

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

S. 6259--D

A. 9059--D

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

January 17, 2012

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

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

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

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

LBD12674-06-2

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

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

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

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

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

7 PART A

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

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

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

23 PART B

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

11 8. NOTWITHSTANDING THE SECRECY PROVISIONS OF THIS CHAPTER, THE COMMIS-
12 SIONER MAY DISCLOSE TO ASSESSORS THE INFORMATION DESCRIBED IN THIS
13 SECTION THAT IS NECESSARY IN THE COMMISSIONER'S DISCRETION FOR THE PROP-
14 ER IDENTIFICATION OF A TAXPAYER WITH PAST-DUE STATE TAX LIABILITIES WHO
15 OWNS PROPERTY WITH A STAR EXEMPTION THAT IS SUBJECT TO SUSPENSION PURSU-
16 ANT TO SUCH SECTION AND PARAGRAPH (F) OF SUBDIVISION THREE OF SECTION
17 FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW.

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

22 PART C
23 Intentionally omitted

24 PART D

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

30 S 19. This act shall take effect immediately; provided, however, that
31 sections one through thirteen of this act shall take effect September 1,
32 2006 and shall be deemed repealed on September 1, [2012] 2014 and such
33 repeal shall apply in accordance with the applicable transitional
34 provisions of sections 1106 and 1217 of the tax law, and shall apply to
35 sales made, fuel compounded or manufactured, and uses occurring on or
36 after such date, and with respect to sections seven through eleven of
37 this act, in accordance with applicable transitional provisions of
38 sections 1106 and 1217 of the tax law; provided, however, that the
39 commissioner of taxation and finance shall be authorized on and after
40 the date this act shall have become a law to adopt and amend any rules
41 or regulations and to take any steps necessary to implement the
42 provisions of this act; provided further that sections fourteen through
43 sixteen of this act shall take effect immediately and shall apply to
44 taxable years beginning on or after January 1, 2006.

45 S 2. This act shall take effect immediately.

46 PART E

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

37 PART F
38 Intentionally omitted

39 PART G

40 Section 1. Section 23 of part U of chapter 61 of the laws of 2011,
41 amending the real property tax law, the general municipal law, the
42 public officers law, the tax law, the abandoned property law, the state
43 finance law and the administrative code of the city of New York, relat-
44 ing to establishing standards for electronic real property tax adminis-
45 tration, allowing the department of taxation and finance to use elec-
46 tronic communication means to furnish tax notices and other documents,
47 mandatory electronic filing of tax documents, debit cards issued for tax
48 refunds, improving sales tax compliance and repealing certain provisions
49 of the tax law and the administrative code of the city of New York
50 relating thereto, is amended to read as follows:

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

1 (a) the amendments to section 29 of the tax law made by section thir-
2 teen of this act shall apply to tax documents filed or required to be
3 filed on or after the sixtieth day after which this act shall have
4 become a law and shall expire and be deemed repealed December 31, [2012]
5 2013, provided however that the amendments to paragraph 4 of subdivision
6 (a) of section 29 of the tax law and paragraph 2 of subdivision (e) of
7 section 29 of the tax law made by section thirteen of this act with
8 regard to individual taxpayers shall take effect September 15, 2011 but
9 only if the commissioner of taxation and finance has reported in the
10 report required by section seventeen-b of this act that the percentage
11 of individual taxpayers electronically filing their 2010 income tax
12 returns is less than eighty-five percent; provided that the commissioner
13 of taxation and finance shall notify the legislative bill drafting
14 commission of the date of the issuance of such report in order that the
15 commission may maintain an accurate and timely effective data base of
16 the official text of the laws of the state of New York in furtherance of
17 effectuating the provisions of section 44 of the legislative law and
18 section 70-b of the public officers law;

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

25 (c) sections fourteen-a and fifteen-a of this act shall take effect
26 September 15, 2011 and expire and be deemed repealed December 31, 2012
27 but shall take effect only if the commissioner of taxation and finance
28 has reported in the report required by section seventeen-b of this act
29 that the percentage of individual taxpayers electronically filing their
30 2010 income tax returns is eighty-five percent or greater;

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

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

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

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

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

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

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

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

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

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

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

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

50 PART H

51 Intentionally omitted

52 PART I

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

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

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

20 (i) The state annually will disburse [three] ONE million of the total
21 seven million in tax credits to all eligible production companies and
22 the amount of the credit shall be the product (or pro rata share of the
23 product, in the case of a member of a partnership) of twenty percent of
24 the qualified production costs paid or incurred in the production of a
25 qualified commercial, provided that the qualified production costs paid
26 or incurred are attributable to the use of tangible property or the
27 performance of services within the state in the production of such qual-
28 ified commercial. To be eligible for said credit the total qualified
29 production costs of a qualified production company must be greater in
30 the aggregate during the current calendar year than the average of the
31 three previous years for which the credit was applied. Provided, howev-
32 er, that until a qualified production company has established a three
33 year history, the credit will be based on either the previous year or
34 the average of the two previous years, whichever period is longer for
35 the qualified production company seeking the credit. If the qualified
36 production company has never applied for the growth credit, the previous
37 year's data will be used to create a benchmark. The tax credit shall be
38 applied only to the amount of the total qualified production costs of
39 the current calendar year that are greater than the total amount of
40 production costs of the appropriate measurement period as described in
41 this subparagraph. The tax credit must be distributed to eligible
42 production companies on a pro rata basis, provided, however, that no
43 such qualified production company shall receive more than three hundred
44 thousand dollars annually for such credit. The credit shall be allowed
45 for the taxable year in which the production of such qualified commer-
46 cial is completed.

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

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

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

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

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

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

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

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

43 S 6. Notwithstanding the provisions of article 5 of the general
44 construction law, the provisions of part V of chapter 62 of the laws of
45 2006, as amended, are hereby revived and shall continue in full force
46 and effect as such provisions existed on December 31, 2011.

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

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

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

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

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

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

22 PART K

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

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

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

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

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

11 S 3. Subdivision 38 of section 210 of the tax law, as added by section
12 3 of part X of chapter 62 of the laws of 2006, is amended to read as
13 follows:

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

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

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

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

47 S 6. This act shall take effect immediately [and shall apply to taxa-
48 ble years commencing on and after January 1, 2006 and before January 1,
49 2013]; provided, however that the IMB credit for energy taxes under
50 subsection (t-1) and the state film production credit under subsection
51 (gg) of section 606 of the tax law contained in section four of this act
52 shall expire on the same date as provided in subdivision (a) of section
53 49 of part Y of chapter 63 of the laws of 2000, as amended and section 9
54 of part P of chapter 60 of the laws of 2004, as amended, respectively.

55 S 6. This act shall take effect immediately.

1 PART L

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

5 S 2. This act shall take effect immediately and shall apply to taxable
6 years beginning on or after January 1, 2006 and before January 1, [2013]
7 2015.

8 S 2. This act shall take effect immediately.

9 PART M
10 Intentionally omitted

11 PART N

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

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

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

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

1 S 3. This act shall take effect immediately; provided however that the
2 amendment in section one of this act concerning professional employer
3 organizations shall take effect for the quarter beginning on April 1,
4 2012.

5 PART 0

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

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

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

6 S 2. Subparagraph (iii) of paragraph d of subdivision 3 of section
7 1007 of the racing, pari-mutuel wagering and breeding law, as amended by
8 section 2 of part S of chapter 61 of the laws of 2011, is amended to
9 read as follows:

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

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

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

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

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

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

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

18 S 6. The opening paragraph of section 1018 of the racing, pari-mutuel
19 wagering and breeding law, as amended by section 6 of part S of chapter
20 61 of the laws of 2011, is amended to read as follows:

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

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

40 S 32. This act shall take effect immediately and the pari-mutuel tax
41 reductions in section six of this act shall expire and be deemed
42 repealed on July 1, [2012] 2013; provided, however, that nothing
43 contained herein shall be deemed to affect the application, qualifica-
44 tion, expiration, or repeal of any provision of law amended by any
45 section of this act, and such provisions shall be applied or qualified
46 or shall expire or be deemed repealed in the same manner, to the same
47 extent and on the same date as the case may be as otherwise provided by
48 law; provided further, however, that sections twenty-three and twenty-
49 five of this act shall remain in full force and effect only until May 1,
50 1997 and at such time shall be deemed to be repealed.

