

4010--B

I N A S S E M B L Y

February 1, 2011

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

AN ACT to authorize funding for the Consolidated Local Street and Highway Improvement Program (CHIPS) and Marchiselli program for state fiscal year 2011-2012 and 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; and providing for the repeal of certain provisions upon expiration thereof (Part A); to amend chapter 279 of the laws of 1998 amending the transportation law relating to enabling the commissioner of transportation to establish a single audit pilot program, in relation to making such provisions permanent (Part B); to amend chapter 312 of the laws of 1994, amending the vehicle and traffic law relating to suspensions of licenses pending prosecution of certain alcohol-related charges, and authorizations for probationary and conditional drivers' licenses, in relation to the effectiveness thereof (Part C); to amend chapter 533 of the laws of 1993, amending the vehicle and traffic law and the correction law relating to suspension and revocation of driver's licenses upon conviction of certain drug-related offenses, in relation to the effectiveness thereof (Part D); to amend chapter 569 of the laws of 1981, amending the vehicle and traffic law relating to motor vehicle liability insurance, financial security, criminal acts and penalties for non-compliance, in relation to making provisions permanent; and to amend chapter 781 of the laws of 1983, amending the vehicle and traffic law and other laws relating to motor vehicle liability insurance, financial security, criminal acts and certain penalties for non-compliance, in relation to making provisions permanent (Part E); to amend the vehicle and traffic law, in relation to governing operators of commercial motor vehicles and federal requirements for medical certification pertaining to such operators (Part F); to amend chapter 393 of the laws of 1994 amending the New York state urban development corporation act, relating to the powers of the New York state urban development corporation to make loans, in relation to the effective-

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

LBD12573-03-1

ness thereof (Part G); to amend the state finance law, in relation to the excelsior linked deposit act (Part H); to amend part U of chapter 57 of the laws of 2005 amending the labor law and other laws implementing the state fiscal plan for the 2005-2006 state fiscal year, relating to New York state higher education matching grant program for independent colleges, in relation to the effectiveness thereof (Part I); to amend the public authorities law, in relation to the state governmental cost recovery system; and to repeal section 2975-a of such law relating thereto (Part J); to amend the executive law, in relation to the community services block grant program; and to amend chapter 728 of the laws of 1982 and chapter 710 of the laws of 1983, amending the executive law relating to community services block grant programs, in relation to the effectiveness thereof (Part K); to amend chapter 21 of the laws of 2003, amending the executive law relating to permitting the secretary of state to provide special handling for all documents filed or issued by the division of corporations and to permit additional levels of such expedited service, in relation to the effectiveness thereof (Part L); to amend the public service law and the real property tax law, in relation to repealing the Tug Hill commission and to repeal certain provisions of the executive law and the public service law relating thereto (Part M); to amend the executive law, in relation to the salary of the chairperson of the New York State athletic commission (Part N); to amend the economic development law, the executive law and the state administrative procedure act, in relation to the governor's influence on the regulatory process (Part O); to authorize and direct the New York state energy research and development authority to make a payment to the general fund of up to \$913,000 (Part P); Intentionally omitted (Part Q); to authorize the department of health to finance certain activities with revenues generated from an assessment on cable television companies (Part R); to amend the environmental conservation law and chapter 67 of the laws of 1992 amending the environmental conservation law relating to pesticide product registration timetables and fees, in relation to pesticide registration time frames and fees (Part S); Intentionally omitted (Part T); to amend the New York state urban development corporation act, in relation to the healthy food/communities initiative; to amend the agriculture and markets law, in relation to authorizing the establishment of a revolving loan fund; and to amend the agriculture and markets law, in relation to state aid for farmers' markets (Part U); to amend the state finance law, in relation to the "I Love NY waterways" boating safety account; and to repeal article 4-A of the navigation law, relating to enforcement by counties (Part V); to amend the state finance law, in relation to the transfer of tribal compact revenue to the general fund and to the city of Niagara Falls (Part W); to amend the racing, pari-mutuel wagering and breeding law, in relation to assessing a surcharge on purses and requiring racetracks authorized by the division of the lottery to operate video lottery gaming to pay to the racing and wagering board a regulatory fee, and providing for the repeal of such provisions upon the expiration thereof (Part X); to amend the general business law, in relation to increasing the term of licensure and registration from two to four years (Part Y); and to amend the real property tax 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, in relation 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 to repeal certain provisions of the tax law and the administrative code of the city of New York relating thereto; and providing for the expiration of certain provisions (Part Z)

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

1 Section 1. This act enacts into law major components of legislation
2 which are necessary to implement the state fiscal plan for the 2011-2012
3 state fiscal year. Each component is wholly contained within a Part
4 identified as Parts A through Z. The effective date for each particular
5 provision contained within such Part is set forth in the last section of
6 such Part. Any provision in any section contained within a Part, including
7 the effective date of the Part, which makes a reference to a section
8 "of this act", when used in connection with that particular component,
9 shall be deemed to mean and refer to the corresponding section of the
10 Part in which it is found. Section three of this act sets forth the
11 general effective date of this act.

12 PART A

13 Section 1. The sum of four hundred two million seven hundred ninety-
14 seven thousand dollars (\$402,797,000), or so much thereof as shall be
15 necessary, and in addition to amounts previously appropriated by law, is
16 hereby made available, in accordance with subdivision 1 of section 380
17 of the public authorities law as amended, according to the following
18 schedule. Payments pursuant to subdivision (a) of this section shall be
19 made available as moneys become available for such payments. Payments
20 pursuant to subdivisions (b) and (c) of this section shall be made
21 available on the fifteenth day of June, September, December and March or
22 as soon thereafter as moneys become available for such payments. No
23 moneys of the state in the state treasury or any of its funds shall be
24 available for payments pursuant to this section:

25 SCHEDULE

26 (a) Thirty-nine million seven hundred thousand dollars (\$39,700,000)
27 to municipalities for repayment of eligible costs of federal aid municipal
28 street and highway projects pursuant to section 15 of chapter 329 of
29 the laws of 1991, as added by section 9 of chapter 330 of the laws of
30 1991, as amended. The department of transportation shall provide such
31 information to the municipalities as may be necessary to maintain the
32 federal tax exempt status of any bonds, notes, or other obligations
33 issued by such municipalities to provide for the non-federal share of
34 the cost of projects pursuant to chapter 330 of the laws of 1991 or
35 section 80-b of the highway law.

36 The program authorized pursuant to section 15 of chapter 329 of the
37 laws of 1991, as added by section 9 of chapter 330 of the laws of 1991,
38 as amended, shall additionally make payments for reimbursement according
39 to the following schedule:

40	State Fiscal Year	Amount
41	2011-12	\$39,700,000

42 (b) Three hundred four million three hundred thousand dollars
43 (\$304,300,000) to counties, cities, towns and villages for reimbursement

1 of eligible costs of local highway and bridge projects pursuant to
 2 sections 16 and 16-a of chapter 329 of the laws of 1991, as added by
 3 section 9 of chapter 330 of the laws of 1991, as amended. For the
 4 purposes of computing allocations to municipalities, the amount distrib-
 5 uted pursuant to section 16 of chapter 329 of the laws of 1991 shall be
 6 deemed to be \$121,520,000. The amount distributed pursuant to section
 7 16-a of chapter 329 of the laws of 1991 shall be deemed to be
 8 \$182,780,000. Notwithstanding the provisions of any general or special
 9 law, the amounts deemed distributed in accordance with section 16 of
 10 chapter 329 of the laws of 1991 shall be adjusted so that such amounts
 11 will not be less than 83.807 percent of the "funding level" as defined
 12 in subdivision 5 of section 10-c of the highway law for each such muni-
 13 cipality. In order to achieve the objectives of section 16 of chapter
 14 329 of the laws of 1991, to the extent necessary, the amounts in excess
 15 of 83.807 percent of the funding level to be deemed distributed to each
 16 municipality under this subdivision shall be reduced in equal propor-
 17 tion.

18 (c) Fifty-eight million seven hundred ninety-seven thousand dollars
 19 (\$58,797,000) to municipalities for reimbursement of eligible costs of
 20 local highway and bridge projects pursuant to sections 16 and 16-a of
 21 chapter 329 of the laws of 1991, as added by section 9 of chapter 330 of
 22 the laws of 1991, as amended. For the purposes of computing allocations
 23 to municipalities, the amount distributed pursuant to section 16 of
 24 chapter 329 of the laws of 1991 shall be deemed to be \$23,480,000. The
 25 amount distributed pursuant to section 16-a of chapter 329 of the laws
 26 of 1991 shall be deemed to be \$35,317,000. Notwithstanding the
 27 provisions of any general or special law, the amounts deemed distributed
 28 in accordance with section 16 of chapter 329 of the laws of 1991 shall
 29 be adjusted so that such amounts will not be less than 16.193 percent of
 30 the "funding level" as defined in subdivision 5 of section 10-c of the
 31 highway law for each such municipality. In order to achieve the objec-
 32 tives of section 16 of chapter 329 of the laws of 1991, to the extent
 33 necessary, the amounts in excess of 16.193 percent of the funding level
 34 to be deemed distributed to each municipality under this subdivision
 35 shall be reduced in equal proportion. To the extent that the total of
 36 remaining payment allocations calculated herein varies from \$58,797,000,
 37 the payment amounts to each locality shall be adjusted by a uniform
 38 percentage so that the total payments equal \$58,797,000.

39 The program authorized pursuant to sections 16 and 16-a of chapter 329
 40 of the laws of 1991, as added by section 9 of chapter 330 of the laws of
 41 1991, as amended, shall additionally make payments for reimbursement
 42 according to the following schedule:

43	State Fiscal Year	Amount
44	2011-12	\$363,097,000

45 S 2. Section 16 of chapter 329 of the laws of 1991, amending the state
 46 finance law and other laws relating to the establishment of the dedi-
 47 cated highway and bridge trust fund, is amended by adding a new subdivi-
 48 sion (f) to read as follows:

49 (F) FOR PURPOSES OF THIS SECTION AND SECTION 10-C OF THE HIGHWAY LAW,
 50 FOR PROJECTS COMPLETED ON OR BEFORE MARCH 31, 2012 LOCAL HIGHWAY AND
 51 BRIDGE PROJECTS MAY ALSO INCLUDE THE FOLLOWING WORK TYPES: (1) MICROSUR-
 52 FACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE SURFACE
 53 TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE
 54 SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE, HOWEVER, NO
 55 REIMBURSEMENT SHALL BE MADE FOR (1) MICROSURFACING, (2) PAVER PLACED
 56 SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT INVOLVING CHIP

SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE AFTER MARCH 31, 2012. REIMBURSEMENT FOR PROJECTS USING THESE TREATMENTS MAY BE MADE FROM THE PROCEEDS OF BONDS, NOTES OR OTHER OBLIGATIONS ISSUED BY THE NEW YORK STATE THRUWAY AUTHORITY PURSUANT TO SECTION 380 OF THE PUBLIC AUTHORITIES LAW OR OTHERWISE AS DETERMINED BY THE DIRECTOR OF THE BUDGET.

S 3. Section 16-a 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, is amended by adding a new subdivision (f) to read as follows:

(F) FOR PURPOSES OF THIS SECTION AND SECTION 10-C OF THE HIGHWAY LAW, FOR PROJECTS COMPLETED ON OR BEFORE MARCH 31, 2012 LOCAL HIGHWAY AND BRIDGE PROJECTS MAY ALSO INCLUDE THE FOLLOWING WORK TYPES: (1) MICROSURFACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE, HOWEVER, NO REIMBURSEMENT SHALL BE MADE FOR (1) MICROSURFACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE AFTER MARCH 31, 2012. REIMBURSEMENT FOR PROJECTS USING THESE TREATMENTS MAY BE MADE FROM THE PROCEEDS OF BONDS, NOTES OR OTHER OBLIGATIONS ISSUED BY THE NEW YORK STATE THRUWAY AUTHORITY PURSUANT TO SECTION 380 OF THE PUBLIC AUTHORITIES LAW OR OTHERWISE AS DETERMINED BY THE DIRECTOR OF THE BUDGET.

S 4. Subdivision (d) 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 chapter 432 of the laws of 1997, is amended to read as follows:

(d) Any such service contract (i) shall provide that the obligation of the director of the budget or the state to fund or to pay the amounts therein provided for shall not constitute a debt of the state within the meaning of any constitutional or statutory provisions in the event the thruway authority assigns or pledges service contract payments as security for its bonds or notes, (ii) shall be deemed executory only to the extent moneys are available and that no liability shall be incurred by the state beyond the moneys available for the purpose, and that such obligation is subject to annual appropriation by the legislature, and (iii) shall provide that no funds shall be made available from the proceeds of bonds or notes issued pursuant to this chapter unless the commissioner of transportation has certified to the chairman of the thruway authority that such funds shall be used exclusively for the purposes authorized by subdivision (a) of this section, and/or construction, reconstruction or improvement of local highways, bridges and/or highway-railroad crossings, including right of way acquisition, preliminary engineering, and construction supervision and inspection, where the service life of the project is at least ten years OR FOR PROJECTS COMPLETED ON OR BEFORE MARCH 31, 2012 WHERE THE PROJECT IS: (1) MICROSURFACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE AND (4) DOUBLE COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE, and unless the director of the budget has certified to the chairman of the thruway authority that a spending plan has been submitted by the commissioner of transportation and has been approved by the director of the budget. NO REIMBURSEMENT SHALL BE MADE FOR (1) MICROSURFACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT

1 INVOLVING CHIP SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE SURFACE
2 TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE AFTER MARCH 31, 2012.

3 S 5. Subdivision (b) of section 16 of chapter 329 of the laws of 1991,
4 amending the state finance law and other laws relating to the establish-
5 ment of the dedicated highway and bridge trust fund, as added by chapter
6 330 of the laws of 1991, is amended to read as follows:

7 (b) Each county, city, town and village shall certify to the commis-
8 sioner of transportation that amounts to be reimbursed are for
9 construction, reconstruction or improvement of local highways, bridges
10 and/or highway-railroad crossings, including right of way acquisition,
11 preliminary engineering, and construction supervision and inspection
12 where the service life of the project is at least ten years OR FOR
13 PROJECTS COMPLETED ON OR BEFORE MARCH 31, 2012 WHERE THE PROJECT IS: (1)
14 MICROSURFACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE
15 SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE AND (4) DOUBLE
16 COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE. NO
17 REIMBURSEMENT SHALL BE MADE FOR (1) MICROSURFACING, (2) PAVER PLACED
18 SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT INVOLVING CHIP
19 SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE SURFACE TREATMENT INVOLV-
20 ING CHIP SEALS AND OIL AND STONE AFTER MARCH 31, 2012. Such certifi-
21 cation shall include any such information as may be necessary to main-
22 tain the federal tax exempt status of bonds, notes or other obligations
23 issued by the New York state thruway authority pursuant to section 380
24 of the public authorities law. The commissioner of transportation shall
25 in writing request the municipalities to furnish such information as may
26 be necessary to comply with this section.

27 S 6. Subdivision (b) of section 16-a of chapter 329 of the laws of
28 1991, amending the state finance law and other laws relating to the
29 establishment of the dedicated highway and bridge trust fund, as added
30 by chapter 330 of the laws of 1991, is amended to read as follows:

31 (b) Each county, city, town and village shall certify to the commis-
32 sioner of transportation that amounts to be reimbursed are for
33 construction, reconstruction or improvement of local highways, bridges
34 and/or highway-railroad crossings, including right of way acquisition,
35 preliminary engineering, and construction supervision and inspection
36 where the service life of the project is at least ten years OR FOR
37 PROJECTS COMPLETED ON OR BEFORE MARCH 31, 2012 WHERE THE PROJECT IS: (1)
38 MICROSURFACING, (2) PAVER PLACED SURFACE TREATMENT, (3) SINGLE COURSE
39 SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE AND (4) DOUBLE
40 COURSE SURFACE TREATMENT INVOLVING CHIP SEALS AND OIL AND STONE. NO
41 REIMBURSEMENT SHALL BE MADE FOR (1) MICROSURFACING, (2) PAVER PLACED
42 SURFACE TREATMENT, (3) SINGLE COURSE SURFACE TREATMENT INVOLVING CHIP
43 SEALS AND OIL AND STONE, AND (4) DOUBLE COURSE SURFACE TREATMENT INVOLV-
44 ING CHIP SEALS AND OIL AND STONE AFTER MARCH 31, 2012. Such certifi-
45 cation shall include any such information as may be necessary to main-
46 tain the federal tax exempt status of bonds, notes or other obligations
47 issued by the New York state thruway authority pursuant to section 380
48 of the public authorities law. The commissioner shall in writing request
49 the municipalities to furnish such information as may be necessary to
50 comply with this section.

51 S 7. This act shall take effect immediately; provided, however, that
52 sections two, three, four, five and six of this act shall expire and be
53 deemed repealed on April 1, 2012.

