALL BE EXCLUDED.

(B) THE PROCEDURES BY WHICH THE DEPARTMENT SHALL DETERMINE WHETHER PROPERTIES OWNED BY SUCH TAXPAYERS ARE RECEIVING THE STAR EXEMPTION.

(C) THE PROCEDURES BY WHICH THE DEPARTMENT SHALL NOTIFY SUCH TAXPAYERS THAT THE ELIGIBILITY OF THEIR PROPERTIES FOR THE STAR EXEMPTION WILL BE SUSPENDED UNLESS THEY EITHER SATISFY THEIR PAST-DUE STATE TAX LIABILITIES OR MAKE PAYMENT ARRANGEMENTS SATISFACTORY TO THE COMMISSIONER BY A DATE TO BE SPECIFIED IN THE NOTICE.

(D) THE PROCEDURES BY WHICH THE DEPARTMENT SHALL NOTIFY ASSESSORS OF PROPERTIES WHOSE ELIGIBILITY FOR STAR EXEMPTIONS HAS BEEN SUSPENDED DUE TO THE PAST-DUE STATE TAX LIABILITIES OF ONE OR MORE PROPERTY OWNERS.

(E) THE PROCEDURES BY WHICH TAXPAYERS MAY ACT TO LIFT SUCH SUSPENSIONS ON A PROSPECTIVE BASIS BY EITHER SATISFYING THEIR PAST-DUE STATE TAX LIABILITIES OR MAKING PAYMENT ARRANGEMENTS SATISFACTORY TO THE COMMISSIONER.

(F) THE PROCEDURES BY WHICH THE DEPARTMENT SHALL NOTIFY ASSESSORS WHEN THE SUSPENSION OF A PROPERTY'S ELIGIBILITY FOR THE STAR EXEMPTION HAS BEEN LIFTED.

(G) THE PROCEDURES BY WHICH THE DEPARTMENT AND ASSESSORS SHALL COORDINATE AND EXECUTE THEIR OBLIGATIONS PURSUANT TO THIS SECTION AND PARAGRAPH (F) OF SUBDIVISION THREE OF SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW.

(H) THE PROCEDURES BY WHICH THE DEPARTMENT SHALL APPLY THE AMOUNT OF A TAXPAYER'S LOST STAR BENEFITS AS AN OFFSET AGAINST THE AMOUNT OF THAT TAXPAYER'S PAST-DUE STATE TAX LIABILITIES.

(I) ANY OTHER MATTER AS THE DEPARTMENT SHALL DEEM NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SECTION.

3. THE DEPARTMENT SHALL NOTIFY THE TAXPAYER AT LEAST FORTY-FIVE DAYS PRIOR TO THE DATE THE DEPARTMENT INTENDS TO INFORM THE ASSESSOR OF THE SUSPENSION OF THE ELIGIBILITY FOR THE STAR EXEMPTION OF PROPERTY WHICH IS WHOLLY OR PARTIALLY OWNED BY THE TAXPAYER.

(A) SUCH NOTICE SHALL INCLUDE A STATEMENT THAT THE DEPARTMENT WILL NOTIFY THE ASSESSOR OF THE SUSPENSION OF THE ELIGIBILITY FOR THE STAR EXEMPTION OF PROPERTY WHOLLY OR PARTIALLY OWNED BY THE TAXPAYER UNLESS THE TAXPAYER FULLY SATISFIES THE OUTSTANDING STATE TAX LIABILITIES OR OTHERWISE MAKES PAYMENT ARRANGEMENTS SATISFACTORY TO THE COMMISSIONER IN ACCORDANCE WITH LAW. HOWEVER, IN ANY CASE WHERE A TAXPAYER FAILS TO COMPLY WITH THE TERMS OF AN INSTALLMENT PAYMENT AGREEMENT AS DESCRIBED HEREIN MORE THAN ONCE WITHIN A TWELVE MONTH PERIOD, THE COMMISSIONER MAY IMMEDIATELY NOTIFY THE ASSESSOR OF THE SUSPENSION OF THE PROPERTY'S ELIGIBILITY FOR THE STAR EXEMPTION.

(B) SUCH NOTICE SHALL ALSO INCLUDE THE INFORMATION NECESSARY FOR THE TAXPAYER TO PAY THE PAST-DUE LIABILITY, MAKE PAYMENT ARRANGEMENTS OR OTHERWISE REQUEST ADDITIONAL INFORMATION.

(C) SUCH NOTICE SHALL ALSO STATE THAT THE TAXPAYER'S RIGHT TO PROTEST THE NOTICE IS LIMITED TO RAISING ISSUES THAT CONSTITUTE A MISTAKE OF FACT AS DEFINED IN SUBDIVISION FIVE OF THIS SECTION.

(D) SUCH NOTICE SHALL ALSO ADVISE THE TAXPAYER HOW THE SUSPENSION OF THE PROPERTY'S STAR EXEMPTION MAY BE LIFTED.

(E) SUCH NOTICE MAY ALSO INCLUDE ANY OTHER INFORMATION THAT THE COMMISSIONER DEEMS NECESSARY.

4. IF THE TAXPAYER FAILS TO SATISFY HIS OR HER PAST-DUE STATE TAX LIABILITIES OR MAKE SATISFACTORY PAYMENT ARRANGEMENTS BY THE DATE SPECIFIED IN THE NOTICE, THE DEPARTMENT SHALL NOTIFY THE ASSESSOR OF THE SUSPENSION OF THE PROPERTY'S ELIGIBILITY FOR THE STAR EXEMPTION.

5. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, THE NOTICE ISSUED BY THE DEPARTMENT PURSUANT TO THIS SECTION FOR THE PURPOSE OF SUSPENDING THE PROPERTY'S ELIGIBILITY FOR THE STAR EXEMPTION MAY ONLY BE CHALLENGED BEFORE THE DEPARTMENT ON THE GROUNDS OF A MISTAKE OF FACT AS DEFINED IN THIS SUBDIVISION AND THE TAXPAYER WILL HAVE NO RIGHT TO COMMENCE A COURT ACTION, ADMINISTRATIVE PROCEEDING OR ANY OTHER FORM OF LEGAL RECOURSE AGAINST THE DEPARTMENT OR ASSESSOR REGARDING SUCH SUSPENSION. FOR THE PURPOSES OF THIS SUBDIVISION, "MISTAKE OF FACT" IS LIMITED TO CLAIMS THAT: (I) THE INDIVIDUAL NOTIFIED IS NOT THE TAXPAYER AT ISSUE; (II) THE PAST-DUE STATE TAX LIABILITIES WERE SATISFIED; OR (III) THE DEPARTMENT INCORRECTLY FOUND THAT THE TAXPAYER HAS FAILED TO COMPLY WITH THE TERMS OF AN INSTALLMENT PAYMENT AGREEMENT MORE THAN ONCE WITHIN A TWELVE MONTH PERIOD FOR THE PURPOSES OF SUBDIVISION THREE OF THIS SECTION. HOWEVER, NOTHING IN THIS SUBDIVISION IS INTENDED TO LIMIT A TAXPAYER FROM SEEKING RELIEF FROM JOINT AND SEVERAL LIABILITY PURSUANT TO SECTION SIX HUNDRED FIFTY-FOUR OF THIS CHAPTER TO THE EXTENT THAT HE OR SHE IS ELIGIBLE PURSUANT TO THAT SUBDIVISION OR ESTABLISHING TO THE DEPARTMENT THAT THE ENFORCEMENT OF THE UNDERLYING TAX LIABILITIES HAS BEEN STAYED BY THE FILING OF A PETITION PURSUANT TO THE BANKRUPTCY CODE OF 1978 (TITLE ELEVEN OF THE UNITED STATES CODE).

6. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, THE DEPARTMENT SHALL FURNISH THE APPROPRIATE ASSESSOR WITH THE NAME AND ADDRESS OF ANY TAXPAYER WHO OWNS PROPERTY WHICH HAS BECOME INELIGIBLE FOR THE STAR EXEMPTION PURSUANT TO THIS SECTION AND PARAGRAPH (F) OF SUBDIVISION THREE OF SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW AND A DESCRIPTION OF SUCH PROPERTY.

7. ACTIVITIES TO COLLECT STATE TAX LIABILITIES UNDERTAKEN BY THE DEPARTMENT PURSUANT TO THIS SECTION SHALL NOT IN ANY WAY LIMIT, RESTRICT OR IMPAIR THE DEPARTMENT FROM EXERCISING ANY OTHER AUTHORITY TO COLLECT OR ENFORCE PAST-DUE STATE TAX LIABILITIES UNDER ANY OTHER APPLICABLE PROVISION OF LAW. THE AMOUNT BY WHICH A TAXPAYER'S PROPERTY TAX LIABILITY INCREASES AS A RESULT OF THE LOSS OF THE STAR EXEMPTION PURSUANT TO PARAGRAPH (F) OF SUBDIVISION THREE OF SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW AND THIS SECTION SHALL BE APPLIED AS AN OFFSET AGAINST THE AMOUNT OF THE TAXPAYER'S PAST-DUE STATE TAX LIABILITY.

8. NOTWITHSTANDING THE SECRECY PROVISIONS OF THIS CHAPTER, THE COMMISSIONER MAY DISCLOSE TO ASSESSORS THE INFORMATION DESCRIBED IN THIS SECTION THAT IS NECESSARY IN THE COMMISSIONER'S DISCRETION FOR THE PROPER IDENTIFICATION OF A TAXPAYER WITH PAST-DUE STATE TAX LIABILITIES WHO OWNS PROPERTY WITH A STAR EXEMPTION THAT IS SUBJECT TO SUSPENSION PURSUANT TO SUCH SECTION AND PARAGRAPH (F) OF SUBDIVISION THREE OF SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW.

S 3. This act shall take effect immediately and shall apply to the administration of the STAR exemption authorized by section 425 of the real property tax law for the 2013-2014, 2014-2015 and 2015-2016 school years.

PART C

Intentionally omitted

PART D

Section 1. Section 19 of part W-1 of chapter 109 of the laws of 2006, amending the tax law relating to providing exemptions, reimbursements and credits from various taxes for certain alternative fuels, as amended by section 2 of part L of chapter 61 of the laws of 2011, is amended to read as follows:

S 19. This act shall take effect immediately; provided, however, that sections one through thirteen of this act shall take effect September 1, 2006 and shall be deemed repealed on September 1, [2012] 2014 and such repeal shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law, and shall apply to sales made, fuel compounded or manufactured, and uses occurring on or after such date, and with respect to sections seven through eleven of this act, in accordance with applicable transitional provisions of sections 1106 and 1217 of the tax law; provided, however, that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to adopt and amend any rules or regulations and to take any steps necessary to implement the provisions of this act; provided further that sections fourteen through sixteen of this act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2006.

S 2. This act shall take effect immediately.

PART E

Section 1. Subdivision 14 of section 282 of the tax law, as amended by section 1 of part K of chapter 61 of the laws of 2011, is amended to read as follows:

14. "Diesel motor fuel" shall mean No. 1 Diesel fuel, No. 2 Diesel fuel, biodiesel, kerosene, [crude oil,] fuel oil or other middle distillate and also motor fuel suitable for use in the operation of an engine of the diesel type, excluding, however, any product specifically designated "No. 4 Diesel fuel" and not suitable as a fuel used in the operation of a motor vehicle engine.

S 2. Paragraph (b) of subdivision 3 of section 282-a of the tax law, as amended by section 5 of part K of chapter 61 of the laws of 2011, is amended to read as follows:

(b) The tax on the incidence of sale or use imposed by subdivision one of this section shall not apply to: (i) the sale or use of non-highway Diesel motor fuel, but only if all of such fuel is consumed other than on the public highways of this state (except for the use of the public highway by farmers to reach adjacent farmlands); provided, however, this exemption shall in no event apply to a sale of non-highway Diesel motor fuel which involves a delivery at a filling station or into a repository which is equipped with a hose or other apparatus by which such fuel can be dispensed into the fuel tank of a motor vehicle (except for delivery at a farm site which qualifies for the exemption under subdivision (g) of section three hundred one-b of this chapter); or (ii) a sale to the consumer consisting of not more than twenty gallons of water-white kerosene to be used and consumed exclusively for heating purposes; or (iii) the sale to or delivery at a filling station or other retail vendor of water-white kerosene provided such filling station or other retail vendor only sells such water-white kerosene exclusively for heating purposes in containers of no more than twenty gallons; or (iv) a sale of kero-jet fuel to an airline for use in its airplanes or a use of kero-jet fuel by an airline in its airplanes; or (v) a sale of kero-jet fuel by a registered distributor of Diesel motor fuel to a fixed base operator registered under this article as a distributor of kero-jet fuel only where such fixed base operator is engaged solely in making or offering to make retail sales not in bulk of kero-jet fuel directly into the fuel tank of an airplane for the purpose of operating such airplane; [or] (vi) a retail sale not in bulk of kero-jet fuel by a fixed base operator registered under this article as a distributor of kero-jet fuel only where such fuel is delivered directly into the fuel tank of an airplane for use in the operation of such airplane; OR (VII) THE SALE OF PREVIOUSLY UNTAXED QUALIFIED BIODIESEL TO A PERSON REGISTERED UNDER THIS ARTICLE AS A DISTRIBUTOR OF DIESEL MOTOR FUEL OTHER THAN (A) A RETAIL SALE TO SUCH PERSON OR (B) A SALE TO SUCH PERSON WHICH INVOLVES A DELIVERY AT A FILLING STATION OR INTO A REPOSITORY WHICH IS EQUIPPED WITH A HOSE OR OTHER APPARATUS BY WHICH SUCH QUALIFIED BIODIESEL CAN BE DISPENSED INTO THE FUEL TANK OF A MOTOR VEHICLE.

S 3. Paragraph 5 of subdivision (a) of section 301-b of the tax law, as added by chapter 190 of the laws of 1990, is amended to read as follows:

(5) [Crude oil and liquefied] LIQUEFIED petroleum gases, such as butane, ethane or propane.

S 4. Subdivision (e) of section 301-b of the tax law, as amended by section 21 of part K of chapter 61 of the laws of 2011, is amended to read as follows:

(e) Sales of QUALIFIED BIODIESEL, non-highway diesel motor fuel and residual petroleum product to registered distributors of diesel motor fuel and registered residual petroleum product businesses.

(1) [Non-highway] QUALIFIED BIODIESEL AND NON-HIGHWAY Diesel motor fuel sold by a person registered under article twelve-A of this chapter

as a distributor of diesel motor fuel to a person registered under such article twelve-A as a distributor of diesel motor fuel where such sale is not a retail sale or a sale that involves a delivery at a filling station or into a repository equipped with a hose or other apparatus by which such QUALIFIED BIODIESEL OR non-highway Diesel motor fuel can be dispensed into the fuel tank of a motor vehicle.

(2) Residual petroleum product sold by a person registered under this article as a residual petroleum product business to a person registered under this article as a residual petroleum product business where such sale is not a retail sale. Provided, however, that the commissioner may require such documentary proof to qualify for any exemption provided in this section as the commissioner deems appropriate, including the expansion of any certifications required pursuant to section two hundred eighty-five-a or two hundred eighty-five-b of this chapter to cover the taxes imposed by this article.

(3) "QUALIFIED BIODIESEL" MEANS SUCH TERM AS DEFINED IN SUBDIVISION TWENTY-THREE OF SECTION TWO HUNDRED EIGHTY-TWO OF THIS CHAPTER.

S 5. Paragraph 2 of subdivision (a) of section 1102 of the tax law, as amended by section 39 of part K of chapter 61 of the laws of 2011, is amended to read as follows:

(2) Every distributor of diesel motor fuel shall pay, as a prepayment on account of the taxes imposed by this article and pursuant to the authority of article twenty-nine of this chapter, a tax upon the sale or use of diesel motor fuel in this state. The tax shall be computed based upon the number of gallons of diesel motor fuel sold or used. Provided, however, if the tax has not been imposed prior thereto, it shall be imposed on the delivery of diesel motor fuel to a retail service station. The collection of such tax shall not be made applicable to the sale or use of diesel motor fuel under circumstances which preclude the collection of such tax by reason of the United States constitution and of laws of the United States enacted pursuant thereto. The prepaid tax on diesel motor fuel shall not apply to (i) the sale of previously untaxed non-highway Diesel motor fuel to a person registered as a distributor of Diesel motor fuel other than a sale to such person which involves a delivery at a filling station or into a repository which is equipped with a hose or other apparatus by which such fuel can be dispensed into the fuel tank of a motor vehicle, [or] (ii) the sale to or delivery at a filling station or other retail vendor of water-white kerosene provided such filling station or other retail vendor only sells such water-white kerosene exclusively for heating purposes in containers of no more than twenty gallons or to the sale of CNG or hydrogen; OR (III) THE SALE OF PREVIOUSLY UNTAXED QUALIFIED BIODIESEL TO A PERSON REGISTERED UNDER ARTICLE TWELVE-A OF THIS CHAPTER AS A DISTRIBUTOR OF DIESEL MOTOR FUEL OTHER THAN (A) A RETAIL SALE TO SUCH PERSON OR (B) A SALE TO SUCH PERSON WHICH INVOLVES A DELIVERY AT A FILLING STATION OR INTO A REPOSITORY WHICH IS EQUIPPED WITH A HOSE OR OTHER APPARATUS BY WHICH SUCH QUALIFIED BIODIESEL CAN BE DISPENSED INTO THE FUEL TANK OF A MOTOR VEHICLE. "QUALIFIED BIODIESEL" MEANS SUCH TERM AS DEFINED IN SUBDIVISION TWENTY-THREE OF SECTION TWO HUNDRED EIGHTY-TWO OF THIS CHAPTER.

S 6. Paragraph 2 of subdivision (a) of section 1102 of the tax law, as amended by section 39-a of part K of chapter 61 of the laws of 2011, is amended to read as follows:

(2) Every distributor of diesel motor fuel shall pay, as a prepayment on account of the taxes imposed by this article and pursuant to the authority of article twenty-nine of this chapter, a tax upon the sale or

use of diesel motor fuel in this state. The tax shall be computed based upon the number of gallons of diesel motor fuel sold or used. Provided, however, if the tax has not been imposed prior thereto, it shall be imposed on the delivery of diesel motor fuel to a retail service station. The collection of such tax shall not be made applicable to the sale or use of diesel motor fuel under circumstances which preclude the collection of such tax by reason of the United States constitution and of laws of the United States enacted pursuant thereto. The prepaid tax on diesel motor fuel shall not apply to (i) the sale of [previously untaxed] non-highway Diesel motor fuel to a person registered as a distributor of Diesel motor fuel other than a sale to such person which involves a delivery at a filling station or into a repository which is equipped with a hose or other apparatus by which such fuel can be dispensed into the fuel tank of a motor vehicle, [or] (ii) the sale to or delivery at a filling station or other retail vendor of water-white kerosene provided such filling station or other retail vendor only sells such water-white kerosene exclusively for heating purposes in containers of no more than twenty gallons; OR (III) THE SALE OF PREVIOUSLY UNTAXED QUALIFIED BIODIESEL TO A PERSON REGISTERED UNDER ARTICLE TWELVE-A OF THIS CHAPTER AS A DISTRIBUTOR OF DIESEL MOTOR FUEL OTHER THAN (A) A RETAIL SALE TO SUCH PERSON OR (B) A SALE TO SUCH PERSON WHICH INVOLVES A DELIVERY AT A FILLING STATION OR INTO A REPOSITORY WHICH IS EQUIPPED WITH A HOSE OR OTHER APPARATUS BY WHICH SUCH QUALIFIED BIODIESEL CAN BE DISPENSED INTO THE FUEL TANK OF A MOTOR VEHICLE. "QUALIFIED BIODIESEL" MEANS SUCH TERM AS DEFINED IN SUBDIVISION TWENTY-THREE OF SECTION TWO HUNDRED EIGHTY-TWO OF THIS CHAPTER.

S 7. This act shall take effect June 1, 2012; provided, however, that the amendments to paragraph 2 of subdivision (a) of section 1102 of the tax law made by section five of this act shall be subject to the expiration and reversion of such paragraph pursuant to section 19 of part W1 of chapter 109 of the laws of 2006, as amended, when upon such date the provisions of section six of this act shall take effect; provided, further, that sections five and six of this act shall apply to sales made and uses occurring on and after such effective date in accordance with the applicable transitional provisions in sections 1106 and 1217 of the tax law.

PART F
Intentionally omitted

PART G

Section 1. Section 23 of part U of chapter 61 of the laws of 2011, amending the real property tax law, the general municipal law, the public officers law, the tax law, the abandoned property law, the state finance law and the administrative code of the city of New York, relating to establishing standards for electronic real property tax administration, allowing the department of taxation and finance to use electronic communication means to furnish tax notices and other documents, mandatory electronic filing of tax documents, debit cards issued for tax refunds, improving sales tax compliance and repealing certain provisions of the tax law and the administrative code of the city of New York relating thereto, is amended to read as follows:

S 23. This act shall take effect immediately; provided, however, that:

(a) the amendments to section 29 of the tax law made by section thirteen of this act shall apply to tax documents filed or required to be filed on or after the sixtieth day after which this act shall have become a law and shall expire and be deemed repealed December 31, [2012] 2013, provided however that the amendments to paragraph 4 of subdivision (a) of section 29 of the tax law and paragraph 2 of subdivision (e) of section 29 of the tax law made by section thirteen of this act with regard to individual taxpayers shall take effect September 15, 2011 but only if the commissioner of taxation and finance has reported in the report required by section seventeen-b of this act that the percentage of individual taxpayers electronically filing their 2010 income tax returns is less than eighty-five percent; provided that the commissioner of taxation and finance shall notify the legislative bill drafting commission of the date of the issuance of such report in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effectuating the provisions of section 44 of the legislative law and section 70-b of the public officers law;

(b) sections fourteen, fifteen, sixteen and seventeen of this act shall take effect September 15, 2011 but only if the commissioner of taxation and finance has reported in the report required by section seventeen-b of this act that the percentage of individual taxpayers electronically filing their 2010 income tax returns is less than eighty-five percent;

(c) sections fourteen-a and fifteen-a of this act shall take effect September 15, 2011 and expire and be deemed repealed December 31, 2012 but shall take effect only if the commissioner of taxation and finance has reported in the report required by section seventeen-b of this act that the percentage of individual taxpayers electronically filing their 2010 income tax returns is eighty-five percent or greater;

(d) sections fourteen-b, fifteen-b, sixteen-a and seventeen-a of this act shall take effect January 1, [2013] 2014 but only if the commissioner of taxation and finance has reported in the report required by section seventeen-b of this act that the percentage of individual taxpayers electronically filing their 2010 income tax returns is less than eighty-five percent; and

(e) sections twenty-one and twenty-one-a of this act shall expire and be deemed repealed December 31, [2012] 2013.

