



1 3. "COMPTROLLER" SHALL MEAN THE COMPTROLLER OF THE STATE OF NEW YORK  
2 IN HIS OR HER CAPACITY AS ADMINISTRATIVE HEAD OF THE NEW YORK STATE AND  
3 LOCAL EMPLOYEES' RETIREMENT SYSTEM AND THE NEW YORK STATE AND LOCAL  
4 POLICE AND FIRE RETIREMENT SYSTEM.

5 4. "MEMBER" SHALL MEAN A MEMBER OF THE NEW YORK STATE AND LOCAL  
6 EMPLOYEES' RETIREMENT SYSTEM, THE NEW YORK STATE AND LOCAL POLICE AND  
7 FIRE RETIREMENT SYSTEM, THE NEW YORK STATE TEACHERS' RETIREMENT SYSTEM,  
8 THE NEW YORK CITY EMPLOYEES' RETIREMENT SYSTEM, THE NEW YORK CITY TEACH-  
9 ERS' RETIREMENT SYSTEM, THE NEW YORK CITY POLICE PENSION FUND, THE NEW  
10 YORK CITY FIRE DEPARTMENT PENSION FUND, THE NEW YORK CITY BOARD OF  
11 EDUCATION RETIREMENT SYSTEM AND ANY OTHER RETIREMENT SYSTEM OF THE STATE  
12 OR CITY OF NEW YORK.

13 5. "RETIRED MEMBER" SHALL MEAN A PERSON WHO IS RETIRED FROM AND WHO IS  
14 RECEIVING A RETIREMENT ALLOWANCE FROM A RETIREMENT SYSTEM.

15 6. "RETIREMENT SYSTEM" SHALL MEAN THE NEW YORK STATE AND LOCAL EMPLOY-  
16 EES' RETIREMENT SYSTEM, THE NEW YORK STATE POLICEMEN'S AND FIREMEN'S  
17 RETIREMENT SYSTEM, THE NEW YORK STATE TEACHERS' RETIREMENT SYSTEM, THE  
18 NEW YORK CITY EMPLOYEES' RETIREMENT SYSTEM, THE NEW YORK CITY TEACHERS'  
19 RETIREMENT SYSTEM, THE NEW YORK CITY POLICE PENSION FUND, THE NEW YORK  
20 CITY FIRE DEPARTMENT PENSION FUND, THE NEW YORK CITY BOARD OF EDUCATION  
21 RETIREMENT SYSTEM AND ANY OTHER RETIREMENT SYSTEM OF THE STATE OR CITY  
22 OF NEW YORK.

23 7. "AGGRIEVED PARTY" SHALL MEAN ANY RESIDENT TAXPAYER WHO IS ADVERSELY  
24 AFFECTED BY ANY DESIGNATED FELONY OFFENSE COMMITTED BY A MEMBER OR  
25 RETIRED MEMBER OF ANY RETIREMENT SYSTEM OF THE STATE OF NEW YORK AS  
26 DEFINED IN SUBDIVISION SIX OF THIS SECTION.

27 S 1302. PENSION FORFEITURE. NOTWITHSTANDING ANY OTHER PROVISION OF  
28 GENERAL, SPECIAL OR LOCAL LAW, RULE OR REGULATION TO THE CONTRARY:

29 1. IN THE CASE OF A MEMBER OR RETIRED MEMBER WHO IS CONVICTED OF ANY  
30 DESIGNATED FELONY OFFENSE, THE COMMISSION OF WHICH IS RELATED TO THE  
31 PERFORMANCE OR FAILURE TO PERFORM SUCH MEMBER OR RETIRED MEMBER'S OFFI-  
32 CIAL DUTIES AND RESPONSIBILITIES, AN ACTION MAY BE COMMENCED IN THE  
33 SUPREME COURT BY THE DISTRICT ATTORNEY HAVING JURISDICTION OVER THE  
34 OFFENSE OR ANY AGGRIEVED PARTY, FOR THE FORFEITURE OF ALL OR A PORTION  
35 OF THOSE RIGHTS AND BENEFITS TO WHICH SUCH PERSON IS OR WILL BE ENTITLED  
36 AS A MEMBER OR RETIRED MEMBER PROVIDED THAT ANY CONTRIBUTIONS MADE BY  
37 THE OFFICIAL TO HIS OR HER RETIREMENT SYSTEM SHALL NOT BE SUBJECT TO  
38 FORFEITURE, BUT SHALL BE RETURNED TO SUCH OFFICIAL. SUCH ACTION SHALL  
39 BE COMMENCED WITHIN ONE YEAR OF SUCH CONVICTION. FOR PURPOSES OF THIS  
40 ARTICLE, A DESIGNATED FELONY OFFENSE IS RELATED TO THE PERFORMANCE OR  
41 FAILURE TO PERFORM SUCH MEMBER OR RETIRED MEMBER'S OFFICIAL DUTIES AND  
42 RESPONSIBILITIES IF IT:

43 (A) CONSTITUTED A MATERIAL VIOLATION OF SUCH MEMBER OR RETIRED  
44 MEMBER'S DUTIES AND RESPONSIBILITIES AS A PUBLIC SERVANT; OR

45 (B) EVEN THOUGH COMMITTED OUTSIDE THE SCOPE OF SUCH MEMBER'S OFFICIAL  
46 DUTIES OR RESPONSIBILITIES, INVOLVED ACTIONS OR CONDUCT BY WHICH SUCH  
47 MEMBER OR RETIRED MEMBER INDICATED OR CONVEYED THAT HE OR SHE WAS ACTING  
48 WITH THE AUTHORITY OF, OR UNDER COLOR OF THE AUTHORITY OF, ANY GOVERN-  
49 MENTAL ENTITY.

50 2. WHERE THE ATTORNEY GENERAL FINDS THAT A MEMBER OR A RETIRED MEMBER  
51 HAS BEEN CONVICTED OF A DESIGNATED FELONY OFFENSE, THE COMMISSION OF  
52 WHICH IS RELATED TO THE PERFORMANCE OR FAILURE TO PERFORM SUCH MEMBER OR  
53 RETIRED MEMBER'S OFFICIAL DUTIES AND RESPONSIBILITIES, AN ACTION MAY BE  
54 COMMENCED IN THE SUPREME COURT BY THE ATTORNEY GENERAL OR ANY AGGRIEVED  
55 PARTY, FOR THE FORFEITURE OF ALL OR A PORTION OF THOSE RIGHTS AND BENE-  
56 FITS TO WHICH SUCH PERSON IS OR WILL BE ENTITLED AS A MEMBER OR RETIRED

MEMBER. SUCH ACTION SHALL BE COMMENCED WITHIN ONE YEAR OF SUCH CONVICTION.

3. PRIOR TO THE COMMENCEMENT OF SUCH ACTION AS DESCRIBED IN SUBDIVISION ONE OR TWO OF THIS SECTION, THE DISTRICT ATTORNEY OR THE ATTORNEY GENERAL, AS THE CASE MAY BE, SHALL PROVIDE NOTICE TO THE COMPTROLLER STATING THAT HE OR SHE HAS REASON TO BELIEVE THAT THE PERSON CONVICTED COMMITTED THE FELONY RELATED TO HIS OR HER OFFICIAL DUTIES AND RESPONSIBILITIES. WITHIN TWENTY DAYS OF RECEIPT OF SUCH NOTICE, THE COMPTROLLER SHALL SUBMIT A NOTICE OF APPLICABILITY TO THE DISTRICT ATTORNEY OR THE ATTORNEY GENERAL AS THE CASE MAY BE. THE NOTICE OF APPLICABILITY SHALL CONTAIN A STATEMENT SPECIFYING WHETHER THE PERSON CONVICTED IS OR HAS BEEN A MEMBER OR RETIRED MEMBER OF THE NEW YORK STATE AND LOCAL EMPLOYEES' RETIREMENT SYSTEM OR THE NEW YORK STATE AND LOCAL POLICE AND FIRE RETIREMENT SYSTEM AND SHALL DESCRIBE THE RIGHTS AND BENEFITS TO WHICH SUCH PERSON IS OR WILL BE ENTITLED TO FROM SUCH PUBLIC RETIREMENT SYSTEM.