1 Section 1. Section 2 of chapter 279 of the laws of 1998, amending the
2 transportation law relating to enabling the commissioner of transporta-
3 tion to establish a single audit pilot program, as amended by section 1
4 of part E of chapter 59 of the laws of 2010, is amended to read as
5 follows:

6 S 2. This act shall take effect on December 31, 1998, except that the
7 commissioner of transportation is immediately authorized to promulgate
8 rules and regulations necessary for the implementation of this act [and
9 shall expire December 31, 2011 when upon such date the provisions of
10 this act shall be deemed repealed].

11 S 2. This act shall take effect immediately.

12 PART C

13 Section 1. Section 7 of chapter 312 of the laws of 1994, amending the
14 vehicle and traffic law relating to suspensions of licenses pending
15 prosecution of certain alcohol-related charges, and authorizations for
16 probationary and conditional drivers' licenses, as amended by section 1
17 of part C of chapter 59 of the laws of 2009, is amended to read as
18 follows:

19 S 7. This act shall take effect immediately; provided however that
20 sections three, four, five and six of this act shall take effect on the
21 first day of November next succeeding the date on which it shall have
22 become a law and shall apply to offenses committed on or after such
23 date; provided further, however, that the amendment to paragraph (c) of
24 subdivision 2 of section 1193 of the vehicle and traffic law made by
25 section two of this act shall take effect on the same date as such para-
26 graph takes effect pursuant to section 9 of chapter 533 of the laws of
27 1993, as amended[, provided, further, that the provisions of section
28 four of this act shall remain in full force and effect until October 1,
29 2011 when upon such date the provisions of such section shall be deemed
30 repealed and the provisions of law amended by such section shall revert
31 to and be read as if the provisions of such section had not been
32 enacted].

33 S 2. This act shall take effect immediately, and shall be deemed to
34 have been in full force and effect on and after April 1, 2011.

35 PART D

36 Section 1. Section 9 of chapter 533 of the laws of 1993, amending the
37 vehicle and traffic law and the correction law relating to suspension
38 and revocation of driver's licenses upon conviction of certain drug-re-
39 lated offenses, as amended by section 1 of part D of chapter 59 of the
40 laws of 2009, is amended to read as follows:

41 S 9. This act shall take effect September 30, 1993 and shall apply to
42 convictions based on offenses which occurred on or after such date [and
43 shall remain in full force and effect until October 1, 2011 when upon
44 such date the provisions of this act shall be deemed repealed and the
45 provisions of law amended by this act shall revert to and be read as if
46 the provisions of this act had not been enacted].

47 S 2. This act shall take effect immediately and shall be deemed to
48 have been in full force and effect on and after April 1, 2011.

49 PART E

1 Section 1. Section 12 of chapter 569 of the laws of 1981, amending the
2 vehicle and traffic law relating to motor vehicle liability insurance,
3 financial security, criminal acts and penalties for non-compliance, as
4 amended by section 1 of part J of chapter 59 of the laws of 2009, is
5 amended to read as follows:

6 S 12. This act shall take effect on the first day of September, 1982
7 [and the amendments made to the provisions of the vehicle and traffic
8 law by sections one through nine of this act shall expire on June 30,
9 2011 and shall apply to the use and operation of motor vehicles during
10 such period. Upon such expiration date the provisions of such sections
11 of such law shall revert to and be read as set out in law on the date
12 immediately preceding the effective date of this act. The commissioner
13 shall widely publicize the provisions of this act and take all actions
14 necessary to prepare for its implementation prior to the effective
15 date].

16 S 2. Section 15 of chapter 781 of the laws of 1983, amending the vehi-
17 cle and traffic law and other laws relating to motor vehicle liability
18 insurance, financial security, criminal acts and certain penalties for
19 non-compliance, as amended by section 2 of part J of chapter 59 of the
20 laws of 2009, is amended to read as follows:

21 S 15. This act shall take effect immediately [except that sections
22 ten and eleven hereof shall take effect on June 30, 2011; the amendments
23 made to the provisions of the vehicle and traffic law and the insurance
24 law by sections one through seven of this act shall expire June 30,
25 2011; upon such date the provisions of such sections of such laws shall
26 revert to and be read as set out in law on the date immediately preced-
27 ing the effective date of this act].

28 S 3. This act shall take effect immediately.

29 PART F

30 Section 1. Item 1 of clause (A) of subparagraph (ii) of paragraph (i)
31 of subdivision 1 of section 201 of the vehicle and traffic law, as
32 amended by section 2 of part E of chapter 60 of the laws of 2005, is
33 amended to read as follows:

34 (1) fifty-five years where the conviction and suspension or revocation
35 order relates to a conviction, suspension or revocation by the holder OF
36 ANY DRIVER'S LICENSE WHEN OPERATING A COMMERCIAL MOTOR VEHICLE, AS
37 DEFINED IN SUBDIVISION FOUR OF SECTION FIVE HUNDRED ONE-A OF THIS CHAP-
38 TER, OR BY THE HOLDER of a commercial driver's license [who,] when oper-
39 ating any motor vehicle, WHO: has refused to submit to a chemical test
40 pursuant to section eleven hundred ninety-four of this chapter[,], or has
41 been convicted of any of the following offenses [while operating any
42 motor vehicle]: any violation of subdivision two, three or four of
43 section eleven hundred ninety-two of this chapter, any violation of
44 subdivision one or two of section six hundred of this chapter, any felo-
45 ny involving the use of a motor vehicle, other than the use of a motor
46 vehicle in the commission of a felony involving manufacturing, distrib-
47 uting, dispensing a controlled substance; or the conviction, suspension
48 or revocation involves any of the following offenses while operating a
49 commercial motor vehicle: any violation of subdivision five or six of
50 section eleven hundred ninety-two of this chapter, driving a commercial
51 motor vehicle when as a result of prior violations committed while oper-
52 ating a commercial motor vehicle, the driver's commercial driver's
53 license is suspended or revoked, or has been convicted of causing a
54 fatality through the negligent operation of a commercial motor vehicle,

1 including but not limited to the crimes of vehicular manslaughter and
2 criminally negligent homicide as set forth in article one hundred twen-
3 ty-five of the penal law;

4 S 2. Subdivision 1 of section 502 of the vehicle and traffic law, as
5 amended by chapter 639 of the laws of 2006, is amended to read as
6 follows:

7 1. Application for license. Application for a driver's license shall
8 be made to the commissioner. The fee prescribed by law may be submitted
9 with such application. The applicant shall furnish such proof of identi-
10 ty, age, and fitness as may be required by the commissioner. The commis-
11 sioner may also provide that the application procedure shall include the
12 taking of a photo image or images of the applicant in accordance with
13 rules and regulations prescribed by the commissioner. In addition, the
14 commissioner also shall require that the applicant provide his or her
15 social security number and provide space on the application so that the
16 applicant may register in the New York state organ and tissue donor
17 registry under section forty-three hundred ten of the public health law.
18 In addition, an applicant for a commercial driver's license who will
19 operate a commercial motor vehicle in interstate commerce shall certify
20 that such applicant meets the requirements to operate a commercial motor
21 vehicle, as set forth in public law 99-570, title XII, and title 49 of
22 the code of federal regulations, and all regulations promulgated by the
23 United States secretary of transportation under the hazardous materials
24 transportation act. IN ADDITION, AN APPLICANT FOR A COMMERCIAL DRIVER'S
25 LICENSE SHALL SUBMIT A MEDICAL CERTIFICATE AT SUCH INTERVALS AS REQUIRED
26 BY THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND PART
27 383.71(H) OF TITLE 49 OF THE CODE OF FEDERAL REGULATIONS RELATING TO
28 MEDICAL CERTIFICATION AND IN A MANNER PRESCRIBED BY THE COMMISSIONER.
29 FOR PURPOSES OF THIS SECTION AND SECTIONS FIVE HUNDRED THREE AND FIVE
30 HUNDRED TEN-A OF THIS TITLE, THE TERM "MEDICAL CERTIFICATE" SHALL MEAN A
31 FORM SUBSTANTIALLY IN COMPLIANCE WITH THE FORM SET FORTH IN PART
32 391.43(H) OF TITLE 49 OF THE CODE OF FEDERAL REGULATIONS. Upon a deter-
33 mination that the holder of a commercial driver's license has made any
34 false statement, with respect to the application for such license, the
35 commissioner shall revoke such license.

36 S 3. Paragraph (b) of subdivision 1 of section 503 of the vehicle and
37 traffic law, as amended by chapter 435 of the laws of 1997, is amended
38 to read as follows:

39 (b) An application for a license shall be valid for a period of time
40 specified by regulation of the commissioner not to exceed five years. A
41 learner's permit shall be valid from its issuance until the expiration
42 of the application for a driver's license for which it was issued.
43 PROVIDED, HOWEVER, THAT IF THE MEDICAL CERTIFICATE SUBMITTED IN ACCORD-
44 ANCE WITH THE REQUIREMENTS OF THE FEDERAL MOTOR CARRIER SAFETY IMPROVE-
45 MENT ACT OF 1999 AND PART 383.71(H) OF TITLE 49 OF THE CODE OF FEDERAL
46 REGULATIONS BY AN APPLICANT FOR A COMMERCIAL DRIVER'S LICENSE EXPIRES,
47 ANY LEARNER'S PERMIT THAT MAY HAVE BEEN ISSUED BY THE COMMISSIONER IN
48 CONNECTION WITH THE APPLICATION SHALL BE SUSPENDED.

49 S 4. Subdivision 1 of section 510-a of the vehicle and traffic law, as
50 amended by section 13 of part E of chapter 60 of the laws of 2005, is
51 amended to read as follows:

52 1. Revocation. A commercial driver's license shall be revoked by the
53 commissioner whenever the holder is convicted within or outside of this
54 state (a) of a felony involving the use of a motor vehicle except a
55 felony as described in paragraph (b) of this subdivision; (b) of a felo-
56 ny involving manufacturing, distributing or dispensing a drug as defined

1 in section one hundred fourteen-a of this chapter or possession of any
2 such drug with intent to manufacture, distribute or dispense such drug
3 in which a motor vehicle was used; (c) of a violation of subdivision one
4 or two of section six hundred of this chapter; (d) of operating a
5 commercial motor vehicle when, as a result of prior violations committed
6 while operating a commercial motor vehicle, the driver's commercial
7 driver's license is revoked, suspended, or canceled, or the driver is
8 disqualified from operating a commercial motor vehicle; (e) [or] has
9 been convicted of causing a fatality through the negligent operation of
10 a commercial motor vehicle, including but not limited to the crimes of
11 vehicular manslaughter or criminally negligent homicide; OR (F) THE
12 COMMISSIONER DETERMINES THAT THE HOLDER FALSIFIED INFORMATION: (I)
13 REQUIRED BY THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND
14 SUBPART J OF PART 383 OF TITLE 49 OF THE CODE OF FEDERAL REGULATIONS
15 RELATING TO A COMMERCIAL DRIVER'S LICENSE DOCUMENT IN AN APPLICATION FOR
16 A COMMERCIAL DRIVER'S LICENSE; (II) REQUIRED BY THE FEDERAL MOTOR CARRI-
17 ER SAFETY IMPROVEMENT ACT OF 1999 AND PART 383.71 (A) AND (G) OF TITLE
18 49 OF THE CODE OF FEDERAL REGULATIONS RELATING TO AN INITIAL COMMERCIAL
19 DRIVER'S LICENSE OR EXISTING COMMERCIAL DRIVER'S LICENSE HOLDER'S SELF-
20 CERTIFICATION IN ANY OF THE SELF-CERTIFICATIONS REGARDING THE TYPE OF
21 DRIVING ENGAGED OR TO BE ENGAGED IN BY THE HOLDER OR REGARDING THE NON-
22 APPLICABILITY TO THE HOLDER OF THE PHYSICAL QUALIFICATION REQUIREMENTS
23 OF THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND PART 391
24 OF TITLE 49 OF THE CODE OF FEDERAL REGULATIONS RELATING TO QUALIFICA-
25 TIONS OF DRIVERS; OR (III) REQUIRED BY THE FEDERAL MOTOR CARRIER SAFETY
26 IMPROVEMENT ACT OF 1999 AND PART 383.71(H) OF TITLE 49 OF THE CODE OF
27 FEDERAL REGULATIONS RELATING TO COMMERCIAL DRIVER'S LICENSE REQUIREMENTS
28 IN ANY MEDICAL CERTIFICATE.

29 S 5. Paragraph (a) of subdivision 2 of section 510-a of the vehicle
30 and traffic law, as amended by section 6 of part K of chapter 59 of the
31 laws of 2009, is amended to read as follows:

32 (a) Except as otherwise provided in paragraph (b) of this subdivision,
33 where revocation of a commercial driver's license is mandatory pursuant
34 to paragraph (a), (c), (d) [or], (e) OR (F) of subdivision one of this
35 section no new commercial driver's license shall be issued for at least
36 one year nor thereafter except in the discretion of the commissioner,
37 except that FOR REVOCATIONS PURSUANT TO PARAGRAPH (A), (C), (D) OR (E)
38 OF SUBDIVISION ONE OF THIS SECTION, if such person has previously been
39 found to have refused a chemical test pursuant to section eleven hundred
40 ninety-four of this chapter or has a prior conviction of any of the
41 following offenses: any violation of section eleven hundred ninety-two
42 of this chapter, any violation of subdivision one or two of section six
43 hundred of this chapter, or any felony involving the use of a motor
44 vehicle pursuant to paragraph (a) of subdivision one of this section, or
45 has been convicted of operating a commercial motor vehicle when, as a
46 result of prior violations committed while operating a commercial motor
47 vehicle, the driver's commercial driver's license is revoked, suspended,
48 or canceled, or the driver is disqualified from operating a commercial
49 motor vehicle, or has been convicted of causing a fatality through the
50 negligent operation of a commercial motor vehicle, including but not
51 limited to the crimes of vehicular manslaughter or criminally negligent
52 homicide, then such commercial driver's license revocation shall be
53 permanent.

54 S 6. Subdivision 3 of section 510-a of the vehicle and traffic law is
55 amended by adding a new paragraph (f) to read as follows:

1 (F) A COMMERCIAL DRIVER'S LICENSE SHALL BE SUSPENDED BY THE COMMIS-
2 SIONER UPON THE HOLDER'S FAILURE TO SUBMIT A MEDICAL CERTIFICATE OR
3 MEDICAL VARIANCE DOCUMENTATION, AT SUCH INTERVALS AS ARE REQUIRED BY THE
4 FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND PART 383.71(H)
5 OF TITLE 49 OF THE CODE OF FEDERAL REGULATIONS RELATING TO COMMERCIAL
6 DRIVER'S LICENSE REQUIREMENTS AND IN A MANNER PRESCRIBED BY THE COMMIS-
7 SIONER. A COMMERCIAL DRIVER'S LICENSE SHALL ALSO BE SUSPENDED BY THE
8 COMMISSIONER UPON RECEIPT OF INFORMATION FROM THE ISSUING MEDICAL EXAM-
9 INER OR THE FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION THAT A MEDICAL
10 CERTIFICATION OR MEDICAL VARIANCE WAS ISSUED IN ERROR. SUCH SUSPENSION
11 SHALL BE TERMINATED UPON: (I) THE HOLDER'S SUBMISSION OF THE REQUIRED
12 VALID MEDICAL CERTIFICATE OR MEDICAL VARIANCE DOCUMENTATION; (II) THE
13 HOLDER'S SELF-CERTIFICATION SPECIFYING THE TYPE OF COMMERCIAL MOTOR
14 VEHICLE OPERATION HE OR SHE ENGAGES IN, OR EXPECTS TO ENGAGE IN, AND
15 THAT THE HOLDER IS NOT SUBJECT TO THE PHYSICAL QUALIFICATION REQUIRE-
16 MENTS OF THE FEDERAL MOTOR CARRIER SAFETY IMPROVEMENT ACT OF 1999 AND
17 PART 391 OF TITLE 49 OF THE CODE OF FEDERAL REGULATIONS RELATING TO
18 QUALIFICATIONS OF DRIVERS; (III) THE HOLDER'S SURRENDER OF HIS OR HER
19 COMMERCIAL DRIVER'S LICENSE TO THE DEPARTMENT OR TO THE APPROPRIATE
20 LICENSING AUTHORITY OF ANOTHER JURISDICTION; OR (IV) THE HOLDER'S DOWN-
21 GRADE OF HIS OR HER COMMERCIAL DRIVER'S LICENSE TO A NON-COMMERCIAL
22 DRIVER'S LICENSE.

23 S 7. Subdivision 1 of section 514 of the vehicle and traffic law is
24 amended by adding a new paragraph (d) to read as follows:

25 (D) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPHS (A), (B) AND (C) OF
26 THIS SUBDIVISION, UPON A JUDGMENT OF CONVICTION FOR A VIOLATION OF ANY
27 PROVISIONS OF THIS CHAPTER OR OF ANY LOCAL LAW, RULE, ORDINANCE OR REGU-
28 LATION RELATING TO TRAFFIC, THE COURT OR THE CLERK THEREOF SHALL, WITHIN
29 NINETY-SIX HOURS OF THE IMPOSITION OF THE SENTENCE, FILE THE CERTIFICATE
30 REQUIRED BY PARAGRAPH (A) OF THIS SUBDIVISION, IF THE PERSON CONVICTED:
31 (I) IS THE HOLDER OF A COMMERCIAL DRIVER'S LICENSE ISSUED BY ANOTHER
32 STATE; OR (II) DOES NOT HOLD A COMMERCIAL DRIVER'S LICENSE, BUT HAS BEEN
33 ISSUED A LICENSE BY ANOTHER STATE AND IS CONVICTED OF A VIOLATION THAT
34 WAS COMMITTED IN A COMMERCIAL MOTOR VEHICLE, AS DEFINED IN SUBDIVISION
35 FOUR OF SECTION FIVE HUNDRED ONE-A OF THIS TITLE.