S 2. Paragraph 1 of subdivision (a) of section 29 of the tax law, as added by section 13 of part U of chapter 61 of the laws of 2011, is amended to read as follows:

(1) "Authorized tax document" means a tax document which the commissioner has authorized to be filed electronically, PROVIDED HOWEVER THAT ANY RETURN OR REPORT THAT INCLUDES ONE OR MORE TAX DOCUMENTS THAT CANNOT BE FILED ELECTRONICALLY SHALL NOT BE DEEMED TO BE AN AUTHORIZED TAX DOCUMENT FOR PURPOSES OF THIS SECTION.

S 3. Paragraph 2 of subdivision (b) of section 29 of the tax law, as added by section 13 of part U of chapter 61 of the laws of 2011, is amended to read as follows:

(2) If a tax return preparer prepared [more than five original] AUTHORIZED tax documents FOR MORE THAN TEN DIFFERENT TAXPAYERS during any calendar year beginning on or after January first, two thousand [eleven] TWELVE, and if in any succeeding calendar year that tax return preparer prepares one or more authorized [returns] TAX DOCUMENTS using tax software, then, for such succeeding calendar year and for each subsequent calendar year thereafter, all authorized tax documents

prepared by that tax return preparer must be filed electronically, in accordance with instructions prescribed by the commissioner.

S 4. Paragraph 2 of subdivision (e) of section 29 of the tax law, as amended by section 13 of part U of chapter 61 of the laws of 2011, is amended to read as follows:

(2) If a taxpayer is required to electronically file any authorized tax documents or electronically pay any tax liability or other amount due shown on, or required to be paid with, an authorized tax document required to be filed electronically pursuant to subdivision (b) or (c) of this section, and that taxpayer fails to electronically file one or more of those tax documents or electronically pay one or more of those liabilities or other amounts due, then that taxpayer will be subject to a penalty of [twenty-five dollars for each individual taxpayer's failure to electronically file an authorized tax document required by or pursuant to the authority of article twenty-two, thirty, thirty-A or thirty-B of this chapter or electronically pay any personal income tax imposed by or pursuant to the authority of any of those articles, and] fifty dollars for each failure to electronically file any [other] authorized tax document or electronically pay any [other] tax, unless it is shown that the failure is due to reasonable cause and not due to willful neglect. In addition, any taxpayer that fails to electronically file an authorized tax document for any tax [other than an individual taxpayer who fails to file an authorized tax document for any personal income tax imposed by or pursuant to the authority of article twenty-two, thirty, thirty-A or thirty-B] will be subject to the penalty imposed under the applicable article for the failure to file a return or report, whether a paper return or report has been filed or not. PROVIDED, HOWEVER, THAT THIS SUBDIVISION SHALL NOT APPLY TO AN INDIVIDUAL TAXPAYER WITH RESPECT TO HIS OR HER PERSONAL TAX DOCUMENTS THAT ARE REQUIRED BY OR PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-TWO, THIRTY, THIRTY-A OR THIRTY-B OF THIS CHAPTER.

S 5. Paragraph 4 of subdivision (e) of section 29 of the tax law, as added by section 13 of part U of chapter 61 of the laws of 2011, is amended to read as follows:

(4) If a taxpayer or tax return preparer fails to electronically file an authorized tax document when required to do so pursuant to subdivision (b) or (c) of this section, the taxpayer shall not be eligible to receive interest on any overpayment in accordance with the overpayment provisions of this chapter until such document is filed electronically. PROVIDED, HOWEVER, THAT THIS SUBDIVISION SHALL NOT APPLY TO AN INDIVIDUAL TAXPAYER WITH RESPECT TO HIS OR HER PERSONAL TAX DOCUMENTS THAT ARE REQUIRED BY OR PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-TWO, THIRTY, THIRTY-A OR THIRTY-B OF THIS CHAPTER.

S 6. This act shall take effect immediately; provided that section three of this act shall be deemed to have been in full force and effect on and after January 1, 2012; provided further that the amendments to subdivisions (a), (b) and (e) of section 29 of the tax law made by sections two, three, four and five of this act shall not affect the expiration of such section and shall be deemed to expire therewith.

PART H

Intentionally omitted

PART I

Section 1. Paragraph 1 of subdivision (a) of section 28 of the tax law, as amended by chapter 440 of the laws of 2006, is amended to read as follows:

(1) A taxpayer which is a qualified commercial production company, or which is a sole proprietor of a qualified commercial production company, and which is subject to tax under article nine-A or twenty-two of this chapter, shall be allowed a credit against such tax, pursuant to the provisions referenced in subdivision [(d)] (C) of this section, to be computed as provided in this section. Provided, however, to be eligible for such credit, at least seventy-five percent of the production costs (excluding post production costs) paid or incurred directly and predominantly in the actual filming or recording of the qualified commercial must be costs incurred in New York state. THE TAX CREDIT ALLOWED PURSUANT TO THIS SECTION SHALL APPLY TO TAXABLE YEARS BEGINNING BEFORE JANUARY FIRST, TWO THOUSAND FIFTEEN.

S 2. Subparagraphs (i) and (iii) of paragraph 2 of subsection (a) of section 28 of the tax law, subparagraph (i) as amended by chapter 448 of the laws of 2009 and subparagraph (iii) as amended by chapter 300 of the laws of 2007, are amended to read as follows:

(i) The state annually will disburse [three] ONE million of the total seven million in tax credits to all eligible production companies and the amount of the credit shall be the product (or pro rata share of the product, in the case of a member of a partnership) of twenty percent of the qualified production costs paid or incurred in the production of a qualified commercial, provided that the qualified production costs paid or incurred are attributable to the use of tangible property or the performance of services within the state in the production of such qualified commercial. To be eligible for said credit the total qualified production costs of a qualified production company must be greater in the aggregate during the current calendar year than the average of the three previous years for which the credit was applied. Provided, however, that until a qualified production company has established a three year history, the credit will be based on either the previous year or the average of the two previous years, whichever period is longer for the qualified production company seeking the credit. If the qualified production company has never applied for the growth credit, the previous year's data will be used to create a benchmark. The tax credit shall be applied only to the amount of the total qualified production costs of the current calendar year that are greater than the total amount of production costs of the appropriate measurement period as described in this subparagraph. The tax credit must be distributed to eligible production companies on a pro rata basis, provided, however, that no such qualified production company shall receive more than three hundred thousand dollars annually for such credit. The credit shall be allowed for the taxable year in which the production of such qualified commercial is completed.

(iii) The state annually will disburse [one] THREE million of the total seven million in tax credits to all eligible production companies who film or record a qualified commercial outside of the metropolitan commuter transportation district as defined in section twelve hundred sixty-two of the public authorities law; PROVIDED, HOWEVER, THAT IF, AFTER THE STATE REVIEWS ALL APPLICATIONS FROM ELIGIBLE PRODUCTION COMPANIES WHO FILM OR RECORD A QUALIFIED COMMERCIAL OUTSIDE OF THE METROPOLITAN COMMUTER DISTRICT FOR A GIVEN YEAR, TAX CREDITS REMAIN UNALLOCATED UNDER THIS SUBPARAGRAPH, THOSE CREDITS SHALL BE ALLOTTED TO THE CREDITS SET FORTH IN SUBPARAGRAPH (I) OF THIS PARAGRAPH FOR USE CONSISTENT WITH

THE PURPOSES OF SUCH SUBPARAGRAPH. The amount of the credit shall be the product (or pro rata share of the product, in the case of a member of a partnership) of five percent of the qualified production costs paid or incurred in the production of a qualified commercial, provided that the qualified production costs paid or incurred are attributable to the use of tangible property or the performance of services within the state in the production of such qualified commercial. To be eligible for said credit the total qualified production costs of a qualified production company must be greater than two hundred thousand dollars in the aggregate during the calendar year. Such credit will be applied to qualified production costs exceeding two hundred thousand dollars in a calendar year.

S 3. Paragraph (a) of subdivision 38 of section 210 of the tax law, as added by section 3 of part V of chapter 62 of the laws of 2006, is amended to read as follows:

(a) Allowance of credit. A taxpayer that is eligible pursuant to provisions of section twenty-eight of this chapter shall be allowed a credit to be computed as provided in such section against the tax imposed by this article. THE TAX CREDIT ALLOWED PURSUANT TO THIS SECTION SHALL APPLY TO TAXABLE YEARS BEGINNING BEFORE JANUARY FIRST, TWO THOUSAND FIFTEEN.

S 4. Paragraph 1 of subsection (jj) of section 606 of the tax law, as added by section 5 of part V of chapter 62 of the laws of 2006, is amended to read as follows:

(1) Allowance of credit. A taxpayer that is eligible pursuant to the provisions of section twenty-eight of this chapter shall be allowed a credit to be computed as provided in such section against the tax imposed by this article. THE TAX CREDIT ALLOWED PURSUANT TO THIS SECTION SHALL APPLY TO TAXABLE YEARS BEGINNING BEFORE JANUARY FIRST, TWO THOUSAND FIFTEEN.

S 5. Section 10 of part V of chapter 62 of the laws of 2006, relating to the empire state commercial production tax credit, is amended to read as follows:

S 10. This act shall take effect immediately [and shall apply to taxable years beginning on and after January 1, 2007 and shall expire and be deemed repealed on December 31, 2011]; provided, however that the IMB credit for energy taxes under subsection (t-1) and the state film production credit under subsection (gg) of section 606 of the tax law contained in section four of this act shall expire on the same date as provided in subdivision (a) of section 49 of part Y of chapter 63 of the laws of 2000, as amended and section 9 of part P of chapter 60 of the laws of 2004, as amended, respectively.

S 6. Notwithstanding the provisions of article 5 of the general construction law, the provisions of part V of chapter 62 of the laws of 2006, as amended, are hereby revived and shall continue in full force and effect as such provisions existed on December 31, 2011.

S 7. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after December 31, 2011; provided, however, that the amendments to subparagraphs (i) and (iii) of paragraph 2 of subsection (a) of section 28 of the tax law made by section two of this act shall apply to calendar years beginning on and after January 1, 2012 and before January 1, 2015.

PART J

Section 1. Subdivision 4 of section 22 of the public housing law, as amended by section 1 of part F of chapter 61 of the laws of 2011, is amended to read as follows:

4. Statewide limitation. The aggregate dollar amount of credit which the commissioner may allocate to eligible low-income buildings under this article shall be [thirty-two] FORTY million dollars. The limitation provided by this subdivision applies only to allocation of the aggregate dollar amount of credit by the commissioner, and does not apply to allowance to a taxpayer of the credit with respect to an eligible low-income building for each year of the credit period.

S 2. Subdivision 4 of section 22 of the public housing law, as amended by section one of this act, is amended to read as follows:

4. Statewide limitation. The aggregate dollar amount of credit which the commissioner may allocate to eligible low-income buildings under this article shall be [forty] FORTY-EIGHT million dollars. The limitation provided by this subdivision applies only to allocation of the aggregate dollar amount of credit by the commissioner, and does not apply to allowance to a taxpayer of the credit with respect to an eligible low-income building for each year of the credit period.

S 3. This act shall take effect immediately; provided, however, section two of this act shall take effect April 1, 2013.

PART K

Section 1. Subdivision (a) of section 28 of the tax law, as amended by section 1 of part A of chapter 57 of the laws of 2010, is amended to read as follows:

(a) General. A taxpayer subject to tax under article nine, nine-A or twenty-two of this chapter shall be allowed a credit against such tax pursuant to the provisions referenced in subdivision (d) of this section. The credit (or pro rata share of earned credit in the case of a partnership) for each gallon of biofuel produced at a biofuel plant on or after January first, two thousand six shall equal fifteen cents per gallon after the production of the first forty thousand gallons per year presented to market. The credit under this section shall be capped at two and one-half million dollars per taxpayer per taxable year for up to no more than four consecutive taxable years per biofuel plant. If the taxpayer is a partner in a partnership or shareholder of a New York S corporation, then the cap imposed by the preceding sentence shall be applied at the entity level, so that the aggregate credit allowed to all the partners or shareholders of each such entity in the taxable year does not exceed two and one-half million dollars. THE TAX CREDIT ALLOWED PURSUANT TO THIS SECTION SHALL APPLY TO TAXABLE YEARS BEGINNING BEFORE JANUARY FIRST, TWO THOUSAND TWENTY.

S 2. Section 187-c of the tax law, as added by section 2 of part X of chapter 62 of the laws of 2006, is amended to read as follows:

S 187-c. Biofuel production credit. A taxpayer shall be allowed a credit to be computed as provided in section twenty-eight of this chapter, AS ADDED BY PART X OF CHAPTER SIXTY-TWO OF THE LAWS OF TWO THOUSAND SIX, against the tax imposed by this article. Provided, however, that the amount of such credit allowed against the tax imposed by section one hundred eighty-four of this article shall be the excess of the amount of such credit over the amount of any credit allowed by this section against the tax imposed by section one hundred eighty-three of this article. In no event shall the credit under this section be allowed in an amount which will reduce the tax payable to less than the applicable

minimum tax fixed by section one hundred eighty-three or one hundred eighty-five of this article. If, however, the amount of the credit allowed under this section for any taxable year reduces the tax to such amount, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon. THE TAX CREDIT ALLOWED PURSUANT TO THIS SECTION SHALL APPLY TO TAXABLE YEARS BEGINNING BEFORE JANUARY FIRST, TWO THOUSAND TWENTY.

S 3. Subdivision 38 of section 210 of the tax law, as added by section 3 of part X of chapter 62 of the laws of 2006, is amended to read as follows:

38. Biofuel production credit. A taxpayer shall be allowed a credit, to be computed as provided in section twenty-eight of this chapter, AS ADDED BY PART X OF CHAPTER SIXTY-TWO OF THE LAWS OF TWO THOUSAND SIX, against the tax imposed by this article. The credit allowed under this subdivision for any taxable year shall not reduce the tax due for such year to less than the higher of the amounts prescribed in paragraphs (c) and (d) of subdivision one of this section. However, if the amount of credit allowed under this subdivision for any taxable year reduces the tax to such amount, any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon. THE TAX CREDIT ALLOWED PURSUANT TO THIS SECTION SHALL APPLY TO TAXABLE YEARS BEGINNING BEFORE JANUARY FIRST, TWO THOUSAND TWENTY.

S 4. Subsection (jj) of section 606 of the tax law, as added by section 5 of part X of chapter 62 of the laws of 2006, is amended to read as follows:

(jj) Biofuel production credit. A taxpayer shall be allowed a credit to be computed as provided in section twenty-eight of this chapter, AS ADDED BY PART X OF CHAPTER SIXTY-TWO OF THE LAWS OF TWO THOUSAND SIX, against the tax imposed by this article. If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon. THE TAX CREDIT ALLOWED PURSUANT TO THIS SECTION SHALL APPLY TO TAXABLE YEARS BEGINNING BEFORE JANUARY FIRST, TWO THOUSAND TWENTY.

S 5. Section 6 of part X of chapter 62 of the laws of 2006, amending the tax law relating to providing tax credits for biofuel production plants, is amended to read as follows:

S 6. This act shall take effect immediately [and shall apply to taxable years commencing on and after January 1, 2006 and before January 1, 2013]; provided, however that the IMB credit for energy taxes under subsection (t-1) and the state film production credit under subsection (gg) of section 606 of the tax law contained in section four of this act shall expire on the same date as provided in subdivision (a) of section 49 of part Y of chapter 63 of the laws of 2000, as amended and section 9 of part P of chapter 60 of the laws of 2004, as amended, respectively.

S 6. This act shall take effect immediately.

PART L

Section 1. Section 2 of part I of chapter 58 of the laws of 2006, relating to providing an enhanced earned income tax credit, is amended to read as follows:

S 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2006 and before January 1, [2013] 2015.

S 2. This act shall take effect immediately.

PART M

Intentionally omitted

PART N

Section 1. Subsection (a) of section 801 of the tax law, as amended by section 2 of part B of chapter 56 of the laws of 2011, is amended to read as follows:

(a) For the sole purpose of providing an additional stable and reliable dedicated funding source for the metropolitan transportation authority and its subsidiaries and affiliates to preserve, operate and improve essential transit and transportation services in the metropolitan commuter transportation district, a tax is hereby imposed on EMPLOYERS AND INDIVIDUALS AS FOLLOWS: (1) FOR employers who engage in business within the MCTD [(1)], THE TAX IS IMPOSED at a rate of (A) eleven hundredths (.11) percent OF THE PAYROLL EXPENSE for employers with payroll expense no greater than three hundred seventy-five thousand dollars in any calendar quarter, (B) twenty-three hundredths (.23) percent OF THE PAYROLL EXPENSE for employers with payroll expense greater than three hundred seventy-five thousand dollars and no greater than four hundred thirty-seven thousand five hundred dollars in any calendar quarter, and (C) thirty-four hundredths (.34) percent OF THE PAYROLL EXPENSE for employers with payroll expense in excess of four hundred thirty-seven thousand five hundred dollars in any calendar quarter[, and]. IF THE EMPLOYER IS A PROFESSIONAL EMPLOYER ORGANIZATION, AS DEFINED IN SECTION NINE HUNDRED SIXTEEN OF THE LABOR LAW, THE EMPLOYER'S TAX SHALL BE CALCULATED BY DETERMINING THE PAYROLL EXPENSE ATTRIBUTABLE TO EACH CLIENT WHO HAS ENTERED INTO A PROFESSIONAL EMPLOYER AGREEMENT WITH SUCH ORGANIZATION AND THE PAYROLL EXPENSE ATTRIBUTABLE TO SUCH ORGANIZATION ITSELF, MULTIPLYING EACH OF THOSE PAYROLL EXPENSE AMOUNTS BY THE APPLICABLE RATE SET FORTH IN THIS PARAGRAPH AND ADDING THOSE PRODUCTS TOGETHER. (2) FOR INDIVIDUALS, THE TAX IS IMPOSED at a rate of thirty-four hundredths (.34) percent of the net earnings from self-employment of individuals that are attributable to the MCTD if such earnings attributable to the MCTD exceed fifty thousand dollars for the tax year.

S 2. Section 4 of part B of chapter 56 of the laws of 2011 amending the tax law relating to the tax rates and exclusions under the metropolitan commuter transportation mobility tax is amended to read as follows:

S 4. This act shall take effect immediately AND SHALL APPLY TO TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 2012; provided however, that section one of this act and the amendments in section two of this act that concern employers shall take effect for the quarter beginning on April 1, 2012.

S 3. This act shall take effect immediately; provided however that the amendment in section one of this act concerning professional employer organizations shall take effect for the quarter beginning on April 1, 2012.

PART O

Section 1. Paragraph (a) of subdivision 1 of section 1003 of the racing, pari-mutuel wagering and breeding law, as amended by section 1 of part S of chapter 61 of the laws of 2011, is amended to read as follows:

(a) Any racing association or corporation or regional off-track betting corporation, authorized to conduct pari-mutuel wagering under this chapter, desiring to display the simulcast of horse races on which pari-mutuel betting shall be permitted in the manner and subject to the conditions provided for in this article may apply to the board for a license so to do. Applications for licenses shall be in such form as may be prescribed by the board and shall contain such information or other material or evidence as the board may require. No license shall be issued by the board authorizing the simulcast transmission of thoroughbred races from a track located in Suffolk county. The fee for such licenses shall be five hundred dollars per simulcast facility per year payable by the licensee to the board for deposit into the general fund. Except as provided herein, the board shall not approve any application to conduct simulcasting into individual or group residences, homes or other areas for the purposes of or in connection with pari-mutuel wagering. The board may approve simulcasting into residences, homes or other areas to be conducted jointly by one or more regional off-track betting corporations and one or more of the following: a franchised corporation, thoroughbred racing corporation or a harness racing corporation or association; provided (i) the simulcasting consists only of those races on which pari-mutuel betting is authorized by this chapter at one or more simulcast facilities for each of the contracting off-track betting corporations which shall include wagers made in accordance with section one thousand fifteen, one thousand sixteen and one thousand seventeen of this article; provided further that the contract provisions or other simulcast arrangements for such simulcast facility shall be no less favorable than those in effect on January first, two thousand five; (ii) that each off-track betting corporation having within its geographic boundaries such residences, homes or other areas technically capable of receiving the simulcast signal shall be a contracting party; (iii) the distribution of revenues shall be subject to contractual agreement of the parties except that statutory payments to non-contracting parties, if any, may not be reduced; provided, however, that nothing herein to the contrary shall prevent a track from televising its races on an irregular basis primarily for promotional or marketing purposes as found by the board. For purposes of this paragraph, the provisions of section one thousand thirteen of this article shall not apply. Any agreement authorizing an in-home simulcasting experiment commencing prior to May fifteenth, nineteen hundred ninety-five, may, and all its terms, be extended until June thirtieth, two thousand [twelve] THIRTEEN; provided, however, that any party to such agreement may elect to terminate such agreement upon conveying written notice to all other parties of such agreement at least forty-five days prior to the effective date of the termination, via registered mail. Any party to an agreement receiving such notice of an intent to terminate, may request the board to mediate

between the parties new terms and conditions in a replacement agreement between the parties as will permit continuation of an in-home experiment until June thirtieth, two thousand [twelve] THIRTEEN; and (iv) no in-home simulcasting in the thoroughbred special betting district shall occur without the approval of the regional thoroughbred track.

S 2. Subparagraph (iii) of paragraph d of subdivision 3 of section 1007 of the racing, pari-mutuel wagering and breeding law, as amended by section 2 of part S of chapter 61 of the laws of 2011, is amended to read as follows:

(iii) Of the sums retained by a receiving track located in Westchester county on races received from a franchised corporation, for the period commencing January first, two thousand eight and continuing through June thirtieth, two thousand [twelve] THIRTEEN, the amount used exclusively for purses to be awarded at races conducted by such receiving track shall be computed as follows: of the sums so retained, two and one-half percent of the total pools. Such amount shall be increased or decreased in the amount of fifty percent of the difference in total commissions determined by comparing the total commissions available after July twenty-first, nineteen hundred ninety-five to the total commissions that would have been available to such track prior to July twenty-first, nineteen hundred ninety-five.

S 3. The opening paragraph of subdivision 1 of section 1014 of the racing, pari-mutuel wagering and breeding law, as amended by section 3 of part S of chapter 61 of the laws of 2011, is amended to read as follows:

The provisions of this section shall govern the simulcasting of races conducted at thoroughbred tracks located in another state or country on any day during which a franchised corporation is conducting a race meeting in Saratoga county at Saratoga thoroughbred racetrack until June thirtieth, two thousand [twelve] THIRTEEN and on any day regardless of whether or not a franchised corporation is conducting a race meeting in Saratoga county at Saratoga thoroughbred racetrack after June thirtieth, two thousand [twelve] THIRTEEN. On any day on which a franchised corporation has not scheduled a racing program but a thoroughbred racing corporation located within the state is conducting racing, every off-track betting corporation branch office and every simulcasting facility licensed in accordance with section one thousand seven (that have entered into a written agreement with such facility's representative horsemen's organization, as approved by the board), one thousand eight, or one thousand nine of this article shall be authorized to accept wagers and display the live simulcast signal from thoroughbred tracks located in another state or foreign country subject to the following provisions:

S 4. Subdivision 1 of section 1015 of the racing, pari-mutuel wagering and breeding law, as amended by section 4 of part S of chapter 61 of the laws of 2011, is amended to read as follows:

1. The provisions of this section shall govern the simulcasting of races conducted at harness tracks located in another state or country during the period July first, nineteen hundred ninety-four through June thirtieth, two thousand [twelve] THIRTEEN. This section shall supersede all inconsistent provisions of this chapter.

