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

7596

2011-2012 Regular Sessions

I N A S S E M B L Y

May 10, 2011

Introduced by M. of A. THIELE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the state finance law, in relation to the disposition of taxes imposed upon motor fuel used in the operation of a pleasure or recreational motor boat

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

Section 1. Subdivisions 1 and 2 of section 289-e of the tax law, subdivision 1 as amended by section 15 of part K of chapter 61 of the laws of 2011 and subdivision 2 as added by chapter 329 of the laws of 1991, are amended and a new subdivision 4 is added to read as follows:

1. All taxes, interest, penalties and fees collected or received by the commissioner under the taxes imposed by this article, except as provided otherwise in [subdivision] SUBDIVISIONS two [and subdivision], three AND FOUR of this section and sections two hundred eighty-two-b, two hundred eighty-two-c, two hundred eighty-four-a and two hundred eighty-four-c, other than the fee imposed by section two hundred eighty-four-d and penalties and interest on such fee, shall be deposited and disposed of pursuant to the provisions of section one hundred seventy-one-a of this chapter, AS ADDED BY CHAPTER SIXTY-NINE OF THE LAWS OF NINETEEN HUNDRED SEVENTY-EIGHT; provided that an amount equal to thirty-seven and one-half per centum of the moneys collected under section two hundred eighty-four of this [chapter] ARTICLE shall be appropriated and used for the acquisition of property necessary for the construction and reconstruction of highways and bridges or culverts on the state highway system, and for the construction, maintenance and repair of such highways and bridges or culverts, all under the direction of the commissioner of transportation.

2. [All] EXCEPT AS PROVIDED IN SUBDIVISION FOUR OF THIS SECTION, taxes, interest, penalties and fees collected or received by the commissioner of taxation and finance after March thirty-first, nineteen

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

LBD10687-02-1

hundred ninety-three under the taxes imposed by section two hundred eighty-four of this article shall be deposited in the dedicated highway and bridge trust fund and disposed of pursuant to section eighty-nine-b of the state finance law.

4. ALL TAXES, INTEREST, PENALTIES AND FEES COLLECTED OR RECEIVED BY THE COMMISSIONER AFTER JANUARY FIRST, TWO THOUSAND ELEVEN UNDER THE TAXES IMPOSED BY SECTION TWO HUNDRED EIGHTY-FOUR OF THIS ARTICLE FROM MOTOR FUEL USED IN THE OPERATION OF A PLEASURE OR RECREATIONAL MOTOR BOAT SHALL BE DEPOSITED IN THE BOATING AND MARINE IMPROVEMENT FUND ESTABLISHED PURSUANT TO SECTION NINETY-NINE-U OF THE STATE FINANCE LAW AND SHALL BE ADMINISTERED PURSUANT TO SUCH SECTION.

S 2. The state finance law is amended by adding a new section 99-u to read as follows:

S 99-U. BOATING AND MARINE IMPROVEMENT FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE STATE COMPTROLLER AND COMMISSIONER OF TAXATION AND FINANCE A SPECIAL FUND TO BE KNOWN AS THE "BOATING AND MARINE IMPROVEMENT FUND".

2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED PURSUANT TO THE PROVISIONS OF SUBDIVISION FOUR OF SECTION TWO HUNDRED EIGHTY-NINE-E OF THE TAX LAW, AND ALL OTHER MONIES APPROPRIATED, CREDITED OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW.

3. MONIES OF THE FUND SHALL BE MADE AVAILABLE FOR BOATING AND MARINE SERVICES INCLUDING, BUT NOT LIMITED TO, EMERGENCY RESPONSE ON THE WATERS OF THE STATE, MARINE PATROLS, BOATING EDUCATION, BOATING AND MARINE LAW ENFORCEMENT AND CONSTRUCTION, REPAIR AND MAINTENANCE OF BOAT LAUNCHES AND RAMPS.

4. THE MONIES OF THE FUND SHALL BE PAID OUT ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS CERTIFIED OR APPROVED BY THE COMMISSIONER OF TAXATION AND FINANCE, OR BY AN OFFICER OR EMPLOYEE OF THE DEPARTMENT OF TAXATION AND FINANCE DESIGNATED BY SUCH COMMISSIONER.

S 3. This act shall take effect immediately; provided, however, that the amendments to subdivision one of section 289-e of the tax law made by section one of this act shall take effect on the same date and in the same manner as section 15 of part K of chapter 61 of the laws of 2011, takes effect.