4. UPON MOTION BY THE DISTRICT ATTORNEY OR THE ATTORNEY GENERAL, AS THE CASE MAY BE, MADE UPON COMMENCEMENT OF OR AT ANY TIME DURING THE PENDENCY OF A FORFEITURE ACTION, PURSUANT TO THE PROCEDURE SET FORTH IN SUBDIVISION ONE OF SECTION SIXTY-THREE HUNDRED ELEVEN OR SECTION SIXTY-THREE HUNDRED THIRTEEN OF THE CIVIL PRACTICE LAW AND RULES, THE COURT MAY ISSUE A TEMPORARY RESTRAINING ORDER OR A PRELIMINARY INJUNCTION PROHIBITING THE DEFENDANT FROM RECEIVING ANY RIGHTS OR BENEFITS FROM THE APPROPRIATE RETIREMENT SYSTEM. A PRELIMINARY INJUNCTION MAY BE GRANTED WHERE THE COURT FINDS THAT THERE IS A SUBSTANTIAL PROBABILITY THAT THE DISTRICT ATTORNEY OR ATTORNEY GENERAL WILL PREVAIL ON THE ISSUE OF FORFEITURE. NO SHOWING OF IRREPARABLE HARM SHALL BE REQUIRED. THE COURT MAY NOT CONSIDER ON SUCH MOTION ANY ISSUES PRESENTED TO THE COURT WHICH HEARD THE CRIMINAL ACTION IN WHICH THE DEFENDANT WAS CONVICTED OR WHICH ARISE OUT OF SUCH CRIMINAL ACTION AND MAY BE PRESENTED ON APPEAL.

5. ALL DEFENDANTS IN A FORFEITURE ACTION BROUGHT PURSUANT TO THIS ARTICLE SHALL HAVE THE RIGHT TO TRIAL BY JURY ON ANY ISSUE OF FACT.

6. THE BURDEN OF PROOF SHALL BE UPON THE DISTRICT ATTORNEY OR THE ATTORNEY GENERAL, AS THE CASE MAY BE, TO PROVE BY CLEAR AND CONVINCING EVIDENCE THE FACTS NECESSARY TO ESTABLISH A CLAIM OF PENSION FORFEITURE.

7. (A) UPON A FINDING BY THE COURT THAT THE DEFENDANT HAS COMMITTED A FELONY IN CONNECTION WITH HIS OR HER OFFICIAL DUTIES AND RESPONSIBILITIES, THE COURT SHALL DETERMINE FROM THE SUPPORT COLLECTION UNIT WHETHER THE DEFENDANT IS IN ARREARS FOR SPOUSAL MAINTENANCE AND/OR CHILD SUPPORT AND ISSUE AN ORDER TO THE APPROPRIATE RETIREMENT SYSTEM FOR:

(I) THE FORFEITURE OR RECOUPMENT OF ALL OR A PORTION OF THE DEFENDANT'S RIGHTS AND BENEFITS AS A MEMBER OR RETIRED MEMBER OF SUCH SYSTEM;

(II) THE RECOUPMENT OF ALL OR A PORTION OF THE RETIREMENT BENEFITS PAID TO THE DEFENDANT;

(III) THE PAYMENT OF SPOUSAL MAINTENANCE AND/OR CHILD SUPPORT ARREARS OWED BY THE DEFENDANT; AND

(IV) THE REFUND TO THE DEFENDANT OF ANY CONTRIBUTIONS MADE BY THE DEFENDANT TO THE RETIREMENT SYSTEM FOR ANY PERIOD FOR WHICH THE DEFENDANT'S RIGHTS AND BENEFITS AS A MEMBER OR RETIRED MEMBER OF SUCH RETIREMENT SYSTEM HAVE BEEN ORDERED FORFEITED.

(B) ALL ORDERS AND FINDINGS MADE BY THE COURT PURSUANT TO THIS SECTION SHALL BE SERVED UPON THE COMPTROLLER.