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

1 S 54. This act shall take effect immediately; provided, however,
2 sections three through twelve of this act shall take effect on January
3 1, 1991, and section 1013 of the racing, pari-mutuel wagering and breed-
4 ing law, as added by section thirty-eight of this act, shall expire and
5 be deemed repealed on July 1, [2012] 2013; and section eighteen of this
6 act shall take effect on July 1, 2008 and sections fifty-one and fifty-
7 two of this act shall take effect as of the same date as chapter 772 of
8 the laws of 1989 took effect.

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

12 (a) The franchised corporation authorized under this chapter to
13 conduct pari-mutuel betting at a race meeting or races run thereat shall
14 distribute all sums deposited in any pari-mutuel pool to the holders of
15 winning tickets therein, provided such tickets be presented for payment
16 before April first of the year following the year of their purchase,
17 less an amount which shall be established and retained by such fran-
18 chised corporation of between twelve to seventeen per centum of the
19 total deposits in pools resulting from on-track regular bets, and four-
20 teen to twenty-one per centum of the total deposits in pools resulting
21 from on-track multiple bets and fifteen to twenty-five per centum of the
22 total deposits in pools resulting from on-track exotic bets and fifteen
23 to thirty-six per centum of the total deposits in pools resulting from
24 on-track super exotic bets, plus the breaks. The retention rate to be
25 established is subject to the prior approval of the racing and wagering
26 board. Such rate may not be changed more than once per calendar quarter
27 to be effective on the first day of the calendar quarter. "Exotic bets"
28 and "multiple bets" shall have the meanings set forth in section five
29 hundred nineteen of this chapter. "Super exotic bets" shall have the
30 meaning set forth in section three hundred one of this chapter. For
31 purposes of this section, a "pick six bet" shall mean a single bet or
32 wager on the outcomes of six races. The breaks are hereby defined as the
33 odd cents over any multiple of five for payoffs greater than one dollar
34 five cents but less than five dollars, over any multiple of ten for
35 payoffs greater than five dollars but less than twenty-five dollars,
36 over any multiple of twenty-five for payoffs greater than twenty-five
37 dollars but less than two hundred fifty dollars, or over any multiple of
38 fifty for payoffs over two hundred fifty dollars. Out of the amount so
39 retained there shall be paid by such franchised corporation to the
40 commissioner of taxation and finance, as a reasonable tax by the state
41 for the privilege of conducting pari-mutuel betting on the races run at
42 the race meetings held by such franchised corporation, the following
43 percentages of the total pool for regular and multiple bets five per
44 centum of regular bets and four per centum of multiple bets plus twenty
45 per centum of the breaks; for exotic wagers seven and one-half per
46 centum plus twenty per centum of the breaks, and for super exotic bets
47 seven and one-half per centum plus fifty per centum of the breaks. For
48 the period June first, nineteen hundred ninety-five through September
49 ninth, nineteen hundred ninety-nine, such tax on regular wagers shall be
50 three per centum and such tax on multiple wagers shall be two and one-
51 half per centum, plus twenty per centum of the breaks. For the period
52 September tenth, nineteen hundred ninety-nine through March thirty-
53 first, two thousand one, such tax on all wagers shall be two and six-
54 tenths per centum and for the period April first, two thousand one
55 through December thirty-first, two thousand [twelve] THIRTEEN, such tax
56 on all wagers shall be one and six-tenths per centum, plus, in each such

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

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

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

17 S 11. This act shall take effect immediately.

18

PART P

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

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

36 S 2. This act shall take effect immediately and shall be deemed to be
37 in full force and effect on and after April 1, 2012; provided, however,
38 that the amendments to subdivision 3 of section 205 of the tax law made
39 by section one of this act shall expire and be deemed repealed on April
40 1, 2013 and shall not affect the repeal of such subdivision and shall be
41 deemed to be repealed therewith.

42

PART Q

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

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

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

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

10 S 2. Section 1111 of the tax law is amended by adding a new subdivi-
11 sion (r) to read as follows:

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

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

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

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

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

6 (e) Subject to conditions and limitations provided in this subdivi-
7 sion, a room remarketer shall be allowed a refund or credit against the
8 amount of tax collected and required to be remitted under section eleven
9 hundred thirty-seven of this article in the amount of the tax it paid to
10 an operator of a hotel under section eleven hundred four of this arti-
11 cle, where applicable, and subdivision (e) of section eleven hundred
12 five of this article. Provided, however, that, in order to qualify for a
13 refund or credit under this subdivision for any sales tax quarterly
14 period, the room remarketer must, for that quarter, (1) be registered
15 for sales tax purposes under section eleven hundred thirty-four of this
16 article; (2) collect the taxes imposed by section eleven hundred four of
17 this article, where applicable, and subdivision (e) of section eleven
18 hundred five of this article; and (3) furnish the certificate of author-
19 ity number of the operator to whom the applicant paid the tax in its
20 application for refund or credit if required on that form or upon
21 request. PROVIDED THAT IF THE ROOM REMARKETER REQUESTS THE OPERATOR'S
22 CERTIFICATE OF AUTHORITY NUMBER AND IS NOT PROVIDED WITH THAT NUMBER,
23 THE ROOM REMARKETER MAY SATISFY THIS REQUIREMENT BY PROVIDING THE OPERA-
24 TOR'S NAME, BUSINESS ADDRESS, TELEPHONE NUMBER, AND THE ADDRESS OF THE
25 HOTEL WHERE THE OCCUPANCY TOOK PLACE. An application for refund or cred-
26 it under this subdivision must be filed with the commissioner within the
27 time provided by subdivision (a) of section eleven hundred thirty-nine
28 of this article. The application must be in the form prescribed by the
29 commissioner. Where an application for credit has been filed, the appli-
30 cant may immediately take the credit on the return that is due coinci-
31 dent with or immediately subsequent to the time that the applicant files
32 the application for credit. However, the taking of the credit on the
33 return is deemed to be part of the application for credit. The procedure
34 for granting or denying the applications for refund or credit and review
35 of those determinations shall be as provided in subdivision (e) of
36 section eleven hundred thirty-nine of this article. An operator, includ-
37 ing a room remarketer, who is paid tax by a room remarketer must upon
38 request provide the remarketer with its certificate of authority number,
39 provided that the operator's failure to do so does not change the
40 requirement set forth in paragraph three of this subdivision.

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

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

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

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

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

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

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

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

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

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

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

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

PART R

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

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

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

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

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

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

46 S. 2. Subparagraph (iv) of paragraph 2 of subsection (f) of section
47 1462 of the tax law, as amended by section 6 of part J of chapter 61 of
48 the laws of 2011, is amended to read as follows:

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

1 thousand and before January first, two thousand [thirteen] FIFTEEN
2 during which such bank holding company registers for the first time
3 under the federal bank holding company act, as amended, and also elects
4 to be a financial holding company. In addition, for each subsequent
5 taxable year beginning after January first, two thousand and before
6 January first, two thousand [thirteen] FIFTEEN, any such bank holding
7 company may file on a combined basis without seeking the permission of
8 the commissioner with any banking corporation that is exercising its
9 corporate franchise or doing business in the state and sixty-five
10 percent or more of whose voting stock is owned or controlled, directly
11 or indirectly, by such bank holding company if either such banking
12 corporation is exercising its corporate franchise or doing business in
13 the state in a corporate or organized capacity for the first time during
14 such subsequent taxable year, or sixty-five percent or more of the
15 voting stock of such banking corporation is owned or controlled, direct-
16 ly or indirectly, by such bank holding company for the first time during
17 such subsequent taxable year. Provided however, for each subsequent
18 taxable year beginning after January first, two thousand and before
19 January first, two thousand [thirteen] FIFTEEN, a banking corporation
20 described in either of the two preceding sentences which filed on a
21 combined basis with any such bank holding company in a previous taxable
22 year, must continue to file on a combined basis with such bank holding
23 company if such banking corporation, during such subsequent taxable
24 year, continues to exercise its corporate franchise or do business in
25 the state in a corporate or organized capacity and sixty-five percent or
26 more of such banking corporation's voting stock continues to be owned or
27 controlled, directly or indirectly, by such bank holding company, unless
28 the permission of the commissioner has been obtained to file on a sepa-
29 rate basis for such subsequent taxable year. Provided further, however,
30 for each subsequent taxable year beginning after January first, two
31 thousand and before January first, two thousand [thirteen] FIFTEEN, a
32 banking corporation described in either of the first two sentences of
33 this clause which did not file on a combined basis with any such bank
34 holding company in a previous taxable year, may not file on a combined
35 basis with such bank holding company during any such subsequent taxable
36 year unless the permission of the commissioner has been obtained to file
37 on a combined basis for such subsequent taxable year.