S 5. The opening paragraph of subdivision 1 of section 1016 of the racing, pari-mutuel wagering and breeding law, as amended by section 5 of part S of chapter 61 of the laws of 2011, is amended to read as follows:

The provisions of this section shall govern the simulcasting of races conducted at thoroughbred tracks located in another state or country on any day during which a franchised corporation is not conducting a race meeting in Saratoga county at Saratoga thoroughbred racetrack until June thirtieth, two thousand [twelve] THIRTEEN. Every off-track betting corporation branch office and every simulcasting facility licensed in accordance with section one thousand seven that have entered into a written agreement with such facility's representative horsemen's organization as approved by the board, one thousand eight or one thousand nine of this article shall be authorized to accept wagers and display the live full-card simulcast signal of thoroughbred tracks (which may include quarter horse or mixed meetings provided that all such wagering on such races shall be construed to be thoroughbred races) located in another state or foreign country, subject to the following provisions; provided, however, no such written agreement shall be required of a franchised corporation licensed in accordance with section one thousand seven of this article:

S 6. The opening paragraph of section 1018 of the racing, pari-mutuel wagering and breeding law, as amended by section 6 of part S of chapter 61 of the laws of 2011, is amended to read as follows:

Notwithstanding any other provision of this chapter, for the period July twenty-fifth, two thousand one through September eighth, two thousand [eleven] TWELVE, when a franchised corporation is conducting a race meeting within the state at Saratoga Race Course, every off-track betting corporation branch office and every simulcasting facility licensed in accordance with section one thousand seven (that has entered into a written agreement with such facility's representative horsemen's organization as approved by the board), one thousand eight or one thousand nine of this article shall be authorized to accept wagers and display the live simulcast signal from thoroughbred tracks located in another state, provided that such facility shall accept wagers on races run at all in-state thoroughbred tracks which are conducting racing programs subject to the following provisions; provided, however, no such written agreement shall be required of a franchised corporation licensed in accordance with section one thousand seven of this article.

S 7. Section 32 of chapter 281 of the laws of 1994, amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting, as amended by section 7 of part S of chapter 61 of the laws of 2011, is amended to read as follows:

S 32. This act shall take effect immediately and the pari-mutuel tax reductions in section six of this act shall expire and be deemed repealed on July 1, [2012] 2013; provided, however, that nothing contained herein shall be deemed to affect the application, qualification, expiration, or repeal of any provision of law amended by any section of this act, and such provisions shall be applied or qualified or shall expire or be deemed repealed in the same manner, to the same extent and on the same date as the case may be as otherwise provided by law; provided further, however, that sections twenty-three and twenty-five of this act shall remain in full force and effect only until May 1, 1997 and at such time shall be deemed to be repealed.

S 8. Section 54 of chapter 346 of the laws of 1990, amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and the imposition of certain taxes, as amended by section 8 of part S of chapter 61 of the laws of 2011, is amended to read as follows:

S 54. This act shall take effect immediately; provided, however, sections three through twelve of this act shall take effect on January 1, 1991, and section 1013 of the racing, pari-mutuel wagering and breeding law, as added by section thirty-eight of this act, shall expire and be deemed repealed on July 1, [2012] 2013; and section eighteen of this act shall take effect on July 1, 2008 and sections fifty-one and fifty-two of this act shall take effect as of the same date as chapter 772 of the laws of 1989 took effect.

S 9. Paragraph (a) of subdivision 1 of section 238 of the racing, pari-mutuel wagering and breeding law, as amended by section 9 of part S of chapter 61 of the laws of 2011, is amended to read as follows:

(a) The franchised corporation authorized under this chapter to conduct pari-mutuel betting at a race meeting or races run thereat shall distribute all sums deposited in any pari-mutuel pool to the holders of winning tickets therein, provided such tickets be presented for payment before April first of the year following the year of their purchase, less an amount which shall be established and retained by such franchised corporation of between twelve to seventeen per centum of the total deposits in pools resulting from on-track regular bets, and fourteen to twenty-one per centum of the total deposits in pools resulting from on-track multiple bets and fifteen to twenty-five per centum of the total deposits in pools resulting from on-track exotic bets and fifteen to thirty-six per centum of the total deposits in pools resulting from on-track super exotic bets, plus the breaks. The retention rate to be established is subject to the prior approval of the racing and wagering board. Such rate may not be changed more than once per calendar quarter to be effective on the first day of the calendar quarter. "Exotic bets" and "multiple bets" shall have the meanings set forth in section five hundred nineteen of this chapter. "Super exotic bets" shall have the meaning set forth in section three hundred one of this chapter. For purposes of this section, a "pick six bet" shall mean a single bet or wager on the outcomes of six races. The breaks are hereby defined as the odd cents over any multiple of five for payoffs greater than one dollar five cents but less than five dollars, over any multiple of ten for payoffs greater than five dollars but less than twenty-five dollars, over any multiple of twenty-five for payoffs greater than twenty-five dollars but less than two hundred fifty dollars, or over any multiple of fifty for payoffs over two hundred fifty dollars. Out of the amount so retained there shall be paid by such franchised corporation to the commissioner of taxation and finance, as a reasonable tax by the state for the privilege of conducting pari-mutuel betting on the races run at the race meetings held by such franchised corporation, the following percentages of the total pool for regular and multiple bets five per centum of regular bets and four per centum of multiple bets plus twenty per centum of the breaks; for exotic wagers seven and one-half per centum plus twenty per centum of the breaks, and for super exotic bets seven and one-half per centum plus fifty per centum of the breaks. For the period June first, nineteen hundred ninety-five through September ninth, nineteen hundred ninety-nine, such tax on regular wagers shall be three per centum and such tax on multiple wagers shall be two and one-half per centum, plus twenty per centum of the breaks. For the period September tenth, nineteen hundred ninety-nine through March thirty-first, two thousand one, such tax on all wagers shall be two and six-tenths per centum and for the period April first, two thousand one through December thirty-first, two thousand [twelve] THIRTEEN, such tax on all wagers shall be one and six-tenths per centum, plus, in each such

period, twenty per centum of the breaks. Payment to the New York state thoroughbred breeding and development fund by such franchised corporation shall be one-half of one per centum of total daily on-track pari-mutuel pools resulting from regular, multiple and exotic bets and three per centum of super exotic bets provided, however, that for the period September tenth, nineteen hundred ninety-nine through March thirty-first, two thousand one, such payment shall be six-tenths of one per centum of regular, multiple and exotic pools and for the period April first, two thousand one through December thirty-first, two thousand [twelve] THIRTEEN, such payment shall be seven-tenths of one per centum of such pools.

S 10. Subdivision 5 of section 1012 of the racing, pari-mutuel wagering and breeding law, as amended by section 10 of part S of chapter 61 of the laws of 2011, is amended to read as follows:

5. The provisions of this section shall expire and be of no further force and effect after June thirtieth, two thousand [twelve] THIRTEEN.

S 11. This act shall take effect immediately.

PART P

Section 1. Subdivision 3 of section 205 of the tax law, as added by section 8 of part U1 of chapter 62 of the laws of 2003, is amended to read as follows:

3. [From the] THE moneys collected from the taxes imposed by sections one hundred eighty-three and one hundred eighty-four of this article on and after April first, two thousand [four] TWELVE, after reserving amounts for refunds or reimbursements, SHALL BE DISTRIBUTED AS FOLLOWS: twenty percent of such moneys shall be deposited to the credit of the dedicated highway and bridge trust fund established by section eighty-nine-b of the state finance law[. The remainder], FIFTY-FOUR PERCENT OF SUCH MONEYS shall be deposited in the mass transportation operating assistance fund to the credit of the metropolitan mass transportation operating assistance account created pursuant to section eighty-eight-a of the state finance law AND TWENTY-SIX PERCENT OF SUCH MONEYS SHALL BE DEPOSITED IN THE MASS TRANSPORTATION OPERATING ASSISTANCE FUND TO THE CREDIT OF THE PUBLIC TRANSPORTATION SYSTEMS OPERATING ASSISTANCE ACCOUNT CREATED PURSUANT TO SECTION EIGHTY-EIGHT-A OF THE STATE FINANCE LAW.

S 2. This act shall take effect immediately and shall be deemed to be in full force and effect on and after April 1, 2012; provided, however, that the amendments to subdivision 3 of section 205 of the tax law made by section one of this act shall expire and be deemed repealed on April 1, 2013 and shall not affect the repeal of such subdivision and shall be deemed to be repealed therewith.

PART Q

Section 1. Subdivision (e) of section 1105 of the tax law, as amended by section 4 of part AA of chapter 57 of the laws of 2010, is amended to read as follows:

(e) (1) The rent for every occupancy of a room or rooms in a hotel in this state, except that the tax shall not be imposed upon (i) a permanent resident, or (ii) where the rent is not more than at the rate of two dollars per day.

(2) [When] EXCEPT AS PROVIDED IN SUBDIVISION (R) OF SECTION ELEVEN HUNDRED ELEVEN OF THIS PART, WHEN occupancy is provided, for a single consideration, with property, services, amusement charges, or any other

items, the separate sale of which is not subject to tax under this article, the entire consideration shall be treated as rent subject to tax under paragraph one of this subdivision; provided, however, that where the amount of the rent for occupancy is stated separately from the price of such property, services, amusement charges, or other items, on any sales slip, invoice, receipt, or other statement given the occupant, and such rent is reasonable in relation to the value of such property, services, amusement charges or other items, only such separately stated rent will be subject to tax under paragraph one of this subdivision.

S 2. Section 1111 of the tax law is amended by adding a new subdivision (r) to read as follows:

(R) (1) IN REGARD TO THE COLLECTION OF SALES TAX ON OCCUPANCIES BY ROOM REMARKETERS, WHEN OCCUPANCY IS PROVIDED FOR A SINGLE CONSIDERATION WITH PROPERTY, SERVICES, AMUSEMENT CHARGES, OR ANY OTHER ITEMS, WHETHER OR NOT SUCH OTHER ITEMS ARE TAXABLE, THE RENT PORTION OF THE CONSIDERATION FOR SUCH TRANSACTION SHALL BE COMPUTED AS FOLLOWS: EITHER THE TOTAL CONSIDERATION RECEIVED BY THE ROOM REMARKETER MULTIPLIED BY A FRACTION, THE NUMERATOR OF WHICH SHALL BE THE CONSIDERATION PAYABLE FOR THE OCCUPANCY BY THE ROOM REMARKETER AND THE DENOMINATOR OF WHICH SHALL BE SUCH CONSIDERATION PAYABLE FOR THE OCCUPANCY PLUS THE CONSIDERATION PAYABLE BY THE REMARKETER FOR THE OTHER ITEMS BEING SOLD, OR BY ANY OTHER METHOD AS MAY BE AUTHORIZED BY THE COMMISSIONER. IF THE ROOM REMARKETER FAILS TO SEPARATELY STATE THE TAX ON THE RENT SO COMPUTED ON A SALES SLIP, INVOICE, RECEIPT, OR OTHER STATEMENT GIVEN TO THE OCCUPANT IN THE MANNER PRESCRIBED BY PARAGRAPH TWO OF THIS SUBDIVISION OR FAILS TO MAINTAIN RECORDS OF THE PRICES OF ALL COMPONENTS OF A TRANSACTION COVERED BY THIS PARAGRAPH, THE ENTIRE CONSIDERATION SHALL BE TREATED AS RENT SUBJECT TO TAX UNDER PARAGRAPH ONE OF SUBDIVISION (E) OF SECTION ELEVEN HUNDRED FIVE OF THIS PART. NOTHING HEREIN SHALL BE CONSTRUED TO SUBJECT TO TAX OR EXEMPT FROM TAX ANY SERVICE OR PROPERTY OR AMUSEMENT CHARGE OR OTHER ITEMS OTHERWISE SUBJECT TO TAX OR EXEMPT FROM TAX UNDER THIS ARTICLE OR PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-NINE OF THIS CHAPTER. A ROOM REMARKETER'S RECORDS OF THE CONSIDERATION PAYABLE FOR ALL COMPONENTS OF A TRANSACTION COVERED BY THIS PARAGRAPH ARE RECORDS REQUIRED TO BE MAINTAINED FOR PURPOSES OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED THIRTY-FIVE OF THIS ARTICLE.

(2) IN REGARD TO THE COLLECTION OF SALES TAX ON OCCUPANCIES BY ROOM REMARKETERS, INCLUDING A TRANSACTION DESCRIBED IN PARAGRAPH ONE OF THIS SUBDIVISION, THE REQUIREMENTS OF THE SECOND SENTENCE OF PARAGRAPH ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED THIRTY-TWO OF THIS ARTICLE SHALL BE DEEMED SATISFIED IF THE REMARKETER GIVES THE CUSTOMER A SALES SLIP, INVOICE, RECEIPT, OR OTHER STATEMENT OF THE PRICE ("INVOICE") PRIOR TO THE CUSTOMER'S COMPLETION OF HIS OR HER OCCUPANCY, ON WHICH THE AMOUNT OF TAX DUE UNDER THIS ARTICLE AND PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-NINE OF THIS CHAPTER IS STATED. THE ROOM REMARKETER MUST KEEP EITHER A COPY OF THE INVOICE AS REQUIRED BY SUBDIVISION (A) OF SECTION ELEVEN HUNDRED THIRTY-FIVE OF THIS ARTICLE, OR ELECTRONIC RECORDS THAT ACCURATELY REFLECT THE INFORMATION THAT IS ON THE INVOICE PROVIDED TO THE CUSTOMER.

(3) IN REGARD TO THE REPORTING AND THE PAYMENT TO THE COMMISSIONER BY ROOM REMARKETERS OF SALES TAX DUE ON OCCUPANCIES, SUBDIVISION (A) OF SECTION ELEVEN HUNDRED THIRTY-SEVEN OF THIS ARTICLE SHALL BE READ TO REQUIRE A ROOM REMARKETER TO REPORT SUCH SALES TAX DUE, INCLUDING IN REGARD TO A TRANSACTION DESCRIBED IN PARAGRAPH ONE OF THIS SUBDIVISION, ON THE RETURN DUE FOR THE FILING PERIOD IN WHICH THE OCCUPANCY ENDS AND,

AT THE TIME OF FILING SUCH RETURN, TO PAY TO THE COMMISSIONER THE TOTAL AMOUNT DESCRIBED BY SUCH SUBDIVISION (A).

S 3. Subdivision (e) of section 1119 of the tax law, as added by section 5 of part AA of chapter 57 of the laws of 2010, is amended to read as follows:

(e) Subject to conditions and limitations provided in this subdivision, a room remarketer shall be allowed a refund or credit against the amount of tax collected and required to be remitted under section eleven hundred thirty-seven of this article in the amount of the tax it paid to an operator of a hotel under section eleven hundred four of this article, where applicable, and subdivision (e) of section eleven hundred five of this article. Provided, however, that, in order to qualify for a refund or credit under this subdivision for any sales tax quarterly period, the room remarketer must, for that quarter, (1) be registered for sales tax purposes under section eleven hundred thirty-four of this article; (2) collect the taxes imposed by section eleven hundred four of this article, where applicable, and subdivision (e) of section eleven hundred five of this article; and (3) furnish the certificate of authority number of the operator to whom the applicant paid the tax in its application for refund or credit if required on that form or upon request. PROVIDED THAT IF THE ROOM REMARKETER REQUESTS THE OPERATOR'S CERTIFICATE OF AUTHORITY NUMBER AND IS NOT PROVIDED WITH THAT NUMBER, THE ROOM REMARKETER MAY SATISFY THIS REQUIREMENT BY PROVIDING THE OPERATOR'S NAME, BUSINESS ADDRESS, TELEPHONE NUMBER, AND THE ADDRESS OF THE HOTEL WHERE THE OCCUPANCY TOOK PLACE. An application for refund or credit under this subdivision must be filed with the commissioner within the time provided by subdivision (a) of section eleven hundred thirty-nine of this article. The application must be in the form prescribed by the commissioner. Where an application for credit has been filed, the applicant may immediately take the credit on the return that is due coincident with or immediately subsequent to the time that the applicant files the application for credit. However, the taking of the credit on the return is deemed to be part of the application for credit. The procedure for granting or denying the applications for refund or credit and review of those determinations shall be as provided in subdivision (e) of section eleven hundred thirty-nine of this article. An operator, including a room remarketer, who is paid tax by a room remarketer must upon request provide the remarketer with its certificate of authority number, provided that the operator's failure to do so does not change the requirement set forth in paragraph three of this subdivision.

S 4. Paragraph 4 of subdivision a of section 11-2502 of the administrative code of the city of New York, as amended by section 8 of part AA of chapter 57 of the laws of 2010, is amended to read as follows:

(4) (I) When occupancy is provided, for a single consideration, with property, services, amusement charges, or any other items, the separate sale of which is not subject to tax under this chapter, the entire consideration shall be treated as rent subject to tax under paragraph one of this subdivision; provided, however, that where the amount of the rent for occupancy is stated separately from the price of such property, services, amusement charges or other items on any sales slip, invoice, receipt, or other statement given the occupant and such rent is reasonable in relation to the value of such property, services, amusement charges, or other items, only such separately stated rent will be subject to tax under [paragraph one of] this subdivision.

(II) IN REGARD TO THE COLLECTION OF TAX ON OCCUPANCIES BY REMARKETERS, WHEN OCCUPANCY IS PROVIDED, FOR A SINGLE CONSIDERATION, WITH PROPERTY,

SERVICES, AMUSEMENT CHARGES, OR ANY OTHER ITEMS, WHETHER OR NOT SUCH OTHER ITEMS ARE TAXABLE, THE RENT PORTION OF THE CONSIDERATION FOR SUCH SALE SHALL BE COMPUTED AS FOLLOWS: THE TOTAL CONSIDERATION FOR THE SALE MULTIPLIED BY A FRACTION, THE NUMERATOR OF WHICH SHALL BE THE CONSIDERATION PAID TO THE HOTEL FOR THE OCCUPANCY AND THE DENOMINATOR OF WHICH SHALL BE THE CONSIDERATION PAID TO THE HOTEL FOR THE OCCUPANCY PLUS THE CONSIDERATION PAID TO THE PROVIDERS OF THE OTHER ITEMS BEING SOLD, OR BY ANY OTHER REASONABLE METHOD PURSUANT TO WHICH THE RENT PORTION OF CONSIDERATION WOULD BE NO LESS THAN THE COMPUTATION OF RENT PORTION OF CONSIDERATION UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH. NOTHING HEREIN SHALL BE CONSTRUED TO SUBJECT TO TAX OR EXEMPT FROM TAX ANY SERVICE OR PROPERTY OR AMUSEMENT CHARGE OR OTHER ITEMS OTHERWISE SUBJECT TO TAX OR EXEMPT FROM TAX UNDER THIS CHAPTER.

S 5. Paragraph 5 of subdivision a of section 11-2502 of the administrative code of the city of New York, as amended by section 8 of part AA of chapter 57 of the laws of 2010, is amended to read as follows:

(5) A room remarketer shall be allowed a refund or credit against the taxes collected and required to be remitted pursuant to section 11-2505 of this chapter in the amount of the tax it paid to the operator of the hotel or another room remarketer under [paragraph three of] this subdivision. Provided, however, that in order to qualify for a refund or credit under this paragraph with respect to any quarterly period, as described in subdivision a of section 11-2504 of this chapter, the room remarketer must, with respect to such quarter, (i) be registered for hotel room occupancy tax purposes under section 11-2514 of this chapter, and (ii) collect the taxes imposed by paragraphs two and three of this subdivision. Subject to the conditions and limitations of this paragraph, the provisions of section 11-2507 of this chapter shall apply to refunds or credits under this paragraph.

S 6. Subdivision f of section 11-2502 of the administrative code of the city of New York, as amended by local law number 43 of the city of New York for the year 2009 and paragraph 2 as renumbered by section 9 of part AA of chapter 57 of the laws of 2010, is amended to read as follows:

f. The tax to be collected shall be stated [and charged] separately from the rent [and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator or room remarketer] ON A SALES SLIP, INVOICE, RECEIPT, OR OTHER STATEMENT OF THE PRICE ("INVOICE") GIVEN TO THE OCCUPANT PRIOR TO THE OCCUPANT'S COMPLETION OF HIS OR HER OCCUPANCY AND BE VERIFIABLE FROM THE BOOKS AND RECORDS OF AN OPERATOR OR ROOM REMARKETER RESPONSIBLE FOR COLLECTING AND REMITTING THE TAX.

(1) Where an occupant rents a room directly from an operator, the tax shall be paid by the occupant to the operator as trustee for and on account of the city, and the operator shall be liable for the collection of the tax on the rent and for the payment of the tax on the rent.

(2) The operator or room remarketer and any officer of any corporate operator or room remarketer shall be personally liable for the portion of the tax collected or required to be collected under this chapter, and the operator shall have the same right in respect to collecting the tax from the occupant, or in respect to nonpayment of the tax by the occupant as if the tax were a part of the rent for the occupancy payable at the time such tax shall become due and owing, including all rights of eviction, dispossession, repossession and enforcement of any innkeeper's

lien that he or she may have in the event of nonpayment of rent by the occupant; provided however, that the commissioner of finance shall be joined as a party in any action or proceeding brought by the operator to collect or enforce collection of the tax.

S 7. This act shall take effect September 1, 2012 and shall apply to occupancies that commence on or after such date.

PART R

Section 1. Paragraphs 1 and 2 of subsection (m) of section 1452 of the tax law, as amended by section 4 of part J of chapter 61 of the laws of 2011, are amended to read as follows:

(1) Notwithstanding anything to the contrary contained in this section other than subsection (n) of this section, a corporation that was in existence before January first, two thousand [eleven] TWELVE and was subject to tax under article nine-A of this chapter for its last taxable year beginning before January first, two thousand [eleven] TWELVE, shall continue to be taxable under such article for all taxable years beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN. The preceding sentence shall not apply to any taxable year during which such corporation is a banking corporation described in paragraphs one through eight of subsection (a) of this section. Notwithstanding anything to the contrary contained in this section other than subsection (n) of this section, a banking corporation or corporation that was in existence before January first, two thousand [eleven] TWELVE and was subject to tax under this article for its last taxable year beginning before January first, two thousand [eleven] TWELVE, shall continue to be taxable under this article for all taxable years beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen or in which] FIFTEEN ONLY IF THE CORPORATION IS A BANKING CORPORATION AS DEFINED IN SUBSECTION (A) OF THIS SECTION OR the corporation satisfies the requirements for a corporation to elect to be taxable under this article. Provided further, that nothing in this subsection shall prohibit a corporation that elected pursuant to subsection (d) of this section to be taxable under article nine-A of this chapter from revoking that election in accordance with such subsection (d).