36 S 8. The section heading and paragraph (a) of subdivision 1 of section
37 514 of the vehicle and traffic law, as amended by chapter 406 of the
38 laws of 2001, are amended to read as follows:

39 Certifying convictions, forfeitures [and], nonappearances AND CERTAIN
40 OTHER ACTIONS to the commissioner and recording convictions.

41 (a) Upon (I) a judgment of conviction of any person of [(a)] (A) homi-
42 cide or assault arising out of the operation of a motor vehicle, [(b)]
43 (B) criminally negligent homicide arising out of the operation of a
44 motor vehicle, [(c)] (C) a felony involving the use of a commercial
45 motor vehicle, [(d)] (D) a violation of any of the provisions of this
46 chapter (except one relating to parking, stopping or standing) or [(e)]
47 (E) a violation of any law, ordinance, rule or regulation made by local
48 authorities in relation to traffic (except one relating to parking,
49 stopping or standing) or upon the forfeiture of bail given upon a charge
50 of violating any such provision, law, ordinance, rule or regulation, OR
51 (II) THE GRANTING OF AN ADJOURNMENT IN CONTEMPLATION OF DISMISSAL PURSU-
52 ANT TO SECTION 170.55 OF THE CRIMINAL PROCEDURE LAW OR ANY SIMILAR LAW,
53 INCLUDING ANY DISMISSAL OR OTHER ACTION THEREAFTER ENTERED THEREON, FOR
54 AN ALLEGED VIOLATION OF THIS CHAPTER RELATED TO THE OPERATION OF A MOTOR
55 VEHICLE (EXCEPT A PARKING VIOLATION) OR AN ALLEGED VIOLATION OF A LOCAL
56 LAW, RULE OR ORDINANCE ADOPTED PURSUANT TO THIS CHAPTER RELATED TO THE

1 OPERATION OF A MOTOR VEHICLE (EXCEPT A PARKING VIOLATION), IF SUCH
2 ACTION WAS TAKEN CONCERNING THE HOLDER OF A COMMERCIAL DRIVER LICENSE,
3 the court or the clerk thereof shall within fifteen days certify the
4 facts of the case to the commissioner in such form and in such manner as
5 may be prescribed by the commissioner, who shall record the same in his
6 office. Such certificate shall be presumptive evidence of the facts
7 recited therein. If any such conviction shall be reversed upon appeal
8 therefrom, or shall be vacated or set aside, the person whose conviction
9 has been so reversed, vacated or set aside may serve on the commissioner
10 a certified copy of the appropriate order and the commissioner shall
11 thereupon record the same in connection with the record of such
12 conviction.

13 S 9. Paragraph (i) of subdivision 1 of section 201 of the vehicle and
14 traffic law is amended by adding a new subparagraph (iii) to read as
15 follows:

16 (III) NOTWITHSTANDING ANY PROVISION OF THIS SECTION OR ANY OTHER LAW,
17 THE COMMISSIONER SHALL RECORD THE GRANTING OF ANY ADJOURNMENT IN CONTEM-
18 PLATION OF DISMISSAL PURSUANT TO SECTION 170.55 OF THE CRIMINAL PROCE-
19 DURE LAW OR ANY SIMILAR LAW, INCLUDING ANY DISMISSAL OR OTHER ACTION
20 THEREAFTER ENTERED THEREON, FOR AN ALLEGED VIOLATION OF THIS CHAPTER
21 RELATED TO THE OPERATION OF A MOTOR VEHICLE (EXCEPT A PARKING VIOLATION)
22 OR AN ALLEGED VIOLATION OF A LOCAL LAW, RULE OR ORDINANCE ADOPTED PURSU-
23 ANT TO THIS CHAPTER RELATED TO THE OPERATION OF A MOTOR VEHICLE (EXCEPT
24 A PARKING VIOLATION), IN THE OPERATING RECORD OF A LICENSE HOLDER, IF
25 SUCH ACTION WAS TAKEN CONCERNING THE HOLDER OF A COMMERCIAL DRIVER
26 LICENSE.

27 S 10. This act shall take effect on the sixtieth day after it shall
28 have become a law; provided, however, that sections two, three, four,
29 five and six of this act shall take effect January 30, 2012, provided,
30 however, that the addition, amendment and/or repeal of any rule or regu-
31 lation necessary for the implementation of this act on its effective
32 date are authorized and directed to be made and completed on or before
33 such effective date.

34 PART G

35 Section 1. Section 2 of chapter 393 of the laws of 1994, amending the
36 New York state urban development corporation act relating to the powers
37 of the New York state urban development corporation to make loans, as
38 amended by section 1 of part P of chapter 59 of the laws of 2010, is
39 amended to read as follows:

40 S 2. This act shall take effect immediately provided, however, that
41 section one of this act shall expire [on] July 1, [2011] 2012, at which
42 time the provisions of subdivision 26 of section 5 of the New York state
43 urban development corporation act shall be deemed repealed; provided,
44 however, that neither the expiration nor the repeal of such subdivision
45 as provided for herein shall be deemed to affect or impair in any manner
46 any loan made pursuant to the authority of such subdivision prior to
47 such expiration and repeal.

48 S 2. This act shall take effect immediately and shall be deemed to
49 have been in full force and effect on and after April 1, 2011.

50 PART H

51 Section 1. Section 217 of the state finance law, as amended by chapter
52 291 of the laws of 2004, is amended to read as follows:

1 S 217. Linked loans. Linked loans shall be made by lenders pursuant to
2 the program only to eligible businesses in connection with eligible
3 projects. A linked loan shall be limited to a maximum amount of [one]
4 TWO million dollars. An eligible business may receive more than one
5 linked loan. During the life of the linked loan program, the total
6 amount of money that a business can borrow from the linked program is
7 [one] TWO million dollars. The credit decision for making a linked loan
8 shall be made solely by the lender. Notwithstanding the length of the
9 term of a linked loan, the linked deposit relating to the linked loan
10 shall be for a period of not more than four years.

11 S 2. The state finance law is amended by adding a new section 220 to
12 read as follows:

13 S 220. RENEWAL OF LINKED DEPOSIT. A LENDER MAY, ON BEHALF OF A BORROW-
14 ER, APPLY TO THE COMMISSIONER OF ECONOMIC DEVELOPMENT TO REQUEST A
15 RENEWAL OF THE LINKED DEPOSIT FOR AN ADDITIONAL FOUR YEAR PERIOD TO
16 CORRESPOND WITH A SECOND FOUR YEAR PERIOD OF A BORROWER'S LINKED LOAN.
17 THE COMMISSIONER MAY GRANT SUCH APPLICATION IF THE COMMISSIONER DETER-
18 MINES THAT THE BORROWER, DURING THE SECOND FOUR YEAR PERIOD OF THE
19 LINKED LOAN, WILL CREATE ADDITIONAL INDUSTRIAL MODERNIZATION BENEFITS OR
20 ADDITIONAL EXPORT TRADE BENEFITS OR ADDITIONAL JOBS. IF THE COMMISSIONER
21 OF ECONOMIC DEVELOPMENT GRANTS SUCH APPLICATION, THE COMMISSIONER SHALL
22 NOTIFY THE AUTHORIZED DEPOSITOR WHO MADE THE LINKED DEPOSIT THAT THE
23 COMMISSIONER HAS DETERMINED THAT THE APPLICATION SATISFIES THE REQUIRE-
24 MENTS OF THIS ARTICLE AND SHALL REQUEST THE AUTHORIZED DEPOSITOR TO
25 CONTINUE THE LINKED DEPOSIT WITH THE LENDER FOR AN ADDITIONAL FOUR YEAR
26 PERIOD IN ACCORDANCE WITH SECTION NINETY-EIGHT-A OF THIS CHAPTER AND
27 WITH THE AUTHORIZED DEPOSITOR'S ESTABLISHED PROCEDURES. SUCH LINKED
28 DEPOSIT SHALL CONTINUE TO BE SECURED IN ACCORDANCE WITH THE PROVISIONS
29 OF SECTION ONE HUNDRED FIVE OF THIS CHAPTER. THE FIXED INTEREST RATE ON
30 THE CONTINUED LINKED DEPOSIT SHALL BE THE LINKED DEPOSIT INTEREST RATE
31 IN EFFECT ON THE FIRST DAY OF THE CONTINUATION OF THE LINKED DEPOSIT.
32 THE AUTHORIZED DEPOSITOR AND THE LENDER SHALL ENTER INTO A WRITTEN
33 DEPOSIT AGREEMENT GOVERNING THE CONTINUATION OF THE LINKED DEPOSIT. THE
34 INTEREST RATE PAYABLE ON THE LINKED LOAN FOR THE SECOND FOUR YEAR PERIOD
35 SHALL BE, IN THE CASE OF A CERTIFIED BUSINESS IN AN ECONOMIC DEVELOPMENT
36 ZONE OR AN ELIGIBLE BUSINESS LOCATED IN AN ECONOMICALLY DISTRESSED AREA
37 OR FEDERAL EMPOWERMENT ZONE OR ENTERPRISE OR RENEWAL COMMUNITY OR A
38 MINORITY OR WOMEN-OWNED BUSINESS ENTERPRISE, THREE PERCENTAGE POINTS
39 BELOW THE INTEREST RATE THE LENDER WOULD HAVE CHARGED FOR THE LOAN IN
40 EFFECT ON THE FIRST DAY OF THE CONTINUATION OF THE LINKED DEPOSIT; OR IN
41 THE CASE OF A BUSINESS NOT LOCATED IN AN ECONOMIC DEVELOPMENT ZONE OR
42 ECONOMICALLY DISTRESSED AREA OR FEDERAL EMPOWERMENT ZONE OR ENTERPRISE
43 OR RENEWAL COMMUNITY OR WHICH IS NOT A MINORITY OR WOMEN-OWNED BUSINESS
44 ENTERPRISE, TWO PERCENTAGE POINTS BELOW THE INTEREST RATE THE LENDER
45 WOULD HAVE CHARGED FOR THE LOAN IN THE ABSENCE OF A LINKED DEPOSIT IN
46 EFFECT ON THE FIRST DAY OF THE CONTINUATION OF THE LINKED DEPOSIT.

47 S 3. This act shall take effect immediately.

48

PART I

49 Section 1. Paragraph (a) of subdivision 1 of section 1 of part U of
50 chapter 57 of the laws of 2005 amending the labor law and other laws
51 implementing the state fiscal plan for the 2005-2006 state fiscal year,
52 relating to the New York state higher education capital matching grant
53 program for independent colleges, as amended by part M of chapter 59 of
54 the laws of 2010, is amended to read as follows:

1 (a) The New York state higher education capital matching grant board
2 is hereby created to have and exercise the powers, duties and preroga-
3 tives provided by the provisions of this section and any other provision
4 of law. The board shall remain in existence during the period of the New
5 York state higher education capital matching grant program from the
6 effective date of this section through March 31, [2011] 2012, or the
7 date on which the last of the funds available for grants under this
8 section shall have been disbursed, whichever is earlier; provided,
9 however, that the termination of the existence of the board shall not
10 [effect] AFFECT the power and authority of the dormitory authority to
11 perform its obligations with respect to any bonds, notes, or other
12 indebtedness issued or incurred pursuant to authority granted in this
13 section.

14 S 2. Subclause (A) of clause (ii) of paragraph (j) of subdivision 4 of
15 section 1 of part U of chapter 57 of the laws of 2005 amending the labor
16 law and other laws implementing the state fiscal plan for the 2005-2006
17 state fiscal year, relating to New York state higher education matching
18 grant program for independent colleges, as amended by section 3 of part
19 M of chapter 59 of the laws of 2010, is amended to read as follows:

20 (A) Notwithstanding the provision of any general or special law to the
21 contrary, and subject to the provisions of chapter 59 of the laws of
22 2000 and to the making of annual appropriations therefor by the legisla-
23 ture, in order to assist the dormitory authority in providing such high-
24 er education capital matching grants, the director of the budget is
25 authorized in any state fiscal year commencing April 1, 2005 or any
26 state fiscal year thereafter for a period ending on March 31, [2011]
27 2012, to enter into one or more service contracts, none of which shall
28 exceed 30 years in duration, with the dormitory authority, upon such
29 terms as the director of the budget and the dormitory authority agree.

30 S 3. Paragraph (b) of subdivision 7 of section 1 of part U of chapter
31 57 of the laws of 2005 amending the labor law and other laws implement-
32 ing the state fiscal plan for the 2005-2006 state fiscal year, relating
33 to New York state higher education matching grant program for independ-
34 ent colleges, as amended by section 4 of part M of chapter 59 of the
35 laws of 2010, is amended to read as follows:

36 (b) Any eligible institution receiving a grant pursuant to this arti-
37 cle shall report to the dormitory authority no later than June 1, [2011]
38 2012, on the use of funding received and its programmatic and economic
39 impact. The dormitory authority shall submit a report no later than
40 November 1, [2011] 2012 to the board, the governor, the director of the
41 budget, the temporary president of the senate, and the speaker of the
42 assembly on the aggregate impact of the higher education capital match-
43 ing grant program. Such report shall provide information on the progress
44 and economic impact of such project.

45 S 4. This act shall take effect immediately and shall be deemed to
46 have been in full force and effect on and after April 1, 2011.

47

PART J

48 Section 1. Paragraph (b) of subdivision 2 of section 2975 of the
49 public authorities law, as amended by section 1 of part O of chapter 59
50 of the laws of 2008, is amended to read as follows:

51 (b) On or before November first, two thousand three and on or before
52 November first of each year thereafter, the director of the budget shall
53 determine the amount owed under this section by each public benefit
54 corporation. The director of the budget may reduce, in whole or part,

the amount of such assessment if the payment thereof would necessitate a state appropriation for the purpose, or would otherwise impose an extraordinary hardship upon the affected public benefit corporation. The aggregate amount assessed under this section in any given state fiscal year may not exceed [fifty-five million dollars] SIXTY MILLION DOLLARS.

S 2. Section 2975-a of the public authorities law is REPEALED.

S 3. Notwithstanding any other provision of law, liabilities incurred on or before March 31, 2011 pursuant to section 2975-a of the public authorities law as repealed by section two of this act, shall continue as legal liabilities of industrial development agencies or authorities created pursuant to title one of article eighteen-A of the general municipal law or any other provision of law.

S 4. This act shall take effect immediately.

PART K

Section 1. Section 159-i of the executive law, as amended by section 1 of part Y of chapter 59 of the laws of 2010, is amended to read as follows:

S 159-i. Distribution of funds. [For federal fiscal year two thousand eleven at] AT least ninety percent of the community services block grant funds received by the state shall be distributed pursuant to a contract by the secretary to eligible entities as defined in subdivision one of section one hundred fifty-nine-e of this article. Each such eligible entity shall receive the same proportion of community services block grant funds as was the proportion of funds received in the immediately preceding federal fiscal year under the federal community services block grant program as compared to the total amount received by all eligible entities in the state, under the federal community services block grant program.

[For federal fiscal year two thousand eleven the] THE secretary shall, pursuant to section one hundred fifty-nine-h of this article, retain not more than five percent of the community services block grant funds for administration at the state level.

[For federal fiscal year two thousand eleven the] THE remainder of the community services block grant funds received by the state shall be distributed pursuant to a contract by the secretary in the following order of preference: a sum of up to one-half of one percent of the community services block grant funds received by the state to Indian tribes and tribal organizations as defined in this article, on the basis of need; and to community based organizations. Such remainder funds received by eligible entities will not be included in determining the proportion of funds received by any such entity in the immediately preceding federal fiscal year under the federal community services block grant program.

S 2. Section 5 of chapter 728 of the laws of 1982, amending the executive law relating to community services block grant programs, as amended by section 2 of part Y of chapter 59 of the laws of 2010, is amended to read as follows:

S 5. This act shall take effect immediately provided, however, that section four hereof shall take effect October 1, 1982 and provided further, however, that the provisions of sections two, three and four of this act shall be in full force and effect only until September 30, 1983 [and section one of this act shall be in full force and effect until September 30, 2011, provided, however, that the distribution of funds

pursuant to section 159-i of the executive law shall be limited to the federal fiscal year expressly set forth in such section].

S 3. Section 7 of chapter 710 of the laws of 1983, amending the executive law relating to community services block grant programs, as amended by section 3 of part Y of chapter 59 of the laws of 2010, is amended to read as follows:

S 7. This act shall take effect September 30, 1983 [and shall be in full force and effect only until September 30, 2011 at which time the amendments and additions made pursuant to the provisions of this act shall be deemed to be repealed, provided, however, that the distribution of funds pursuant to section 159-i of the executive law shall be limited to the federal fiscal year expressly set forth in such section].