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

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

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

1 year beginning before January first, two thousand [eleven] TWELVE, shall
2 continue to be taxable under such subchapter for all taxable years
3 beginning on or after January first, two thousand [eleven] TWELVE and
4 before January first, two thousand [thirteen] FIFTEEN. The preceding
5 sentence shall not apply to any taxable year during which such corpo-
6 ration is a banking corporation described in paragraphs one through
7 eight of subdivision (a) of this section. Notwithstanding anything to
8 the contrary contained in this section other than subdivision (m) of
9 this section, a banking corporation or corporation that was in existence
10 before January first, two thousand [eleven] TWELVE and was subject to
11 tax under this subchapter for its last taxable year beginning before
12 January first, two thousand [eleven] TWELVE, shall continue to be taxa-
13 ble under this subchapter for all taxable years beginning on or after
14 January first, two thousand [eleven] TWELVE and before January first,
15 two thousand [thirteen or in which] FIFTEEN ONLY IF THE CORPORATION IS A
16 BANKING CORPORATION AS DEFINED IN SUBDIVISION (A) OF THIS SECTION OR the
17 corporation satisfies the requirements for a corporation to elect to be
18 taxable under this subchapter. Provided further, that nothing in this
19 subdivision shall prohibit a corporation that elected pursuant to subdivi-
20 sion (d) of this section to be taxable under subchapter two of this
21 chapter from revoking that election in accordance with subdivision (d)
22 of this section. For purposes of this paragraph, a corporation shall be
23 considered to be subject to tax under subchapter two of this chapter for
24 a taxable year if such corporation was not a taxpayer but was properly
25 included in a combined report filed pursuant to subdivision four of
26 section 11-605 of this chapter for such taxable year and a corporation
27 shall be considered to be subject to tax under this subchapter for a
28 taxable year if such corporation was not a taxpayer but was properly
29 included in a combined report filed pursuant to subdivision (f) or (g)
30 of section 11-646 of this part for such taxable year. A corporation that
31 was in existence before January first, two thousand [eleven] TWELVE but
32 first becomes a taxpayer in a taxable year beginning on or after January
33 first, two thousand [eleven] TWELVE and before January first, two thou-
34 sand [thirteen] FIFTEEN, shall be considered for purposes of this para-
35 graph to have been subject to tax under subchapter two of this chapter
36 for its last taxable year beginning before January first, two thousand
37 [eleven] TWELVE if such corporation would have been subject to tax under
38 such subchapter for such taxable year if it had been a taxpayer during
39 such taxable year. A corporation that was in existence before January
40 first, two thousand [eleven] TWELVE but first becomes a taxpayer in a
41 taxable year beginning on or after January first, two thousand [eleven]
42 TWELVE and before January first, two thousand [thirteen] FIFTEEN, shall
43 be considered for purposes of this paragraph to have been subject to tax
44 under this subchapter for its last taxable year beginning before January
45 first, two thousand [eleven] TWELVE if such corporation would have been
46 subject to tax under this subchapter for such taxable year if it had
47 been a taxpayer during such taxable year.

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

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

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

30 S. 4. Subparagraph (iv) of paragraph 2 of subdivision (f) of section
31 11-646 of the administrative code of the city of New York, as amended by
32 section 7 of part J of chapter 61 of the laws of 2011, is amended to
33 read as follows:

34 (iv) (A) Notwithstanding any provision of this paragraph, any bank
35 holding company exercising its corporate franchise or doing business in
36 the city may make a return on a combined basis without seeking the
37 permission of the commissioner with any banking corporation exercising
38 its corporate franchise or doing business in the city in a corporate or
39 organized capacity sixty-five percent or more of whose voting stock is
40 owned or controlled, directly or indirectly, by such bank holding compa-
41 ny, for the first taxable year beginning on or after January first, two
42 thousand and before January first, two thousand [thirteen] FIFTEEN
43 during which such bank holding company registers for the first time
44 under the federal bank holding company act, as amended, and also elects
45 to be a financial holding company. In addition, for each subsequent
46 taxable year beginning after January first, two thousand and before
47 January first, two thousand [thirteen] FIFTEEN, any such bank holding
48 company may file on a combined basis without seeking the permission of
49 the commissioner with any banking corporation that is exercising its
50 corporate franchise or doing business in the city and sixty-five percent
51 or more of whose voting stock is owned or controlled, directly or indi-
52 rectly, by such bank holding company if either such banking corporation
53 is exercising its corporate franchise or doing business in the city in a
54 corporate or organized capacity for the first time during such subse-
55 quent taxable year, or sixty-five percent or more of the voting stock of
56 such banking corporation is owned or controlled, directly or indirectly,

1 by such bank holding company for the first time during such subsequent
2 taxable year. Provided however, for each subsequent taxable year begin-
3 ning after January first, two thousand and before January first, two
4 thousand [thirteen] FIFTEEN, a banking corporation described in either
5 of the two preceding sentences which filed on a combined basis with any
6 such bank holding company in a previous taxable year, must continue to
7 file on a combined basis with such bank holding company if such banking
8 corporation, during such subsequent taxable year, continues to exercise
9 its corporate franchise or do business in the city in a corporate or
10 organized capacity and sixty-five percent or more of such banking corpo-
11 ration's voting stock continues to be owned or controlled, directly or
12 indirectly, by such bank holding company, unless the permission of the
13 commissioner has been obtained to file on a separate basis for such
14 subsequent taxable year. Provided further, however, for each subsequent
15 taxable year beginning after January first, two thousand and before
16 January first, two thousand [thirteen] FIFTEEN, a banking corporation
17 described in either of the first two sentences of this clause which did
18 not file on a combined basis with any such bank holding company in a
19 previous taxable year, may not file on a combined basis with such bank
20 holding company during any such subsequent taxable year unless the
21 permission of the commissioner has been obtained to file on a combined
22 basis for such subsequent taxable year.

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

34 S 5. This act shall take effect immediately.

35

PART S

36 Section 1. Subparagraph (A) of paragraph 1 of subdivision a of section
37 1612 of the tax law, as amended by chapter 147 of the laws of 2010, is
38 amended to read as follows:

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

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

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

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

53 (I) a commercial bowling establishment, or

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

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

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

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

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

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

(1) the total number of such premises;

(2) the total sales of such premises;

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

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

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

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

S 3. This act shall take effect immediately.

PART T

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

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

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

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

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

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

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

S 4. This act shall take effect immediately.

PART U

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

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

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

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

1 iii. Motor fuel quality account (R4).
2 jjj. Deferred compensation administration account (R7).
3 kkk. Rent revenue other account (RR).
4 lll. Rent revenue account (S8).
5 mmm. Tax revenue arrearage account (TR).
6 nnn. Solid waste management account (W3).
7 ooo. Occupational health clinics account (W4).
8 ppp. Capacity contracting (XU).
9 qqq. Administrative cost recovery -
10 tax return preparer registration fee account (Y8).
11 rrr. Sales tax re-registration fee account (YD).
12 sss. Equitable sharing agreement account (YP).
13 ttt. Point insurance reduction program account.
14 uuu. Internet point insurance reduction program account (IC).
15 vvv. Mental hygiene program fund account (10).
16 www. Third party debt collection account.
17 xxx. Regulation of manufactured housing account (CM).
18 yyy. Business and licensing services account (AG).
19 zzz. Consumer protection account (F2).
20 19. State university income fund (345):
21 a. State university general income offset account (11).
22 20. State police and motor vehicle law enforcement fund (354):
23 a. State police motor vehicle law enforcement account (02).
24 21. Youth facilities improvement fund (357):
25 a. Youth facilities improvement account (01).
26 22. Highway safety program fund (362):
27 a. Highway safety program account (01).
28 23. Drinking water program management and administration fund (366):
29 a. EFC drinking water program account (01).
30 b. DOH drinking water program account (02).
31 24. New York city county clerks offset fund (368):
32 a. NYCCC operating offset account (01).
33 25. Housing assistance fund (374).
34 26. Housing program fund (376).
35 27. Department of transportation - engineering services fund (380):
36 a. Highway facility purpose account (01).
37 28. Miscellaneous capital projects fund (387):
38 a. Clean air capital account (08).
39 b. New York racing account.
40 29. Mental hygiene facilities capital improvement fund (389).
41 30. Joint labor/management administration fund (394):
42 a. Joint labor/management administration fund (01).
43 31. Audit and control revolving fund (395):
44 a. Executive direction internal audit account (04).
45 b. CIO Information technology centralized services account (zz).
46 32. Health insurance internal service fund (396):
47 a. Health insurance internal service account (00).
48 b. Civil service employee benefits div admin (01).
49 33. Correctional industries revolving fund (397).
50 34. Correctional facilities capital improvement fund (399).
51 35. HCRA resources fund (061):
52 a. EPIC premium account (J6).
53 b. Hospital based grants program account (AF).
54 c. Child health plus program account (29).
55 S 1-a. The state comptroller is hereby authorized and directed to loan
56 money in accordance with the provisions set forth in subdivision 5 of