8. UPON A FINAL DETERMINATION THAT REVERSES OR VACATES THE CONVICTION OR CONVICTIONS OF A DESIGNATED OFFENSE OR OFFENSES, THE MEMBER OR RETIRED MEMBER WHO HAS FORFEITED RETIREMENT RIGHTS AND BENEFITS PURSUANT TO THIS SECTION SHALL HAVE SUCH RIGHTS AND BENEFITS RETROACTIVELY

1 RESTORED UPON APPLICATION TO THE COURT WITH JURISDICTION OVER THE  
2 FORFEITURE ACTION, REGARDLESS OF ANY TEMPORARY RESTRAINING ORDER OR  
3 PRELIMINARY INJUNCTION WHICH MAY BE OUTSTANDING OR ORDER WHICH MAY HAVE  
4 BEEN ISSUED. SUCH COURT, UPON FINDING THAT SUCH A FINAL DETERMINATION  
5 HAS OCCURRED, SHALL ISSUE AN ORDER RETROACTIVELY RESTORING SUCH RIGHTS  
6 AND BENEFITS, TOGETHER WITH SUCH OTHER RELIEF DEEMED APPROPRIATE. AS A  
7 CONDITION TO FULL RESTORATION OF RIGHTS AND BENEFITS AS PROVIDED IN THIS  
8 SUBDIVISION, THE MEMBER OR RETIRED MEMBER SHALL REIMBURSE THE RETIREMENT  
9 SYSTEM FOR ANY CONTRIBUTIONS THAT WERE REFUNDED TO THE MEMBER OR RETIRED  
10 MEMBER PURSUANT TO THE PROVISIONS OF PARAGRAPH (A) OF SUBDIVISION SEVEN  
11 OF THIS SECTION.

12 9. EXCEPT AS OTHERWISE PROVIDED BY THIS ARTICLE, THE CIVIL PRACTICE  
13 LAW AND RULES SHALL GOVERN THE PROCEDURE IN ACTIONS COMMENCED UNDER THIS  
14 ARTICLE, EXCEPT WHERE THE ACTION IS REGULATED BY ANY INCONSISTENT  
15 PROVISIONS HEREIN. IN SUCH ACTIONS, THE COURT MAY NOT CONSIDER ANY  
16 ISSUES PRESENTED TO THE COURT WHICH HEARD THE CRIMINAL ACTION IN WHICH  
17 THE DEFENDANT WAS CONVICTED OR WHICH ARISE OUT OF SUCH CRIMINAL ACTION  
18 AND MAY BE PRESENTED ON APPEAL.

19 S 1303. TAXPAYER ABUSE SANCTION. 1. UPON AN ORDER ISSUED PURSUANT TO  
20 SUBDIVISION SEVEN OF SECTION THIRTEEN HUNDRED TWO OF THIS ARTICLE, THE  
21 COMPTROLLER SHALL IMPOSE A SANCTION IN ACCORDANCE WITH THIS SECTION.  
22 SUCH SANCTION SHALL BE IMPOSED FOR ANY TAXABLE YEAR DURING WHICH SUCH  
23 MEMBER OF A PUBLIC RETIREMENT SYSTEM OF THE STATE IS ELIGIBLE TO RECEIVE  
24 A PENSION BENEFIT AND SHALL BE IN AN AMOUNT EQUAL TO THE AMOUNT OF ANY  
25 SUCH BENEFIT RECEIVED DURING SUCH TAXABLE YEAR.

26 2. MONIES RECEIVED FROM SANCTIONS IMPOSED PURSUANT TO THIS SECTION  
27 SHALL:

28 (A) FOR MONIES RECEIVED FROM SANCTIONS IMPOSED FOR A CONVICTION OF A  
29 PERSON WHO IS A MEMBER OF THE NEW YORK STATE TEACHERS' RETIREMENT  
30 SYSTEM; THE NEW YORK CITY TEACHERS' RETIREMENT SYSTEM OR THE NEW YORK  
31 CITY BOARD OF EDUCATION RETIREMENT SYSTEM, BE DEPOSITED IN THE EDUCATION  
32 TAXPAYER ABUSE PENALTY FUND ESTABLISHED PURSUANT TO SECTION  
33 NINETY-NINE-U OF THE STATE FINANCE LAW AND DISTRIBUTED PURSUANT TO THE  
34 PROVISIONS OF SUCH SECTION; OR