S 4. This act shall take effect immediately.

PART L

Section 1. Section 2 of chapter 21 of the laws of 2003, amending the executive law relating to permitting the secretary of state to provide special handling for all documents filed or issued by the division of corporations and to permit additional levels of such expedited service, as amended by section 1 of part B of chapter 19 of the laws of 2010, is amended to read as follows:

S 2. This act shall take effect immediately, provided however, that section one of this act shall be deemed to have been in full force and effect on and after April 1, 2003 and shall expire March 31, [2011] 2013.

S 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after March 31, 2011.

PART M

Section 1. Article 37 of the executive law is REPEALED.

S 2. Subparagraph iv of paragraph (a) of subdivision 2 of section 122 of the public service law is REPEALED and subparagraph v, as relettered by chapter 362 of the laws of 1987, is relettered subparagraph iv.

S 3. Paragraph (g) of subdivision 1 of section 124 of the public service law is REPEALED and paragraphs (h), (i), (j), (k) and (l), as relettered by chapter 119 of the laws of 1978, are relettered paragraphs (g), (h), (i), (j) and (k).

S 4. Section 130 of the public service law, as amended by chapter 362 of the laws of 1987, the closing paragraph as amended by chapter 72 of the laws of 2004, is amended to read as follows:

S 130. Powers of municipalities and state agencies. Notwithstanding any other provision of law, no state agency, municipality or any agency thereof may require any approval, consent, permit, certificate or other condition for the construction or operation of a major facility with respect to which an application for a certificate hereunder has been issued, other than those provided by otherwise applicable state law for the protection of employees engaged in the construction and operation of such facility, and provided that in the case of a municipality or an agency thereof, such municipality has received notice of the filing of the application therefor.

[Neither the Tug Hill commission nor the] THE Adirondack park agency shall NOT hold public hearings for a major utility transmission facility with respect to which an application hereunder has been filed, provided

1 that such [commission or] agency has received notice of the filing of
2 such application.

3 S 5. Section 533 of the real property tax law, as amended by chapter
4 225 of the laws of 2000, is amended to read as follows:

5 S 533. Certain conservation easements created pursuant to title three
6 of article forty-nine of the environmental conservation law hereafter
7 acquired by the state within the Adirondack or Catskill parks, as those
8 areas are defined in such law and lands within the watershed of Hemlock
9 and Canadice lakes in the towns of Livonia, Conesus, West Sparta and
10 Springwater in Livingston county, the towns of Canadice and Richmond in
11 Ontario county and the town of Wayland in Steuben county, and lands
12 within the APPROXIMATELY TWENTY-ONE HUNDRED SQUARE MILE Tug Hill region,
13 [as defined in article thirty-seven of the executive law] LYING BETWEEN
14 LAKE ONTARIO, THE BLACK RIVER AND ONEIDA LAKE, shall be subject to taxa-
15 tion for all purposes. Any conservation easement created pursuant to
16 title three of article forty-nine of the environmental conservation law
17 hereafter acquired by the state within the Adirondack or Catskill parks,
18 as those areas are defined in such law or acquired by the state on lands
19 within the watershed of Hemlock and Canadice lakes in the towns of Livo-
20 nia, Conesus, West Sparta and Springwater in Livingston county, the
21 towns of Canadice and Richmond in Ontario county and the town of Wayland
22 in Steuben county, or acquired by the state on lands within the Tug Hill
23 region [as defined in article thirty-seven of the executive law], shall
24 be subject to taxation for all purposes. Any common law easement
25 acquired on or before January first, nineteen hundred ninety by the
26 state for conservation purposes within the Adirondack or Catskill parks,
27 as those areas are defined in the environmental conservation law, shall
28 be subject to taxation for all purposes. The value of such interests
29 shall be equivalent to the change, if any, in the value of the lands
30 subject to the easement. The procedures set forth in sections five
31 hundred forty, five hundred forty-two, five hundred forty-three and five
32 hundred forty-four of this title shall govern the assessment and payment
33 of taxes thereon. If the acquisition by or conveyance to the state of
34 any such easement is determined to be void by any court of competent
35 jurisdiction, tax payments on such easement paid by the state prior to
36 the date of such determination shall be retained by the recipient and
37 shall be deemed to have been a grant-in-aid by the state.

38 S 6. This act shall take effect immediately.

39 PART N

40 Section 1. Paragraph (e) of subdivision 1 of section 169 of the execu-
41 tive law, as separately amended by section 11 of part A-1 and section 10
42 of part O of chapter 56 of the laws of 2010, is amended to read as
43 follows:

44 (e) [chairman of state athletic commission,] chairman and executive
45 director of consumer protection board, director of the office of victim
46 services, chairman of human rights appeal board, chairman of the indus-
47 trial board of appeals, chairman of the state commission of correction,
48 members of the board of parole, members of the state racing and wagering
49 board, member-chairman of unemployment insurance appeal board, director
50 of veterans' affairs, and vice-chairman of the workers' compensation
51 board;

52 S 2. This act shall take effect immediately.

53 PART O

1 Section 1. Subdivision 46 of section 100 of the economic development
2 law, as added by chapter 427 of the laws of 2008, is amended to read as
3 follows:

4 46. to prepare[, in cooperation with the governor's office of regula-
5 tory reform,] an annual summary for the small business community of the
6 key legislative, budgetary and regulatory changes impacting small busi-
7 nesses. Agencies shall cooperate with the department [and the governor's
8 office of regulatory reform] in developing the annual summary. The
9 annual summary shall be written in plain language and shall provide
10 specific contact information within the appropriate agency for inquiries
11 regarding implementation and compliance. The annual summary shall be
12 posted on the department website on or before September first of each
13 year.

14 S 2. Section 90 of the executive law, as amended by chapter 71 of the
15 laws of 1964, is amended to read as follows:

16 S 90. Department of state; secretary of state. 1. There shall be in
17 the state government a department of state. The head of the department
18 shall be the secretary of state who shall be appointed by the governor
19 by and with the advice and consent of the senate and hold office until
20 the end of the term of the governor by whom he OR SHE was appointed and
21 until his OR HER successor is appointed and has qualified. The secretary
22 of state shall receive an annual salary within the amount appropriated
23 therefor and his OR HER reasonable expenses when necessarily absent on
24 public business pertaining to the duties of his OR HER office.

25 In addition to those divisions created and continued within the
26 Department of State by other statutes, the secretary of state may estab-
27 lish such other divisions and bureaus in the department of state as he
28 OR SHE may deem necessary. He OR SHE may prescribe the duties and powers
29 of such divisions and bureaus which shall be exercised and performed
30 under his OR HER supervision.

31 2. ANY REFERENCE TO THE "GOVERNOR'S OFFICE OF REGULATORY REFORM" OR
32 "OFFICE OF REGULATORY AND MANAGEMENT ASSISTANCE" IN THE LAWS OF NEW YORK
33 STATE OR CONTRACTS ENTERED INTO ON BEHALF OF THE STATE SHALL BE DEEMED
34 TO REFER TO THE DEPARTMENT OF STATE.

35 S 3. Paragraph a of subdivision 1 of section 102 of the executive law,
36 as amended by chapter 941 of the laws of 1984, is amended to read as
37 follows:

38 a. No code, rule or regulation shall become effective until it is
39 filed with the secretary of state, unless a later date is required by
40 statute or is specified by such code, rule or regulation. THE SECRETARY
41 SHALL HAVE THE AUTHORITY TO ENSURE THAT EACH AGENCY HAS COMPLIED WITH
42 THE REQUIREMENTS OF THE STATE ADMINISTRATIVE PROCEDURE ACT BEFORE ITS
43 PROPOSED REGULATIONS BECOME EFFECTIVE, AND MAY REQUIRE AGENCIES TO COOP-
44 ERATE IN ITS REVIEWS AND COMPLIANCE ACTIVITIES.

45 S 4. Subdivision 1 of section 102 of the executive law is amended by
46 adding a new paragraph f to read as follows:

47 F. BEFORE THE ADOPTION OF ANY NEW CODE, RULE, OR REGULATION INCLUDING
48 ANY RULE AS DEFINED IN THE STATE ADMINISTRATIVE PROCEDURE ACT, OR ANY
49 SUBSTANTIAL REVISION OF AN EXISTING CODE, RULE, OR REGULATION, THE
50 SECRETARY MAY REQUIRE AN AGENCY TO PREPARE AND SUBMIT A COST-BENEFIT
51 ANALYSIS, RISK ASSESSMENT, JOB IMPACT ANALYSIS, OR OTHER ANALYSIS
52 CONSISTENT WITH THE STATE ADMINISTRATIVE PROCEDURE ACT, AND MAY FURTHER
53 REQUIRE AN AGENCY TO DEMONSTRATE THAT IT HAS COMPLIED WITH THE
54 PROVISIONS OF THE STATE ADMINISTRATIVE PROCEDURE ACT AND HAS PROVIDED
55 INFORMATION IN THE REGULATORY IMPACT STATEMENT, THE REGULATORY FLEXIBIL-
56 ITY ANALYSIS, AND THE RURAL AREA FLEXIBILITY ANALYSIS PREPARED PURSUANT

1 TO SUCH SECTIONS ADEQUATE TO ENABLE INTERESTED PERSONS TO EVALUATE THE
2 IMPACT OF THE RULE.

3 S 5. Subdivision 3 of section 164-d of the executive law, as added by
4 chapter 65 of the laws of 2005, is amended to read as follows:

5 3. The office for technology[, in consultation with the governor's
6 office of regulatory reform,] shall promulgate rules and regulations to
7 implement the provisions of this section. Such rules shall at least
8 provide for the prioritization and timing for making application forms
9 available on the internet.

10 S 6. Section 102-a of the state administrative procedure act, as added
11 by chapter 419 of the laws of 2007, is amended to read as follows:

12 S 102-a. Small business regulation guides. For each rule or group of
13 related rules which significantly impact a substantial number of small
14 businesses, the agency which adopted the rule shall post on its website
15 one or more guides explaining the actions a small business may take to
16 comply with such rule or group of rules if the agency determines[, in
17 conjunction with the governor's office of regulatory reform,] that such
18 guide or guides will assist small businesses in complying with the rule,
19 and shall designate each such posting as a "small business regulation
20 guide". The guide shall explain the actions a small business may take to
21 comply with a rule or group of rules. The agency shall, in its sole
22 discretion, taking into account the subject matter of the rule and the
23 language of relevant statutes, ensure that the guide is written using
24 sufficiently plain language that it is likely to be understood by
25 affected small businesses. [Agencies shall cooperate with the governor's
26 office of regulatory reform and other state agencies in developing such
27 guides.] The [governor's office of regulatory reform] SECRETARY OF STATE
28 shall oversee and coordinate the preparation of such small business
29 regulation guides by agencies.

30 S 7. Paragraph (a) of subdivision 6-a of section 202 of the state
31 administrative procedure act, as amended by chapter 171 of the laws of
32 1994, is amended to read as follows:

33 (a) An agency shall transmit a copy of any rule making notice prepared
34 pursuant to this article to the governor, the temporary president of the
35 senate, the speaker of the assembly, AND the administrative regulations
36 review commission [and the office of regulatory and management assist-
37 ance] at the time such notice is submitted to the secretary of state for
38 publication in the state register. Such transmittal shall include the
39 complete rule text, regulatory impact statement, regulatory flexibility
40 analysis, rural area flexibility analysis, or revisions thereof, and any
41 other information submitted to the secretary of state pursuant to this
42 article.

43 S 8. Subparagraph (iii) of paragraph (b) of subdivision 9 of section
44 202 of the state administrative procedure act, as added by chapter 230
45 of the laws of 2006, is amended to read as follows:

46 (iii) The secretary of state shall provide that the direct link
47 between the electronic copy of the state register and the electronic
48 mail address provided by an agency shall also deliver to the [governor's
49 office of regulatory reform] DEPARTMENT OF STATE a copy of all comments
50 submitted.

51 S 9. Subdivision 8 of section 202-b of the state administrative proce-
52 dure act, as added by chapter 637 of the laws of 2005, is amended to
53 read as follows:

54 8. The [governor's office of regulatory reform] SECRETARY OF STATE
55 shall issue quarterly reports to the governor and the legislature iden-
56 tifying the alternative approaches utilized by state agencies to mini-

1 mize any adverse economic impact of rules on small businesses and local
2 governments, in accordance with subdivision one of this section.

3 S 10. The opening paragraph of subdivision 3 of section 202-bb of the
4 state administrative procedure act, as added by chapter 171 of the laws
5 of 1994, is amended to read as follows:

6 In proposing a rule for adoption or in adopting a rule on an emergency
7 basis, the agency shall issue a rural area flexibility analysis regard-
8 ing the rule being proposed for adoption or the emergency rule being
9 adopted. A copy of such analysis and any finding, and reasons for such
10 finding, pursuant to this section, shall be submitted to the governor,
11 the temporary president of the senate, the speaker of the assembly[, the
12 office for regulatory and management assistance] and the administrative
13 regulations review commission at the time such analysis is submitted to
14 the secretary of state for publication and, upon written request, a copy
15 shall be sent to any other person. Each rural area flexibility analysis
16 shall contain:

17 S 11. Paragraph (d) of subdivision 1 of section 202-d of the state
18 administrative procedure act, as added by chapter 193 of the laws of
19 2008, is amended to read as follows:

20 (d) An agency shall identify each rule described in its regulatory
21 agenda for which a regulatory flexibility analysis or a rural area flex-
22 ibility analysis may be required, and shall provide outreach as appro-
23 priate to potentially affected small businesses, local governments and
24 public and private interests in rural areas. Such outreach may include
25 solicitation of input from potentially affected parties through elec-
26 tronic means or through any of the activities listed in subdivision six
27 of section two hundred two-b and subdivision seven of section two
28 hundred two-bb of this article. In addition, the agency shall provide a
29 copy of the description of each rule subject to the provisions of this
30 paragraph to the [governor's office of regulatory reform] DEPARTMENT OF
31 STATE, which may in its discretion include the description and addi-
32 tional information on the rule in the quarterly report issued pursuant
33 to subdivision eight of section two hundred two-b of this article.

34 S 12. a. The powers, duties, and unfinished business of the governor's
35 office of regulatory reform are transferred to the department of state
36 as established in article 6 of the executive law. All assets, liabil-
37 ities, and records of the governor's office of regulatory reform are
38 transferred to the department of state. For the purposes of succession
39 to functions, powers, duties, and obligations transferred and assigned
40 to, devolved upon and assumed by it pursuant to this act, the department
41 of state shall be deemed and held to constitute the continuation of the
42 governor's office of regulatory reform except where otherwise provided
43 in this act.

44 b. Every officer and employee of the governor's office of regulatory
45 reform is hereby transferred to the department of state. Transfers of
46 such employees will be made pursuant to subdivision 2 of section 70 of
47 the civil service law.

48 c. All rules, regulations, acts, determinations and decisions of the
49 governor's office of regulatory reform at the time of the effective date
50 of this act shall continue in force and effect as rules, regulations,
51 acts, determinations, and decisions of the secretary of state until duly
52 modified or abrogated by the secretary of state.

53 d. All appropriations and reappropriations heretofore made to the
54 governor's office of regulatory reform, to the extent of remaining unex-
55 pended or unencumbered balances thereof, whether allocated or unallo-

1 cated and whether obligated or unobligated, shall be transferred to and
2 made available for use and expenditure by the department of state.

3 S 13. This act shall take effect January 1, 2012; provided, however,
4 that the amendments to paragraph (d) of subdivision 1 of section 202-d
5 of the state administrative procedure act made by section eleven of this
6 act shall not affect the expiration of such subdivision and shall expire
7 therewith.

8 PART P

9 Section 1. Notwithstanding any law to the contrary, the comptroller is
10 hereby authorized and directed to receive for deposit to the credit of
11 the general fund the amount of up to \$913,000 from the New York state
12 energy research and development authority.

13 S 2. This act shall take effect immediately and shall be deemed to
14 have been in full force and effect on and after April 1, 2011.

15 PART Q

16 Intentionally omitted.

17 PART R

18 Section 1. Notwithstanding any other law, rule or regulation to the
19 contrary, expenses of the department of health public service education
20 program incurred pursuant to appropriations from the cable television
21 account of the state miscellaneous special revenue funds shall be deemed
22 expenses of the department of public service.

23 S 2. This act shall take effect immediately and shall be deemed to
24 have been in full force and effect on and after April 1, 2011.

25 PART S

26 Section 1. Section 9 of chapter 67 of the laws of 1992, amending the
27 environmental conservation law relating to pesticide product registra-
28 tion timetables and fees, as amended by section 1 of part FF of chapter
29 59 of the laws of 2008, is amended to read as follows:

30 S 9. This act shall take effect April 1, 1992 provided, however, that
31 section [3] THREE of this act shall take effect July 1, 1993 [and shall
32 expire and be deemed repealed on July 1, 2011].