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

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

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

Economic Development and Public Authorities:

1. \$175,000 from the miscellaneous special revenue fund (339) underground facilities safety training account (US), to the general fund.
2. An amount up to the unencumbered balance from the miscellaneous special revenue fund (339), business and licensing services account (AG), to the general fund.
3. \$14,810,000 from the miscellaneous special revenue fund (339), code enforcement account (07), to the general fund.
4. \$100,000 from the miscellaneous special revenue fund (339), manufactured housing account (CM), to the general fund.
5. An amount up to the unencumbered balance from the miscellaneous special revenue fund (339), administrative costs account (AB), to the general fund.

Education:

1. \$2,217,000,000 from the general fund to the state lottery fund (160), education account (03), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 92-c of the state finance law that are in excess of the amounts deposited in such fund for such purposes pursuant to section 1612 of the tax law.
2. \$836,000,000 from the general fund to the state lottery fund (160), VLT education account (06), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 92-c of the state finance law that are in excess of the amounts deposited in such fund for such purposes pursuant to section 1612 of the tax law.
3. Moneys from the state lottery fund (160) up to an amount deposited in such fund pursuant to section 1612 of the tax law in excess of the current year appropriation for supplemental aid to education pursuant to section 92-c of the state finance law.
4. \$300,000 from the local government records management improvement fund (052) to the archives partnership trust fund (024).
5. \$900,000 from the general fund to the miscellaneous special revenue fund (339), Batavia school for the blind account (D9).
6. \$900,000 from the general fund to the miscellaneous special revenue fund (339), Rome school for the deaf account (E6).
7. \$80,000,000 from the state university dormitory income fund (330) to the state university residence hall rehabilitation fund (074).

1 8. \$343,400,000 from the state university dormitory income fund (330)
2 to the miscellaneous special revenue fund (339), state university dormi-
3 tory income reimbursable account (47).
4 9. \$24,000,000 from any of the state education department special
5 revenue and internal service funds to the miscellaneous special revenue
6 fund (339), indirect cost recovery account (AH).
7 10. \$8,318,000 from the general fund to the state university income
8 fund (345), state university income offset account (11), for the state's
9 share of repayment of the STIP loan.
10 11. \$45,000,000 from the State University Income Fund (345), State
11 University Hospitals Income Reimbursable Account (22) to the general
12 fund for hospital debt service for the period April 1, 2012 through
13 March 31, 2013.
14 Environmental Affairs:
15 1. \$500,000 from the department of transportation's federal capital
16 projects fund (291) to the office of parks and recreation federal oper-
17 ating grants fund (290), miscellaneous operating grants account.
18 2. \$16,000,000 from any of the department of environmental conserva-
19 tion's special revenue federal funds to the special revenue fund (301)
20 federal grant indirect cost recovery account.
21 3. \$2,000,000 from any of the department of environmental conserva-
22 tion's special revenue federal funds to the conservation fund (302) as
23 necessary to avoid diversion of conservation funds.
24 4. \$3,000,000 from any of the office of parks, recreation and historic
25 preservation capital projects federal funds and special revenue federal
26 funds to the special revenue fund (339) federal grant indirect cost
27 recovery account (Z1).
28 5. \$1,000,000 from any of the office of parks, recreation and historic
29 preservation special revenue federal funds to the special revenue fund
30 (339), I love NY water account (39).
31 Family Assistance:
32 1. \$10,000,000 from any of the office of children and family services,
33 office of temporary and disability assistance, or department of health
34 special revenue federal funds and the general fund, in accordance with
35 agreements with social services districts, to the miscellaneous special
36 revenue fund (339), office of human resources development state match
37 account (2C).
38 2. \$3,000,000 from any of the office of children and family services
39 or office of temporary and disability assistance special revenue federal
40 funds to the miscellaneous special revenue fund (339), family preserva-
41 tion and support services and family violence services account (GC).
42 3. \$6,000,000 from any of the office of children and family services
43 special revenue federal funds to the general fund for title IV-E
44 reimbursement of youth facility costs.
45 4. \$28,000,000 from any of the office of children and family services,
46 office of temporary and disability assistance, or department of health
47 special revenue federal funds and any other miscellaneous revenues
48 generated from the operation of office of children and family services
49 programs to the general fund.
50 5. \$10,000,000 from any of the office of children and family services
51 or office of temporary and disability assistance special revenue funds
52 or the general fund to the miscellaneous special revenue fund (339),
53 connections account (WK).
54 6. \$41,000,000 from any of the office of temporary and disability
55 assistance accounts within the federal health and human services fund
56 (265) to the general fund.

1 7. \$155,000,000 from any of the office of temporary and disability
2 assistance or department of health special revenue funds to the general
3 fund.

4 8. \$2,500,000 from any of the office of temporary and disability
5 assistance or office of children and family services special revenue
6 federal funds to the miscellaneous special revenue fund (339), office of
7 temporary and disability assistance program account (AL).

8 9. \$50,000,000 from any of the office of children and family services,
9 office of temporary and disability assistance, department of labor, and
10 department of health special revenue federal funds to the office of
11 children and family services miscellaneous special revenue fund (339),
12 multi-agency training contract account (AY).

13 10. \$152,400,000 from the miscellaneous special revenue fund (339),
14 youth facility per Diem account (YF), to the general fund.

15 11. \$621,850 from the general fund to the combined gifts, grants, and
16 bequests fund (020), WB Hoyt Memorial account (78).

17 12. \$1,300,000 from any of the office of temporary and disability
18 assistance and department of health special revenue federal funds to the
19 miscellaneous special revenue fund (339) welfare inspector general
20 administrative reimbursement account (WW).

21 13. \$4,822,000 from the miscellaneous special revenue fund (339) state
22 central registry (CY) to the general fund.

23 General Government:

24 1. \$1,566,000 from the miscellaneous special revenue fund (339), exam-
25 ination and miscellaneous revenue account (ER) to the general fund.

26 2. \$12,500,000 from the general fund to the health insurance revolving
27 fund (396).

28 3. \$192,400,000 from the health insurance reserve receipts fund (167)
29 to the general fund.

30 4. \$150,000 from the general fund to the not-for-profit revolving loan
31 fund (055).

32 5. \$150,000 from the not-for-profit revolving loan fund (055) to the
33 general fund.

34 6. \$11,000,000 from the miscellaneous special revenue fund (339), real
35 property disposition account (BP), to the general fund.

36 7. \$3,000,000 from the miscellaneous special revenue fund (339),
37 surplus property account (DE), to the general fund.

38 8. \$19,000,000 from the general fund to the miscellaneous special
39 revenue fund (339), alcoholic beverage control account (DB).

40 9. \$23,000,000 from the miscellaneous special revenue fund (339),
41 revenue arrearage account (CR), to the general fund.

42 10. \$1,826,000 from the miscellaneous special revenue fund (339)
43 revenue arrearage account (CR), to the miscellaneous special revenue
44 fund (339) authority budget office account.

45 11. \$1,000,000 from the miscellaneous special revenue fund (339),
46 parking services account (BQ), to the general fund, for the purpose of
47 reimbursing the costs of debt service related to state parking facili-
48 ties.

49 12. \$53,000,000 from the general fund to the miscellaneous special
50 revenue fund (339), statewide financial system account (FM).

51 13. \$12,300,000 from the general fund, to the office for technology
52 internal service fund (334), centralized technology services account
53 (30), for the purpose of developing a statewide licensing system.

54 14. \$10,000,000 from the general fund to the office for technology
55 internal service fund (334), central technology services account (30),
56 for the purpose of enterprise technology projects.