For purposes of this paragraph, a corporation shall be considered to be subject to tax under article nine-A of this chapter for a taxable year if such corporation was not a taxpayer but was properly included in a combined report filed pursuant to section two hundred eleven of this chapter for such taxable year and a corporation shall be considered to be subject to tax under this article for a taxable year if such corporation was not a taxpayer but was properly included in a combined return filed pursuant to subsection (f) or (g) of section fourteen hundred sixty-two of this article for such taxable year. A corporation that was in existence before January first, two thousand [eleven] TWELVE but first becomes a taxpayer in a taxable year beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN, shall be considered for purposes of this paragraph to have been subject to tax under article nine-A of this chapter for its last taxable year beginning before January first, two thousand [eleven] TWELVE if such corporation would have been subject to tax under such article for such taxable year if it had been a taxpayer during such taxable year. A corporation that was in existence before January first, two thousand [eleven] TWELVE but first becomes a taxpayer in a taxable

year beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN, shall be considered for purposes of this paragraph to have been subject to tax under this article for its last taxable year beginning before January first, two thousand [eleven] TWELVE if such corporation would have been subject to tax under this article for such taxable year if it had been a taxpayer during such taxable year.

(2) Notwithstanding anything to the contrary contained in this section other than subsection (n) of this section, a corporation formed on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN may elect to be subject to tax under this article or under article nine-A of this chapter for its first taxable year beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN in which either (i) sixty-five percent or more of its voting stock is owned or controlled, directly or indirectly by a financial holding company, provided the corporation whose voting stock is so owned or controlled is principally engaged in activities that are described in section 4(k)(4) or 4(k)(5) of the federal bank holding company act of nineteen hundred fifty-six, as amended and the regulations promulgated pursuant to the authority of such section, or (ii) it is a financial subsidiary. An election under this paragraph may not be made by a corporation described in paragraphs one through eight of subsection (a) of this section or in subsection (e) of this section. In addition, an election under this paragraph may not be made by a corporation that is a party to a reorganization, as defined in subsection (a) of section 368 of the internal revenue code of 1986, as amended, of a corporation described in paragraph one of this subsection if both corporations were sixty-five percent or more owned or controlled, directly or indirectly, by the same interests at the time of the reorganization.

An election under this paragraph must be made by the taxpayer on or before the due date for filing its return (determined with regard to extensions of time for filing) for the applicable taxable year. The election to be taxed under article nine-A of this chapter shall be made by the taxpayer by filing the report required pursuant to section two hundred eleven of this chapter and the election to be taxed under this article shall be made by the taxpayer by filing the return required pursuant to section fourteen hundred sixty-two of this article. Any election made pursuant to this paragraph shall be irrevocable and shall apply to each subsequent taxable year beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN, provided that the stock ownership and activities requirements described in subparagraph (i) of this paragraph are met or such corporation described in subparagraph (ii) of this paragraph continues as a financial subsidiary.

S 2. Subparagraph (iv) of paragraph 2 of subsection (f) of section 1462 of the tax law, as amended by section 6 of part J of chapter 61 of the laws of 2011, is amended to read as follows:

(iv) (A) Notwithstanding any provision of this paragraph, any bank holding company exercising its corporate franchise or doing business in the state may make a return on a combined basis without seeking the permission of the commissioner with any banking corporation exercising its corporate franchise or doing business in the state in a corporate or organized capacity sixty-five percent or more of whose voting stock is owned or controlled, directly or indirectly, by such bank holding company, for the first taxable year beginning on or after January first, two

thousand and before January first, two thousand [thirteen] FIFTEEN during which such bank holding company registers for the first time under the federal bank holding company act, as amended, and also elects to be a financial holding company. In addition, for each subsequent taxable year beginning after January first, two thousand and before January first, two thousand [thirteen] FIFTEEN, any such bank holding company may file on a combined basis without seeking the permission of the commissioner with any banking corporation that is exercising its corporate franchise or doing business in the state and sixty-five percent or more of whose voting stock is owned or controlled, directly or indirectly, by such bank holding company if either such banking corporation is exercising its corporate franchise or doing business in the state in a corporate or organized capacity for the first time during such subsequent taxable year, or sixty-five percent or more of the voting stock of such banking corporation is owned or controlled, directly or indirectly, by such bank holding company for the first time during such subsequent taxable year. Provided however, for each subsequent taxable year beginning after January first, two thousand and before January first, two thousand [thirteen] FIFTEEN, a banking corporation described in either of the two preceding sentences which filed on a combined basis with any such bank holding company in a previous taxable year, must continue to file on a combined basis with such bank holding company if such banking corporation, during such subsequent taxable year, continues to exercise its corporate franchise or do business in the state in a corporate or organized capacity and sixty-five percent or more of such banking corporation's voting stock continues to be owned or controlled, directly or indirectly, by such bank holding company, unless the permission of the commissioner has been obtained to file on a separate basis for such subsequent taxable year. Provided further, however, for each subsequent taxable year beginning after January first, two thousand and before January first, two thousand [thirteen] FIFTEEN, a banking corporation described in either of the first two sentences of this clause which did not file on a combined basis with any such bank holding company in a previous taxable year, may not file on a combined basis with such bank holding company during any such subsequent taxable year unless the permission of the commissioner has been obtained to file on a combined basis for such subsequent taxable year.

(B) Notwithstanding any provision of this paragraph other than clause (A) of this subparagraph, the commissioner may not require a bank holding company which, during a taxable year beginning on or after January first, two thousand and before January first, two thousand [thirteen] FIFTEEN, registers for the first time during such taxable year under the federal bank holding company act, as amended, and also elects to be a financial holding company, to make a return on a combined basis for any taxable year beginning on or after January first, two thousand and before January first, two thousand [thirteen] FIFTEEN with a banking corporation sixty-five percent or more of whose voting stock is owned or controlled, directly or indirectly, by such bank holding company.

S 3. Paragraphs 1 and 2 of subdivision (l) of section 11-640 of the administrative code of the city of New York, as amended by section 5 of part J of chapter 61 of the laws of 2011, are amended to read as follows:

(1) Notwithstanding anything to the contrary contained in this section other than subdivision (m) of this section, a corporation that was in existence before January first, two thousand [eleven] TWELVE and was subject to tax under subchapter two of this chapter for its last taxable

year beginning before January first, two thousand [eleven] TWELVE, shall continue to be taxable under such subchapter for all taxable years beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN. The preceding sentence shall not apply to any taxable year during which such corporation is a banking corporation described in paragraphs one through eight of subdivision (a) of this section. Notwithstanding anything to the contrary contained in this section other than subdivision (m) of this section, a banking corporation or corporation that was in existence before January first, two thousand [eleven] TWELVE and was subject to tax under this subchapter for its last taxable year beginning before January first, two thousand [eleven] TWELVE, shall continue to be taxable under this subchapter for all taxable years beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen or in which] FIFTEEN ONLY IF THE CORPORATION IS A BANKING CORPORATION AS DEFINED IN SUBDIVISION (A) OF THIS SECTION OR the corporation satisfies the requirements for a corporation to elect to be taxable under this subchapter. Provided further, that nothing in this subdivision shall prohibit a corporation that elected pursuant to subdivision (d) of this section to be taxable under subchapter two of this chapter from revoking that election in accordance with subdivision (d) of this section. For purposes of this paragraph, a corporation shall be considered to be subject to tax under subchapter two of this chapter for a taxable year if such corporation was not a taxpayer but was properly included in a combined report filed pursuant to subdivision four of section 11-605 of this chapter for such taxable year and a corporation shall be considered to be subject to tax under this subchapter for a taxable year if such corporation was not a taxpayer but was properly included in a combined report filed pursuant to subdivision (f) or (g) of section 11-646 of this part for such taxable year. A corporation that was in existence before January first, two thousand [eleven] TWELVE but first becomes a taxpayer in a taxable year beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN, shall be considered for purposes of this paragraph to have been subject to tax under subchapter two of this chapter for its last taxable year beginning before January first, two thousand [eleven] TWELVE if such corporation would have been subject to tax under such subchapter for such taxable year if it had been a taxpayer during such taxable year. A corporation that was in existence before January first, two thousand [eleven] TWELVE but first becomes a taxpayer in a taxable year beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN, shall be considered for purposes of this paragraph to have been subject to tax under this subchapter for its last taxable year beginning before January first, two thousand [eleven] TWELVE if such corporation would have been subject to tax under this subchapter for such taxable year if it had been a taxpayer during such taxable year.

(2) Notwithstanding anything to the contrary contained in this section other than subdivision (m) of this section, a corporation formed on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN may elect to be subject to tax under this subchapter or under subchapter two of this chapter for its first taxable year beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN in which either (i) sixty-five percent or more of its voting stock is owned or controlled, directly or indirectly by a financial

holding company, provided the corporation whose voting stock is so owned or controlled is principally engaged in activities that are described in section 4(k)(4) or 4(k)(5) of the federal bank holding company act of nineteen hundred fifty-six, as amended and the regulations promulgated pursuant to the authority of such section or (ii) it is a financial subsidiary. An election under this paragraph may not be made by a corporation described in paragraphs one through eight of subdivision (a) of this section or in subdivision (e) of this section. In addition, an election under this paragraph may not be made by a corporation that is a party to a reorganization, as defined in subsection (a) of section 368 of the internal revenue code of 1986, as amended, of a corporation described in paragraph one of this subdivision if both corporations were sixty-five percent or more owned or controlled, directly or indirectly by the same interests at the time of the reorganization.

An election under this paragraph must be made by the taxpayer on or before the due date for filing its return (determined with regard to extensions of time for filing) for the applicable taxable year. The election to be taxed under subchapter two of this chapter shall be made by the taxpayer by filing the return required pursuant to subdivision one of section 11-605 of this chapter and the election to be taxed under this subchapter shall be made by the taxpayer by filing the return required pursuant to subdivision (a) of section 11-646 of this part. Any election made pursuant to this paragraph shall be irrevocable and shall apply to each subsequent taxable year beginning on or after January first, two thousand [eleven] TWELVE and before January first, two thousand [thirteen] FIFTEEN, provided that the stock ownership and activities requirements described in subparagraph (i) of this paragraph are met or such corporation described in subparagraph (ii) of this paragraph continues as a financial subsidiary.

S 4. Subparagraph (iv) of paragraph 2 of subdivision (f) of section 11-646 of the administrative code of the city of New York, as amended by section 7 of part J of chapter 61 of the laws of 2011, is amended to read as follows:

(iv) (A) Notwithstanding any provision of this paragraph, any bank holding company exercising its corporate franchise or doing business in the city may make a return on a combined basis without seeking the permission of the commissioner with any banking corporation exercising its corporate franchise or doing business in the city in a corporate or organized capacity sixty-five percent or more of whose voting stock is owned or controlled, directly or indirectly, by such bank holding company, for the first taxable year beginning on or after January first, two thousand and before January first, two thousand [thirteen] FIFTEEN during which such bank holding company registers for the first time under the federal bank holding company act, as amended, and also elects to be a financial holding company. In addition, for each subsequent taxable year beginning after January first, two thousand and before January first, two thousand [thirteen] FIFTEEN, any such bank holding company may file on a combined basis without seeking the permission of the commissioner with any banking corporation that is exercising its corporate franchise or doing business in the city and sixty-five percent or more of whose voting stock is owned or controlled, directly or indirectly, by such bank holding company if either such banking corporation is exercising its corporate franchise or doing business in the city in a corporate or organized capacity for the first time during such subsequent taxable year, or sixty-five percent or more of the voting stock of such banking corporation is owned or controlled, directly or indirectly,

by such bank holding company for the first time during such subsequent taxable year. Provided however, for each subsequent taxable year beginning after January first, two thousand and before January first, two thousand [thirteen] FIFTEEN, a banking corporation described in either of the two preceding sentences which filed on a combined basis with any such bank holding company in a previous taxable year, must continue to file on a combined basis with such bank holding company if such banking corporation, during such subsequent taxable year, continues to exercise its corporate franchise or do business in the city in a corporate or organized capacity and sixty-five percent or more of such banking corporation's voting stock continues to be owned or controlled, directly or indirectly, by such bank holding company, unless the permission of the commissioner has been obtained to file on a separate basis for such subsequent taxable year. Provided further, however, for each subsequent taxable year beginning after January first, two thousand and before January first, two thousand [thirteen] FIFTEEN, a banking corporation described in either of the first two sentences of this clause which did not file on a combined basis with any such bank holding company in a previous taxable year, may not file on a combined basis with such bank holding company during any such subsequent taxable year unless the permission of the commissioner has been obtained to file on a combined basis for such subsequent taxable year.

(B) Notwithstanding any provision of this paragraph other than clause (A) of this subparagraph, the commissioner may not require a bank holding company which, during a taxable year beginning on or after January first, two thousand and before January first, two thousand [thirteen] FIFTEEN, registers for the first time during such taxable year under the federal bank holding company act, as amended, and also elects to be a financial holding company, to make a return on a combined basis for any taxable year beginning on or after January first, two thousand and before January first, two thousand [thirteen] FIFTEEN with a banking corporation sixty-five percent or more of whose voting stock is owned or controlled, directly or indirectly, by such bank holding company.

S 5. This act shall take effect immediately.

PART S

Section 1. Subparagraph (A) of paragraph 1 of subdivision a of section 1612 of the tax law, as amended by chapter 147 of the laws of 2010, is amended to read as follows:

(A) such game shall be available only on premises occupied by licensed lottery sales agents, subject to the following provisions:

(i) [if the licensee holds a license issued pursuant to the alcoholic beverage control law to sell alcoholic beverages for consumption on the premises, then not less than twenty-five percent of the gross sales must result from sales of food;

(ii)] if the licensee does not hold a license issued pursuant to the alcoholic beverage control law to sell alcoholic beverages for consumption on the premises, then the premises must have a minimum square footage greater than two thousand five hundred square feet;

[(iii)] (II) notwithstanding the foregoing provisions, television equipment that automatically displays the results of such drawings may be installed and used without regard to [the percentage of food sales or] the square footage if such premises are used as:

(I) a commercial bowling establishment, or

(II) a facility authorized under the racing, pari-mutuel wagering and breeding law to accept pari-mutuel wagers;

S 2. Section 1615 of the tax law, as amended by chapter 170 of the laws of 1994 and subdivision d as added by chapter 2 of the laws of 1995, is amended to read as follows:

S 1615. Fiscal year of lottery, reporting requirements and fiscal planning. a. All books, accounts and records of the division, relating to the state lottery, shall be kept by fiscal years beginning on the first day of April and ending on the thirty-first day of March next following. The division shall separately identify the actual sales receipts, prizes, appropriations and expenditures for advertising and promotions, reserves and the interest thereon by type by game, and the source and use of unclaimed prize funds by type by game on an accrual and cash basis where both are available and on an accrual or cash basis where both are not available.

b. The director shall submit to the director of the budget, the chairperson of the senate finance committee and the chairperson of the assembly ways and means committee, an annual plan detailing the projected use of appropriations for advertising and promotions, reserves and the interest thereon by type by game, and the source and use of unclaimed prize funds by type by game. Such plan shall be submitted not later than submission of the executive budget to the legislature each year and shall be updated quarterly on or before May fifteenth, August fifteenth and November fifteenth of any given calendar year. Such plan shall be considered the financial plan to be followed by the division in the subsequent fiscal year unless modified during legislative deliberations on the state budget. Such plan or update thereto shall include any plans for the introduction of a new game prior to its introduction and shall be subject to subdivision a of section sixteen hundred fourteen of this article.

c. Such plan and any update thereto shall describe the specific amount of funds to be used to implement each element of the plan by type by game on an accrual and cash basis where both are available and on an accrual or cash basis where both are not available. They shall include the intended duration of such use, the revenues expected to be generated by such use, the actual sales, prize awards, appropriations and expenditures for advertising and promotions, reserves and the interest thereon, and the source and use of unclaimed prize funds by type by game, and such other information as the director deems appropriate. Such plan and any update thereto shall also describe an evaluation of the previous quarterly and fiscal year-to-date losses or gains therefrom. Such updates shall report estimated year-end balances pursuant to the plan and adjusted estimated year-end balances based on updates to the plan by type by game.

d. Such plan and any update thereto shall include information on the implementation and ongoing operation of a lottery game established pursuant to paragraph one of subdivision a of section sixteen hundred twelve of this article. Such information shall include, but not be limited to, a statewide and a county by county breakdown of premises with television equipment that automatically displays the results of such game including:

(1) the total number of such premises;

(2) the total sales of such premises;

(3) the average sales per hour of operation of such game;

(4) the average and median square footage of such premises as defined by item [(ii)] (I) of subparagraph [(B)] (A) of paragraph one of subdivision a of section sixteen hundred twelve of this article;

(5) the total number of such premises and total sales by type as defined by item (i)[,] OR (ii) [or (iii)] of subparagraph [(B)] (A) of paragraph one of subdivision a of section sixteen hundred twelve of this article.

In addition, the nineteen hundred ninety-eight--ninety-nine annual plan shall include an evaluation, done in conjunction with the commissioner of mental health, of the impact of a lottery game, established pursuant to paragraph one of subdivision a of section sixteen hundred twelve of this article, on compulsive gambling.

S 3. This act shall take effect immediately.

PART T

Section 1. Subdivision (d) of section 25-a of the labor law, as added by section 1 of part D of chapter 56 of the laws of 2011, is amended to read as follows:

(d) To participate in the New York youth works tax credit program, an employer must submit an application (in a form prescribed by the commissioner) to the commissioner after January first, two thousand twelve but no later than [June first] NOVEMBER THIRTIETH, two thousand twelve. The qualified employees must start their employment on or after January first, two thousand twelve but no later than [July first] DECEMBER THIRTY-FIRST, two thousand twelve. The commissioner shall establish guidelines and criteria that specify requirements for employers to participate in the program including criteria for certifying qualified employees. Any regulations that the commissioner determines are necessary may be adopted on an emergency basis notwithstanding anything to the contrary in section two hundred two of the state administrative procedure act. Such requirements may include the types of industries that the employers are engaged in. The commissioner may give preference to employers that are engaged in demand occupations or industries, or in regional growth sectors, including those identified by the regional economic development councils, such as clean energy, healthcare, advanced manufacturing and conservation. In addition, the commissioner shall give preference to employers who offer advancement and employee benefit packages to the qualified individuals.

S 2. Paragraph (a) of subdivision 44 of section 210 of the tax law, as added by section 2 of part D of chapter 56 of the laws of 2011, is amended to read as follows:

(a) A taxpayer that has been certified by the commissioner of labor as a qualified employer pursuant to section twenty-five-a of the labor law shall be allowed a credit against the tax imposed by this article equal to (i) five hundred dollars per month for up to six months for each qualified employee the employer employs in a full-time job or two hundred fifty dollars per month for up to six months for each qualified employee the employer employs in a part-time job of at least twenty hours per week, and (ii) one thousand dollars for each qualified employee who is employed for at least an additional six months by the qualified employer in a full-time job or five hundred dollars for each qualified employee who is employed for at least an additional six months by the qualified employer in a part-time job of at least twenty hours per week. For purposes of this subdivision, the term "qualified employee" shall have the same meaning as set forth in subdivision (b) of section

twenty-five-a of the labor law. The portion of the credit described in subparagraph (i) of this paragraph shall be allowed for the taxable year [beginning on or after January first, two thousand twelve and before January first, two thousand thirteen] IN WHICH THE WAGES ARE PAID TO THE QUALIFIED EMPLOYEE, and the portion of the credit described in subparagraph (ii) of this paragraph shall be allowed [for taxable years beginning on or after January first, two thousand twelve and before January first, two thousand fourteen] IN THE TAXABLE YEAR IN WHICH THE ADDITIONAL SIX MONTH PERIOD ENDS.

S 3. Paragraph 1 of subsection (tt) of section 606 of the tax law, as added by section 3 of part D of chapter 56 of the laws of 2011, is amended to read as follows:

(1) A taxpayer that has been certified by the commissioner of labor as a qualified employer pursuant to section twenty-five-a of the labor law shall be allowed a credit against the tax imposed by this article equal to (A) five hundred dollars per month for up to six months for each qualified employee the employer employs in a full-time job or two hundred fifty dollars per month for up to six months for each qualified employee the employer employs in a part-time job of at least twenty hours per week, and (B) one thousand dollars for each qualified employee who is employed for at least an additional six months by the qualified employer in a full-time job or five hundred dollars for each qualified employee who is employed for at least an additional six months by the qualified employer in a part-time job of at least twenty hours per week. A taxpayer that is a partner in a partnership, member of a limited liability company or shareholder in an S corporation that has been certified by the commissioner of labor as a qualified employer pursuant to section twenty-five-a of the labor law shall be allowed its pro rata share of the credit earned by the partnership, limited liability company or S corporation. For purposes of this subsection, the term "qualified employee" shall have the same meaning as set forth in subdivision (b) of section twenty-five-a of the labor law. The portion of the credit described in subparagraph (A) of this paragraph shall be allowed for the taxable year [beginning on or after January first, two thousand twelve and before January first, two thousand thirteen] IN WHICH THE WAGES ARE PAID TO THE QUALIFIED EMPLOYEE, and the portion of the credit described in subparagraph (B) of this paragraph shall be allowed [for taxable years beginning on or after January first, two thousand twelve and before January first, two thousand fourteen] IN THE TAXABLE YEAR IN WHICH THE ADDITIONAL SIX MONTH PERIOD ENDS.

S 4. This act shall take effect immediately.

PART U

Section 1. The state comptroller is hereby authorized and directed to loan money in accordance with the provisions set forth in subdivision 5 of section 4 of the state finance law to the following funds and/or accounts:

1. Tuition reimbursement fund (050):
a. Tuition reimbursement account (01).
b. Proprietary vocational school supervision account (02).
2. Local government records management improvement fund (052):
a. Local government records management account (01).
3. Dedicated highway and bridge trust fund (072):
a. Highway and bridge capital account (01).
b. State university residence hall rehabilitation fund (074).