33 S 2. Section 33-0705 of the environmental conservation law, as
34 amended by section 2 of part FF of chapter 59 of the laws of 2008,
35 subdivisions a and b as amended by section 5 of part YY of chapter 59 of
36 the laws of 2009, is amended to read as follows:

37 S 33-0705. Fee for registration.

38 The applicant for registration shall pay a fee as follows:

39 a. [On or before July 1, 2011, six] SIX hundred dollars for each
40 pesticide proposed to be registered, provided that the applicant has
41 submitted to the department proof in the form of a federal income tax
42 return for the previous year showing gross annual sales, for federal
43 income tax purposes, of three million five hundred thousand dollars or
44 less;

45 b. [On or before July 1, 2011, for] FOR all others, six hundred twenty
46 dollars for each pesticide proposed to be registered[;

47 c. After July 1, 2011, fifty dollars for each pesticide proposed to be
48 registered].

1 S 3. This act shall take effect immediately and shall be deemed to
2 have been in full force and effect on and after April 1, 2011.

3 PART T

4 Intentionally omitted.

5 PART U

6 Section 1. Subparagraph (i) of paragraph c of subdivision 3 of section
7 16-s of section 1 of chapter 174 of the laws of 1968, constituting the
8 urban development corporation act, as amended by section 1 of part XX of
9 chapter 59 of the laws of 2009, is amended to read as follows:

10 (i) An eligible food market applicant may be a for-profit business
11 enterprise (including a corporation, limited liability company, sole
12 proprietor, cooperative or partnership), [a nonprofit organization]
13 NOT-FOR-PROFIT CORPORATION, AGRICULTURAL COOPERATIVE CORPORATION, PUBLIC
14 BENEFIT CORPORATION, MUNICIPAL CORPORATION, REGIONAL MARKET FACILITY, or
15 a food cooperative.

16 S 2. Section 16 of the agriculture and markets law is amended by
17 adding new subdivision 46 to read as follows:

18 46. WITHIN THE AMOUNT OF MONIES APPROPRIATED OR OTHERWISE MADE AVAIL-
19 ABLE THEREFOR, ESTABLISH, ADMINISTER AND OPERATE, OR PROVIDE FOR THE
20 ADMINISTRATION AND OPERATION OF, A PROGRAM, WHICH MAY INCLUDE ESTABLISH-
21 MENT OF A REVOLVING LOAN FUND, TO ASSIST IN THE DEVELOPMENT, IMPLEMENTA-
22 TION AND OPERATION OF AGRICULTURAL PROGRAMS.

23 S 3. Section 260 of the agriculture and markets law is amended by
24 adding a new subdivision 9 to read as follows:

25 9. "FOOD DESERT" SHALL MEAN AN AREA WITH LIMITED ACCESS TO AFFORDABLE
26 AND NUTRITIOUS FOOD, PARTICULARLY SUCH AN AREA THAT IS COMPOSED OF
27 PREDOMINATELY LOWER-INCOME NEIGHBORHOODS AND COMMUNITIES.

28 S 4. Subdivision 1 of section 262 of the agriculture and markets law,
29 as amended by chapter 612 of the laws of 2006, and paragraph (b) as
30 amended by chapter 126 of the laws of 2007, is amended to read as
31 follows:

32 1. There is hereby created within the department a program of grants
33 for the purpose of providing state assistance for farmer's markets. In
34 administering such program, the commissioner, to the extent feasible,
35 shall ensure an equitable distribution of awards to rural areas and
36 other areas of the state. State assistance provided pursuant to this
37 section may be awarded for:

38 (a) the construction, reconstruction, improvement, expansion or reha-
39 bilitation of farmers' markets. Grants provided pursuant to this para-
40 graph shall not exceed the lesser of fifty percent of project cost or
41 fifty thousand dollars per project in any fiscal year.

42 (b) the purpose of providing promotional support for farmer's markets.
43 Grants provided pursuant to this paragraph shall not exceed the lesser
44 of fifty percent of project cost or [five] SEVEN thousand FIVE HUNDRED
45 dollars per applicant in any fiscal year.

46 (C) EQUIPMENT COSTS ASSOCIATED WITH IMPROVING FARMERS' MARKET FUNC-
47 TIONS, INCLUDING BUT NOT LIMITED TO EXPANDING ACCESS TO ELECTRONIC BENE-
48 FIT TRANSFER TECHNOLOGY FOR FARMERS' MARKETS AND OTHER NON-TRADITIONAL
49 FOOD ACCESS POINTS IN FOOD DESERTS IN THE STATE.

50 S 5. This act shall take effect immediately.

51 PART V

1 Section 1. Article 4-A of the navigation law is REPEALED.

2 S 2. Subdivision 3 of section 97-nn of the state finance law, as
3 amended by chapter 524 of the laws of 2008, is amended to read as
4 follows:

5 3. The "I love NY waterways" boating safety account shall consist of
6 the revenues required to be deposited pursuant to the provisions of
7 sections seventy-eight and two hundred one of the navigation law, and
8 all other moneys credited or transferred thereto from any other fund or
9 source pursuant to law and shall be available for the administration and
10 enforcement of the boating safety program [including payments to coun-
11 ties for expenditures incurred in connection with such county's waterway
12 boating safety program pursuant to section seventy-nine-b of the naviga-
13 tion law,] including costs and expenses incidental and appurtenant ther-
14 eto.

15 S 3. This act shall take effect immediately and shall be deemed to
16 have been in full force and effect on and after April 1, 2011.

17

PART W

18 Section 1. Subdivision 3 of section 99-h of the state finance law, as
19 amended by section 1 of part QQ of chapter 59 of the laws of 2009, is
20 amended to read as follows:

21 3. Moneys of the account, following appropriation by the legislature,
22 shall be available for purposes including but not limited to: (a)
23 reimbursements or payments to municipal governments that host tribal
24 casinos pursuant to a tribal-state compact for costs incurred in
25 connection with services provided to such casinos or arising as a result
26 thereof, for economic development opportunities and job expansion
27 programs authorized by the executive law; provided, however, that for
28 any gaming facility located in the city of Buffalo, the city of Buffalo
29 shall receive a minimum of twenty-five percent of the negotiated
30 percentage of the net drop from electronic gaming devices the state
31 receives pursuant to the compact, and provided further that for any
32 gaming facility located in the city of Niagara Falls, county of Niagara
33 a minimum of twenty-five percent of the negotiated percentage of the net
34 drop from electronic gaming devices the state receives pursuant to the
35 compact shall be distributed in accordance with subdivision four of this
36 section, and provided further that for any gaming facility located in
37 the county or counties of Cattaraugus, Chautauqua or Allegany, the
38 municipal governments of the state hosting the facility shall collec-
39 tively receive a minimum of twenty-five percent of the negotiated
40 percentage of the net drop from electronic gaming devices the state
41 receives pursuant to the compact; and provided further that pursuant to
42 chapter five hundred ninety of the laws of two thousand four, a minimum
43 of twenty-five percent of the revenues received by the state pursuant to
44 the state's compact with the St. Regis Mohawk tribe shall be made avail-
45 able to the counties of Franklin and St. Lawrence, and affected towns in
46 such counties. Each such county and its affected towns shall receive
47 fifty percent of the moneys made available by the state; and (b) support
48 and services of treatment programs for persons suffering from gambling
49 addictions. [Moneys not appropriated for such purposes shall be trans-
50 ferred to the general fund for the support of government during the
51 fiscal year in which they are received.] WITHIN THIRTY-FIVE DAYS OF THE
52 RECEIPT OF MONEYS RESULTING FROM TRIBAL-STATE COMPACTS, FUNDS SHALL BE
53 DISTRIBUTED IN ACCORDANCE WITH THIS SECTION, TOGETHER WITH INTEREST, TO
54 MUNICIPALITIES PURSUANT TO APPROPRIATION. MONEYS OF SUCH ACCOUNT, IN

1 EXCESS OF UNDISBURSED APPROPRIATION BALANCES, SHALL BE TRANSFERRED TO
2 THE GENERAL FUND FOR THE SUPPORT OF GOVERNMENT.

3 S 2. Subdivision 3 of section 99-h of the state finance law, as
4 amended by section 1 of part V of chapter 59 of the laws of 2006, is
5 amended to read as follows:

6 3. Moneys of the account, following appropriation by the legislature,
7 shall be available for purposes including but not limited to: (a)
8 reimbursements or payments to municipal governments that host tribal
9 casinos pursuant to a tribal-state compact for costs incurred in
10 connection with services provided to such casinos or arising as a result
11 thereof, for economic development opportunities and job expansion
12 programs authorized by the executive law; provided, however, that for
13 any gaming facility located in the county of Erie or Niagara, the munic-
14 ipal governments hosting the facility shall collectively receive a mini-
15 mum of twenty-five percent of the negotiated percentage of the net drop
16 from electronic gaming devices the state receives pursuant to the
17 compact and provided further that for any gaming facility located in the
18 county or counties of Cattaraugus, Chautauqua or Allegany, the municipal
19 governments of the state hosting the facility shall collectively receive
20 a minimum of twenty-five percent of the negotiated percentage of the net
21 drop from electronic gaming devices the state receives pursuant to the
22 compact; and provided further that pursuant to chapter five hundred
23 ninety of the laws of two thousand four, a minimum of twenty-five
24 percent of the revenues received by the state pursuant to the state's
25 compact with the St. Regis Mohawk tribe shall be made available to the
26 counties of Franklin and St. Lawrence, and affected towns in such coun-
27 ties. Each such county and its affected towns shall receive fifty
28 percent of the moneys made available by the state; and (b) support and
29 services of treatment programs for persons suffering from gambling
30 addictions. [Moneys not appropriated for such purposes shall be trans-
31 ferred to the general fund for the support of government during the
32 fiscal year in which they are received.] WITHIN THIRTY-FIVE DAYS OF THE
33 RECEIPT OF MONEYS RESULTING FROM TRIBAL-STATE COMPACTS, FUNDS SHALL BE
34 DISTRIBUTED IN ACCORDANCE WITH THIS SECTION, TOGETHER WITH INTEREST, TO
35 MUNICIPALITIES PURSUANT TO APPROPRIATION. MONEYS OF SUCH ACCOUNT, IN
36 EXCESS OF UNDISBURSED APPROPRIATION BALANCES, SHALL BE TRANSFERRED TO
37 THE GENERAL FUND FOR THE SUPPORT OF GOVERNMENT.

38 S 3. This act shall take effect immediately; provided that the amend-
39 ments to subdivision 3 of section 99-h of the state finance law made by
40 section one of this act shall be subject to the expiration and reversion
41 of such section pursuant to section 2 of chapter 747 of the laws of
42 2006, as amended, when upon such date the provisions of section two of
43 this act shall take effect.

44 PART X

45 Section 1. The racing, pari-mutuel wagering and breeding law is
46 amended by adding two new sections 113 and 114 to read as follows:

47 S 113. SUPPLEMENTAL REGULATORY FEE. 1. IN ORDER TO PROVIDE SUPPLE-
48 MENTAL FUNDING TO SUPPORT THE OPERATIONS OF THE STATE RACING AND WAGER-
49 ING BOARD, THE STATE RACING AND WAGERING BOARD SHALL, AS A CONDITION OF
50 RACING, REQUIRE ANY CORPORATION AUTHORIZED UNDER THIS CHAPTER TO CONDUCT
51 PARI-MUTUEL BETTING AT A RACE MEETING OR RACES RUN THEREAT TO WITHHOLD
52 THREE-QUARTERS PERCENT OF ALL PURSES. THE TOTAL AMOUNT COLLECTED BASED
53 ON PURSES IN RACES CONDUCTED DURING THE PRECEDING MONTH SHALL BE PAID TO
54 THE RACING AND WAGERING BOARD ON THE FIFTEENTH DAY OF EACH MONTH.

1 PAYMENT SHALL BE ACCOMPANIED BY A REPORT, UNDER OATH, SHOWING SUCH
2 INFORMATION AS THE BOARD MAY REQUIRE. A PENALTY OF FIVE PERCENT, AND
3 INTEREST AT THE RATE OF ONE PERCENT PER MONTH FROM THE DATE THE REPORT
4 IS REQUIRED TO BE FILED TO THE DATE OF THE PAYMENT OF THE REQUIRED
5 AMOUNT SHALL BE PAYABLE IN CASE ANY AMOUNT IMPOSED BY THIS SUBDIVISION
6 IS NOT PAID WHEN DUE. IF THE BOARD DETERMINES THAT ANY FEES RECEIVED BY
7 IT UNDER THIS SUBDIVISION WERE PAID IN ERROR, THE BOARD MAY CAUSE THE
8 SAME TO BE REFUNDED WITHOUT INTEREST OUT OF ANY MONIES COLLECTED HERE-
9 UNDER, PROVIDED AN APPLICATION THEREFORE IS FILED WITH THE BOARD WITHIN
10 ONE YEAR FROM THE TIME THE ERRONEOUS PAYMENT IS MADE.

11 2. THE BOARD OR ITS DULY AUTHORIZED REPRESENTATIVES SHALL HAVE THE
12 POWER TO EXAMINE OR CAUSE TO BE EXAMINED THE BOOKS AND RECORDS OF SUCH
13 CORPORATIONS REQUIRED TO PAY OVER THE FEE IMPOSED BY THIS SECTION FOR
14 THE PURPOSE OF EXAMINING AND CHECKING THE SAME AND ASCERTAINING WHETHER
15 THE PROPER AMOUNT OR AMOUNTS DUE ARE BEING PAID. IF IN THE OPINION OF
16 THE BOARD, AFTER SUCH EXAMINATION, ANY SUCH REPORT IS INCORRECT, THE
17 BOARD IS AUTHORIZED TO ISSUE AN ASSESSMENT FIXING THE CORRECT AMOUNT OF
18 SUCH FEE. SUCH ASSESSMENTS MAY BE ISSUED WITHIN THREE YEARS FROM THE
19 FILING OF ANY REPORT. ANY SUCH ASSESSMENT SHALL BE FINAL AND CONCLUSIVE
20 UNLESS AN APPLICATION FOR A HEARING IS FILED BY THE REPORTING ENTITY
21 WITHIN THIRTY DAYS OF THE ASSESSMENT. THE ACTION OF THE BOARD IN MAKING
22 SUCH FINAL ASSESSMENT SHALL BE REVIEWABLE IN THE SUPREME COURT IN THE
23 MANNER PROVIDED BY AND SUBJECT TO THE PROVISIONS OF ARTICLE
24 SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES.

25 3. THE BOARD SHALL PAY INTO THE RACING REGULATION ACCOUNT, ESTABLISHED
26 PURSUANT TO SECTION NINETY-NINE-I OF THE STATE FINANCE LAW, UNDER THE
27 JOINT CUSTODY OF THE COMPTROLLER AND THE BOARD, THE TOTAL AMOUNT OF THE
28 FEES RECEIVED PURSUANT TO THIS SECTION. WITH THE APPROVAL OF THE DIREC-
29 TOR OF THE BUDGET, MONIES TO BE UTILIZED TO MAINTAIN THE OPERATIONS
30 NECESSARY TO IMPLEMENT THE PROVISIONS OF THIS SECTION SHALL BE PAID OUT
31 OF SUCH ACCOUNT ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS,
32 CERTIFIED AND APPROVED BY THE DIRECTOR OF THE DIVISION OF THE BUDGET OR
33 HIS OR HER DULY DESIGNATED OFFICIAL.