1 Health:

- 2 1. \$12,000,000 from any of the department of health accounts within
3 the federal health and human services fund (265) to the general fund.
4 2. \$139,560,000 from any of the department of health accounts within
5 the federal health and human services fund (265) to the miscellaneous
6 special revenue fund (339), quality of care account (20).
7 3. \$1,000,000 from the general fund to the combined gifts, grants and
8 bequests fund (020), breast cancer research and education account (BD),
9 an amount equal to the monies collected and deposited into that account
10 in the previous fiscal year.
11 4. \$2,464,000 from any of the department of health accounts within the
12 federal health and human services fund (265) to the department of health
13 miscellaneous special revenue fund (339), statewide planning and
14 research cooperation system (SPARCS) program account (03).
15 5. \$250,000 from the general fund to the combined gifts, grants and
16 bequests fund (020), prostate cancer research, detection, and education
17 account (PR), an amount equal to the moneys collected and deposited into
18 that account in the previous fiscal year.
19 6. \$500,000 from the general fund to the combined gifts, grants and
20 bequests fund (020), Alzheimer's disease research and assistance account
21 (AA), an amount equal to the moneys collected and deposited into that
22 account in the previous fiscal year.
23 7. \$1,000,000 from the miscellaneous special revenue fund (339),
24 administration account (AP), to the general fund.
25 8. \$600,000,000 from any of the department of health accounts within
26 the federal health and human services fund (265) to the miscellaneous
27 special revenue fund (339), federal state health reform partnership
28 account (FS).
29 9. \$50,000,000 from the special revenue fund (061), HCRA resources
30 fund, to the miscellaneous special revenue fund (339), empire state stem
31 cell trust fund account (SR).
32 10. \$1,250,000 from the miscellaneous New York state agency fund
33 (169), medical assistance account to the department of health miscella-
34 neous special revenue fund (339), third party health insurance account
35 (35).
36 11. \$3,700,000 from the miscellaneous New York state agency fund
37 (169), medical assistance account to the office of medicaid inspector
38 general miscellaneous special revenue fund (339), recoveries and revenue
39 account (C9).
40 12. \$2,500,000 from the general fund to the miscellaneous special
41 revenue fund (339), quality of care improvement account (QC).
- 42 Labor:
- 43 1. \$700,000 from the labor standards miscellaneous special revenue
44 fund (339), fee and penalty account (30), to the child performer
45 protection fund (025), child performer protection account (CP).
46 2. \$8,000,000 from the labor standards miscellaneous special revenue
47 fund (339), fee and penalty account (30), to the general fund.
48 3. \$6,500,000 from the unemployment insurance interest and penalty
49 special revenue fund (482), unemployment insurance special interest and
50 penalty account (01), to the general fund.
51 4. \$2,700,000 from the labor standards miscellaneous special revenue
52 fund (339), public work enforcement account (BA), to the general fund.
53 5. \$1,500,000 from the training and education program on occupational
54 safety and health fund (305), occupational safety and health inspection
55 account (02), to the general fund.
- 56 Mental Hygiene:

- 1 1. \$5,000,000 from the miscellaneous special revenue fund (339),
2 mental hygiene patient income account (13), to the miscellaneous special
3 revenue fund (339), federal salary sharing account (EC).
- 4 2. \$240,000,000 from the miscellaneous special revenue fund (339),
5 mental hygiene patient income account (13) to the miscellaneous special
6 revenue fund (339), provider of service accounts (05).
- 7 3. \$220,000,000 from the miscellaneous special revenue fund (339),
8 mental hygiene program fund account (10) to the miscellaneous special
9 revenue fund (339), provider of service account (05).
- 10 4. \$150,000,000 from the general fund to the miscellaneous special
11 revenue fund (339), mental hygiene patient income account (13).
- 12 5. \$150,000,000 from the general fund to the miscellaneous special
13 revenue fund (339), mental hygiene program fund account (10).
- 14 6. \$300,000,000 from the miscellaneous special revenue fund (339),
15 mental hygiene program fund account (10) to the general fund.
- 16 7. \$180,000,000 from the miscellaneous special revenue fund (339),
17 mental hygiene patient income account (13) to the general fund.
- 18 8. \$200,000 from the chemical dependence service fund (346) to the
19 general fund.
- 20 9. \$200,000 from the combined gifts, grants and bequests fund (020),
21 disability and technical assistance account (D1) to the general fund.
- 22 Public Protection:
- 23 1. \$1,350,000 from the miscellaneous special revenue fund (339), emer-
24 gency management account (61), to the general fund.
- 25 2. \$3,300,000 from the general fund to the miscellaneous special
26 revenue fund (339), recruitment incentive account (U2).
- 27 3. \$9,500,000 from the general fund to the correctional industries
28 revolving fund (397), correctional industries internal service account
29 (00).
- 30 4. \$10,000,000 from federal miscellaneous operating grants fund (290),
31 DMNA damage account (71), to the general fund.
- 32 5. \$16,000,000 from the general fund to the miscellaneous special
33 revenue fund (339), crimes against revenue program account (CA).
- 34 6. \$20,000,000 from any office of homeland security account within the
35 federal miscellaneous operating grants fund (290), receiving money
36 through the homeland security grants program, to the general fund.
- 37 7. \$26,900,000 from the miscellaneous special revenue fund (339) crim-
38 inal justice improvement account (62) to the general fund.
- 39 8. \$20,000,000 from the miscellaneous special revenue fund (339),
40 statewide public safety communications account (LZ), to the general
41 fund.
- 42 9. \$106,000,000 from the state police and motor vehicle law enforce-
43 ment and motor vehicle theft and insurance fund prevention fund (354),
44 state police motor vehicle enforcement account (02) to the general fund
45 for state operation expenses of the division of state police.
- 46 10. \$21,500,000 from the general fund to the correctional facilities
47 capital improvement fund (399).
- 48 11. \$4,000,000 from the indigent legal services fund (390), to the
49 general fund.
- 50 Transportation:
- 51 1. \$17,672,000 from the federal miscellaneous operating grants fund
52 (290) to the special revenue fund (339), tri-state federal regional
53 planning account (17).
- 54 2. \$20,147,000 from the federal capital projects fund (291) to the
55 special revenue fund (339), tri-state federal regional planning accounts
56 (17).

1 3. \$15,368,000 from the miscellaneous special revenue fund (339),
2 compulsory insurance account (H7), to the general fund.

3 4. \$12,000,000 from the general fund to the mass transportation oper-
4 ating assistance fund (313), public transportation systems operating
5 assistance account (01).

6 5. \$573,317,000 from the general fund to the dedicated highway and
7 bridge trust fund (072).

8 6. \$606,000 from the miscellaneous special revenue fund (339), inter-
9 net point insurance reduction program account (IC), to the general fund.

10 7. \$6,000 from the miscellaneous special revenue fund (339), motorcy-
11 cle safety account (AE), to the general fund.

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

14 9. \$10,000,000 from the miscellaneous special revenue fund (339),
15 department of transportation accident damage recovery account (G7), to
16 the dedicated highway and bridge trust fund (072).

17 10. \$255,000,000 from the general fund to the MTA financial assistance
18 fund (225), mobility tax trust account (01).

19 Miscellaneous:

20 1. \$150,000,000 from the general fund to any funds or accounts for the
21 purpose of reimbursing certain outstanding accounts receivable balances.

22 2. \$500,000,000 from the general fund to the debt reduction reserve
23 fund (064).

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

27 1. Upon request of the commissioner of environmental conservation, up
28 to \$10,940,000 from revenues credited to any of the department of envi-
29 ronmental conservation special revenue funds, including \$3,197,800 from
30 the environmental protection and oil spill compensation fund (303), and
31 \$1,751,600 from the conservation fund (302), to the environmental
32 conservation special revenue fund (301), indirect charges account (BJ).

33 2. Upon request of the commissioner of agriculture and markets, up to
34 \$3,000,000 from any special revenue fund or enterprise fund within the
35 department of agriculture and markets to the general fund, to pay appro-
36 priate administrative expenses.

37 3. Upon request of the commissioner of agriculture and markets, up to
38 \$2,000,000 from the state exposition special fund (325), state fair
39 receipts account (01) to the miscellaneous capital projects fund (387),
40 state fair capital improvement account (13).

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

45 5. Upon request of the commissioner of the division of housing and
46 community renewal, up to \$5,500,000 may be transferred from any miscel-
47 laneous special revenue fund account (339), to any miscellaneous special
48 revenue fund (339).