35 (B) FOR MONIES RECEIVED FROM SANCTIONS IMPOSED FOR A CONVICTION OF A  
36 PERSON WHO IS A MEMBER OF THE NEW YORK STATE EMPLOYEES' RETIREMENT  
37 SYSTEM, THE NEW YORK STATE POLICEMEN'S AND FIREMEN'S RETIREMENT SYSTEM,  
38 THE NEW YORK CITY EMPLOYEES' RETIREMENT SYSTEM, THE NEW YORK CITY POLICE  
39 PENSION FUND, THE NEW YORK CITY FIRE DEPARTMENT PENSION FUND, OR ANY  
40 OTHER RETIREMENT SYSTEM OF THE STATE OR CITY OF NEW YORK OTHER THAN A  
41 RETIREMENT SYSTEM SET FORTH IN PARAGRAPH ONE OF THIS SUBDIVISION, BE  
42 DEPOSITED IN THE TAXPAYER ABUSE PENALTY FUND ESTABLISHED PURSUANT TO  
43 SECTION NINETY-NINE-V OF THE STATE FINANCE LAW AND DISTRIBUTED PURSUANT  
44 TO THE PROVISIONS OF SUCH SECTION.

45 S 1304. MISCELLANEOUS. THE REMEDIES PROVIDED FOR IN THIS ARTICLE ARE  
46 NOT INTENDED TO SUBSTITUTE FOR, LIMIT OR SUPERSEDE THE LAWFUL AUTHORITY  
47 OF ANY PUBLIC OFFICER, AGENCY OR OTHER PERSON TO ENFORCE ANY OTHER RIGHT  
48 OR REMEDY PROVIDED FOR BY LAW.

49 S 2. The state finance law is amended by adding two new sections 99-u  
50 and 99-v to read as follows:

51 S 99-U. EDUCATION TAXPAYER ABUSE PENALTY FUND. 1. THERE IS HEREBY  
52 ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND  
53 FINANCE AND THE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE "EDUCA-  
54 TION TAXPAYER ABUSE PENALTY FUND".

55 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT  
56 OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION THIRTEEN

1 HUNDRED THREE OF THE RETIREMENT AND SOCIAL SECURITY LAW AND ALL OTHER  
2 MONEYS APPROPRIATED, CREDITED, OR TRANSFERRED THERETO FROM ANY OTHER  
3 FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED IN THIS SECTION SHALL  
4 PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR BEQUESTS FOR THE  
5 PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND DEPOSITING THEM INTO  
6 THE FUND ACCORDING TO LAW. ANY INTEREST RECEIVED BY THE COMPTROLLER ON  
7 MONEYS ON DEPOSIT IN SUCH FUND SHALL BE RETAINED IN AND BECOME PART OF  
8 SUCH FUND.

9 3. MONEYS IN SUCH FUND SHALL BE DISTRIBUTED TO SCHOOL DISTRICTS IN THE  
10 STATE WHERE PERSONS SUBJECT TO THE PROVISIONS OF SECTION THIRTEEN  
11 HUNDRED THREE OF THE RETIREMENT AND SOCIAL SECURITY LAW WERE EMPLOYED AT  
12 THE TIME OF THE COMMISSION OF THE ACT OR ACTS UPON WHICH SUCH CONVICTION  
13 WAS BASED. THE AMOUNT OF MONEYS IN THE FUND THAT SHALL BE DISTRIBUTED TO  
14 A SCHOOL DISTRICT PURSUANT TO THIS SUBDIVISION SHALL BE EQUAL TO THE  
15 DOLLAR AMOUNT OF THE SANCTION IMPOSED UPON SUCH CONVICTED PERSON. ANY  
16 MONEYS RECEIVED BY THE FUND FROM A SOURCE OTHER THAN A SANCTION IMPOSED  
17 PURSUANT TO THE PROVISIONS OF SECTION THIRTEEN HUNDRED THREE OF THE  
18 RETIREMENT AND SOCIAL SECURITY LAW SHALL BE DISTRIBUTED EQUALLY AMONG  
19 SCHOOL DISTRICTS LOCATED IN THE STATE.