34 S 114. SUPPLEMENTAL REGULATORY FEE FOR RACETRACKS AUTHORIZED TO OPER-
35 ATE VIDEO LOTTERY GAMING. 1. IN ORDER TO PROVIDE SUPPLEMENTAL FUNDING TO
36 SUPPORT THE OPERATIONS OF THE STATE RACING AND WAGERING BOARD, THE STATE
37 RACING AND WAGERING BOARD SHALL, AS A CONDITION OF RACING, REQUIRE ANY
38 RACETRACK AUTHORIZED TO OPERATE VIDEO LOTTERY GAMING TO PAY TO THE
39 RACING AND WAGERING BOARD AS A REGULATORY FEE A SHARE OF FOUR HUNDRED
40 SEVENTY-FIVE THOUSANDTHS OF ONE PERCENT OF THE ESTIMATED NET MACHINE
41 INCOME GENERATED BY THE VIDEO LOTTERY GAMING FACILITY OPERATED AT SUCH
42 RACETRACK. FOR PURPOSES OF THIS SECTION, "ESTIMATED NET MACHINE INCOME"
43 SHALL MEAN THE ESTIMATED FULL ANNUAL VALUE OF TOTAL REVENUE WAGERED
44 AFTER PAYOUT OF PRIZES FOR GAMES KNOWN AS "VIDEO LOTTERY GAMING" AS
45 AUTHORIZED UNDER ARTICLE THIRTY-FOUR OF THE TAX LAW DURING THE STATE
46 FISCAL YEAR. THE REGULATORY FEE SHALL BE PAID ON OR BEFORE JUNE THIRTI-
47 ETH, TWO THOUSAND ELEVEN AND QUARTERLY THEREAFTER. PAYMENT SHALL BE
48 ACCOMPANIED BY A REPORT, UNDER OATH, SHOWING SUCH INFORMATION AS THE
49 BOARD MAY REQUIRE. A PENALTY OF FIVE PERCENT, AND INTEREST AT THE RATE
50 OF ONE PERCENT PER MONTH FROM THE DATE THE REPORT IS REQUIRED TO BE
51 FILED TO THE DATE OF THE PAYMENT OF THE FEE SHALL BE PAYABLE IN CASE ANY
52 FEE IMPOSED BY THIS SECTION IS NOT PAID WHEN DUE. IF THE BOARD DETER-
53 MINES THAT ANY REGULATORY FEES RECEIVED BY IT UNDER THIS SECTION WERE
54 PAID IN ERROR, THE BOARD MAY CAUSE THE SAME TO BE REFUNDED WITHOUT
55 INTEREST OUT OF ANY MONIES COLLECTED THEREUNDER, PROVIDED APPLICATION

1 THEREFORE IS FILED WITH THE BOARD WITHIN ONE YEAR FROM THE TIME THE
2 ERRONEOUS PAYMENT IS MADE.

3 2. THE BOARD OR ITS DULY AUTHORIZED REPRESENTATIVES SHALL HAVE THE
4 POWER TO EXAMINE OR CAUSE TO BE EXAMINED THE BOOKS AND RECORDS OF EACH
5 RACETRACK REQUIRED TO PAY THE REGULATORY FEE IMPOSED BY THIS SECTION FOR
6 THE PURPOSE OF EXAMINING AND CHECKING THE SAME AND ASCERTAINING WHETHER
7 OR NOT THE PROPER AMOUNT OR AMOUNTS DUE ARE BEING PAID. IF IN THE OPIN-
8 ION OF THE BOARD, AFTER SUCH EXAMINATION, ANY SUCH REPORT IS INCORRECT,
9 THE BOARD IS AUTHORIZED TO ISSUE AN ASSESSMENT FIXING THE CORRECT AMOUNT
10 OF SUCH FEE. SUCH ASSESSMENTS MAY BE ISSUED WITHIN THREE YEARS FROM THE
11 FILING OF ANY REPORT. ANY SUCH ASSESSMENT SHALL BE FINAL AND CONCLUSIVE
12 UNLESS AN APPLICATION FOR A HEARING IS FILED BY THE REPORTING ENTITY
13 WITHIN THIRTY DAYS OF THE ASSESSMENT. THE ACTION OF THE BOARD IN MAKING
14 SUCH FINAL ASSESSMENT SHALL BE REVIEWABLE IN THE SUPREME COURT IN THE
15 MANNER PROVIDED BY AND SUBJECT TO THE PROVISIONS OF ARTICLE
16 SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES.

17 3. THE BOARD SHALL PAY INTO THE RACING REGULATION ACCOUNT, ESTABLISHED
18 PURSUANT TO SECTION NINETY-NINE-I OF THE STATE FINANCE LAW, UNDER THE
19 JOINT CUSTODY OF THE COMPTROLLER AND THE BOARD, THE TOTAL AMOUNT OF THE
20 REGULATORY FEES RECEIVED PURSUANT TO THIS SECTION. WITH THE APPROVAL OF
21 THE DIRECTOR OF THE BUDGET, MONIES TO BE UTILIZED TO MAINTAIN THE OPER-
22 ATIONS NECESSARY TO IMPLEMENT THE PROVISIONS OF THIS SECTION SHALL BE
23 PAID OUT OF SUCH ACCOUNT ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON
24 VOUCHERS CERTIFIED AND APPROVED BY THE DIRECTOR OF THE DIVISION OF THE
25 BUDGET OR HIS DULY DESIGNATED OFFICIAL.

26 S 2. This act shall take effect immediately; provided that if this act
27 becomes a law on or after April 1, 2011, the provisions of this act
28 shall be deemed to have been in full force and effect on and after April
29 1, 2011; and provided further that this act shall expire and be deemed
30 repealed April 1, 2012.

31 PART Y

32 Section 1. Subdivisions 1 and 6 of section 408 of the general business
33 law, as added by chapter 509 of the laws of 1992, are amended to read as
34 follows:

35 1. All licenses shall expire [two] FOUR years from the date of issu-
36 ance.

37 6. Any license, which has not been suspended or revoked, may, upon the
38 payment of the renewal fee, be renewed for additional periods of [two]
39 FOUR years from its application, without further examination, upon the
40 filing of an application for such renewal, on a form to be prescribed by
41 the secretary.

42 S 2. Subdivisions 1, 2 and 7 of section 409 of the general business
43 law, subdivision 1 as amended by chapter 341 of the laws of 1998 and
44 subdivisions 2 and 7 as added by chapter 509 of the laws of 1992, are
45 amended to read as follows:

46 1. The non-refundable fee for an application for a license to engage
47 in the practice of nail specialty, waxing, natural hair styling, esthet-
48 ics or cosmetology, shall be [twenty] FORTY dollars initially and for
49 each renewal thereof the fee shall be [twenty] FORTY dollars; the fee
50 for a temporary license and each renewal shall be ten dollars.

51 2. The fee for an appearance enhancement business license shall be
52 [thirty] SIXTY dollars initially and [thirty] SIXTY dollars for each
53 renewal thereof.

1 7. The fees herein set forth shall be those for licenses issued for
2 the license period of [two] FOUR years.

3 S 3. Subdivisions 2 and 4 of section 437 of the general business law,
4 subdivision 2 as amended by chapter 497 of the laws of 1985 and subdivi-
5 sion 4 as added by chapter 801 of the laws of 1946 and as renumbered by
6 chapter 263 of the laws of 1949, are amended to read as follows:

7 2. A certificate of registration as an apprentice shall be for a peri-
8 od of [two] FOUR years.

9 4. A certificate of registration expiring in any year, which has not
10 been revoked, may, upon payment of the fee prescribed by this article,
11 be renewed for additional periods of [two] FOUR years upon filing an
12 application therefor and the certificate mentioned in subdivision two on
13 condition, however, that no certificate of registration may be issued
14 after one renewal, unless the applicant for such certificate of regis-
15 tration has complied with all the provisions of this article relating to
16 apprentices.

17 S 4. Subdivisions 1 and 4 of section 439 of the general business law,
18 subdivision 1 as amended by chapter 497 of the laws of 1985 and subdivi-
19 sion 4 as amended by chapter 243 of the laws of 1999, are amended to
20 read as follows:

21 1. All licenses, except temporary licenses, shall be for a period of
22 [two] FOUR years.

23 4. Any license or certificate, except a temporary license, which has
24 not been suspended or revoked, may, upon the payment of the renewal fee
25 prescribed by this article, be renewed for additional periods of [two]
26 FOUR years from its expiration, without further examination, upon the
27 filing of any application for such renewal, on a form to be prescribed
28 by the secretary of state, accompanied by the certificate required by
29 paragraph (c) and the certificate of completion required by paragraph
30 (e-1) of subdivision one of section four hundred thirty-four of this
31 article.

32 S 5. Subdivisions 1, 2, 4 and 8 of section 440 of the general business
33 law, as amended by chapter 61 of the laws of 1989, are amended to read
34 as follows:

35 1. The fee for a license to engage in the practice of barbering shall
36 be [twenty] FORTY dollars and for each renewal thereof the fee shall be
37 [twenty] FORTY dollars.

38 2. The fee for a license to conduct a barber shop shall be [thirty]
39 SIXTY dollars and for each renewal thereof the fee shall be [thirty]
40 SIXTY dollars.

41 4. The fee for the registration or the renewal of the registration of
42 an apprentice shall be [ten] TWENTY dollars.

43 8. The fees hereinabove set forth shall be those for licenses issued
44 for the license period of [two] FOUR years. Notwithstanding the
45 provisions of subdivision one of section four hundred thirty-nine of
46 this article, after [January first, nineteen hundred eighty-six] APRIL
47 FIRST, TWO THOUSAND ELEVEN, the secretary of state shall assign stag-
48 gered expiration dates for outstanding licenses that have been previous-
49 ly renewed [on June thirtieth of each year] and such licenses shall
50 thereafter expire [two] FOUR years from the assigned date unless
51 renewed. [If the assigned date results in a term that exceeds twenty-
52 four months, the applicant shall pay an additional prorated adjustment
53 together with the regular renewal fee.] The secretary of state shall
54 assign dates to existing licenses in a manner which shall result in a
55 term of not less than [two] FOUR years.

56 S 6. This act shall take effect immediately.

1 PART Z

2 Section 1. The real property tax law is amended by adding a new
3 section 104 to read as follows:

4 S 104. ELECTRONIC REAL PROPERTY TAX ADMINISTRATION. 1. NOTWITHSTAND-
5 ING ANY PROVISION OF LAW TO THE CONTRARY, THE COMMISSIONER IS HEREBY
6 AUTHORIZED TO ESTABLISH STANDARDS FOR ELECTRONIC REAL PROPERTY TAX
7 ADMINISTRATION (E-RPT). SUCH STANDARDS SHALL SET FORTH THE TERMS AND
8 CONDITIONS UNDER WHICH THE VARIOUS TASKS ASSOCIATED WITH REAL PROPERTY
9 TAX ADMINISTRATION MAY BE EXECUTED ELECTRONICALLY, DISPENSING WITH THE
10 NEED FOR PAPER DOCUMENTS. SUCH TASKS SHALL INCLUDE:

- 11 (A) THE FILING OF EXEMPTION APPLICATIONS;
- 12 (B) THE FILING OF PETITIONS FOR ADMINISTRATIVE REVIEW OF ASSESSMENTS;
- 13 (C) THE FILING OF PETITIONS FOR JUDICIAL REVIEW OF ASSESSMENTS;
- 14 (D) THE FILING OF APPLICATIONS FOR ADMINISTRATIVE CORRECTIONS OF
15 ERRORS;
- 16 (E) THE ISSUANCE OF STATEMENTS OF TAXES;
- 17 (F) THE PAYMENT OF TAXES, SUBJECT TO THE PROVISIONS OF SECTIONS FIVE
18 AND FIVE-B OF THE GENERAL MUNICIPAL LAW;
- 19 (G) THE PROVISION OF RECEIPTS FOR THE PAYMENT OF TAXES;
- 20 (H) THE ISSUANCE OF TAXPAYER NOTICES REQUIRED BY LAW, INCLUDING
21 SECTIONS FIVE HUNDRED EIGHT, FIVE HUNDRED TEN, FIVE HUNDRED TEN-A, FIVE
22 HUNDRED ELEVEN, FIVE HUNDRED TWENTY-FIVE AND FIVE HUNDRED FIFTY-ONE-A
23 THROUGH FIVE HUNDRED FIFTY-SIX-B OF THIS CHAPTER; AND
- 24 (I) THE FURNISHING OF NOTICES AND CERTIFICATES UNDER THIS CHAPTER
25 RELATING TO STATE EQUALIZATION RATES, RESIDENTIAL ASSESSMENT RATIOS,
26 SPECIAL FRANCHISE ASSESSMENTS, RAILROAD CEILINGS, TAXABLE STATE LANDS,
27 ADVISORY APPRAISALS, AND THE CERTIFICATION OF ASSESSORS AND COUNTY
28 DIRECTORS OR REAL PROPERTY TAX SERVICES.

29 2. SUCH STANDARDS SHALL BE DEVELOPED AFTER CONSULTATION WITH LOCAL
30 GOVERNMENT OFFICIALS, THE OFFICE OF COURT ADMINISTRATION AND THE OFFICE
31 OF THE STATE COMPTROLLER.

32 3. (A) TAXPAYERS SHALL NOT BE REQUIRED TO ACCEPT NOTICES, STATEMENTS
33 OF TAXES, RECEIPTS FOR THE PAYMENT OF TAXES, OR OTHER DOCUMENTS ELEC-
34 TRONICALLY UNLESS THEY HAVE SO ELECTED. TAXPAYERS WHO HAVE NOT SO
35 ELECTED SHALL BE SENT SUCH COMMUNICATIONS IN THE MANNER OTHERWISE
36 PROVIDED BY LAW.

37 (B) ASSESSORS AND OTHER MUNICIPAL OFFICIALS, SPECIAL FRANCHISE OWNERS
38 AND RAILROAD COMPANIES SHALL NOT BE REQUIRED TO ACCEPT AND RESPOND TO
39 COMMUNICATIONS FROM THE COMMISSIONER ELECTRONICALLY.

40 (C) THE STANDARDS PRESCRIBED BY THE COMMISSIONER PURSUANT TO THIS
41 SECTION SHALL PROVIDE FOR THE COLLECTION OF ELECTRONIC CONTACT INFORMA-
42 TION, SUCH AS E-MAIL ADDRESSES AND/OR SOCIAL NETWORK USERNAMES, FROM
43 TAXPAYERS WHO HAVE ELECTED TO RECEIVE ELECTRONIC COMMUNICATIONS IN
44 ACCORDANCE WITH THE PROVISIONS OF THIS SECTION. SUCH INFORMATION SHALL
45 BE EXEMPT FROM PUBLIC DISCLOSURE IN ACCORDANCE WITH SECTION EIGHTY-NINE
46 OF THE PUBLIC OFFICERS LAW.

47 4. WHEN A DOCUMENT HAS BEEN TRANSMITTED ELECTRONICALLY IN ACCORDANCE
48 WITH THE PROVISIONS OF THIS SECTION AND THE STANDARDS ADOPTED BY THE
49 COMMISSIONER HEREUNDER, IT SHALL BE DEEMED TO SATISFY THE APPLICABLE
50 LEGAL REQUIREMENTS TO THE SAME EXTENT AS IF IT HAD BEEN MAILED VIA THE
51 UNITED STATES POSTAL SERVICE.

52 S 2. Intentionally omitted.

53 S 3. The opening paragraph of paragraph (a) of subdivision 1 of
54 section 922 of the real property tax law, as amended by section 5 of

1 part B of chapter 389 of the laws of 1997, is amended to read as
2 follows:

3 Upon receipt of the tax roll and warrant, the collecting officer shall
4 mail OR, SUBJECT TO THE PROVISIONS OF SECTION ONE HUNDRED FOUR OF THIS
5 CHAPTER, TRANSMIT ELECTRONICALLY to each owner of real property at the
6 tax billing address listed thereon a statement showing the amount of
7 taxes due on the property. The statement must contain:

8 S 4. Subdivision 1 of section 925 of the real property tax law, as
9 separately amended by chapters 513 and 568 of the laws of 2002, is
10 amended to read as follows:

11 1. (A) Notwithstanding any contrary provision of this chapter, or of
12 any general, special or local law, code or charter, if payment for the
13 amount of any taxes on real property, accompanied by the statement of
14 such taxes, is enclosed in a postpaid wrapper properly addressed to the
15 appropriate collecting officer and is deposited in a post office or
16 official depository under the exclusive care and custody of the United
17 States [post office] POSTAL SERVICE, such payment shall, upon delivery,
18 be deemed to have been made to such officer on the date of the United
19 States postmark on such wrapper. If the postmark does not appear on such
20 wrapper or the postmark is illegible such payment shall be deemed to
21 have been made on the date of delivery to such collecting officer. As
22 used in this section, "taxes on real property" includes special ad valo-
23 rem levies and special assessments.

24 (B) THE PROVISIONS OF THIS SUBDIVISION SHALL NOT APPLY TO A PAYMENT
25 THAT HAS BEEN MADE ELECTRONICALLY PURSUANT TO SECTION FIVE-B OF THE
26 GENERAL MUNICIPAL LAW, BUT SHALL APPLY TO A PAYMENT THAT HAS BEEN MAILED
27 VIA THE UNITED STATES POSTAL SERVICE BY A FINANCIAL INSTITUTION ACTING
28 PURSUANT TO INSTRUCTIONS GIVEN TO IT BY A TAXPAYER ELECTRONICALLY.

29 S 5. Section 925-c of the real property tax law, as added by section
30 11 of part X of chapter 62 of the laws of 2003, is amended to read as
31 follows:

32 S 925-c. Payment of real property taxes via the internet. [1.]
33 Notwithstanding any contrary provision of this chapter, or of any gener-
34 al, special or local law, code or charter, [if payment for the amount of
35 any taxes on real property, accompanied by sufficient language to iden-
36 tify the property and tax levy, is received via the internet, such
37 payment is considered received by the appropriate officer and paid by
38 the taxpayer at the time the internet transaction is completed and sent
39 by the taxpayer.

40 2. Any local government authorizing the payment of taxes via the
41 internet pursuant to section five-b of the general municipal law shall
42 provide a confirmation page to the taxpayer following the completion of
43 the internet transaction. Such confirmation page shall include, at
44 least, the following:

45 (a) the date the transaction was completed and sent by the taxpayer;
46 and

47 (b) a notice to the taxpayer to print out and retain the confirmation
48 page as his or her receipt] REAL PROPERTY TAXES MAY BE PAID VIA THE
49 INTERNET UNDER THE TERMS AND CONDITIONS SET FORTH IN SECTION FIVE-B OF
50 THE GENERAL MUNICIPAL LAW.