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

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

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

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

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

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

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

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

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

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

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

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

5 S 11. Notwithstanding any law to the contrary, and in accordance with
6 section 4 of the state finance law, the comptroller, after consultation
7 with the state university chancellor or his or her designee, is hereby
8 authorized and directed to transfer moneys, in the first instance, from
9 the state university collection fund (344), Stony Brook hospital
10 collection account (07), Brooklyn hospital collection account (08), and
11 Syracuse hospital collection account (09) to the state university income
12 fund (345), state university hospitals income reimbursable account (22)
13 in the event insufficient funds are available in the state university
14 income fund (345), state university hospitals income reimbursable
15 account (22) to transfer moneys, in amounts sufficient to permit the
16 full transfer of moneys authorized for transfer, to the general fund for
17 payment of debt service related to the SUNY hospitals. Notwithstanding
18 any law to the contrary, the comptroller is also hereby authorized and
19 directed, after consultation with the state university chancellor or his
20 or her designee, to transfer moneys from the state university income
21 fund (345) to the state university income fund (345), state university
22 hospitals income reimbursable account (22) in the event insufficient
23 funds are available in the state university income fund (345), state
24 university hospitals income reimbursable account (22) to pay hospital
25 operating costs or to transfer moneys, in amounts sufficient to permit
26 the full transfer of moneys authorized for transfer, to the general fund
27 for payment of debt service related to the SUNY hospitals on or before
28 March 31, 2013.

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

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

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

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

13 S 14. Notwithstanding any provision of law to the contrary, the power
14 authority of the state of New York, as deemed feasible and advisable by
15 its trustees, is authorized and directed to make a contribution to the
16 state treasury to the credit of the general fund in an amount of up to
17 \$65,000,000 for the fiscal year commencing April 1, 2012. The power
18 authority of the state of New York will transfer up to \$25,000,000 by
19 June 30, 2012 and will transfer the remainder of any such contribution
20 by January 31, 2013.

21 S 14-a. In addition to any payment made by a public benefit corpo-
22 ration pursuant to an assessment imposed under sections 2975, 2975-a,
23 2976 and 2976-a of the public authorities law, a public benefit corpo-
24 ration is authorized to make voluntary contributions to the state gener-
25 al fund for any lawful purpose at any time from any public benefit
26 corporation funds in such amounts as deemed to be feasible and advisable
27 by such public benefit corporation's governing board after due consider-
28 ation of the public benefit corporation's legal and financial obli-
29 gations. Notwithstanding any other law, the payment of a voluntary
30 payment pursuant to this subdivision is deemed to be a valid and proper
31 purpose for which available funds may be applied. Voluntary contrib-
32 utions made to the state pursuant to this subdivision shall be payable
33 to the state treasury to the credit of the general fund.

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

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

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

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

4 5. Notwithstanding the provisions of section one hundred seventy-one-a
5 of the tax law, as separately amended by chapters four hundred eighty-
6 one and four hundred eighty-four of the laws of nineteen hundred eight-
7 y-one, AND NOTWITHSTANDING THE PROVISIONS OF CHAPTER NINETY-FOUR OF THE
8 LAWS OF TWO THOUSAND ELEVEN, or any other provisions of law to the
9 contrary, during the fiscal year beginning April first, two thousand
10 [ten] TWELVE, the state comptroller is hereby authorized and directed to
11 deposit to the fund created pursuant to this section from amounts
12 collected pursuant to article twenty-two of the tax law and pursuant to
13 a schedule submitted by the director of the budget, up to
14 [\$3,292,520,000] \$3,322,067,000, as may be certified in such schedule as
15 necessary to meet the purposes of such fund for the fiscal year begin-
16 ning April first, two thousand [eleven] TWELVE.

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

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

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

36 S 17-a. The comptroller is authorized and directed to deposit to the
37 general fund-state purposes account reimbursements from moneys appropri-
38 ated or reappropriated to the correctional facilities capital improve-
39 ment fund (399) by a chapter of the laws of 2012. Reimbursements shall
40 be available for spending from appropriations made to the department of
41 correctional services in the general fund-state purposes accounts by a
42 chapter of the laws of 2012 for costs associated with the administration
43 and security of capital projects and for other costs which are attribut-
44 able, according to a plan, to such capital projects.

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

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

1 and the assembly ways and means committee, file with the state comp-
2 troller an identification of specific monies to be so deposited. Any
3 subsequent change regarding the monies to be so deposited shall be filed
4 by the director of the budget, as soon as practicable, but not less than
5 three days following preliminary submission to the [chairpersons] CHAIRS
6 of the senate finance committee and the assembly ways and means commit-
7 tee.

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

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

14 S 18-a. The state comptroller is hereby authorized and directed to
15 abolish or consolidate with the state general fund the associated funds
16 and/or accounts established pursuant to section 92-a of the state
17 finance law, subdivision 5 of section 233-a of the education law,
18 section 94-d of the state finance law, section 97-cc of the state
19 finance law, section 90-b of the state finance law, section 91-g of the
20 state finance law, section 92-l of the state finance law, section 92-j
21 of the state finance law, section 92-m of the state finance law, section
22 92-w of the state finance law as added by chapter 561 of the laws of
23 1994, section 94-c of the state finance law, section 96 of the state
24 finance law, section 97-o of the state finance law, section 97-ff of the
25 state finance law, section 97-ss of the state finance law, section
26 97-fff of the state finance law as added by chapter 432 of the laws of
27 1997, section 97-uuu of the state finance law as added by chapter 294 of
28 the laws of 2000, section 97-www of the state finance law as added by
29 chapter 189 of the laws of 2000, section 97-aaaa of the state finance
30 law, section 97-bbbb of the state finance law, section 99-g of the state
31 finance law, section 99-i of the state finance law as added by chapter
32 62 of the laws of 2003, subdivision 3-a of section 378 of the education
33 law, section 1022 of the private housing finance law, chapter 50 of the
34 laws of 1993, section 12 of chapter 1040 of the laws of 1981 and section
35 97-n of the state finance law.

36 S 18-b. Sections 90-b, 91-g, 92-a, 92-l, 92-j, 92-m, 92-w as added by
37 chapter 561 of the laws of 1994, 94-c, 94-d, 96, 97-n, 97-o, 97-cc,
38 97-ff, 97-ss, 97-fff as added by chapter 432 of the laws of 1997, 97-uuu
39 as added by chapter 294 of the laws of 2000, 97-www as added by chapter
40 189 of the laws of 2000, 97-aaaa, 97-bbbb, 99-g and 99-i as added by
41 chapter 62 of the laws of 2003 of the state finance law are REPEALED.

42 S 18-c. Subdivision 5 of section 233-a and subdivision 3-a of section
43 378 of the education law are REPEALED.

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

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

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

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

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

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

5 S 20. Notwithstanding any other law, rule, or regulation to the
6 contrary, the comptroller is hereby authorized and directed to deposit,
7 to the credit of the capital projects fund, reimbursement from the
8 proceeds of notes or bonds issued by the environmental facilities corpo-
9 ration for a capital appropriation for \$29,365,000 authorized by chapter
10 54 of the laws of 2002 to the department of environmental conservation
11 for payment of a portion of the state's match for federal capitalization
12 grants for the water pollution control revolving loan fund, reimburse-
13 ment from the proceeds of notes and bonds issued by the urban develop-
14 ment corporation or other financing source for a capital appropriation
15 for \$89,000,000 authorized by chapter 50 of the laws of 2002 to the
16 office of general services for payment of capital construction costs for
17 the Alfred E. Smith office building located in the city of Albany,
18 reimbursement from the proceeds of notes and bonds issued by the urban
19 development corporation or other financing source for capital appropri-
20 ations for \$1,500,000 authorized by chapter 50 of the laws of 2002 to
21 the office of general services for payment of capital construction costs
22 for the Elk street parking garage building located in the city of Alba-
23 ny, reimbursement from the proceeds of notes or bonds issued by the
24 urban development corporation for disbursements of up to \$12,000,000
25 from any capital appropriation or reappropriation authorized by chapter
26 50 of the laws of 2002 to the office of general services for various
27 purposes, reimbursement from the proceeds of notes or bonds issued by
28 the urban development corporation for a capital appropriation of
29 \$14,300,000 authorized by chapter 55 of the laws of 2002 to the urban
30 development corporation to finance a portion of the jobs now program,
31 reimbursement from the proceeds of notes or bonds issued by the dormito-
32 ry authority for disbursements of up to \$20,800,000 from any capital
33 appropriation or reappropriation authorized by chapter 51 of the laws of
34 2002 to the judiciary for courthouse improvements, reimbursement from
35 the proceeds of notes or bonds issued by the urban development corpo-
36 ration for disbursements of up to \$15,000,000 from appropriations or
37 reappropriations authorized by chapter 50 of the laws of 2002 to any
38 agency for costs related to homeland security, and reimbursement from
39 the proceeds of notes or bonds issued by the environmental facilities
40 corporation for a capital appropriation of \$10,000,000 authorized by
41 chapter 54 of the laws of 2002 to the department of environmental
42 conservation for Onondaga lake.