4. State parks infrastructure trust fund (076):
a. State parks infrastructure account (01).
5. Clean water/clean air implementation fund (079).
6. State lottery fund (160):
a. Education - New (03).
b. VLT - Sound basic education fund (06).
7. Medicaid management information system escrow fund (179).
8. Sewage treatment program management and administration fund (300).
9. Environmental conservation special revenue fund (301):
a. Waste cleanup and management account (48).
b. Hazardous bulk storage account (F7).
c. Great lakes restoration initiative account (GL).
d. Low level radioactive waste siting account (K5).
e. Recreation account (K6).
f. Public safety recovery account (PS).
g. Conservationist magazine account (S4).
h. Environmental regulatory account (S5).
i. Natural resource account (S6).
j. Mined land reclamation program account (XB).
k. Federal grants indirect cost recovery account (IC).
10. Environmental protection and oil spill compensation fund (303).
11. Hazardous waste remedial fund (312):
a. Site investigation and construction account (01).
b. Hazardous waste remedial clean up account (06).
12. Mass transportation operating assistance fund (313):
a. Public transportation systems account (01).
b. Metropolitan mass transportation (02).
13. Clean air fund (314):
a. Operating permit program account (01).
b. Mobile source account (02).
14. Centralized services fund (323).
15. State exposition special fund (325).
16. Agency enterprise fund (331):
a. OGS convention center account (55).
17. Agencies internal service fund (334):
a. Archives records management account (02).
b. Federal single audit account (05).
c. Civil service law: sec 11 admin account (09).
d. Civil service EHS occupational health program account (10).
e. Banking services account (12).
f. Cultural resources survey account (14).
g. Neighborhood work project (17).
h. Automation & printing chargeback account (18).
i. OFT NYT account (20).
j. Data center account (23).
k. Human service telecom account (24).
l. Centralized Technology services account (30).
m. OPWDD copy center account (26).
n. Intrusion detection account (27).
o. Domestic violence grant account (28).
p. Learning management system account (ZV).
18. Miscellaneous special revenue fund (339):
a. Statewide planning and research cooperative system account (03).
b. OPWDD provider of service account (05).
c. New York state thruway authority account (08).
d. Mental hygiene patient income account (13).

e. Financial control board account (15).
f. Regulation of racing account (16).
g. New York metropolitan transportation council account (17).
h. Quality of care account (20).
i. Cyber upgrade account (25).
j. Certificate of need account (26).
k. Hospital and nursing home management account (44).
l. State university dormitory income reimbursable account (47).
m. Energy research account (60).
n. Criminal justice improvement account (62).
o. Fingerprint identification and technology account (68).
p. Environmental laboratory reference fee account (81).
q. Clinical laboratory reference system assessment account (90).
r. Public employment relations board account (93).
s. Radiological health protection account (95).
t. Teacher certification account (A4).
u. Banking department account (A5).
v. Cable television account (A6).
w. Indirect cost recovery account (AH).
x. High school equivalency program account (AI).
y. Rail safety inspection account (AQ).
z. Multi-agency training account (AY).
aa. Critical infrastructure account (B3).
bb. Insurance department account (B6).
cc. Bell jar collection account (BJ).
dd. Industry and utility service account (BK).
ee. Real property disposition account (BP).
ff. Parking account (BQ).
gg. Asbestos safety training program account (BW).
hh. Public service account (C3).
ii. Batavia school for the blind account (D9).
jj. Investment services account (DC).
kk. Surplus property account (DE).
ll. Financial oversight account (DI).
mm. Regulation of indian gaming account (DT).
nn. Interest assessment account (DZ).
oo. Office of the professions account (E3).
pp. Rome school for the deaf account (E6).
qq. Seized assets account (E8).
rr. Administrative adjudication account (E9).
ss. Federal salary sharing account (EC).
tt. New York City Assessment Account (EM).
uu. Cultural education account (EN).
vv. Examination and miscellaneous revenue account (ER).
ww. Transportation regulation account (F1).
xx. Local services account (G3).
yy. DHCR mortgage servicing account (H2).
zz. Department of motor vehicles compulsory insurance account (H7).
aaa. Housing indirect cost recovery account (HI).
bbb. DHCR-HCA application fee account (J5).
ccc. Federal gasoline and diesel fuel excise tax account (L6).
ddd. Low income housing monitoring account (NG).
eee. Procurement opportunities newsletter account (P4).
fff. Corporation administration account (P6).
ggg. Montrose veteran's home account (Q6).
hhh. Excelsior capital corporation reimbursement account (R1).

iii. Motor fuel quality account (R4).
jjj. Deferred compensation administration account (R7).
kkk. Rent revenue other account (RR).
lll. Rent revenue account (S8).
mmm. Tax revenue arrearage account (TR).
nnn. Solid waste management account (W3).
ooo. Occupational health clinics account (W4).
ppp. Capacity contracting (XU).
qqq. Administrative cost recovery - tax return preparer registration fee account (Y8).
rrr. Sales tax re-registration fee account (YD).
sss. Equitable sharing agreement account (YP).
ttt. Point insurance reduction program account.
uuu. Internet point insurance reduction program account (IC).
vvv. Mental hygiene program fund account (10).
www. Third party debt collection account.
xxx. Regulation of manufactured housing account (CM).
yyy. Business and licensing services account (AG).
zzz. Consumer protection account (F2).
19. State university income fund (345):
a. State university general income offset account (11).
20. State police and motor vehicle law enforcement fund (354):
a. State police motor vehicle law enforcement account (02).
21. Youth facilities improvement fund (357):
a. Youth facilities improvement account (01).
22. Highway safety program fund (362):
a. Highway safety program account (01).
23. Drinking water program management and administration fund (366):
a. EFC drinking water program account (01).
b. DOH drinking water program account (02).
24. New York city county clerks offset fund (368):
a. NYCCC operating offset account (01).
25. Housing assistance fund (374).
26. Housing program fund (376).
27. Department of transportation - engineering services fund (380):
a. Highway facility purpose account (01).
28. Miscellaneous capital projects fund (387):
a. Clean air capital account (08).
b. New York racing account.
29. Mental hygiene facilities capital improvement fund (389).
30. Joint labor/management administration fund (394):
a. Joint labor/management administration fund (01).
31. Audit and control revolving fund (395):
a. Executive direction internal audit account (04).
b. CIO Information technology centralized services account (zz).
32. Health insurance internal service fund (396):
a. Health insurance internal service account (00).
b. Civil service employee benefits div admin (01).
33. Correctional industries revolving fund (397).
34. Correctional facilities capital improvement fund (399).
35. HCRA resources fund (061):
a. EPIC premium account (J6).
b. Hospital based grants program account (AF).
c. Child health plus program account (29).

S 1-a. The state comptroller is hereby authorized and directed to loan money in accordance with the provisions set forth in subdivision 5 of

section 4 of the state finance law to any account within the following federal funds, provided the comptroller has made a determination that sufficient federal grant award authority is available to reimburse such loans:

1. Federal USDA-food nutrition services fund (261).
2. Federal health and human services fund (265).
3. Federal education grants fund (267).
4. Federal block grant fund (269).
5. Federal operating grants fund (290).
6. Federal capital projects fund (291).
7. Federal unemployment insurance administration fund (480).
8. Federal unemployment insurance occupational training fund (484).
9. Federal employment and training grants (486).

S 2. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, on or before March 31, 2013, up to the unencumbered balance or the following amounts:

Economic Development and Public Authorities:

1. $175,000 from the miscellaneous special revenue fund (339) underground facilities safety training account (US), to the general fund.

2. An amount up to the unencumbered balance from the miscellaneous special revenue fund (339), business and licensing services account (AG), to the general fund.

3. $14,810,000 from the miscellaneous special revenue fund (339), code enforcement account (07), to the general fund.

4. $100,000 from the miscellaneous special revenue fund (339), manufactured housing account (CM), to the general fund.

5. An amount up to the unencumbered balance from the miscellaneous special revenue fund (339), administrative costs account (AB), to the general fund.

Education:

1. $2,217,000,000 from the general fund to the state lottery fund (160), education account (03), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 92-c of the state finance law that are in excess of the amounts deposited in such fund for such purposes pursuant to section 1612 of the tax law.

2. $836,000,000 from the general fund to the state lottery fund (160), VLT education account (06), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 92-c of the state finance law that are in excess of the amounts deposited in such fund for such purposes pursuant to section 1612 of the tax law.

3. Moneys from the state lottery fund (160) up to an amount deposited in such fund pursuant to section 1612 of the tax law in excess of the current year appropriation for supplemental aid to education pursuant to section 92-c of the state finance law.

4. $300,000 from the local government records management improvement fund (052) to the archives partnership trust fund (024).

5. $900,000 from the general fund to the miscellaneous special revenue fund (339), Batavia school for the blind account (D9).

6. $900,000 from the general fund to the miscellaneous special revenue fund (339), Rome school for the deaf account (E6).

7. $80,000,000 from the state university dormitory income fund (330) to the state university residence hall rehabilitation fund (074).

8. $343,400,000 from the state university dormitory income fund (330) to the miscellaneous special revenue fund (339), state university dormitory income reimbursable account (47).

9. $24,000,000 from any of the state education department special revenue and internal service funds to the miscellaneous special revenue fund (339), indirect cost recovery account (AH).

10. $8,318,000 from the general fund to the state university income fund (345), state university income offset account (11), for the state's share of repayment of the STIP loan.

11. $45,000,000 from the State University Income Fund (345), State University Hospitals Income Reimbursable Account (22) to the general fund for hospital debt service for the period April 1, 2012 through March 31, 2013.

Environmental Affairs:

1. $500,000 from the department of transportation's federal capital projects fund (291) to the office of parks and recreation federal operating grants fund (290), miscellaneous operating grants account.

2. $16,000,000 from any of the department of environmental conservation's special revenue federal funds to the special revenue fund (301) federal grant indirect cost recovery account.

3. $2,000,000 from any of the department of environmental conservation's special revenue federal funds to the conservation fund (302) as necessary to avoid diversion of conservation funds.

4. $3,000,000 from any of the office of parks, recreation and historic preservation capital projects federal funds and special revenue federal funds to the special revenue fund (339) federal grant indirect cost recovery account (Z1).

5. $1,000,000 from any of the office of parks, recreation and historic preservation special revenue federal funds to the special revenue fund (339), I love NY water account (39).

Family Assistance:

1. $10,000,000 from any of the office of children and family services, office of temporary and disability assistance, or department of health special revenue federal funds and the general fund, in accordance with agreements with social services districts, to the miscellaneous special revenue fund (339), office of human resources development state match account (2C).

2. $3,000,000 from any of the office of children and family services or office of temporary and disability assistance special revenue federal funds to the miscellaneous special revenue fund (339), family preservation and support services and family violence services account (GC).

3. $6,000,000 from any of the office of children and family services special revenue federal funds to the general fund for title IV-E reimbursement of youth facility costs.

4. $28,000,000 from any of the office of children and family services, office of temporary and disability assistance, or department of health special revenue federal funds and any other miscellaneous revenues generated from the operation of office of children and family services programs to the general fund.

5. $10,000,000 from any of the office of children and family services or office of temporary and disability assistance special revenue funds or the general fund to the miscellaneous special revenue fund (339), connections account (WK).

6. $41,000,000 from any of the office of temporary and disability assistance accounts within the federal health and human services fund (265) to the general fund.

7. $155,000,000 from any of the office of temporary and disability assistance or department of health special revenue funds to the general fund.

8. $2,500,000 from any of the office of temporary and disability assistance or office of children and family services special revenue federal funds to the miscellaneous special revenue fund (339), office of temporary and disability assistance program account (AL).

9. $50,000,000 from any of the office of children and family services, office of temporary and disability assistance, department of labor, and department of health special revenue federal funds to the office of children and family services miscellaneous special revenue fund (339), multi-agency training contract account (AY).

10. $152,400,000 from the miscellaneous special revenue fund (339), youth facility per Diem account (YF), to the general fund.

11. $621,850 from the general fund to the combined gifts, grants, and bequests fund (020), WB Hoyt Memorial account (78).

12. $1,300,000 from any of the office of temporary and disability assistance and department of health special revenue federal funds to the miscellaneous special revenue fund (339) welfare inspector general administrative reimbursement account (WW).

13. $4,822,000 from the miscellaneous special revenue fund (339) state central registry (CY) to the general fund.

General Government:

1. $1,566,000 from the miscellaneous special revenue fund (339), examination and miscellaneous revenue account (ER) to the general fund.

2. $12,500,000 from the general fund to the health insurance revolving fund (396).

3. $192,400,000 from the health insurance reserve receipts fund (167) to the general fund.

4. $150,000 from the general fund to the not-for-profit revolving loan fund (055).

5. $150,000 from the not-for-profit revolving loan fund (055) to the general fund.

6. $11,000,000 from the miscellaneous special revenue fund (339), real property disposition account (BP), to the general fund.

7. $3,000,000 from the miscellaneous special revenue fund (339), surplus property account (DE), to the general fund.

8. $19,000,000 from the general fund to the miscellaneous special revenue fund (339), alcoholic beverage control account (DB).

9. $23,000,000 from the miscellaneous special revenue fund (339), revenue arrearage account (CR), to the general fund.

10. $1,826,000 from the miscellaneous special revenue fund (339) revenue arrearage account (CR), to the miscellaneous special revenue fund (339) authority budget office account.

11. $1,000,000 from the miscellaneous special revenue fund (339), parking services account (BQ), to the general fund, for the purpose of reimbursing the costs of debt service related to state parking facilities.

12. $53,000,000 from the general fund to the miscellaneous special revenue fund (339), statewide financial system account (FM).

13. $12,300,000 from the general fund, to the office for technology internal service fund (334), centralized technology services account (30), for the purpose of developing a statewide licensing system.

14. $10,000,000 from the general fund to the office for technology internal service fund (334), central technology services account (30), for the purpose of enterprise technology projects.

Health:

1. $12,000,000 from any of the department of health accounts within the federal health and human services fund (265) to the general fund.

2. $139,560,000 from any of the department of health accounts within the federal health and human services fund (265) to the miscellaneous special revenue fund (339), quality of care account (20).

3. $1,000,000 from the general fund to the combined gifts, grants and bequests fund (020), breast cancer research and education account (BD), an amount equal to the monies collected and deposited into that account in the previous fiscal year.

4. $2,464,000 from any of the department of health accounts within the federal health and human services fund (265) to the department of health miscellaneous special revenue fund (339), statewide planning and research cooperation system (SPARCS) program account (03).

5. $250,000 from the general fund to the combined gifts, grants and bequests fund (020), prostate cancer research, detection, and education account (PR), an amount equal to the moneys collected and deposited into that account in the previous fiscal year.

6. $500,000 from the general fund to the combined gifts, grants and bequests fund (020), Alzheimer's disease research and assistance account (AA), an amount equal to the moneys collected and deposited into that account in the previous fiscal year.

7. $1,000,000 from the miscellaneous special revenue fund (339), administration account (AP), to the general fund.

8. $600,000,000 from any of the department of health accounts within the federal health and human services fund (265) to the miscellaneous special revenue fund (339), federal state health reform partnership account (FS).

9. $50,000,000 from the special revenue fund (061), HCRA resources fund, to the miscellaneous special revenue fund (339), empire state stem cell trust fund account (SR).

10. $1,250,000 from the miscellaneous New York state agency fund (169), medical assistance account to the department of health miscellaneous special revenue fund (339), third party health insurance account (35).

11. $3,700,000 from the miscellaneous New York state agency fund (169), medical assistance account to the office of medicaid inspector general miscellaneous special revenue fund (339), recoveries and revenue account (C9).

12. $2,500,000 from the general fund to the miscellaneous special revenue fund (339), quality of care improvement account (QC).

Labor:

1. $700,000 from the labor standards miscellaneous special revenue fund (339), fee and penalty account (30), to the child performer protection fund (025), child performer protection account (CP).

2. $8,000,000 from the labor standards miscellaneous special revenue fund (339), fee and penalty account (30), to the general fund.

3. $6,500,000 from the unemployment insurance interest and penalty special revenue fund (482), unemployment insurance special interest and penalty account (01), to the general fund.

4. $2,700,000 from the labor standards miscellaneous special revenue fund (339), public work enforcement account (BA), to the general fund.

5. $1,500,000 from the training and education program on occupational safety and health fund (305), occupational safety and health inspection account (02), to the general fund.

Mental Hygiene:

1. $5,000,000 from the miscellaneous special revenue fund (339), mental hygiene patient income account (13), to the miscellaneous special revenue fund (339), federal salary sharing account (EC).
2. $240,000,000 from the miscellaneous special revenue fund (339), mental hygiene patient income account (13) to the miscellaneous special revenue fund (339), provider of service accounts (05).
3. $220,000,000 from the miscellaneous special revenue fund (339), mental hygiene program fund account (10) to the miscellaneous special revenue fund (339), provider of service account (05).
4. $150,000,000 from the general fund to the miscellaneous special revenue fund (339), mental hygiene patient income account (13).
5. $150,000,000 from the general fund to the miscellaneous special revenue fund (339), mental hygiene program fund account (10).
6. $300,000,000 from the miscellaneous special revenue fund (339), mental hygiene program fund account (10) to the general fund.
7. $180,000,000 from the miscellaneous special revenue fund (339), mental hygiene patient income account (13) to the general fund.
8. $200,000 from the chemical dependence service fund (346) to the general fund.
9. $200,000 from the combined gifts, grants and bequests fund (020), disability and technical assistance account (D1) to the general fund.

Public Protection:

1. $1,350,000 from the miscellaneous special revenue fund (339), emergency management account (61), to the general fund.
2. $3,300,000 from the general fund to the miscellaneous special revenue fund (339), recruitment incentive account (U2).
3. $9,500,000 from the general fund to the correctional industries revolving fund (397), correctional industries internal service account (00).
4. $10,000,000 from federal miscellaneous operating grants fund (290), DMNA damage account (71), to the general fund.
5. $16,000,000 from the general fund to the miscellaneous special revenue fund (339), crimes against revenue program account (CA).
6. $20,000,000 from any office of homeland security account within the federal miscellaneous operating grants fund (290), receiving money through the homeland security grants program, to the general fund.
7. $26,900,000 from the miscellaneous special revenue fund (339) criminal justice improvement account (62) to the general fund.
8. $20,000,000 from the miscellaneous special revenue fund (339), statewide public safety communications account (LZ), to the general fund.
9. $106,000,000 from the state police and motor vehicle law enforcement and motor vehicle theft and insurance fund prevention fund (354), state police motor vehicle enforcement account (02) to the general fund for state operation expenses of the division of state police.
10. $21,500,000 from the general fund to the correctional facilities capital improvement fund (399).
11. $4,000,000 from the indigent legal services fund (390), to the general fund.

Transportation:

1. $17,672,000 from the federal miscellaneous operating grants fund (290) to the special revenue fund (339), tri-state federal regional planning account (17).
2. $20,147,000 from the federal capital projects fund (291) to the special revenue fund (339), tri-state federal regional planning accounts (17).

3. $15,368,000 from the miscellaneous special revenue fund (339), compulsory insurance account (H7), to the general fund.

4. $12,000,000 from the general fund to the mass transportation operating assistance fund (313), public transportation systems operating assistance account (01).

5. $573,317,000 from the general fund to the dedicated highway and bridge trust fund (072).

6. $606,000 from the miscellaneous special revenue fund (339), internet point insurance reduction program account (IC), to the general fund.

7. $6,000 from the miscellaneous special revenue fund (339), motorcycle safety account (AE), to the general fund.

8. $12,000 from the general fund to the miscellaneous special revenue fund (339), federal seized asset account (GE).

9. $10,000,000 from the miscellaneous special revenue fund (339), department of transportation accident damage recovery account (G7), to the dedicated highway and bridge trust fund (072).

10. $255,000,000 from the general fund to the MTA financial assistance fund (225), mobility tax trust account (01).

Miscellaneous:

1. $150,000,000 from the general fund to any funds or accounts for the purpose of reimbursing certain outstanding accounts receivable balances.

2. $500,000,000 from the general fund to the debt reduction reserve fund (064).

S 3. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, on or before March 31, 2013:

1. Upon request of the commissioner of environmental conservation, up to $10,940,000 from revenues credited to any of the department of environmental conservation special revenue funds, including $3,197,800 from the environmental protection and oil spill compensation fund (303), and $1,751,600 from the conservation fund (302), to the environmental conservation special revenue fund (301), indirect charges account (BJ).

2. Upon request of the commissioner of agriculture and markets, up to $3,000,000 from any special revenue fund or enterprise fund within the department of agriculture and markets to the general fund, to pay appropriate administrative expenses.

3. Upon request of the commissioner of agriculture and markets, up to $2,000,000 from the state exposition special fund (325), state fair receipts account (01) to the miscellaneous capital projects fund (387), state fair capital improvement account (13).

4. Upon request of the commissioner of the division of housing and community renewal, up to $5,500,000 from revenues credited to any division of housing and community renewal federal or miscellaneous special revenue fund to the agency cost recovery account (HI).

5. Upon request of the commissioner of the division of housing and community renewal, up to $5,500,000 may be transferred from any miscellaneous special revenue fund account (339), to any miscellaneous special revenue fund (339).

6. Upon request of the commissioner of health up to $15,000,000 from revenues credited to any of the department of health's special revenue funds, to the miscellaneous special revenue fund (339), administration account (AP).

7. On or about March 31, 2012, the comptroller is authorized to and directed to transfer all funds from the miscellaneous special revenue fund (339), commission of investigation seized assets account (EK) to

the miscellaneous special revenue fund (339), state police seized asset account (E8).

S 4. Notwithstanding section 2815 of the public health law or any other contrary provision of law, upon the direction of the director of the budget and the commissioner of health, the dormitory authority of the state of New York is directed to transfer seven million dollars annually from funds available and uncommitted in the New York state health care restructuring pool to the health care reform act (HCRA) resources fund - HCRA resources account.

S 5. On or before March 31, 2013, the comptroller is hereby authorized and directed to deposit earnings that would otherwise accrue to the general fund that are attributable to the operation of section 98-a of the state finance law, to the agencies internal service fund (334), banking services account (12), for the purpose of meeting direct payments from such account.

S 6. Notwithstanding any law to the contrary, upon the direction of the director of the budget and upon requisition by the state university of New York, the dormitory authority of the state of New York is directed to transfer, up to $22,000,000 in revenues generated from the sale of notes or bonds, to the state university of New York for reimbursement of bondable equipment for further transfer to the state's general fund.

S 6-a. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget and upon consultation with the state university chancellor or his or her designee, on or before March 31, 2013, up to $16,000,000 from the State university income fund (345) general revenue account (10) to the State general fund for debt service costs related to capital project costs for the NY-SUNY 2020 challenge grant program.

S 7. Notwithstanding any law to the contrary, the state university chancellor or her designee is authorized and directed to transfer estimated tuition revenue balances from the state university collection fund (344) to the state university fund (345), state university general revenue offset account (12) on or before March 31, 2013.

S 8. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, up to $87,756,000 from the general fund to the state university income fund (345), state university hospitals income reimbursable account (22) during the period July 1, 2012 through June 30, 2013 to reflect ongoing state subsidy of SUNY hospitals and to pay costs attributable to the SUNY hospitals' state agency status.

S 9. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, up to $969,050,300 from the general fund to the state university income fund (345), state university general revenue offset account (12) during the period of July 1, 2012 through June 30, 2013 to support operations at the state university.

S 10. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the state university chancellor or her designee, up to $50,000,000 from the state university income fund (345), state university hospitals income reimbursable account (22), for hospital income reimbursable for services and expenses of hospital

operations and capital expenditures at the state university hospitals, and the state university income fund (345) Long Island veterans' home account (09) to the state university capital projects fund (384) on or before June 30, 2013.