51 S 6. Subdivisions 3 and 3-a of section 955 of the real property tax
52 law, subdivision 3 as amended by section 7 of part B of chapter 389 of
53 the laws of 1997 and subdivision 3-a as added by chapter 365 of the laws
54 of 2010, are amended to read as follows:

55 3. No later than three weeks after a tax has been paid by a mortgage
56 investing institution pursuant to this title, the collecting officer

shall deliver [or], mail, OR, SUBJECT TO THE PROVISIONS OF SECTION ONE HUNDRED FOUR OF THIS CHAPTER, TRANSMIT ELECTRONICALLY a receipt to the mortgagor for whom the real property tax escrow account is maintained. Each such receipt shall be in the same format as a statement of taxes, except that the word "Paid" (or an equivalent word or words) and the date of payment shall be clearly displayed thereon. The receipt may also display, if the collecting officer so elects, the name, title and signature (or initials) of the collecting officer or of the authorized subordinate who received the payment.

[3-a. (a) The collecting officer shall deliver or mail the receipt required under subdivision three of this section unless a taxpayer requests to receive such receipt electronically, in which case the collecting officer shall make an electronic receipt available to the taxpayer. The collecting officer shall notify all taxpayers that any availability of electronic receipts does not preclude a taxpayer from electing to receive a copy of his or her tax receipt in the mail or in person.

(b) The provisions of paragraph (a) of this subdivision shall apply only to a city, town, or village which by local law provides that electronic availability of such receipts shall be an authorized means of delivery.]

S 7. Subdivision 1 of section 986 of the real property tax law, as amended by section 8 of part B of chapter 389 of the laws of 1997, is amended to read as follows:

1. The collecting officer shall upon request or by notice on the tax bill of a person paying a tax, deliver [or], forward by mail, OR, SUBJECT TO THE PROVISIONS OF SECTION ONE HUNDRED FOUR OF THIS CHAPTER, TRANSMIT ELECTRONICALLY a receipt to such person specifying the date of such payment, the name of such person, the description of the property as shown on the tax roll, the name of the person to whom the same is assessed, the amount of such tax and the date of delivery to such officer of the tax roll on account of which such tax was paid, except that the collecting officer of the city of New York shall not be required to give such a receipt unless payment of a tax is made in money or unless the person paying the tax makes a request therefor in writing. Nothing contained in this subdivision shall prevent the collecting officer from delivering [or], forwarding by mail, OR TRANSMITTING ELECTRONICALLY a receipt to any person paying a tax who does not request such a receipt or make a proper notation on the tax bill. Provided, however, if a tax is paid by a mortgage investing institution pursuant to title three-A of this article, a receipt for each paid tax bill shall be delivered [or], mailed, OR TRANSMITTED ELECTRONICALLY to the mortgagor pursuant to the provisions of section nine hundred fifty-five of this article.

S 8. Subdivision 1 of section 1590 of the real property tax law, as amended by section 3 of part X of chapter 56 of the laws of 2010, and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

1. (A) A municipal corporation, other than a school district or a village, which prepares assessment rolls by means of electronic data processing, shall annually submit to the commissioner the data files used in the preparation of each tentative and final assessment roll and summaries of the information from the final assessment roll including as a minimum the number of parcels, the total assessed value thereof, and the total taxable assessed value thereof. Such information shall be submitted within ten days of the time of filing the tentative or final assessment roll, as provided for pursuant to section five hundred six or

five hundred sixteen of this chapter or such other law as may be applicable.

(B)(I) In addition, if the assessing unit maintains a website, then within ten days of the filing of the tentative assessment roll, it shall post a copy of such roll on its website, with a link thereto prominently displayed on its home page, and shall not remove the same before the final assessment roll has been filed. In lieu of posting a copy of such roll on its website, the assessing unit may cause such copy to be posted on the website of the county in which it is located for the same period of time as otherwise required by this subdivision, provided that a link thereto shall be prominently displayed on the website of the assessing unit.

(II) IF THE ASSESSING UNIT DOES NOT MAINTAIN A WEBSITE, THEN, WITHIN TEN DAYS OF THE FILING OF THE TENTATIVE ASSESSMENT ROLL, IT SHALL CAUSE A COPY OF SUCH ROLL TO BE POSTED ON THE WEBSITE OF THE COUNTY IN WHICH IT IS LOCATED FOR THE SAME PERIOD OF TIME AS OTHERWISE REQUIRED BY THIS SUBDIVISION.

(C) WITHIN TEN DAYS OF THE FILING OF THE FINAL ASSESSMENT ROLL, THE ASSESSING UNIT SHALL CAUSE A COPY OF SUCH FINAL ROLL TO BE POSTED EITHER ON ITS OWN WEBSITE OR ON THE COUNTY'S WEBSITE, IN THE SAME MANNER AND SUBJECT TO THE SAME CONDITIONS AS PROVIDED IN PARAGRAPH (B) OF THIS SUBDIVISION.

S 9. Intentionally omitted.

S 10. Intentionally omitted.

S 11. Subdivision 2 of section 89 of the public officers law, as added by chapter 933 of the laws of 1977, subparagraph (iii) of paragraph (b) and subparagraph (iii) of paragraph (c) as amended and subparagraph (iv) of paragraph (c) as added by chapter 223 of the laws of 2008, subparagraph (v) of paragraph (b) as amended and subparagraph (vi) of paragraph (b) as added by chapter 545 of the laws of 1998, is amended to read as follows:

2. (a) The committee on public access to records may promulgate guidelines regarding deletion of identifying details or withholding of records otherwise available under this article to prevent unwarranted invasions of personal privacy. In the absence of such guidelines, an agency may delete identifying details when it makes records available.

(b) An unwarranted invasion of personal privacy includes, but shall not be limited to:

i. disclosure of employment, medical or credit histories or personal references of applicants for employment;

ii. disclosure of items involving the medical or personal records of a client or patient in a medical facility;

iii. sale or release of lists of names and addresses if such lists would be used for solicitation or fund-raising purposes;

iv. disclosure of information of a personal nature when disclosure would result in economic or personal hardship to the subject party and such information is not relevant to the work of the agency requesting or maintaining it; [or]

v. disclosure of information of a personal nature reported in confidence to an agency and not relevant to the ordinary work of such agency; [or]

vi. information of a personal nature contained in a workers' compensation record, except as provided by section one hundred ten-a of the workers' compensation law[.] ; OR

VII. DISCLOSURE OF ELECTRONIC CONTACT INFORMATION, SUCH AS AN E-MAIL ADDRESS OR A SOCIAL NETWORK USERNAME, THAT HAS BEEN COLLECTED FROM A TAXPAYER UNDER SECTION ONE HUNDRED FOUR OF THE REAL PROPERTY TAX LAW.

(c) Unless otherwise provided by this article, disclosure shall not be construed to constitute an unwarranted invasion of personal privacy pursuant to paragraphs (a) and (b) of this subdivision:

i. when identifying details are deleted;

ii. when the person to whom a record pertains consents in writing to disclosure;

iii. when upon presenting reasonable proof of identity, a person seeks access to records pertaining to him or her; or

iv. when a record or group of records relates to the right, title or interest in real property, or relates to the inventory, status or characteristics of real property, in which case disclosure and providing copies of such record or group of records shall not be deemed an unwarranted invasion of personal privacy, PROVIDED THAT NOTHING HEREIN SHALL BE CONSTRUED TO AUTHORIZE THE DISCLOSURE OF ELECTRONIC CONTACT INFORMATION, SUCH AS AN E-MAIL ADDRESS OR A SOCIAL NETWORK USERNAME, THAT HAS BEEN COLLECTED FROM A TAXPAYER UNDER SECTION ONE HUNDRED FOUR OF THE REAL PROPERTY TAX LAW.

S 12. The tax law is amended by adding a new section 35 to read as follows:

S 35. USE OF ELECTRONIC MEANS OF COMMUNICATION. NOTWITHSTANDING ANY OTHER PROVISION OF NEW YORK STATE LAW, WHERE THE DEPARTMENT HAS OBTAINED AUTHORIZATION OF AN ONLINE SERVICES ACCOUNT HOLDER, IN SUCH FORM AS MAY BE PRESCRIBED BY THE COMMISSIONER, THE DEPARTMENT MAY USE ELECTRONIC MEANS OF COMMUNICATION TO FURNISH ANY DOCUMENT IT IS REQUIRED TO MAIL PER LAW OR REGULATION. IF THE DEPARTMENT FURNISHES SUCH DOCUMENT IN ACCORDANCE WITH THIS SECTION, DEPARTMENT RECORDS OF SUCH TRANSACTION SHALL CONSTITUTE APPROPRIATE AND SUFFICIENT PROOF OF DELIVERY THEREOF AND BE ADMISSIBLE IN ANY ACTION OR PROCEEDING.

S 13. Section 29 of the tax law, as added by section 1 of part UU-1 of chapter 57 of the laws of 2008 and paragraph (1) of subdivision (e) as amended by section 1 of part G of chapter 57 of the laws of 2010, is amended to read as follows:

S 29. Mandatory electronic filing and payment. (a) For purposes of this section, the following terms have the specified meanings:

(1) "Authorized tax document" means a tax document which the commissioner has authorized to be filed electronically.

(2) "Electronic" means computer technology.

(3) "Original tax document" means a tax document that is filed during the calendar year for which that tax document is required or permitted to be filed.

(4) "Tax" means any tax or other matter administered by the commissioner pursuant to this chapter or any other provision of law[; provided, however, that the term "tax" does not include the taxes imposed by, or pursuant to the authority of, articles twenty-two, thirty, thirty-A or thirty-B of this chapter].

(5) "Tax document" means a return, report or any other document relating to a tax or other matter administered by the commissioner.

(6) "Tax return preparer" means any person who prepares for compensation, or who employs or engages one or more persons to prepare for compensation, any authorized tax document. For purposes of this section, the term "tax return preparer" also includes a payroll service.

(7) "Tax software" means any computer software program intended for tax return preparation purposes. For purposes of this section, the term

1 "tax software" includes, but is not limited to, an off-the-shelf soft-
2 ware program loaded onto a tax return preparer's or taxpayer's computer,
3 an online tax preparation application, or a tax preparation application
4 hosted by the department.

5 (b) If a tax return preparer [prepared more than one hundred] PREPARES
6 ANY original tax [documents during any calendar year beginning on or
7 after January first, two thousand seven, and if, in any succeeding
8 calendar year that tax return preparer prepares one or more authorized
9 tax documents] DOCUMENT using tax software, then[, for that succeeding
10 calendar year and for each subsequent calendar year thereafter,] THAT
11 ORIGINAL TAX DOCUMENT AND all SUBSEQUENT authorized tax documents
12 prepared by that tax return preparer must be filed electronically, in
13 accordance with instructions prescribed by the commissioner.

14 (c) If a taxpayer does not utilize a tax return preparer to prepare an
15 authorized tax document [during any calendar year beginning on or after
16 January first, two thousand eight], but instead prepares that document
17 itself using tax software, then[, for that calendar year and for each
18 subsequent calendar year thereafter,] all authorized tax documents
19 prepared by the taxpayer using tax software must be filed electron-
20 ically, in accordance with instructions prescribed by the commissioner.

21 (d) [Any] THE COMMISSIONER MAY REQUIRE tax liability or other amount
22 due shown on, or required to be paid with, an authorized tax document
23 required to be filed electronically pursuant to subdivision (b) or (c)
24 of this section [must] TO be paid by the taxpayer electronically, in
25 accordance with instructions prescribed by the commissioner.

26 (e) Failure to electronically file or electronically pay. (1) If a
27 tax return preparer is required to file authorized tax documents elec-
28 tronically pursuant to subdivision (b) of this section, and that prepar-
29 er fails to file one or more of those documents electronically, then
30 that preparer will be subject to a penalty of [fifty] FIVE HUNDRED
31 dollars for [each] THE FIRST failure to electronically file an author-
32 ized tax document, AND ONE THOUSAND DOLLARS FOR EACH SUCCEEDING FAILURE
33 TO ELECTRONICALLY FILE AN AUTHORIZED TAX DOCUMENT, unless it is shown
34 that the failure is due to reasonable cause and not due to willful
35 neglect.

36 (2) If a taxpayer is required to ELECTRONICALLY FILE ANY AUTHORIZED
37 TAX DOCUMENTS OR electronically pay any tax liability or other amount
38 due shown on, or required to be paid with, an authorized tax document
39 required to be filed electronically pursuant to subdivision (b) or (c)
40 of this section, and that taxpayer fails to ELECTRONICALLY FILE ONE OR
41 MORE OF THOSE TAX DOCUMENTS OR electronically pay one or more of those
42 liabilities or other amounts due, then that taxpayer will be subject to
43 a penalty of [fifty] TWENTY-FIVE dollars for each INDIVIDUAL TAXPAYER'S
44 failure to ELECTRONICALLY FILE AN AUTHORIZED TAX DOCUMENT REQUIRED BY OR
45 PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-TWO, THIRTY, THIRTY-A OR
46 THIRTY-B OF THIS CHAPTER OR electronically pay ANY PERSONAL INCOME TAX
47 IMPOSED BY OR PURSUANT TO THE AUTHORITY OF ANY OF THOSE ARTICLES, AND
48 FIFTY DOLLARS FOR EACH FAILURE TO ELECTRONICALLY FILE ANY OTHER AUTHOR-
49 IZED TAX DOCUMENT OR ELECTRONICALLY PAY ANY OTHER TAX, UNLESS IT IS
50 SHOWN THAT THE FAILURE IS DUE TO REASONABLE CAUSE AND NOT DUE TO WILLFUL
51 NEGLECT. IN ADDITION, ANY TAXPAYER THAT FAILS TO ELECTRONICALLY FILE AN
52 AUTHORIZED TAX DOCUMENT FOR ANY TAX OTHER THAN AN INDIVIDUAL TAXPAYER
53 WHO FAILS TO FILE AN AUTHORIZED TAX DOCUMENT FOR ANY PERSONAL INCOME TAX
54 IMPOSED BY OR PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-TWO, THIRTY,
55 THIRTY-A OR THIRTY-B WILL BE SUBJECT TO THE PENALTY IMPOSED UNDER THE

1 APPLICABLE ARTICLE FOR THE FAILURE TO FILE A RETURN OR REPORT, WHETHER A
2 PAPER RETURN OR REPORT HAS BEEN FILED OR NOT.

3 (3) The penalties provided for by this subdivision must be paid upon
4 notice and demand, and will be assessed, collected and paid in the same
5 manner as the tax to which the electronic transaction relates. However,
6 if the electronic transaction relates to another matter administered by
7 the commissioner, then the [penally] PENALTY will be assessed, collected
8 and paid in the same manner as prescribed by article twenty-seven of
9 this chapter.

10 (4) IF A TAXPAYER OR TAX RETURN PREPARER FAILS TO ELECTRONICALLY FILE
11 AN AUTHORIZED TAX DOCUMENT WHEN REQUIRED TO DO SO PURSUANT TO SUBDIVI-
12 SION (B) OR (C) OF THIS SECTION, THE TAXPAYER SHALL NOT BE ELIGIBLE TO
13 RECEIVE INTEREST ON ANY OVERPAYMENT IN ACCORDANCE WITH THE OVERPAYMENT
14 PROVISIONS OF THIS CHAPTER UNTIL SUCH DOCUMENT IS FILED ELECTRONICALLY.

15 (f) The provisions of sections nine and ten of this chapter are not
16 affected by this section and will remain in full force and effect.

17 (g) The commissioner is authorized to promulgate any regulations
18 necessary to implement this section.

19 S 14. Paragraph 10 of subsection (g) of section 658 of the tax law is
20 REPEALED.

21 S 14-a. Subsection (g) of section 658 of the tax law is amended by
22 adding a new paragraph 10 to read as follows:

23 (10) MANDATORY ELECTRONIC FILING BY CERTAIN TAX RETURN PREPARERS.

24 (A)(I) IF A TAX RETURN PREPARER PREPARED MORE THAN TWO HUNDRED ORIGINAL
25 RETURNS DURING THE CALENDAR YEAR BEGINNING ON JANUARY FIRST, TWO THOU-
26 SAND FIVE, AND IF, IN THE CALENDAR YEAR BEGINNING ON JANUARY FIRST, TWO
27 THOUSAND SIX, SUCH TAX RETURN PREPARER PREPARES ONE OR MORE AUTHORIZED
28 RETURNS USING TAX SOFTWARE, THEN, FOR SUCH CALENDAR YEAR TWO THOUSAND
29 SIX AND FOR EACH SUBSEQUENT CALENDAR YEAR THEREAFTER, ALL AUTHORIZED
30 RETURNS PREPARED BY SUCH TAX RETURN PREPARER SHALL BE FILED ELECTRON-
31 ICALLY, IN ACCORDANCE WITH INSTRUCTIONS PRESCRIBED BY THE COMMISSIONER.

32 (II) IF A TAX RETURN PREPARER PREPARED MORE THAN ONE HUNDRED ORIGINAL
33 RETURNS DURING ANY CALENDAR YEAR BEGINNING ON OR AFTER JANUARY FIRST,
34 TWO THOUSAND SIX, AND IF, IN ANY SUCCEEDING CALENDAR YEAR SUCH TAX
35 RETURN PREPARER PREPARES ONE OR MORE AUTHORIZED RETURNS USING TAX SOFT-
36 WARE, THEN, FOR SUCH SUCCEEDING CALENDAR YEAR AND FOR EACH SUBSEQUENT
37 CALENDAR YEAR THEREAFTER, ALL AUTHORIZED RETURNS PREPARED BY SUCH TAX
38 RETURN PREPARER SHALL BE FILED ELECTRONICALLY, IN ACCORDANCE WITH
39 INSTRUCTIONS PRESCRIBED BY THE COMMISSIONER.