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

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

1 grants for the water pollution control revolving loan fund, reimburse-
2 ment from the proceeds of notes or bonds issued by the urban development
3 corporation or other financing source for a capital appropriation of
4 \$19,500,000 authorized by chapter 50 of the laws of 2003 to the office
5 of general services for payment of capital construction costs for the 51
6 Elk street parking garage building located in the city of Albany,
7 reimbursement from the proceeds of notes or bonds issued by the urban
8 development corporation for disbursements of up to \$10,000,000 from any
9 capital appropriation or reappropriation authorized by chapter 50 of the
10 laws of 2003 to the office of general services for various purposes,
11 reimbursement from the proceeds of notes or bonds issued by the environ-
12 mental facilities corporation for a capital appropriation of \$13,250,000
13 authorized by chapter 55 of the laws of 2003 to the energy research and
14 development authority for the Western New York Nuclear Service Center at
15 West Valley, reimbursement from the proceeds of notes or bonds issued by
16 the dormitory authority for disbursements of up to \$16,400,000 from any
17 capital appropriation or reappropriation authorized by chapter 51 of the
18 laws of 2003 to the judiciary for courthouse improvements, reimbursement
19 from the proceeds of notes or bonds issued by the urban development
20 corporation for disbursements of up to \$10,000,000 from appropriations
21 or reappropriations authorized by chapter 50 of the laws of 2003 to any
22 agency for costs related to homeland security, reimbursement from the
23 proceeds of notes or bonds issued by the environmental facilities corpo-
24 ration for a capital appropriation of \$10,000,000 authorized by chapter
25 55 of the laws of 2003 to the department of environmental conservation
26 for Onondaga lake, reimbursement from the proceeds of notes or bonds
27 issued by the environmental facilities corporation for disbursements of
28 up to \$11,000,000 from any capital appropriations or reappropriations
29 authorized by chapter 55 of the laws of 2003 to the department of envi-
30 ronmental conservation for environmental purposes, and reimbursement
31 from the proceeds of notes or bonds issued by the dormitory authority
32 for disbursements of up to \$100,000,000 from a capital appropriation
33 authorized by chapter 50 of the laws of 2003 to the department of state
34 for enhanced 911 wireless service.

35 S 23. Notwithstanding any other law, rule, or regulation to the
36 contrary, the comptroller is hereby authorized and directed to deposit
37 to the credit of the capital projects fund, reimbursement from the
38 proceeds of notes or bonds issued by the environmental facilities corpo-
39 ration for a capital appropriation for \$28,893,000 authorized by chapter
40 55 of the laws of 2004 to the department of environmental conservation
41 for payment of a portion of the state's match for federal capitalization
42 grants for the water pollution control revolving loan fund, reimburse-
43 ment from the proceeds of notes or bonds issued by the urban development
44 corporation for disbursements of up to \$10,000,000 from any capital
45 appropriation or reappropriation authorized by chapter 50 of the laws of
46 2004 to the office of general services for various purposes, reimburse-
47 ment from the proceeds of notes or bonds issued by the environmental
48 facilities corporation for a capital appropriation of \$11,350,000
49 authorized by chapter 55 of the laws of 2004 to the energy research and
50 development authority for the Western New York Nuclear Service Center at
51 West Valley, reimbursement from the proceeds of notes or bonds issued by
52 the environmental facilities corporation, for a capital appropriation of
53 \$10,000,000 authorized by chapter 55 of the laws of 2004 to the depart-
54 ment of environmental conservation for Onondaga lake, reimbursement from
55 the proceeds of notes or bonds issued by the environmental facilities
56 corporation for disbursements of up to \$11,000,000 from any capital

1 appropriations or reappropriations authorized by chapter 55 of the laws
2 of 2004 to the department of environmental conservation for environ-
3 mental purposes, reimbursement from the proceeds of notes or bonds
4 issued by the dormitory authority for a capital appropriation of
5 \$80,000,000 authorized by chapter 53 of the laws of 2004 to the educa-
6 tion department for capital transition grants for transportation,
7 reimbursement from the proceeds of notes or bonds issued by the dormito-
8 ry authority for a capital appropriation of \$243,325,000 authorized by
9 chapter 55 of the laws of 2004 for payment of costs related to economic
10 development projects, reimbursement from the proceeds of bonds or notes
11 issued by the urban development corporation for a capital appropriation
12 of \$83,500,000 authorized by chapter 53 of the laws of 2006, as amended
13 by chapter 108 of the laws of 2006, for payment of costs related to the
14 H. H. Richardson complex and the Darwin Martin House, and reimbursement
15 from the proceeds of notes or bonds issued by the dormitory authority
16 for a capital appropriation of \$345,750,000 authorized by chapter 3 of
17 the laws of 2004 for the New York state economic development program.

18 S. 24. Notwithstanding any other law, rule, or regulation to the
19 contrary, the comptroller is hereby authorized and directed to deposit
20 to the credit of the capital projects fund, reimbursement from the
21 proceeds of notes or bonds issued by the environmental facilities corpo-
22 ration for a capital appropriation of \$29,602,000 authorized by chapter
23 55 of the laws of 2005 to the department of environmental conservation
24 for payment of a portion of the state's match for federal capitalization
25 grants for the water pollution control revolving loan fund, reimburse-
26 ment from the proceeds of notes or bonds issued by the urban development
27 corporation for disbursements of up to \$10,000,000 from any capital
28 appropriation or reappropriation authorized by chapter 50 of the laws of
29 2005 to the office of general services for various purposes, reimburse-
30 ment from the proceeds of notes or bonds issued by the environmental
31 facilities corporation for a capital appropriation of \$11,350,000
32 authorized by chapter 55 of the laws of 2005 to the energy research and
33 development authority for the Western New York Nuclear Service Center at
34 West Valley, reimbursement from the proceeds of notes or bonds issued by
35 the environmental facilities corporation for a capital appropriation of
36 \$10,000,000 authorized by chapter 55 of the laws of 2005 to the depart-
37 ment of environmental conservation for Onondaga lake, reimbursement from
38 the proceeds of notes or bonds issued by the environmental facilities
39 corporation for disbursements of up to \$11,000,000 from any capital
40 appropriations or reappropriations authorized by chapter 55 of the laws
41 of 2005 to the department of environmental conservation for environ-
42 mental purposes, reimbursement from the proceeds of notes or bonds
43 issued by the urban development corporation for a capital appropriation
44 of \$350,000,000 authorized by chapter 55 of the laws of 2005 for the
45 Javits center, reimbursement from the proceeds of notes or bonds issued
46 by the dormitory authority for a capital appropriation of \$89,750,000
47 authorized by chapter 62 of the laws of 2005 for regional development,
48 reimbursement from the proceeds of notes or bonds issued by the dormito-
49 ry authority for a capital appropriation of \$249,000,000 authorized by
50 chapter 62 of the laws of 2005 for technology and development,
51 reimbursement from the proceeds of notes or bonds issued by the urban
52 development corporation for a capital appropriation of \$48,517,000
53 authorized by chapter 162 of the laws of 2005 for the New York state
54 economic development program, reimbursement from the proceeds of notes
55 or bonds issued by the urban development corporation for a capital
56 appropriation of \$150,000,000 authorized by chapter 62 of the laws of

1 2005 for the higher education facilities capital matching grants
2 program, reimbursement from the proceeds of notes or bonds issued by the
3 dormitory authority or other financing source for a capital appropri-
4 ation of \$4,000,000 authorized by chapter 50 of the laws of 2005 to the
5 office of general services for payment of capital construction costs for
6 the Elk street parking garage building located in the city of Albany,
7 reimbursement from the proceeds of notes or bonds issued by the urban
8 development corporation for a capital appropriation of \$15,000,000
9 authorized by chapter 53 of the laws of 2005 to the state education
10 department for payment of capital construction costs for public broad-
11 casting facilities, reimbursement from the proceeds of notes or bonds
12 issued by the urban development corporation for a capital appropriation
13 of \$15,700,000 authorized by chapter 50 of the laws of 2005 to the divi-
14 sion of state police for public protection facilities, and reimbursement
15 from the proceeds of notes or bonds issued by the urban development
16 corporation for capital disbursements of up to \$3,000,000 from any capi-
17 tal appropriation or reappropriation authorized by chapter 50 of the
18 laws of 2005 to the division of military and naval affairs for various
19 purposes.