S 11. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller, after consultation with the state university chancellor or his or her designee, is hereby authorized and directed to transfer moneys, in the first instance, from the state university collection fund (344), Stony Brook hospital collection account (07), Brooklyn hospital collection account (08), and Syracuse hospital collection account (09) to the state university income fund (345), state university hospitals income reimbursable account (22) in the event insufficient funds are available in the state university income fund (345), state university hospitals income reimbursable account (22) to transfer moneys, in amounts sufficient to permit the full transfer of moneys authorized for transfer, to the general fund for payment of debt service related to the SUNY hospitals. Notwithstanding any law to the contrary, the comptroller is also hereby authorized and directed, after consultation with the state university chancellor or his or her designee, to transfer moneys from the state university income fund (345) to the state university income fund (345), state university hospitals income reimbursable account (22) in the event insufficient funds are available in the state university income fund (345), state university hospitals income reimbursable account (22) to pay hospital operating costs or to transfer moneys, in amounts sufficient to permit the full transfer of moneys authorized for transfer, to the general fund for payment of debt service related to the SUNY hospitals on or before March 31, 2013.

S 12. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer monies, upon request of the director of the budget, on or before March 31, 2013, from and to any of the following accounts: the miscellaneous special revenue fund (339), patient income account (13), the miscellaneous special revenue fund (339), mental hygiene program fund account (10) or the general fund in any combination, the aggregate of which shall not exceed $350 million.

S 13. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, at the request of the director of the budget, up to $500 million from the unencumbered balance of any special revenue fund or account, or combination of funds and accounts, to the general fund. The amounts transferred pursuant to this authorization shall be in addition to any other transfers expressly authorized in the 2012-13 budget. Transfers from federal funds, debt service funds, capital projects funds, the community projects fund, or funds that would result in the loss of eligibility for federal benefits or federal funds pursuant to federal law, rule, or regulation, are not permitted pursuant to this authorization. The director of the budget shall notify both houses of the legislature in writing prior to initiating transfers pursuant to this authorization.

S 13-a. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, at the request of the director of the budget, up to $38 million from the unencumbered balance of any special revenue fund or account, or combination of funds and accounts, to the community projects fund. The amounts transferred pursuant to this

authorization shall be in addition to any other transfers expressly authorized in the 2012-13 budget. Transfers from federal funds, debt service funds, or capital projects funds are not permitted pursuant to this authorization. The director of the budget shall (a) have received a request in writing from one or both houses of the legislature, and (b) notify both houses of the legislature in writing prior to initiating transfers pursuant to this authorization. The comptroller shall provide the director of the budget, the chair of the senate finance committee, and the chair of the assembly ways and means committee with an accurate accounting and report of any transfers that occur pursuant to this section on or before the fifteenth day of the following month in which such transfers occur.

S 14. Notwithstanding any provision of law to the contrary, the power authority of the state of New York, as deemed feasible and advisable by its trustees, is authorized and directed to make a contribution to the state treasury to the credit of the general fund in an amount of up to $65,000,000 for the fiscal year commencing April 1, 2012. The power authority of the state of New York will transfer up to $25,000,000 by June 30, 2012 and will transfer the remainder of any such contribution by January 31, 2013.

S 14-a. In addition to any payment made by a public benefit corporation pursuant to an assessment imposed under sections 2975, 2975-a, 2976 and 2976-a of the public authorities law, a public benefit corporation is authorized to make voluntary contributions to the state general fund for any lawful purpose at any time from any public benefit corporation funds in such amounts as deemed to be feasible and advisable by such public benefit corporation's governing board after due consideration of the public benefit corporation's legal and financial obligations. Notwithstanding any other law, the payment of a voluntary payment pursuant to this subdivision is deemed to be a valid and proper purpose for which available funds may be applied. Voluntary contributions made to the state pursuant to this subdivision shall be payable to the state treasury to the credit of the general fund.

S 15. Notwithstanding any other provision of law, and provided that the reserves in the project pool insurance account of the mortgage insurance fund created pursuant to section 2429-b of the public authorities law are sufficient, to attain and maintain the credit rating (as determined by the agency) required to accomplish the purposes of such account, the board of directors of the state of New York mortgage agency shall authorize the transfer from the project pool insurance account of the mortgage insurance fund to the state treasury for deposit in the general fund a total sum not to exceed one hundred million dollars as soon as practicable but no later than January 1, 2013.

S 15-a. Notwithstanding any other provision of law, the housing trust fund corporation (the corporation) may provide a sum not to exceed nine million dollars for mortgage foreclosure prevention services, including those services set forth in section 2 of part NN of chapter 57 of the laws of 2008. The corporation may receive and accept a sum not to exceed nine million dollars from the Attorney General of the State of New York for the purposes of reimbursing any costs associated with mortgage foreclosure prevention services contracts authorized by this section.

S 15-b. Notwithstanding any other provision of law, the housing trust fund corporation may receive and accept a sum not to exceed six million dollars from the Attorney General of the State of New York for housing and community development purposes.

S 16. Subdivision 5 of section 97-rrr of the state finance law, as amended by section 16 of part BB of chapter 58 of the laws of 2011, is amended to read as follows:

5. Notwithstanding the provisions of section one hundred seventy-one-a of the tax law, as separately amended by chapters four hundred eighty-one and four hundred eighty-four of the laws of nineteen hundred eight-y-one, AND NOTWITHSTANDING THE PROVISIONS OF CHAPTER NINETY-FOUR OF THE LAWS OF TWO THOUSAND ELEVEN, or any other provisions of law to the contrary, during the fiscal year beginning April first, two thousand [ten] TWELVE, the state comptroller is hereby authorized and directed to deposit to the fund created pursuant to this section from amounts collected pursuant to article twenty-two of the tax law and pursuant to a schedule submitted by the director of the budget, up to [$3,292,520,000] $3,322,067,000, as may be certified in such schedule as necessary to meet the purposes of such fund for the fiscal year beginning April first, two thousand [eleven] TWELVE.

S 16-a. Subdivision 5 of section 97-rrr of the state finance law, as amended by section 8 of part F of chapter 109 of the laws of 2006, is REPEALED.

S 17. Subdivision 2 of section 92-cc of the state finance law, as added by chapter 1 of the laws of 2007, is amended to read as follows:

2. Such fund shall have a maximum balance not to exceed three per centum of the aggregate amount projected to be disbursed from the general fund during the fiscal year immediately following the then-current fiscal year. AT THE REQUEST OF THE DIRECTOR OF THE BUDGET, THE STATE COMPTROLLER SHALL TRANSFER MONIES TO THE RAINY DAY RESERVE FUND UP TO AND INCLUDING AN AMOUNT EQUIVALENT TO THREE-TENTHS OF ONE PER CENTUM OF THE AGGREGATE AMOUNT PROJECTED TO BE DISBURSED FROM THE GENERAL FUND DURING THE THEN-CURRENT FISCAL YEAR, UNLESS SUCH TRANSFER WOULD INCREASE THE RAINY DAY RESERVE FUND TO AN AMOUNT IN EXCESS OF THREE PER CENTUM OF THE AGGREGATE AMOUNT PROJECTED TO BE DISBURSED FROM THE GENERAL FUND DURING THE FISCAL YEAR IMMEDIATELY FOLLOWING THE THEN-CURRENT FISCAL YEAR, IN WHICH EVENT SUCH TRANSFER SHALL BE LIMITED TO SUCH AMOUNT AS WILL INCREASE THE RAINY DAY RESERVE FUND TO SUCH THREE PER CENTUM LIMITATION.

S 17-a. The comptroller is authorized and directed to deposit to the general fund-state purposes account reimbursements from moneys appropriated or reappropriated to the correctional facilities capital improvement fund (399) by a chapter of the laws of 2012. Reimbursements shall be available for spending from appropriations made to the department of correctional services in the general fund-state purposes accounts by a chapter of the laws of 2012 for costs associated with the administration and security of capital projects and for other costs which are attributable, according to a plan, to such capital projects.

S 18. Subdivision 6 of section 4 of the state finance law, as amended by section 16 of part JJ of chapter 56 of the laws of 2010, is amended to read as follows:

6. Notwithstanding any law to the contrary, at the beginning of the state fiscal year, the state comptroller is hereby authorized and directed to receive for deposit to the credit of a fund and/or an account such monies as are identified by the director of the budget as having been intended for such deposit to support disbursements from such fund and/or account made in pursuance of an appropriation by law. As soon as practicable upon enactment of the budget, the director of the budget shall, but not less than three days following preliminary submission to the [chairpersons] CHAIRS of the senate finance committee

and the assembly ways and means committee, file with the state comptroller an identification of specific monies to be so deposited. Any subsequent change regarding the monies to be so deposited shall be filed by the director of the budget, as soon as practicable, but not less than three days following preliminary submission to the [chairpersons] CHAIRS of the senate finance committee and the assembly ways and means committee.

All monies identified by the director of the budget to be deposited to the credit of a fund and/or account shall be consistent with the intent of the budget for the then current state fiscal year as enacted by the legislature.

The provisions of this subdivision shall expire on March thirty-first, two thousand [twelve] FOURTEEN.

S 18-a. The state comptroller is hereby authorized and directed to abolish or consolidate with the state general fund the associated funds and/or accounts established pursuant to section 92-a of the state finance law, subdivision 5 of section 233-a of the education law, section 94-d of the state finance law, section 97-cc of the state finance law, section 90-b of the state finance law, section 91-g of the state finance law, section 92-l of the state finance law, section 92-j of the state finance law, section 92-m of the state finance law, section 92-w of the state finance law as added by chapter 561 of the laws of 1994, section 94-c of the state finance law, section 96 of the state finance law, section 97-o of the state finance law, section 97-ff of the state finance law, section 97-ss of the state finance law, section 97-fff of the state finance law as added by chapter 432 of the laws of 1997, section 97-uuu of the state finance law as added by chapter 294 of the laws of 2000, section 97-www of the state finance law as added by chapter 189 of the laws of 2000, section 97-aaaa of the state finance law, section 97-bbbb of the state finance law, section 99-g of the state finance law, section 99-i of the state finance law as added by chapter 62 of the laws of 2003, subdivision 3-a of section 378 of the education law, section 1022 of the private housing finance law, chapter 50 of the laws of 1993, section 12 of chapter 1040 of the laws of 1981 and section 97-n of the state finance law.

S 18-b. Sections 90-b, 91-g, 92-a, 92-l, 92-j, 92-m, 92-w as added by chapter 561 of the laws of 1994, 94-c, 94-d, 96, 97-n, 97-o, 97-cc, 97-ff, 97-ss, 97-fff as added by chapter 432 of the laws of 1997, 97-uuu as added by chapter 294 of the laws of 2000, 97-www as added by chapter 189 of the laws of 2000, 97-aaaa, 97-bbbb, 99-g and 99-i as added by chapter 62 of the laws of 2003 of the state finance law are REPEALED.

S 18-c. Subdivision 5 of section 233-a and subdivision 3-a of section 378 of the education law are REPEALED.

S 18-d. Section 1022 of the private housing finance law is REPEALED.

S 18-e. Section 12 of chapter 1040 of the laws of 1981 and chapter 50 of the laws of 1993 are REPEALED.

S 19. Subdivision 4 of section 40 of the state finance law, as amended by section 17 of part JJ of chapter 56 of the laws of 2010, is amended to read as follows:

4. Every appropriation made from a fund or account to a department or agency shall be available for the payment of prior years' liabilities in such fund or account for fringe benefits, indirect costs, and telecommunications expenses and expenses for other centralized services fund programs without limit. Every appropriation shall also be available for the payment of prior years' liabilities other than those indicated

above, but only to the extent of one-half of one percent of the total amount appropriated to a department or agency in such fund or account.

The provisions of this subdivision shall expire March thirty-first, two thousand [twelve] FOURTEEN.

S 20. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit, to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation for $29,365,000 authorized by chapter 54 of the laws of 2002 to the department of environmental conservation for payment of a portion of the state's match for federal capitalization grants for the water pollution control revolving loan fund, reimbursement from the proceeds of notes and bonds issued by the urban development corporation or other financing source for a capital appropriation for $89,000,000 authorized by chapter 50 of the laws of 2002 to the office of general services for payment of capital construction costs for the Alfred E. Smith office building located in the city of Albany, reimbursement from the proceeds of notes and bonds issued by the urban development corporation or other financing source for capital appropriations for $1,500,000 authorized by chapter 50 of the laws of 2002 to the office of general services for payment of capital construction costs for the Elk street parking garage building located in the city of Albany, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $12,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2002 to the office of general services for various purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $14,300,000 authorized by chapter 55 of the laws of 2002 to the urban development corporation to finance a portion of the jobs now program, reimbursement from the proceeds of notes or bonds issued by the dormitory authority for disbursements of up to $20,800,000 from any capital appropriation or reappropriation authorized by chapter 51 of the laws of 2002 to the judiciary for courthouse improvements, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $15,000,000 from appropriations or reappropriations authorized by chapter 50 of the laws of 2002 to any agency for costs related to homeland security, and reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $10,000,000 authorized by chapter 54 of the laws of 2002 to the department of environmental conservation for Onondaga lake.

S 21. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit, to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the dormitory authority of the state of New York for a capital appropriation for $215,650,000 authorized by chapter 55 of the laws of 2000 to all state agencies for payment of costs related to the strategic investment program.

S 22. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $30,174,000 authorized by chapter 55 of the laws of 2003 to the department of environmental conservation for payment of a portion of the state's match for federal capitalization

grants for the water pollution control revolving loan fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation or other financing source for a capital appropriation of $19,500,000 authorized by chapter 50 of the laws of 2003 to the office of general services for payment of capital construction costs for the 51 Elk street parking garage building located in the city of Albany, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $10,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2003 to the office of general services for various purposes, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $13,250,000 authorized by chapter 55 of the laws of 2003 to the energy research and development authority for the Western New York Nuclear Service Center at West Valley, reimbursement from the proceeds of notes or bonds issued by the dormitory authority for disbursements of up to $16,400,000 from any capital appropriation or reappropriation authorized by chapter 51 of the laws of 2003 to the judiciary for courthouse improvements, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $10,000,000 from appropriations or reappropriations authorized by chapter 50 of the laws of 2003 to any agency for costs related to homeland security, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $10,000,000 authorized by chapter 55 of the laws of 2003 to the department of environmental conservation for Onondaga lake, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for disbursements of up to $11,000,000 from any capital appropriations or reappropriations authorized by chapter 55 of the laws of 2003 to the department of environmental conservation for environmental purposes, and reimbursement from the proceeds of notes or bonds issued by the dormitory authority for disbursements of up to $100,000,000 from a capital appropriation authorized by chapter 50 of the laws of 2003 to the department of state for enhanced 911 wireless service.

S 23. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation for $28,893,000 authorized by chapter 55 of the laws of 2004 to the department of environmental conservation for payment of a portion of the state's match for federal capitalization grants for the water pollution control revolving loan fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $10,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2004 to the office of general services for various purposes, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $11,350,000 authorized by chapter 55 of the laws of 2004 to the energy research and development authority for the Western New York Nuclear Service Center at West Valley, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation, for a capital appropriation of $10,000,000 authorized by chapter 55 of the laws of 2004 to the department of environmental conservation for Onondaga lake, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for disbursements of up to $11,000,000 from any capital

appropriations or reappropriations authorized by chapter 55 of the laws of 2004 to the department of environmental conservation for environmental purposes, reimbursement from the proceeds of notes or bonds issued by the dormitory authority for a capital appropriation of $80,000,000 authorized by chapter 53 of the laws of 2004 to the education department for capital transition grants for transportation, reimbursement from the proceeds of notes or bonds issued by the dormitory authority for a capital appropriation of $243,325,000 authorized by chapter 55 of the laws of 2004 for payment of costs related to economic development projects, reimbursement from the proceeds of bonds or notes issued by the urban development corporation for a capital appropriation of $83,500,000 authorized by chapter 53 of the laws of 2006, as amended by chapter 108 of the laws of 2006, for payment of costs related to the H. H. Richardson complex and the Darwin Martin House, and reimbursement from the proceeds of notes or bonds issued by the dormitory authority for a capital appropriation of $345,750,000 authorized by chapter 3 of the laws of 2004 for the New York state economic development program.

S 24. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $29,602,000 authorized by chapter 55 of the laws of 2005 to the department of environmental conservation for payment of a portion of the state's match for federal capitalization grants for the water pollution control revolving loan fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $10,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2005 to the office of general services for various purposes, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $11,350,000 authorized by chapter 55 of the laws of 2005 to the energy research and development authority for the Western New York Nuclear Service Center at West Valley, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $10,000,000 authorized by chapter 55 of the laws of 2005 to the department of environmental conservation for Onondaga lake, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for disbursements of up to $11,000,000 from any capital appropriations or reappropriations authorized by chapter 55 of the laws of 2005 to the department of environmental conservation for environmental purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $350,000,000 authorized by chapter 55 of the laws of 2005 for the Javits center, reimbursement from the proceeds of notes or bonds issued by the dormitory authority for a capital appropriation of $89,750,000 authorized by chapter 62 of the laws of 2005 for regional development, reimbursement from the proceeds of notes or bonds issued by the dormitory authority for a capital appropriation of $249,000,000 authorized by chapter 62 of the laws of 2005 for technology and development, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $48,517,000 authorized by chapter 162 of the laws of 2005 for the New York state economic development program, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $150,000,000 authorized by chapter 62 of the laws of

2005 for the higher education facilities capital matching grants program, reimbursement from the proceeds of notes or bonds issued by the dormitory authority or other financing source for a capital appropriation of $4,000,000 authorized by chapter 50 of the laws of 2005 to the office of general services for payment of capital construction costs for the Elk street parking garage building located in the city of Albany, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $15,000,000 authorized by chapter 53 of the laws of 2005 to the state education department for payment of capital construction costs for public broadcasting facilities, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $15,700,000 authorized by chapter 50 of the laws of 2005 to the division of state police for public protection facilities, and reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $3,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2005 to the division of military and naval affairs for various purposes.

S 25. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation for $29,600,000 authorized by chapter 55 of the laws of 2006 to the department of environmental conservation for payment of a portion of the state's match for federal capitalization grants for the water pollution control revolving loan fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $20,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2006 to the office of general services for various purposes, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $14,000,000 authorized by chapter 55 of the laws of 2006 to the energy research and development authority for the Western New York Nuclear Service Center at West Valley, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $10,000,000 authorized by chapter 55 of the laws of 2006 to the department of environmental conservation for Onondaga lake, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for disbursements of up to $12,000,000 from any capital appropriations or reappropriations authorized by chapter 55 of the laws of 2006 to the department of environmental conservation for environmental purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $3,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2006 to the division of military and naval affairs for various purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $12,400,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2006 to the division of state police for public protection facilities, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $117,000,000 authorized by chapter 50 of the laws of 2006 to all state departments and agencies for the purchase of equipment, reimbursement from the proceeds of notes or

bonds issued by the dormitory authority or the urban development corporation for all or a portion of capital appropriations of $603,050,000 authorized by chapter 108 of the laws of 2006 to the urban development corporation for economic development/other projects, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $269,500,000 authorized by chapter 108 of the laws of 2006 to the dormitory authority or the urban development corporation for economic development projects, reimbursement from the proceeds of notes or bonds issued by the dormitory authority or the urban development corporation for a capital appropriation of $201,500,000 authorized by chapter 108 of the laws of 2006 to the urban development corporation for university development projects, reimbursement from the proceeds of notes or bonds issued by the dormitory authority or for a capital appropriation of $143,000,000 authorized by chapter 108 of the laws of 2006 to the urban development corporation for cultural facilities projects, reimbursement from the proceeds of notes or bonds issued by the dormitory authority or the urban development corporation for capital appropriations totaling $60,000,000 authorized by chapter 108 of the laws of 2006 to the urban development corporation for energy/environmental projects, reimbursement from the proceeds of notes or bonds issued by the dormitory authority or the urban development corporation for a capital appropriation of $20,000,000 authorized by chapter 108 of the laws of 2006 to the urban development corporation for a competitive solicitation for construction of a pilot cellulosic ethanol refinery, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $74,700,000 authorized by chapter 55 of the laws of 2006 to the urban development corporation for services and expenses related to infrastructure for a new stadium in Queens county, and reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $74,700,000 authorized by chapter 55 of the laws of 2006 to the urban development corporation for services and expenses related to infrastructure improvements to construct a new parking facility at a new stadium in Bronx county, reimbursement from the proceeds of notes and bonds issued by the environmental facilities corporation for a capital appropriation of $5,000,000 authorized by chapter 55 of the laws of 2006 to the environmental facilities corporation for payment for the pipeline for jobs program, reimbursement from the proceeds of notes or bonds issued by the dormitory authority for capital disbursements of up to $14,000,000 from any capital appropriation or reappropriation authorized by chapter 53 of the laws of 2006 for the library construction purpose, reimbursement from the proceeds of notes or bonds issued by the urban development corporation or the dormitory authority for an appropriation of $1,200,000 authorized by chapter 53 of the laws of 2006 for the towns of Bristol and Canandaigua public water systems, reimbursement from the proceeds of notes or bonds issued by the urban development corporation or the dormitory authority for an appropriation of $5,500,000 authorized by chapter 53 of the laws of 2006 for Belleayre mountain ski center, reimbursement from the proceeds of notes or bonds issued by the urban development corporation or the dormitory authority for an appropriation of $25,000,000 authorized by chapter 53 of the laws of 2006 for the town of Smithtown/Kings Park psychiatric center rehabilitation, reimbursement from the proceeds of notes or bonds issued by the urban development corporation or the dormitory authority for an appropriation of $5,000,000 authorized by chapter 108 of the laws of 2006 for a state of New York umbilical cord bank, reimbursement from

the proceeds of notes or bonds issued by the urban development corporation or the dormitory authority for an appropriation of $5,500,000 authorized by chapter 53 of the laws of 2006 for an Old Gore mountain ski bowl connection, reimbursement from the proceeds of notes or bonds issued by the urban development corporation or the dormitory authority for an appropriation of $2,000,000 authorized by chapter 53 of the laws of 2006 for a Cornell equine drug testing laboratory, reimbursement from the proceeds of notes or bonds issued by the urban development corporation or the dormitory authority for an appropriation of $2,000,000 authorized by chapter 53 of the laws of 2006 for a Fredonia vineyard laboratory, reimbursement from the proceeds of notes or bonds issued by the dormitory authority or the urban development corporation for an appropriation of $40,000,000 authorized by chapter 108 of the laws of 2006 for a food testing laboratory, reimbursement from the proceeds of notes or bonds issued by the New York state thruway authority for an appropriation of $22,000,000 authorized by chapter 108 of the laws of 2006 to the department of transportation for high speed rail, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $500,000,000 from an appropriation authorized by chapter 108 of the laws of 2006 to the urban development corporation for development of a semiconductor manufacturing facility, reimbursement from the proceeds of notes or bonds issued by the urban development corporation of up to $150,000,000 from an appropriation authorized by chapter 108 of the laws of 2006 to the urban development corporation for research and development activities of a semiconductor manufacturer, and reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $292,385,000 from an appropriation to the urban development corporation authorized by chapter 108 of the laws of 2006 for community revitalization projects.

