

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

7198--A

2011-2012 Regular Sessions

I N A S S E M B L Y

April 15, 2011

Introduced by M. of A. MORELLE, P. RIVERA -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the state finance law, in relation to providing for the deposit into the dedicated highway and bridge trust fund of a portion of the sales tax revenue from the sale of motor fuel

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

1 Section 1. Section 1148 of the tax law, as amended by chapter 3 of the
2 laws of 2004, is amended to read as follows:
3 S 1148. Deposit and disposition of revenue. [All] (A) EXCEPT AS OTHER-
4 WISE PROVIDED IN SUBDIVISION (B) OF THIS SECTION, ALL taxes, interest
5 and penalties collected or received by the commissioner under this arti-
6 cle shall be deposited and disposed of pursuant to the provisions of
7 section one hundred seventy-one-a of this chapter; provided however, the
8 comptroller shall on or before the twelfth day of each month, pay all
9 such taxes, interest and penalties collected under this article and
10 remaining to the comptroller's credit in such banks, banking houses or
11 trust companies at the close of business on the last day of the preced-
12 ing month, into the general fund of the state treasury, except as other-
13 wise provided in sections ninety-two-d and ninety-two-r of the state
14 finance law and sections eleven hundred two, eleven hundred four and
15 eleven hundred nine of this article.
16 (B) ONE CENT OF THE TAXES COLLECTED OR RECEIVED BY THE COMMISSIONER
17 UNDER THIS ARTICLE FOR THE RETAIL SALE OF EACH GALLON OF MOTOR FUEL
18 SHALL BE DEPOSITED IN THE SPECIAL OBLIGATION RESERVE AND PAYMENT ACCOUNT
19 OF THE DEDICATED HIGHWAY AND BRIDGE TRUST FUND, ESTABLISHED BY SECTION
20 EIGHTY-NINE-B OF THE STATE FINANCE LAW.
21 S 2. Subdivision (b) of section 1148 of the tax law, as added by
22 section one of this act, is amended to read as follows:

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

LBD07263-03-1

(b) [One cent] TWO CENTS of the taxes collected or received by the commissioner under this article for the retail sale of each gallon of motor fuel shall be deposited in the special obligation reserve and payment account of the dedicated highway and bridge trust fund, established by section eighty-nine-b of the state finance law.

S 3. Subdivision (b) of section 1148 of the tax law, as amended by section two of this act, is amended to read as follows:

(b) [Two] THREE cents of the taxes collected or received by the commissioner under this article for the retail sale of each gallon of motor fuel shall be deposited in the special obligation reserve and payment account of the dedicated highway and bridge trust fund, established by section eighty-nine-b of the state finance law.

S 4. Subdivision (b) of section 1148 of the tax law, as amended by section three of this act, is amended to read as follows:

(b) [Three] FOUR cents of the taxes collected or received by the commissioner under this article for the retail sale of each gallon of motor fuel shall be deposited in the special obligation reserve and payment account of the dedicated highway and bridge trust fund, established by section eighty-nine-b of the state finance law.

S 5. Subdivision (b) of section 1148 of the tax law, as amended by section four of this act, is amended to read as follows:

(b) [Four] FIVE cents of the taxes collected or received by the commissioner under this article for the retail sale of each gallon of motor fuel shall be deposited in the special obligation reserve and payment account of the dedicated highway and bridge trust fund, established by section eighty-nine-b of the state finance law.

S 6. Paragraph (a) of subdivision 3 of section 89-b of the state finance law, as amended by section 2 of chapter 165 of the laws of 2008, is amended to read as follows:

(a) The special obligation reserve and payment account shall consist (i) of all moneys required to be deposited in the dedicated highway and bridge trust fund pursuant to the provisions of sections two hundred five, two hundred eighty-nine-e, three hundred one-j, five hundred fifteen, ELEVEN HUNDRED FORTY-EIGHT and eleven hundred sixty-seven of the tax law, section four hundred one of the vehicle and traffic law, and section thirty-one of chapter fifty-six of the laws of nineteen hundred ninety-three, (ii) all fees, fines or penalties collected by the commissioner of transportation pursuant to section fifty-two and subdivisions five, eight and twelve of section eighty-eight of the highway law, subdivision fifteen of section three hundred eighty-five of the vehicle and traffic law, [section two of the chapter of the laws of two thousand three that amended this paragraph,] subdivision (d) of section three hundred four-a, paragraph one of subdivision (a) and subdivision (d) of section three hundred five, subdivision six-a of section four hundred fifteen and subdivision (g) of section twenty-one hundred twenty-five of the vehicle and traffic law, section fifteen of this chapter, excepting moneys deposited with the state on account of betterments performed pursuant to subdivision twenty-seven or subdivision thirty-five of section ten of the highway law, (iii) any moneys collected by the department of transportation for services provided pursuant to agreements entered into in accordance with section ninety-nine-r of the general municipal law, and (iv) any other moneys collected therefor or credited or transferred thereto from any other fund, account or source.

S 7. Paragraph (a) of subdivision 3 of section 89-b of the state finance law, as amended by section 3 of chapter 165 of the laws of 2008, is amended to read as follows:

1 (a) The special obligation reserve and payment account shall consist
2 (i) of all moneys required to be deposited in the dedicated highway and
3 bridge trust fund pursuant to the provisions of sections two hundred
4 eighty-nine-e, three hundred one-j, five hundred fifteen, ELEVEN HUNDRED
5 FORTY-EIGHT and eleven hundred sixty-seven of the tax law, section four
6 hundred one of the vehicle and traffic law, and section thirty-one of
7 chapter fifty-six of the laws of nineteen hundred ninety-three, (ii) all
8 fees, fines or penalties collected by the commissioner of transportation
9 pursuant to section fifty-two and subdivisions five, eight and twelve of
10 section eighty-eight of the highway law, subdivision fifteen of section
11 three hundred eighty-five of the vehicle and traffic law, section
12 fifteen of this chapter, excepting moneys deposited with the state on
13 account of betterments performed pursuant to subdivision twenty-seven or
14 subdivision thirty-five of section ten of the highway law, (iii) any
15 moneys collected by the department of transportation for services
16 provided pursuant to agreements entered into in accordance with section
17 ninety-nine-r of the general municipal law, and (iv) any other moneys
18 collected therefor or credited or transferred thereto from any other
19 fund, account or source.

20 S 8. This act shall take effect April 1, 2012, provided, that:

21 (a) section two of this act shall take effect April 1, 2013;
22 (b) section three of this act shall take effect April 1, 2014;
23 (c) section four of this act shall take effect April 1, 2015;
24 (d) section five of this act shall take effect April 1, 2016; and
25 (e) the amendments to paragraph (a) of subdivision 3 of section 89-b
26 of the state finance law, made by section six of this act, shall not
27 affect the expiration and reversion of such paragraph and shall expire
28 therewith, when upon such date section seven of this act shall take
29 effect.