20 4. MONEYS SHALL BE PAYABLE FROM THE FUND ON THE AUDIT AND WARRANT OF  
21 THE STATE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE COMMIS-  
22 SIONER OF TAXATION AND FINANCE.

23 5. TO THE EXTENT PRACTICABLE, MONEYS OF THE FUND SHALL BE DISTRIBUTED  
24 TO SCHOOL DISTRICTS AT LEAST ONCE ANNUALLY.

25 S 99-V. TAXPAYER ABUSE PENALTY FUND. 1. THERE IS HEREBY ESTABLISHED IN  
26 THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE  
27 COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE "TAXPAYER ABUSE PENALTY  
28 FUND".

29 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT  
30 OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION THIRTEEN  
31 HUNDRED THREE OF THE RETIREMENT AND SOCIAL SECURITY LAW AND ALL OTHER  
32 MONEYS APPROPRIATED, CREDITED, OR TRANSFERRED THERETO FROM ANY OTHER  
33 FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED IN THIS SECTION SHALL  
34 PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR BEQUESTS FOR THE  
35 PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND DEPOSITING THEM INTO  
36 THE FUND ACCORDING TO LAW. ANY INTEREST RECEIVED BY THE COMPTROLLER ON  
37 MONEYS ON DEPOSIT IN SUCH FUND SHALL BE RETAINED IN AND BECOME PART OF  
38 SUCH FUND.

39 3. MONEYS IN SUCH FUND SHALL BE DISTRIBUTED TO POLITICAL SUBDIVISIONS  
40 WITHIN THE STATE WHERE PERSONS SUBJECT TO THE PROVISIONS OF SECTION  
41 THIRTEEN HUNDRED THREE OF THE RETIREMENT AND SOCIAL SECURITY LAW WERE  
42 EMPLOYED AT THE TIME OF THE COMMISSION OF THE ACT OR ACTS UPON WHICH  
43 SUCH CONVICTION WAS BASED OR TO THE STATE IF SUCH PERSON WAS EMPLOYED BY  
44 THE STATE. THE AMOUNT OF MONEYS IN THE FUND THAT SHALL BE DISTRIBUTED  
45 TO A MUNICIPALITY OR TO THE STATE PURSUANT TO THIS SUBDIVISION SHALL BE  
46 EQUAL TO THE DOLLAR AMOUNT OF THE SANCTION IMPOSED UPON SUCH CONVICTED  
47 PERSON. ANY MONEYS RECEIVED BY THE FUND FROM A SOURCE OTHER THAN A SANC-  
48 TION IMPOSED PURSUANT TO THE PROVISIONS OF SECTION THIRTEEN HUNDRED  
49 THREE OF THE RETIREMENT SOCIAL SECURITY LAW SHALL BE DISTRIBUTED EQUALLY  
50 AMONG MUNICIPALITIES LOCATED IN THE STATE.

51 4. MONEYS SHALL BE PAYABLE FROM THE FUND ON THE AUDIT AND WARRANT OF  
52 THE STATE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE COMMIS-  
53 SIONER OF TAXATION AND FINANCE.

54 5. TO THE EXTENT PRACTICABLE, MONEYS OF THE FUND SHALL BE DISTRIBUTED  
55 TO MUNICIPALITIES AT LEAST ONCE ANNUALLY.

1 S 3. Notwithstanding any provision of law to the contrary, any action  
2 or claim brought pursuant to section 1302 of the retirement and social  
3 security law, which is barred as of the effective date of this section  
4 because the applicable period of limitation has expired is hereby  
5 revived, and action thereon may be commenced provided that such action  
6 is commenced within one year of the effective date of this section.

7 S 4. This act shall take effect immediately and shall apply to taxable  
8 years beginning on or after January 1, 2011.