S 26. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $29,600,000 authorized by chapter 55 of the laws of 2007 to the department of environmental conservation for payment of a portion of the state's match for federal capitalization grants for the water pollution control revolving loan fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $20,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2007 to the office of general services for various purposes, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $13,500,000 authorized by chapter 55 of the laws of 2007 to the energy research and development authority for the Western New York Nuclear Service Center at West Valley, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $10,000,000 authorized by chapter 55 of the laws of 2007 to the department of environmental conservation for Onondaga lake, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for disbursements of up to $12,000,000 from any capital appropriations or reappropriations authorized by chapter 55 of the laws of 2007 to the department of environmental conservation for environmental purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of

up to $3,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2007 to the division of military and naval affairs for various purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements from a capital appropriation of $50,000,000 authorized by chapter 50 of the laws of 2007 to the division of state police for construction of a Troop G facility, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements from a capital appropriation of $6,000,000 authorized by chapter 50 of the laws of 2007 to the division of state police for construction of evidence storage facilities, reimbursement from the proceeds of notes or bonds issued by the dormitory authority or the urban development corporation for capital appropriations totaling $77,900,000 authorized by chapter 51 of the laws of 2007 to the judiciary for court training facilities and courthouse improvement projects, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $20,000,000 authorized by chapter 50 of the laws of 2007 to all state departments and agencies for the purchase of equipment, reimbursement from the proceeds of notes or bonds issued by the dormitory authority for capital disbursements of up to $14,000,000 from any capital appropriation or reappropriation authorized by chapter 53 of the laws of 2007 for library construction, reimbursement from the proceeds of notes or bonds issued by the dormitory authority for capital disbursements of up to $60,000,000 from any capital appropriation or reappropriation authorized by chapter 53 of the laws of 2007 for cultural education storage facilities, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $15,000,000 from any capital appropriation or reappropriation authorized by chapter 55 of the laws of 2007 for Roosevelt Island Operating Corporation aerial tramway, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $20,000,000 from any capital appropriation or reappropriation authorized by chapter 55 of the laws of 2007 for Governor's Island, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $7,500,000 from any capital appropriation or reappropriation authorized by chapter 55 of the laws of 2007 for Harriman research and technology park, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $7,950,000 from any capital appropriation or reappropriation authorized by chapter 55 of the laws of 2007 for USA Niagara, and reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $1,300,000 from appropriations authorized by chapter 50 of the laws of 2007 made to the office of general services for legislative office building hearing rooms.

S 27. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $29,600,000 authorized by chapter 55 of the laws of 2008 to the department of environmental conservation for payment of a portion of the state's match for federal capitalization grants for the water pollution control revolving loan fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $141,000,000 authorized by

chapter 50 of the laws of 2008 to all state departments and agencies for the purchase of equipment or systems development, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $45,500,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2008 to the office of general services for various purposes, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $13,500,000 authorized by chapter 55 of the laws of 2008 to the energy research and development authority for the Western New York Nuclear Service Center at West Valley, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $10,000,000 authorized by chapter 55 of the laws of 2008 to the department of environmental conservation for Onondaga lake, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for disbursements of up to $12,000,000 from any capital appropriations or reappropriations authorized by chapter 55 of the laws of 2008 to the department of environmental conservation for environmental purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $3,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2008 to the division of military and naval affairs for various purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $2,500,000 authorized by chapter 50 of the laws of 2008 to the office for technology for activities related to broadband service, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $6,000,000 authorized by chapter 50 of the laws of 2008 to the division of state police for rehabilitation of facilities, reimbursement from the proceeds of notes or bonds issued by the dormitory authority of the state of New York or other financing source for a capital appropriation authorized by chapter 53 of the laws of 2008 of $14,000,000 to the education department for library construction, reimbursement from the proceeds of notes or bonds issued by the dormitory authority of the state of New York or other financing source for a capital appropriation authorized by chapter 53 of the laws of 2008 of $15,000,000 to the education department for museum renewal projects, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $50,000,000 authorized by chapter 53 of the laws of 2008 to the urban development corporation for services and expenses related to the investment opportunity fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $18,000,000 authorized by chapter 53 of the laws of 2008 to the urban development corporation for services and expenses related to arts and cultural projects, reimbursement from the proceeds of bonds or notes issued by the urban development corporation for a capital appropriation of $32,148,000 authorized by chapter 53 of the laws of 2008 for economic and community development projects, reimbursement from the proceeds of bonds or notes issued by the urban development corporation for a capital appropriation of $30,000,000 authorized by chapter 53 of the laws of 2008 for New York city waterfront development projects, reimbursement from the proceeds of bonds or notes issued by the urban development corporation for a capital appropriation of $45,000,000 authorized by chapter 53 of the laws of 2008 for Luther Forest infrastructure projects, reimbursement from the proceeds of notes or bonds issued by

the urban development corporation for capital appropriation of $35,000,000 authorized by chapter 53 of the laws of 2008 to the urban development corporation for services and expenses related to downstate regional projects, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $137,037,000 authorized by chapter 53 of the laws of 2008 to the urban development corporation for services and expenses related to upstate city-by-city projects, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $35,000,000 authorized by chapter 53 of the laws of 2008 to the urban development corporation for services and expenses related to the downstate revitalization projects, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $117,265,000 authorized by chapter 53 of the laws of 2008 to the urban development corporation for services and expenses related to the upstate regional blueprint fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $25,000,000 authorized by chapter 53 of the laws of 2008 to the urban development corporation for services and expenses related to the upstate agricultural economic development fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $350,000,000 authorized by chapter 53 of the laws of 2008 to the urban development corporation for services and expenses related to the New York state capital assistance program, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $350,000,000 authorized by chapter 53 of the laws of 2008 to the urban development corporation for services and expenses related to the New York state economic development assistance program, and reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $20,000,000 authorized by chapter 55 of the laws of 2008 to the urban development corporation for services and expenses related to the empire state economic development fund.

S 28. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $29,600,000 authorized by chapter 55 of the laws of 2009 to the department of environmental conservation for payment of a portion of the state's match for federal capitalization grants for the water pollution control revolving loan fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $129,800,000 authorized by chapter 50 of the laws of 2009 to all state departments and agencies for the purchase of equipment or systems development, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $24,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2009 to the office of general services for various purposes, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $13,500,000 authorized by chapter 55 of the laws of 2009 to the energy research and development authority for the Western New York Nuclear Service Center at West Valley, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $10,000,000

authorized by chapter 55 of the laws of 2009 to the department of environmental conservation for Onondaga lake, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for disbursements of up to $12,000,000 from any capital appropriations or reappropriations authorized by chapter 55 of the laws of 2009 to the department of environmental conservation for environmental purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $3,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2009 to the division of military and naval affairs for various purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $6,000,000 authorized by chapter 50 of the laws of 2009 to the division of state police for rehabilitation of facilities, reimbursement from the proceeds of notes or bonds issued by the dormitory authority of the state of New York or other financing source for a capital appropriation authorized by chapter 53 of the laws of 2009 of $14,000,000 to the state education department for library construction, reimbursement from the proceeds of notes or bonds issued by the dormitory authority of the state of New York or other financing source for a capital appropriation of $4,000,000 to the state education department for rehabilitation associated with the St. Regis Mohawk elementary school authorized by chapter 53 of the laws of 2009 and reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $25,000,000 authorized by chapter 55 of the laws of 2009 to the urban development corporation for services and expenses related to the empire state economic development fund.

S 29. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $29,600,000 authorized by chapter 55 of the laws of 2010 to the department of environmental conservation for payment of a portion of the state's match for federal capitalization grants for the water pollution control revolving loan fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $187,285,000 authorized by chapter 50 of the laws of 2010 to all state departments and agencies for the purchase of equipment or systems development, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $26,950,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2010 to the office of general services for various purposes, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $5,000,000 authorized by chapter 55 of the laws of 2010 to the department of environmental conservation for Onondaga lake, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for disbursements of up to $12,000,000 from any capital appropriations or reappropriations authorized by chapter 55 of the laws of 2010 to the department of environmental conservation for environmental purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $3,000,000 from any capital appropriation or reappropriation authorized by chapter 50 of the laws of 2010 to the division of military and naval affairs for various purposes,

reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $6,000,000 authorized by chapter 50 of the laws of 2010 to the division of state police for rehabilitation of facilities, reimbursement from the proceeds of notes or bonds issued by the dormitory authority of the state of New York or other financing source for a capital appropriation of $14,000,000 authorized by chapter 53 of the laws of 2010 to the state education department for library construction, reimbursements from the proceeds of notes or bonds issued by the dormitory authority of the state of New York or other financing source for a capital appropriation of $20,400,000 authorized by chapter 100 of the laws of 2010 to the state education department for the longitudinal data system and reimbursement from the proceeds of notes or bonds issued by the dormitory authority of the state of New York or other financing source for a capital appropriation of $42,000,000 for the state preparedness and training center.

S 30. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $35,000,000 authorized by a chapter of the laws of 2011 to the department of environmental conservation for payment of a portion of the state's match for federal capitalization grants for the water pollution control revolving loan fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $92,751,000 authorized by a chapter of the laws of 2011 to all state departments and agencies for the purchase of equipment or systems development, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $40,000,000 from any capital appropriation or reappropriation authorized by a chapter of the laws of 2011 to the office of general services for various purposes, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for disbursements of up to $12,000,000 from any capital appropriations or reappropriations authorized by a chapter of the laws of 2011 to the department of environmental conservation for environmental purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $3,000,000 from any capital appropriation or reappropriation authorized by a chapter of the laws of 2011 to the division of military and naval affairs for various purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $6,000,000 authorized by a chapter of the laws of 2011 to the division of state police for rehabilitation of facilities, reimbursement from the proceeds of notes or bonds issued by the dormitory authority of the state of New York or other financing source for a capital appropriation of $14,000,000 authorized by a chapter of the laws of 2011 to the state education department for library construction, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $130,550,000 authorized by a chapter of the laws of 2011 to the urban development corporation for services and expenses related to the regional economic development council initiative, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital appropriation of $50,000,000 authorized by a chapter of the laws of 2011 to the urban development corporation for services and expenses related to

the economic transformation program. Reimbursements from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $40,000,000 from any capital appropriation or reappropriation authorized by a chapter of the laws of 2011 to the office of general services for various purposes.

S 31. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for a capital appropriation of $35,000,000 authorized by a chapter of the laws of 2012 to the department of environmental conservation for payment of a portion of the state's match for federal capitalization grants for the water pollution control revolving loan fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for disbursements of up to $26,000,000 from any capital appropriation or reappropriation authorized by a chapter of the laws of 2012 to the office of general services for various purposes, reimbursement from the proceeds of notes or bonds issued by the environmental facilities corporation for disbursements of up to $12,000,000 from any capital appropriations or reappropriations authorized by a chapter of the laws of 2012 to the department of environmental conservation for environmental purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for capital disbursements of up to $3,000,000 from any capital appropriation or reappropriation authorized by a chapter of the laws of 2012 to the division of military and naval affairs for various purposes, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $6,000,000 authorized by a chapter of the laws of 2012 to the division of state police for rehabilitation of facilities, reimbursement from the proceeds of notes or bonds issued by the dormitory authority of the state of New York or other financing source for a capital appropriation of $14,000,000 authorized by a chapter of the laws of 2012 to the state education department for library construction, reimbursement from the proceeds of notes or bonds issued by the thruway authority, the dormitory authority and the urban development corporation for a capital appropriation of $770,000,000 authorized by a chapter of the laws of 2012 to the metropolitan transportation authority for various purposes, reimbursement from the proceeds of notes or bonds issued by the thruway authority for a capital appropriation of $15,000,000 authorized by a chapter of the laws of 2012 to the department of transportation for improvement of the peace bridge plaza, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $130,000,000 authorized by a chapter of the laws of 2012 to the urban development corporation for services and expenses related to the regional economic development council initiative, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $75,000,000 authorized by a chapter of the laws of 2012 to the urban development corporation for services and expenses related to the New York works economic development fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $75,000,000 authorized by a chapter of the laws of 2012 to the urban development corporation for services and expenses related to the buffalo regional innovation cluster, reimbursement from the proceeds of notes or bonds issued by the urban development corporation for a capital appropriation of $250,000,000 authorized by a

chapter of the laws of 2012 to the urban development corporation for services and expenses related to the state university of New York college for nanoscale and science engineering project.

S 31-a. For purposes of sections twenty through thirty-one of this act, the comptroller is also hereby authorized and directed to deposit to the credit of any capital projects fund, reimbursement from the proceeds of bonds and notes issued by any authorized issuer, as defined by section 68-a of the state finance law, in the amounts and for the purposes listed in such sections.

S 32. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the state university residence hall rehabilitation fund (074), reimbursement from the proceeds of notes or bonds issued by the dormitory authority of the state of New York for capital disbursements of up to $331,000,000 from any appropriation or reappropriation authorized by a chapter of the laws of 2012.

S 33. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the city university special revenue fund (377), reimbursement from the proceeds of notes or bonds issued by the Dormitory Authority of the State of New York for capital disbursements of up to $20,000,000 from any appropriation or reappropriation authorized by chapter 53 of the laws of 2009 to the city university of New York for various purposes.

S 34. Notwithstanding any other law, rule, or regulation to the contrary, the state comptroller is hereby authorized and directed to use any balance remaining in the mental health services fund debt service appropriation, after payment by the state comptroller of all obligations required pursuant to any lease, sublease, or other financing arrangement between the dormitory authority of the state of New York as successor to the New York state medical care facilities finance agency, and the facilities development corporation pursuant to chapter 83 of the laws of 1995 and the department of mental hygiene for the purpose of making payments to the dormitory authority of the state of New York for the amount of the earnings for the investment of monies deposited in the mental health services fund that such agency determines will or may have to be rebated to the federal government pursuant to the provisions of the internal revenue code of 1986, as amended, in order to enable such agency to maintain the exemption from federal income taxation on the interest paid to the holders of such agency's mental services facilities improvement revenue bonds. On or before June 30, 2012, such agency shall certify to the state comptroller its determination of the amounts received in the mental health services fund as a result of the investment of monies deposited therein that will or may have to be rebated to the federal government pursuant to the provisions of the internal revenue code of 1986, as amended.

S 35. (1) Notwithstanding any other law, rule, or regulation to the contrary, the state comptroller shall at the commencement of each month certify to the director of the budget, the commissioner of environmental conservation, the chair of the senate finance committee, and the chair of the assembly ways and means committee the amounts disbursed from all appropriations for hazardous waste site remediation disbursements for the month preceding such certification.

(2) Notwithstanding any law to the contrary, prior to the issuance by the comptroller of bonds authorized pursuant to subdivision a of section 4 of the environmental quality bond act of nineteen hundred eighty-six,

as enacted by chapter 511 of the laws of 1986, disbursements from all appropriations for that purpose shall first be reimbursed from moneys credited to the hazardous waste remedial fund, site investigation and construction account, to the extent moneys are available in such account. For purposes of determining moneys available in such account, the commissioner of environmental conservation shall certify to the comptroller the amounts required for administration of the hazardous waste remedial program.

(3) The comptroller is hereby authorized and directed to transfer any balance above the amounts certified by the commissioner of environmental conservation to reimburse disbursements pursuant to all appropriations from such site investigation and construction account; provided, however, that if such transfers are determined by the comptroller to be insufficient to assure that interest paid to holders of state obligations issued for hazardous waste purposes pursuant to the environmental quality bond act of nineteen hundred eighty-six, as enacted by chapter 511 of the laws of 1986, is exempt from federal income taxation, the comptroller is hereby authorized and directed to transfer, from such site investigation and construction account to the general fund, the amount necessary to redeem bonds in an amount necessary to assure the continuation of such tax exempt status. Prior to the making of any such transfers, the comptroller shall notify the director of the budget of the amount of such transfers.

S 36. Subdivision 2 of section 68-a of the state finance law, as amended by section 36 of part BB of chapter 58 of the laws of 2011, is amended to read as follows:

2. "Authorized purpose" for purposes of this article and section ninety-two-z of this chapter shall mean any purposes for which state-supported debt, as defined by section sixty-seven-a of this chapter, may or has been issued except debt for which the state is constitutionally obligated thereunder to pay debt service and related expenses, and except (a) as authorized in paragraph (b) of subdivision one of section three hundred eighty-five of the public authorities law, (b) as authorized for the department of health of the state of New York facilities as specified in paragraph a of subdivision two of section sixteen hundred eighty of the public authorities law, (c) state university of New York dormitory facilities as specified in subdivision eight of section sixteen hundred seventy-eight of the public authorities law, and (d) as authorized for mental health services facilities by section nine-a of section one of chapter three hundred ninety-two of the laws of nineteen hundred seventy-three constituting the New York state medical care facilities financing act. Notwithstanding the provisions of clause (d) of this subdivision, for the period April first, two thousand nine through March thirty-first, two thousand [twelve] THIRTEEN, mental health services facilities, as authorized by section nine-a of section one of chapter three hundred ninety-two of the laws of nineteen hundred seventy-three constituting the New York state medical care facilities financing act, shall constitute an authorized purpose.

S 36-a. Section 73 of the state finance law, as added by section 41 of part JJ of chapter 56 of the laws of 2010, is amended to read as follows:

S 73. Federal interest subsidy payments. Notwithstanding any other provision of law to the contrary, the comptroller shall deposit any federal interest subsidy payments received by the state for state-supported debt issued as build America bonds (BABS) OR QUALIFIED SCHOOL CONSTRUCTION BONDS (QSCBS), as authorized pursuant to the American

Recovery and Reinvestment Act of 2009 (ARRA), as amended or pursuant to any successor authorization, to each respective debt service fund which relates to such bonds.

S 37. Paragraph (b) of subdivision 4 of section 72 of the state finance law, as added by section 35 of part JJ of chapter 56 of the laws of 2010, is amended to read as follows:

(b) On or before the beginning of each quarter, the director of the budget may certify to the state comptroller the estimated amount of monies that shall be reserved in the general debt service fund for the payment of debt service and related expenses payable by such fund during each month of the state fiscal year, excluding payments due from the revenue bond tax fund. Such certificate may be periodically updated, as necessary. Notwithstanding any provision of law to the contrary, the state comptroller shall reserve in the general debt service fund the amount of monies identified on such certificate as necessary for the payment of debt service and related expenses during the current or next succeeding quarter of the state fiscal year. Such monies reserved shall not be available for any other purpose. Such certificate shall be reported to the chairpersons of the Senate Finance Committee and the Assembly Ways and Means Committee. The provisions of this paragraph shall expire June thirtieth, two thousand [twelve] FOURTEEN.

S 38. Subdivision 3 of section 1285-p of the public authorities law, as amended by section 38 of part BB of chapter 58 of the laws of 2011, is amended to read as follows:

3. The maximum amount of bonds that may be issued for the purpose of financing environmental infrastructure projects authorized by this section shall be [nine hundred fifteen million seven hundred forty-seven thousand] ONE BILLION ONE HUNDRED EIGHTEEN MILLION SEVEN HUNDRED SIXTY THOUSAND dollars, exclusive of bonds issued to fund any debt service reserve funds, pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay bonds or notes previously issued. Such bonds and notes of the corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the corporation for debt service and related expenses pursuant to any service contracts executed pursuant to subdivision one of this section, and such bonds and notes shall contain on the face thereof a statement to such effect.

S 39. Subdivision (a) of section 28 of part Y of chapter 61 of the laws of 2005, relating to providing for the administration of certain funds and accounts related to the 2005-2006 budget, as amended by section 39 of part BB of chapter 58 of the laws of 2011, is amended to read as follows:

(a) Subject to the provisions of chapter 59 of the laws of 2000, but notwithstanding any provisions of law to the contrary, one or more authorized issuers as defined by section 68-a of the state finance law are hereby authorized to issue bonds or notes in one or more series in an aggregate principal amount not to exceed [$21,000,000] $24,000,000, excluding bonds issued to finance one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued, for the purpose of financing capital projects for public protection facilities in the Division of Military and Naval Affairs, debt service and leases; and to reimburse the state general fund for disbursements made therefor. Such bonds and notes of such authorized issuer shall not be a debt of the state, and the state shall not be liable thereon, nor shall

they be payable out of any funds other than those appropriated by the state to such authorized issuer for debt service and related expenses pursuant to any service contract executed pursuant to subdivision (b) of this section and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

S 40. Subdivision 1 of section 16 of part D of chapter 389 of the laws of 1997, relating to the financing of the correctional facilities improvement fund and the youth facility improvement fund, as amended by section 42 of part BB of chapter 58 of the laws of 2011, is amended to read as follows:

1. Subject to the provisions of chapter 59 of the laws of 2000, but notwithstanding the provisions of section 18 of section 1 of chapter 174 of the laws of 1968, the New York state urban development corporation is hereby authorized to issue bonds, notes and other obligations in an aggregate principal amount not to exceed six billion [four] EIGHT hundred [ninety] SIXTEEN million [four] EIGHT hundred sixty-nine thousand dollars [$6,490,469,000] $6,816,869,000, and shall include all bonds, notes and other obligations issued pursuant to chapter 56 of the laws of 1983, as amended or supplemented. The proceeds of such bonds, notes or other obligations shall be paid to the state, for deposit in the correctional facilities capital improvement fund to pay for all or any portion of the amount or amounts paid by the state from appropriations or reappropriations made to the department of corrections and community supervision from the correctional facilities capital improvement fund for capital projects. The aggregate amount of bonds, notes or other obligations authorized to be issued pursuant to this section shall exclude bonds, notes or other obligations issued to refund or otherwise repay bonds, notes or other obligations theretofore issued, the proceeds of which were paid to the state for all or a portion of the amounts expended by the state from appropriations or reappropriations made to the department of corrections and community supervision; provided, however, that upon any such refunding or repayment the total aggregate principal amount of outstanding bonds, notes or other obligations may be greater than six billion [four] EIGHT hundred [ninety] SIXTEEN million [four] EIGHT hundred sixty-nine thousand dollars [$6,490,469,000] $6,816,869,000, only if the present value of the aggregate debt service of the refunding or repayment bonds, notes or other obligations to be issued shall not exceed the present value of the aggregate debt service of the bonds, notes or other obligations so to be refunded or repaid. For the purposes hereof, the present value of the aggregate debt service of the refunding or repayment bonds, notes or other obligations and of the aggregate debt service of the bonds, notes or other obligations so refunded or repaid, shall be calculated by utilizing the effective interest rate of the refunding or repayment bonds, notes or other obligations, which shall be that rate arrived at by doubling the semi-annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the refunding or repayment bonds, notes or other obligations from the payment dates thereof to the date of issue of the refunding or repayment bonds, notes or other obligations and to the price bid including estimated accrued interest or proceeds received by the corporation including estimated accrued interest from the sale thereof.