40 (B) FOR PURPOSES OF THIS PARAGRAPH:

41 (I) "ELECTRONIC" MEANS COMPUTER TECHNOLOGY; PROVIDED, HOWEVER, THAT
42 THE COMMISSIONER MAY, IN INSTRUCTIONS, PROVIDE THAT USE OF BARCODE TECH-
43 NOLOGY WILL ALSO SATISFY THE MANDATORY ELECTRONIC FILING REQUIREMENTS OF
44 THIS SECTION.

45 (II) "AUTHORIZED RETURN" MEANS ANY RETURN REQUIRED UNDER THIS ARTICLE
46 WHICH THE COMMISSIONER HAS AUTHORIZED TO BE FILED ELECTRONICALLY.

47 (III) "ORIGINAL RETURN" MEANS A RETURN REQUIRED UNDER THIS ARTICLE
48 THAT IS FILED, WITHOUT REGARD TO EXTENSIONS, DURING THE CALENDAR YEAR
49 FOR WHICH THAT RETURN IS REQUIRED TO BE FILED.

50 (IV) "TAX SOFTWARE" MEANS ANY COMPUTER SOFTWARE PROGRAM INTENDED FOR
51 TAX RETURN PREPARATION PURPOSES.

52 S 15. Paragraph 10 of subdivision (g) of section 11-1758 of the admin-
53 istrative code of the city of New York is REPEALED.

54 S 15-a. Subdivision (g) of section 11-1758 of the administrative code
55 of the city of New York is amended by adding a new paragraph 10 to read
56 as follows:

1 (10) MANDATORY ELECTRONIC FILING BY CERTAIN TAX RETURN PREPARERS.
2 (A)(I) IF A TAX RETURN PREPARER PREPARED MORE THAN TWO HUNDRED ORIGINAL
3 RETURNS DURING THE CALENDAR YEAR BEGINNING ON JANUARY FIRST, TWO THOU-
4 SAND FIVE, AND IF, IN THE CALENDAR YEAR BEGINNING ON JANUARY FIRST, TWO
5 THOUSAND SIX, SUCH TAX RETURN PREPARER PREPARES ONE OR MORE AUTHORIZED
6 RETURNS USING TAX SOFTWARE, THEN, FOR SUCH CALENDAR YEAR TWO THOUSAND
7 SIX AND FOR EACH SUBSEQUENT CALENDAR YEAR THEREAFTER, ALL AUTHORIZED
8 RETURNS PREPARED BY SUCH TAX RETURN PREPARER SHALL BE FILED ELECTRON-
9 ICALLY, IN ACCORDANCE WITH INSTRUCTIONS PRESCRIBED BY THE COMMISSIONER
10 OF TAXATION AND FINANCE.

11 (II) IF A TAX RETURN PREPARER PREPARED MORE THAN ONE HUNDRED ORIGINAL
12 RETURNS DURING ANY CALENDAR YEAR BEGINNING ON OR AFTER JANUARY FIRST,
13 TWO THOUSAND SIX, AND IF, IN ANY SUCCEEDING CALENDAR YEAR SUCH TAX
14 RETURN PREPARER PREPARES ONE OR MORE AUTHORIZED RETURNS USING TAX SOFT-
15 WARE, THEN, FOR SUCH SUCCEEDING CALENDAR YEAR AND FOR EACH SUBSEQUENT
16 CALENDAR YEAR THEREAFTER, ALL AUTHORIZED RETURNS PREPARED BY SUCH TAX
17 RETURN PREPARER SHALL BE FILED ELECTRONICALLY, IN ACCORDANCE WITH
18 INSTRUCTIONS PRESCRIBED BY THE COMMISSIONER OF TAXATION AND FINANCE.

19 (B) FOR PURPOSES OF THIS PARAGRAPH:

20 (I) "ELECTRONIC" MEANS COMPUTER TECHNOLOGY; PROVIDED, HOWEVER, THAT
21 THE COMMISSIONER OF TAXATION AND FINANCE MAY, IN INSTRUCTIONS, PROVIDE
22 THAT USE OF BARCODE TECHNOLOGY WILL ALSO SATISFY THE MANDATORY ELECTRON-
23 IC FILING REQUIREMENTS OF THIS SECTION.

24 (II) "AUTHORIZED RETURN" MEANS ANY RETURN REQUIRED UNDER THIS ARTICLE
25 WHICH THE COMMISSIONER OF TAXATION AND FINANCE HAS AUTHORIZED TO BE
26 FILED ELECTRONICALLY.

27 (III) "ORIGINAL RETURN" MEANS A RETURN REQUIRED UNDER THIS ARTICLE
28 THAT IS FILED, WITHOUT REGARD TO EXTENSIONS, DURING THE CALENDAR YEAR
29 FOR WHICH THAT RETURN IS REQUIRED TO BE FILED.

30 (IV) "TAX SOFTWARE" MEANS ANY COMPUTER SOFTWARE PROGRAM INTENDED FOR
31 TAX RETURN PREPARATION PURPOSES.

32 S 16. Paragraph 5 of subsection (u) of section 685 of the tax law is
33 REPEALED.

34 S 16-a. Subsection (u) of section 685 of the tax law is amended by
35 adding a new paragraph 5 to read as follows:

36 (5) FAILURE TO ELECTRONICALLY FILE. IF A TAX RETURN PREPARER IS
37 REQUIRED TO FILE RETURNS ELECTRONICALLY PURSUANT TO PARAGRAPH TEN OF
38 SUBSECTION (G) OF SECTION SIX HUNDRED FIFTY-EIGHT OF THIS ARTICLE, AND
39 SUCH PREPARER FAILS TO FILE ONE OR MORE OF SUCH RETURNS ELECTRONICALLY,
40 THEN SUCH PREPARER SHALL BE SUBJECT TO A PENALTY OF FIFTY DOLLARS FOR
41 EACH SUCH FAILURE TO ELECTRONICALLY FILE A RETURN, UNLESS IT IS SHOWN
42 THAT SUCH FAILURE IS DUE TO REASONABLE CAUSE AND NOT DUE TO WILLFUL
43 NEGLECT.

44 S 17. Paragraph 5 of subdivision (t) of section 11-1785 of the admin-
45 istrative code of the city of New York is REPEALED.

46 S 17-a. Subdivision (t) of section 11-1785 of the administrative code
47 of the city of New York is amended by adding a new paragraph 5 to read
48 as follows:

49 (5) FAILURE TO ELECTRONICALLY FILE. IF A TAX RETURN PREPARER IS
50 REQUIRED TO FILE RETURNS ELECTRONICALLY PURSUANT TO PARAGRAPH TEN OF
51 SUBDIVISION (G) OF SECTION 11-1758, AND SUCH PREPARER FAILS TO FILE ONE
52 OR MORE OF SUCH RETURNS ELECTRONICALLY, THEN SUCH PREPARER SHALL BE
53 SUBJECT TO A PENALTY OF FIFTY DOLLARS FOR EACH SUCH FAILURE TO ELECTRON-
54 ICALLY FILE A RETURN, UNLESS IT IS SHOWN THAT SUCH FAILURE IS DUE TO
55 REASONABLE CAUSE AND NOT DUE TO WILLFUL NEGLECT.

1 S 18. Subparagraph (A) of paragraph 3 of subsection (c) of section 658
2 of the tax law, as amended by section 1 of part H-1 of chapter 57 of the
3 laws of 2009, is amended to read as follows:

4 (A) Every subchapter K limited liability company, every limited
5 liability company that is a disregarded entity for federal income tax
6 purposes, and every partnership which has any income derived from New
7 York sources, determined in accordance with the applicable rules of
8 section six hundred thirty-one of this article as in the case of a
9 nonresident individual, shall, within [thirty] SIXTY days after the last
10 day of the taxable year, make a payment of a filing fee. The amount of
11 the filing fee is the amount set forth in subparagraph (B) of this para-
12 graph. The minimum filing fee is twenty-five dollars for taxable years
13 beginning in two thousand eight and thereafter. Limited liability compa-
14 nies that are disregarded entities for federal income tax purposes must
15 pay a filing fee of twenty-five dollars for taxable years beginning on
16 or after January first, two thousand eight.

17 S 19. Subdivision 4 of section 1315 of the abandoned property law, as
18 amended by section 2 of part II of chapter 57 of the laws of 2010, is
19 amended to read as follows:

20 4. Any amount representing an unpaid check or draft issued by the
21 state of New York which shall have remained unpaid after one year from
22 the date of issuance OR A DEBIT CARD ISSUED ON BEHALF OF THE STATE OF
23 NEW YORK FOR THE PURPOSE OF PAYING A TAX REFUND WHICH SHALL NOT HAVE
24 BEEN ACTIVATED FOR ONE YEAR FROM THE DATE OF ISSUANCE in accordance with
25 section one hundred two of the state finance law shall be deemed aban-
26 doned property and shall be paid to the state comptroller.

27 S 20. Section 102 of the state finance law, as amended by section 7 of
28 part P of chapter 62 of the laws of 2003, is amended to read as follows:

29 S 102. Amounts of unpaid checks, DRAFTS OR DEBIT CARDS to be paid into
30 abandoned property fund. Upon audit and statement of the comptroller,
31 the amounts of all checks or drafts on bank accounts of any funds of the
32 state, AND THE AMOUNTS OF ALL DEBIT CARDS ISSUED ON BEHALF OF THE STATE
33 FOR THE PURPOSE OF PAYING A TAX REFUND which checks or drafts have not
34 been paid OR WHICH DEBIT CARDS HAVE NOT BEEN ACTIVATED and which shall
35 have been outstanding for more than one year from the respective dates
36 thereof, shall be paid into the abandoned property fund pursuant to
37 subdivision four of section one thousand three hundred fifteen of the
38 abandoned property law. The proper disbursing officers or agents of such
39 funds shall notify the bank or banks on which such checks [or], drafts
40 OR DEBIT CARDS were drawn not to pay OR PERMIT THE ACTIVATION OF the
41 same. The comptroller shall keep a record of all such checks [or],
42 drafts OR DEBIT CARDS and upon presentation to him by the lawful holder
43 of any such check [or], draft OR DEBIT CARD at any time, the amount of
44 which shall thus have been paid into the state treasury to the credit of
45 the general fund, the comptroller, to the extent appropriations are
46 available, shall issue a new check [or], draft OR ELECTRONIC PAYMENT to
47 the payee upon submission of proof satisfactory to the comptroller as to
48 the legitimacy of the claim and, if insufficient appropriations are
49 available, shall include in his next request for appropriations by the
50 legislature the amount or amounts of any such checks [or], drafts OR
51 DEBIT CARDS so presented to him, for the purpose of payment without
52 interest to the lawful holder or holders thereof.

53 S 21. Subdivision (a) of section 1135 of the tax law is amended by
54 adding a new paragraph 3 to read as follows:

55 (3) (I) FOR THE PURPOSES OF THE PROPER ADMINISTRATION OF THIS ARTICLE
56 AND TO ENSURE THE COLLECTION AND PAYMENT OVER OF THE TAXES IMPOSED BY

1 THIS ARTICLE AND PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-NINE OF
2 THIS CHAPTER, THE COMMISSIONER IS AUTHORIZED TO REQUIRE ANY PERSON
3 REQUIRED TO COLLECT TAX WHO FAILS TO COLLECT, TRUTHFULLY ACCOUNT FOR,
4 PAY OVER TAX, OR FILE RETURNS OF THE TAX AS REQUIRED BY THIS ARTICLE,
5 AND WHOSE TOTAL TAX DUE FOR THE FOUR MOST RECENT QUARTERLY PERIODS FOR
6 WHICH DATA IS AVAILABLE EXCEEDS THREE THOUSAND DOLLARS, TO USE A SYSTEM
7 (CONSISTING OF EQUIPMENT, SOFTWARE, SERVICES OR SOME COMBINATION OF
8 THESE) CERTIFIED BY THE COMMISSIONER THAT: (A) CAPTURES INFORMATION
9 INCLUDING THE SUBJECT OF THE TRANSACTION, THE AMOUNT CHARGED, THE TIME
10 AND DATE OF THE TRANSACTION, AND THE AMOUNT OF SALES TAX COLLECTED, IF
11 ANY; (B) CALCULATES THE TAXES IMPOSED BY THIS ARTICLE OR PURSUANT TO THE
12 AUTHORITY OF ARTICLE TWENTY-NINE OF THIS CHAPTER ON EACH TRANSACTION FOR
13 WHICH SUCH PERSON IS REQUIRED TO COLLECT AND PAY OVER TAX; (C) DETER-
14 MINES THE AMOUNT OF SUCH TAXES REQUIRED TO BE REMITTED WITH SUCH
15 PERSON'S RETURN; (D) DOCUMENTS EACH EXEMPT TRANSACTION AND ASSOCIATES
16 ANY REQUIRED EXEMPTION CERTIFICATE OR OTHER DOCUMENTATION WITH THE
17 EXEMPT TRANSACTION; AND (E) MAINTAINS THE RECORDS REQUIRED FOR EACH SUCH
18 TRANSACTION IN ACCORDANCE WITH THIS SECTION AND ANY OTHER REQUIREMENT OF
19 THIS CHAPTER. SUCH PERSON SHALL BE REQUIRED TO PROCESS ALL OF ITS SALES,
20 RENTS OR OCCUPANCIES USING SUCH SYSTEM.

21 (II) A PERSON REQUIRED TO COLLECT TAX THAT USES A SYSTEM DESCRIBED IN
22 SUBPARAGRAPH (I) OF THIS PARAGRAPH THAT IS CERTIFIED BY THE COMMISSIONER
23 SHALL BE RELIEVED OF LIABILITY FOR: (A) INCORRECTLY CALCULATING THE
24 AMOUNT OF TAX DUE ON ANY TRANSACTION OR THE AMOUNT REQUIRED TO BE REMIT-
25 TED WITH SUCH PERSON'S RETURN WITH RESPECT TO ANY SUCH TRANSACTION PROC-
26 ESSED THROUGH SUCH SYSTEM THAT OCCURS AS A RESULT OF AN ERROR CAUSED BY
27 SUCH SYSTEM, PROVIDED SUCH PERSON COLLECTS THE AMOUNT OF TAX CALCULATED
28 BY THE SYSTEM FOR EACH SALE AND REMITS THE TAX THE SYSTEM DETERMINES IS
29 REQUIRED TO BE REMITTED WITH SUCH PERSON'S RETURN; AND (B) THE FAILURE
30 OF SUCH SYSTEM TO ACCURATELY MAINTAIN THE DOCUMENTATION OR RECORDS
31 REQUIRED BY SUBPARAGRAPH (I) OF THIS PARAGRAPH.

32 (III) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, NOTH-
33 ING IN THIS PARAGRAPH OR ANY OTHER PROVISION OF THIS CHAPTER SHALL
34 AFFECT THE LIABILITY OF A PERSON REQUIRED TO COLLECT TAX FOR THE TAX
35 IMPOSED, COLLECTED OR REQUIRED TO BE COLLECTED UNDER THIS ARTICLE OR
36 PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-NINE OF THIS CHAPTER.

37 S 22. Paragraph 1 of subdivision (a) of section 1136 of the tax law,
38 as amended by chapter 2 of the laws of 1995, is amended to read as
39 follows:

40 (1) Every person required to register with the commissioner as
41 provided in section eleven hundred thirty-four OF THIS PART whose taxa-
42 ble receipts, amusement charges and rents total less than three hundred
43 thousand dollars, or in the case of any such person who is a distributor
44 whose sales of automotive fuel total less than one hundred thousand
45 gallons, in every quarter of the preceding four quarters, shall only
46 file a return quarterly with the commissioner. PROVIDED, HOWEVER, THAT
47 IF THE COMMISSIONER IN THE EXERCISE OF HIS OR HER DISCRETION DEEMS IT
48 NECESSARY TO PROTECT THE REVENUES TO BE OBTAINED UNDER THIS ARTICLE, HE
49 OR SHE MAY GIVE NOTICE REQUIRING SUCH PERSON, IN ADDITION TO FILING A
50 QUARTERLY RETURN, TO FILE EITHER SHORT-FORM OR LONG-FORM PART QUARTERLY
51 RETURNS, AS SPECIFIED IN SUCH NOTICE.

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

53 (a) the amendments to section 29 of the tax law made by section thir-
54 teen of this act shall apply to tax documents filed or required to be
55 filed on or after the sixtieth day after which this act shall have

1 become a law and shall expire and be deemed repealed one year after this
2 act shall have become a law;

3 (b) sections fourteen, fifteen, sixteen and seventeen of this act
4 shall apply to tax documents filed or required to be filed on or after
5 the sixtieth day after this act shall become a law and shall expire one
6 year after this act shall have become a law when upon such date the
7 provisions of sections fourteen-a, fifteen-a, sixteen-a and seventeen-a
8 of this act shall take effect; and

9 (c) section twenty-one of this act shall expire and be deemed repealed
10 one year after this act shall have become a law.

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

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