S 41. Paragraph (a) of subdivision 2 of section 47-e of the private housing finance law, as amended by section 44 of part BB of chapter 58 of the laws of 2011, is amended to read as follows:

(a) Subject to the provisions of chapter fifty-nine of the laws of two thousand, in order to enhance and encourage the promotion of housing programs and thereby achieve the stated purposes and objectives of such housing programs, the agency shall have the power and is hereby authorized from time to time to issue negotiable housing program bonds and notes in such principal amount as shall be necessary to provide sufficient funds for the repayment of amounts disbursed (and not previously reimbursed) pursuant to law or any prior year making capital appropriations or reappropriations for the purposes of the housing program; provided, however, that the agency may issue such bonds and notes in an aggregate principal amount not exceeding two billion [six] SEVEN hundred [thirty-six] FORTY million [four] SIX hundred ninety-nine thousand dollars, plus a principal amount of bonds issued to fund the debt service reserve fund in accordance with the debt service reserve fund requirement established by the agency and to fund any other reserves that the agency reasonably deems necessary for the security or marketability of such bonds and to provide for the payment of fees and other charges and expenses, including underwriters' discount, trustee and rating agency fees, bond insurance, credit enhancement and liquidity enhancement related to the issuance of such bonds and notes. No reserve fund securing the housing program bonds shall be entitled or eligible to receive state funds apportioned or appropriated to maintain or restore such reserve fund at or to a particular level, except to the extent of any deficiency resulting directly or indirectly from a failure of the state to appropriate or pay the agreed amount under any of the contracts provided for in subdivision four of this section.

S 42. Subdivision (b) of section 11 of chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund, as amended by section 46 of part BB of chapter 58 of the laws of 2011, is amended to read as follows:

(b) Any service contract or contracts for projects authorized pursuant to sections 10-c, 10-f, 10-g and 80-b of the highway law and section 14-k of the transportation law, and entered into pursuant to subdivision (a) of this section, shall provide for state commitments to provide annually to the thruway authority a sum or sums, upon such terms and conditions as shall be deemed appropriate by the director of the budget, to fund, or fund the debt service requirements of any bonds or any obligations of the thruway authority issued to fund such projects having a cost not in excess of [$6,695,169,000] $7,106,022,000 cumulatively by the end of fiscal year [2011-12] 2012-13.

S 43. Section 44 of section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, as added by section 58 of part BB of chapter 58 of the laws of 2011, is amended to read as follows:

S 44. 1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for the regional economic development council initiative, the economic transformation program, STATE UNIVERSITY OF NEW YORK COLLEGE FOR NANOSCALE AND SCIENCE ENGINEERING, PROJECTS WITHIN THE CITY OF BUFFALO OR SURROUNDING ENVIRONS, AND THE NEW YORK WORKS ECONOMIC DEVELOPMENT FUND and other state costs associated with such projects.

The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [one] SEVEN hundred [eighty] TEN million five hundred fifty thousand dollars, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the dormitory authority and the corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the dormitory authority and the corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

2. Notwithstanding any other provision of law to the contrary, in order to assist the dormitory authority and the corporation in undertaking the financing for project costs for the regional economic development council initiative, the economic transformation program, STATE UNIVERSITY OF NEW YORK COLLEGE FOR NANOSCALE AND SCIENCE ENGINEERING, PROJECTS WITHIN THE CITY OF BUFFALO OR SURROUNDING ENVIRONS AND THE NEW YORK WORKS ECONOMIC DEVELOPMENT FUND and other state costs associated with such projects, the director of the budget is hereby authorized to enter into one or more service contracts with the dormitory authority and the corporation, none of which shall exceed thirty years in duration, upon such terms and conditions as the director of the budget and the dormitory authority and the corporation agree, so as to annually provide to the dormitory authority and the corporation, in the aggregate, a sum not to exceed the principal, interest, and related expenses required for such bonds and notes. Any service contract entered into pursuant to this section shall provide that the obligation of the state to pay the amount therein provided shall not constitute a debt of the state within the meaning of any constitutional or statutory provision and shall be deemed executory only to the extent of monies available and that no liability shall be incurred by the state beyond the monies available for such purpose, subject to annual appropriation by the legislature. Any such contract or any payments made or to be made thereunder may be assigned and pledged by the dormitory authority and the corporation as security for its bonds and notes, as authorized by this section.

S 44. Section 1680-o of the public authorities law, as amended by section 49-b of part PP of chapter 56 of the laws of 2009, is amended to read as follows:

S 1680-o. Courthouse improvements and training facilities. 1. Notwithstanding the provisions of any other law to the contrary, the authority and the urban development corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for eligible courthouse improvements[, drug courts,] and training facilities. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [eighty-five] SEVENTY-SIX million [nine] ONE hundred thousand dollars, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the authority and the urban development corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be

payable out of any funds other than those appropriated by the state to the authority and the urban development corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

2. Notwithstanding any other provision of law to the contrary, in order to assist the authority and the urban development corporation in undertaking the financing of eligible courthouse improvements[, drug courts,] and training facilities, the director of the budget is hereby authorized to enter into one or more service contracts with the authority and the urban development corporation, none of which shall exceed thirty years in duration, upon such terms and conditions as the director of the budget and the authority and the urban development corporation agree, so as to annually provide to the authority and the urban development corporation, in the aggregate, a sum not to exceed the principal, interest, and related expenses required for such bonds and notes. Any service contract entered into pursuant to this section shall provide that the obligation of the state to pay the amount therein provided shall not constitute a debt of the state within the meaning of any constitutional or statutory provision and shall be deemed executory only to the extent of monies available and that no liability shall be incurred by the state beyond the monies available for such purpose, subject to annual appropriation by the legislature. Any such contract or any payments made or to be made thereunder may be assigned and pledged by the authority and the urban development corporation as security for its bonds and notes, as authorized by this section.

S 45. Section 51 of part RR of chapter 57 of the laws of 2008, relating to providing for the administration of certain funds and accounts related to the 2008-2009 budget, as amended by chapter 94 of the laws of 2011, is amended to read as follows:

S 51. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2008; provided, however, that the amendments to subdivision 6 of section 4 and subdivision 4 of section 40 of the state finance law made by sections fifteen and sixteen of this act shall expire on the same date such subdivisions expire; and provided, further, however, that section thirty-four of this act shall take effect on the same date as the reversion of section 69-c of the state finance law as provided in section 58 of part T of chapter 57 of the laws of 2007, as amended; [and] provided, further, however, that sections one, three, four, and eighteen through twenty-seven of this act shall expire March 31, 2009 when upon such date the provisions of such sections shall be deemed repealed; and provided further that section [fourteen of this act shall expire March 31, 2012 when upon such date the provisions of such section shall be deemed repealed] FORTY OF THIS ACT SHALL BE DEEMED TO HAVE BEEN IN FULL FORCE AND EFFECT ON AND AFTER APRIL 1, 2007.

S 45-a. Section 57 of part PP of chapter 56 of the laws of 2009, relating to providing for the administration of certain funds and accounts related to the 2009-10 budget, is amended to read as follows:

S 57. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2009; provided, however, that sections one, two, three, four, twelve and twenty-one through thirty-one of this act shall expire March 31, 2010, when, upon such date, the provisions of such sections shall be deemed repealed;

provided, however that the amendments to subdivision 5 of section 97-rrr of the state finance law made by section thirteen of this act shall not affect the expiration and reversion of such subdivision and shall expire and be deemed repealed therewith; [and] provided, further that amendments to section 69-c of the state finance law, made by section thirty-five of this act, shall not affect the expiration and reversion of such section and shall expire therewith[.]; AND PROVIDED FURTHER THAT SECTION FORTY-ONE OF THIS ACT SHALL BE DEEMED TO HAVE BEEN IN FULL FORCE AND EFFECT ON APRIL 1, 2007.

S 45-b. Section 55 of part JJ of chapter 56 of the laws of 2010, relating to providing for the administration of certain funds and accounts related to the 2010-11 budget, paragraph (a) as amended by section 58-a of part BB of chapter 58 of the laws of 2011, is amended to read as follows:

S 55. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2010, provided, however, that:

(a) section forty-two of this act shall be deemed to have been in full force and effect on and after April 1, 2007;

(b) sections one, two, three, four, five, six, seven, eight, nine, ten, eighteen, and nineteen through twenty-nine of this act shall expire March 31, 2011, when, upon such date, the provisions of such sections shall be deemed repealed; [and]

(c) the amendments to subdivision 5 of section 97-rrr of the state finance law made by section fifteen of this act shall not affect the expiration of such subdivision and shall be deemed to expire therewith[.]; AND PROVIDED FURTHER THAT SECTION FORTY-SEVEN OF THIS ACT SHALL BE DEEMED TO HAVE BEEN IN FULL FORCE AND EFFECT ON APRIL 1, 2007.

S 46. The public authorities law is amended by adding a new section 386-a to read as follows:

S 386-A. FINANCING OF METROPOLITAN TRANSPORTATION AUTHORITY (MTA) TRANSPORTATION FACILITIES. 1. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION ARE HEREBY AUTHORIZED TO ISSUE BONDS OR NOTES IN ONE OR MORE SERIES FOR THE PURPOSE OF ASSISTING THE METROPOLITAN TRANSPORTATION AUTHORITY IN THE FINANCING OF TRANSPORTATION FACILITIES AS DEFINED IN SUBDIVISION SEVENTEEN OF SECTION TWELVE HUNDRED SIXTY-ONE OF THIS CHAPTER. THE AGGREGATE PRINCIPAL AMOUNT OF BONDS AUTHORIZED TO BE ISSUED PURSUANT TO THIS SECTION SHALL NOT EXCEED SEVEN HUNDRED SEVENTY MILLION DOLLARS ($770,000,000), EXCLUDING BONDS ISSUED TO FUND ONE OR MORE DEBT SERVICE RESERVE FUNDS, TO PAY COSTS OF ISSUANCE OF SUCH BONDS, AND TO REFUND OR OTHERWISE REPAY SUCH BONDS OR NOTES PREVIOUSLY ISSUED. SUCH BONDS AND NOTES OF THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION SHALL NOT BE A DEBT OF THE STATE, AND THE STATE SHALL NOT BE LIABLE THEREON, NOR SHALL THEY BE PAYABLE OUT OF ANY FUNDS OTHER THAN THOSE APPROPRIATED BY THE STATE TO THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION FOR PRINCIPAL, INTEREST, AND RELATED EXPENSES PURSUANT TO A SERVICE CONTRACT AND SUCH BONDS AND NOTES SHALL CONTAIN ON THE FACE THEREOF A STATEMENT TO SUCH EFFECT. EXCEPT FOR PURPOSES OF COMPLYING WITH THE INTERNAL REVENUE CODE, ANY INTEREST INCOME EARNED ON BOND PROCEEDS SHALL ONLY BE USED TO PAY DEBT SERVICE ON SUCH BONDS.

2. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, IN ORDER TO ASSIST THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION IN UNDERTAKING THE FINANCING OF SUCH TRANSPORTATION FACILITIES PROJECTS, THE DIRECTOR OF THE BUDGET IS HEREBY AUTHOR-

IZED TO ENTER INTO ONE OR MORE SERVICE CONTRACTS WITH THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION, NONE OF WHICH SHALL EXCEED THIRTY YEARS IN DURATION, UPON SUCH TERMS AND CONDITIONS AS THE DIRECTOR OF THE BUDGET AND THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION AGREE, SO AS TO ANNUALLY PROVIDE TO THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION, IN THE AGGREGATE, A SUM NOT TO EXCEED THE PRINCIPAL, INTEREST, AND RELATED EXPENSES REQUIRED FOR SUCH BONDS AND NOTES. ANY SERVICE CONTRACT ENTERED INTO PURSUANT TO THIS SECTION SHALL PROVIDE THAT THE OBLIGATION OF THE STATE TO PAY THE AMOUNT THEREIN PROVIDED SHALL NOT CONSTITUTE A DEBT OF THE STATE WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY PROVISION AND SHALL BE DEEMED EXECUTORY ONLY TO THE EXTENT OF MONIES AVAILABLE AND THAT NO LIABILITY SHALL BE INCURRED BY THE STATE BEYOND THE MONIES AVAILABLE FOR SUCH PURPOSE, SUBJECT TO ANNUAL APPROPRIATION BY THE LEGISLATURE. ANY SUCH SERVICE CONTRACT OR ANY PAYMENTS MADE OR TO BE MADE THEREUNDER MAY BE ASSIGNED AND PLEDGED BY THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION AS SECURITY FOR SUCH BONDS AND NOTES, AS AUTHORIZED BY THIS SECTION.

S 47. Subdivisions 2 and 6 of section 34 of part O of chapter 61 of the laws of 2000 amending the public authorities law relating to the metropolitan transportation authority, the New York city transit authority and the Triborough bridge and tunnel authority, are amended to read as follows:

2. The metropolitan transportation authority is hereby authorized to issue from time to time one or more series of its bonds and notes to finance and refinance projects and/or to refund bonds and notes (a) previously issued by the metropolitan transportation authority, the New York city transit authority and the Triborough bridge and tunnel authority, or (b) secured wholly or partially by any or all of the following service contracts: (i) service contracts entered into for the purposes set forth in section 16 of chapter 314 of the laws of 1981; (ii) service contracts entered into for the purposes set forth in section 42 of chapter 929 of the laws of 1986; and (iii) service contracts entered into for the purposes set forth in subdivision one of this section. THE AGGREGATE PRINCIPAL AMOUNT OF BONDS AUTHORIZED TO BE ISSUED PURSUANT TO THIS SUBDIVISION SHALL NOT EXCEED TWO BILLION FIVE MILLION FOUR HUNDRED FIFTY-FIVE THOUSAND DOLLARS ($2,005,455,000), EXCLUDING BONDS ISSUED TO FUND ONE OR MORE DEBT SERVICE RESERVE FUNDS, TO PAY COSTS OF ISSUANCE OF SUCH BONDS, AND TO REFUND OR OTHERWISE REPAY SUCH BONDS ISSUED PRIOR TO APRIL 1, 2012.

6. Any service contract or contracts for transit and SIRTOA projects and for commuter projects entered into pursuant to this section shall provide for state commitments to provide annually to the metropolitan transportation authority a sum or sums, upon such terms and conditions as shall be deemed appropriate by the director of the budget, to fund, or to fund the debt service requirements of any bonds or other obligations of the metropolitan transportation authority issued to fund[,] such projects [such that the aggregate debt service on all bonds and notes identified in subdivision three of this section does not exceed $165,000,000 annually through and including July 1, 2031].

S 48. The public authorities law is amended by adding a new section 386-b to read as follows:

S 386-B. FINANCING OF PEACE BRIDGE PROJECTS. 1. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION ARE HEREBY AUTHORIZED TO ISSUE BONDS OR NOTES IN ONE OR MORE SERIES FOR THE PURPOSE OF FINANCING

PEACE BRIDGE PROJECTS. THE AGGREGATE PRINCIPAL AMOUNT OF BONDS AUTHORIZED TO BE ISSUED PURSUANT TO THIS SECTION SHALL NOT EXCEED FIFTEEN MILLION DOLLARS ($15,000,000), EXCLUDING BONDS ISSUED TO FUND ONE OR MORE DEBT SERVICE RESERVE FUNDS, TO PAY COSTS OF ISSUANCE OF SUCH BONDS, AND TO REFUND OR OTHERWISE REPAY SUCH BONDS OR NOTES PREVIOUSLY ISSUED. SUCH BONDS AND NOTES OF THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION SHALL NOT BE A DEBT OF THE STATE, AND THE STATE SHALL NOT BE LIABLE THEREON, NOR SHALL THEY BE PAYABLE OUT OF ANY FUNDS OTHER THAN THOSE APPROPRIATED BY THE STATE TO THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION FOR PRINCIPAL, INTEREST, AND RELATED EXPENSES PURSUANT TO A SERVICE CONTRACT AND SUCH BONDS AND NOTES SHALL CONTAIN ON THE FACE THEREOF A STATEMENT TO SUCH EFFECT. EXCEPT FOR PURPOSES OF COMPLYING WITH THE INTERNAL REVENUE CODE, ANY INTEREST INCOME EARNED ON BOND PROCEEDS SHALL ONLY BE USED TO PAY DEBT SERVICE ON SUCH BONDS.

2. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, IN ORDER TO ASSIST THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION IN UNDERTAKING THE FINANCING OF SUCH TRANSPORTATION FACILITIES PROJECTS, THE DIRECTOR OF THE BUDGET IS HEREBY AUTHORIZED TO ENTER INTO ONE OR MORE SERVICE CONTRACTS WITH THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION, NONE OF WHICH SHALL EXCEED THIRTY YEARS IN DURATION, UPON SUCH TERMS AND CONDITIONS AS THE DIRECTOR OF THE BUDGET AND THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION AGREE, SO AS TO ANNUALLY PROVIDE TO THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION, IN THE AGGREGATE, A SUM NOT TO EXCEED THE PRINCIPAL, INTEREST, AND RELATED EXPENSES REQUIRED FOR SUCH BONDS AND NOTES. ANY SERVICE CONTRACT ENTERED INTO PURSUANT TO THIS SECTION SHALL PROVIDE THAT THE OBLIGATION OF THE STATE TO PAY THE AMOUNT THEREIN PROVIDED SHALL NOT CONSTITUTE A DEBT OF THE STATE WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY PROVISION AND SHALL BE DEEMED EXECUTORY ONLY TO THE EXTENT OF MONIES AVAILABLE AND THAT NO LIABILITY SHALL BE INCURRED BY THE STATE BEYOND THE MONIES AVAILABLE FOR SUCH PURPOSE, SUBJECT TO ANNUAL APPROPRIATION BY THE LEGISLATURE. ANY SUCH SERVICE CONTRACT OR ANY PAYMENTS MADE OR TO BE MADE THEREUNDER MAY BE ASSIGNED AND PLEDGED BY THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION AS SECURITY FOR SUCH BONDS AND NOTES, AS AUTHORIZED BY THIS SECTION.

S 49. Subdivisions 1 and 2 of section 45 of section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, as added by chapter 260 of the laws of 2011, are amended to read as follows:

1. Notwithstanding the provisions of any other law to the contrary, the urban development corporation of the state of New York is hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for the implementation of a NY-SUNY 2020 challenge grant program subject to the approval of a NY-SUNY 2020 plan or plans by the governor and the chancellor of the state university of New York. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [$80,000,000] $110,000,000, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the corporation for principal, interest, and related expenses pursuant to a service

contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

2. Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the capital projects fund, reimbursement from the proceeds of notes or bonds issued by the urban development corporation of the state of New York for capital disbursements [of up to $80,000,000 from any appropriation or reappropriation authorized by a chapter of the laws of 2011 for NY-SUNY 2020 challenge grants] ASSOCIATED WITH SUCH PROJECT COSTS.

S 50. Subdivision 1 of section 1689-i of the public authorities law, as amended by section 49 of part BB of chapter 58 of the laws of 2011, is amended to read as follows:

1. The dormitory authority is authorized to issue bonds, at the request of the commissioner of education, to finance eligible library construction projects pursuant to section two hundred seventy-three-a of the education law, in amounts certified by such commissioner not to exceed a total principal amount of [eighty-four] NINETY-EIGHT million dollars.

S 51. Subdivision 10-a of section 1680 of the public authorities law, as amended by section 38 of part PP of chapter 56 of the laws of 2009, is amended to read as follows:

10-a. Subject to the provisions of chapter fifty-nine of the laws of two thousand, but notwithstanding any other provision of the law to the contrary, the maximum amount of bonds and notes to be issued after March thirty-first, two thousand two, on behalf of the state, in relation to any locally sponsored community college, shall be [five] SIX hundred [thirty-six] TWENTY-THREE million dollars. Such amount shall be exclusive of bonds and notes issued to fund any reserve fund or funds, costs of issuance and to refund any outstanding bonds and notes, issued on behalf of the state, relating to a locally sponsored community college.

S 52. Paragraph (c) of subdivision 19 of section 1680 of the public authorities law, as amended by section 36 of part PP of chapter 56 of the laws of 2009, is amended to read as follows:

(c) Subject to the provisions of chapter fifty-nine of the laws of two thousand, the dormitory authority shall not issue any bonds for state university educational facilities purposes if the principal amount of bonds to be issued when added to the aggregate principal amount of bonds issued by the dormitory authority on and after July first, nineteen hundred eighty-eight for state university educational facilities will exceed ten billion [eighty-nine] THREE HUNDRED FOUR million dollars; provided, however, that bonds issued or to be issued shall be excluded from such limitation if: (1) such bonds are issued to refund state university construction bonds and state university construction notes previously issued by the housing finance agency; or (2) such bonds are issued to refund bonds of the authority or other obligations issued for state university educational facilities purposes and the present value of the aggregate debt service on the refunding bonds does not exceed the present value of the aggregate debt service on the bonds refunded thereby; provided, further that upon certification by the director of the budget that the issuance of refunding bonds or other obligations issued between April first, nineteen hundred ninety-two and March thirty-first, nineteen hundred ninety-three will generate long term economic benefits to the state, as assessed on a present value basis, such issuance will

be deemed to have met the present value test noted above. For purposes of this subdivision, the present value of the aggregate debt service of the refunding bonds and the aggregate debt service of the bonds refunded, shall be calculated by utilizing the true interest cost of the refunding bonds, which shall be that rate arrived at by doubling the semi-annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the refunding bonds from the payment dates thereof to the date of issue of the refunding bonds to the purchase price of the refunding bonds, including interest accrued thereon prior to the issuance thereof. The maturity of such bonds, other than bonds issued to refund outstanding bonds, shall not exceed the weighted average economic life, as certified by the state university construction fund, of the facilities in connection with which the bonds are issued, and in any case not later than the earlier of thirty years or the expiration of the term of any lease, sublease or other agreement relating thereto; provided that no note, including renewals thereof, shall mature later than five years after the date of issuance of such note. The legislature reserves the right to amend or repeal such limit, and the state of New York, the dormitory authority, the state university of New York, and the state university construction fund are prohibited from covenanting or making any other agreements with or for the benefit of bondholders which might in any way affect such right.

S 53. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2012; provided that sections one through seven, sections ten through fifteen, section seventeen, and sections twenty through thirty-three of this act shall expire March 31, 2013, when upon such date, the provisions of such sections shall be deemed repealed; provided further that the amendments to subdivisions 1 and 2 of section 45 of section 1 of chapter 174 of the laws of 1968 made by section forty-nine of this act shall not affect the expiration of such subdivisions and shall be deemed to expire therewith.

S 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

S 3. This act shall take effect immediately provided, however, that the applicable effective date of Parts A through U of this act shall be as specifically set forth in the last section of such Parts.