20 S 25. Notwithstanding any other law, rule, or regulation to the
21 contrary, the comptroller is hereby authorized and directed to deposit
22 to the credit of the capital projects fund, reimbursement from the
23 proceeds of notes or bonds issued by the environmental facilities corpo-
24 ration for a capital appropriation for \$29,600,000 authorized by chapter
25 55 of the laws of 2006 to the department of environmental conservation
26 for payment of a portion of the state's match for federal capitalization
27 grants for the water pollution control revolving loan fund, reimburse-
28 ment from the proceeds of notes or bonds issued by the urban development
29 corporation for disbursements of up to \$20,000,000 from any capital
30 appropriation or reappropriation authorized by chapter 50 of the laws of
31 2006 to the office of general services for various purposes, reimburse-
32 ment from the proceeds of notes or bonds issued by the environmental
33 facilities corporation for a capital appropriation of \$14,000,000
34 authorized by chapter 55 of the laws of 2006 to the energy research and
35 development authority for the Western New York Nuclear Service Center at
36 West Valley, reimbursement from the proceeds of notes or bonds issued by
37 the environmental facilities corporation for a capital appropriation of
38 \$10,000,000 authorized by chapter 55 of the laws of 2006 to the depart-
39 ment of environmental conservation for Onondaga lake, reimbursement from
40 the proceeds of notes or bonds issued by the environmental facilities
41 corporation for disbursements of up to \$12,000,000 from any capital
42 appropriations or reappropriations authorized by chapter 55 of the laws
43 of 2006 to the department of environmental conservation for environ-
44 mental purposes, reimbursement from the proceeds of notes or bonds
45 issued by the urban development corporation for capital disbursements of
46 up to \$3,000,000 from any capital appropriation or reappropriation
47 authorized by chapter 50 of the laws of 2006 to the division of military
48 and naval affairs for various purposes, reimbursement from the proceeds
49 of notes or bonds issued by the urban development corporation for
50 disbursements of up to \$12,400,000 from any capital appropriation or
51 reappropriation authorized by chapter 50 of the laws of 2006 to the
52 division of state police for public protection facilities, reimbursement
53 from the proceeds of notes or bonds issued by the urban development
54 corporation for a capital appropriation of \$117,000,000 authorized by
55 chapter 50 of the laws of 2006 to all state departments and agencies for
56 the purchase of equipment, reimbursement from the proceeds of notes or

1 bonds issued by the dormitory authority or the urban development corpo-
2 ration for all or a portion of capital appropriations of \$603,050,000
3 authorized by chapter 108 of the laws of 2006 to the urban development
4 corporation for economic development/other projects, reimbursement from
5 the proceeds of notes or bonds issued by the urban development corpo-
6 ration for a capital appropriation of \$269,500,000 authorized by chapter
7 108 of the laws of 2006 to the dormitory authority or the urban develop-
8 ment corporation for economic development projects, reimbursement from
9 the proceeds of notes or bonds issued by the dormitory authority or the
10 urban development corporation for a capital appropriation of
11 \$201,500,000 authorized by chapter 108 of the laws of 2006 to the urban
12 development corporation for university development projects, reimburse-
13 ment from the proceeds of notes or bonds issued by the dormitory author-
14 ity or for a capital appropriation of \$143,000,000 authorized by chapter
15 108 of the laws of 2006 to the urban development corporation for
16 cultural facilities projects, reimbursement from the proceeds of notes
17 or bonds issued by the dormitory authority or the urban development
18 corporation for capital appropriations totaling \$60,000,000 authorized
19 by chapter 108 of the laws of 2006 to the urban development corporation
20 for energy/environmental projects, reimbursement from the proceeds of
21 notes or bonds issued by the dormitory authority or the urban develop-
22 ment corporation for a capital appropriation of \$20,000,000 authorized
23 by chapter 108 of the laws of 2006 to the urban development corporation
24 for a competitive solicitation for construction of a pilot cellulosic
25 ethanol refinery, reimbursement from the proceeds of notes or bonds
26 issued by the urban development corporation for a capital appropriation
27 of \$74,700,000 authorized by chapter 55 of the laws of 2006 to the urban
28 development corporation for services and expenses related to infrastruc-
29 ture for a new stadium in Queens county, and reimbursement from the
30 proceeds of notes or bonds issued by the urban development corporation
31 for a capital appropriation of \$74,700,000 authorized by chapter 55 of
32 the laws of 2006 to the urban development corporation for services and
33 expenses related to infrastructure improvements to construct a new park-
34 ing facility at a new stadium in Bronx county, reimbursement from the
35 proceeds of notes and bonds issued by the environmental facilities
36 corporation for a capital appropriation of \$5,000,000 authorized by
37 chapter 55 of the laws of 2006 to the environmental facilities corpo-
38 ration for payment for the pipeline for jobs program, reimbursement from
39 the proceeds of notes or bonds issued by the dormitory authority for
40 capital disbursements of up to \$14,000,000 from any capital appropri-
41 ation or reappropriation authorized by chapter 53 of the laws of 2006
42 for the library construction purpose, reimbursement from the proceeds of
43 notes or bonds issued by the urban development corporation or the dormi-
44 tory authority for an appropriation of \$1,200,000 authorized by chapter
45 53 of the laws of 2006 for the towns of Bristol and Canandaigua public
46 water systems, reimbursement from the proceeds of notes or bonds issued
47 by the urban development corporation or the dormitory authority for an
48 appropriation of \$5,500,000 authorized by chapter 53 of the laws of 2006
49 for Belleayre mountain ski center, reimbursement from the proceeds of
50 notes or bonds issued by the urban development corporation or the dormi-
51 tory authority for an appropriation of \$25,000,000 authorized by chapter
52 53 of the laws of 2006 for the town of Smithtown/Kings Park psychiatric
53 center rehabilitation, reimbursement from the proceeds of notes or bonds
54 issued by the urban development corporation or the dormitory authority
55 for an appropriation of \$5,000,000 authorized by chapter 108 of the laws
56 of 2006 for a state of New York umbilical cord bank, reimbursement from

1 the proceeds of notes or bonds issued by the urban development corpo-
2 ration or the dormitory authority for an appropriation of \$5,500,000
3 authorized by chapter 53 of the laws of 2006 for an Old Gore mountain
4 ski bowl connection, reimbursement from the proceeds of notes or bonds
5 issued by the urban development corporation or the dormitory authority
6 for an appropriation of \$2,000,000 authorized by chapter 53 of the laws
7 of 2006 for a Cornell equine drug testing laboratory, reimbursement from
8 the proceeds of notes or bonds issued by the urban development corpo-
9 ration or the dormitory authority for an appropriation of \$2,000,000
10 authorized by chapter 53 of the laws of 2006 for a Fredonia vineyard
11 laboratory, reimbursement from the proceeds of notes or bonds issued by
12 the dormitory authority or the urban development corporation for an
13 appropriation of \$40,000,000 authorized by chapter 108 of the laws of
14 2006 for a food testing laboratory, reimbursement from the proceeds of
15 notes or bonds issued by the New York state thruway authority for an
16 appropriation of \$22,000,000 authorized by chapter 108 of the laws of
17 2006 to the department of transportation for high speed rail, reimburse-
18 ment from the proceeds of notes or bonds issued by the urban development
19 corporation for capital disbursements of up to \$500,000,000 from an
20 appropriation authorized by chapter 108 of the laws of 2006 to the urban
21 development corporation for development of a semiconductor manufacturing
22 facility, reimbursement from the proceeds of notes or bonds issued by
23 the urban development corporation of up to \$150,000,000 from an appro-
24 priation authorized by chapter 108 of the laws of 2006 to the urban
25 development corporation for research and development activities of a
26 semiconductor manufacturer, and reimbursement from the proceeds of notes
27 or bonds issued by the urban development corporation for capital
28 disbursements of up to \$292,385,000 from an appropriation to the urban
29 development corporation authorized by chapter 108 of the laws of 2006
30 for community revitalization projects.

31 S 26. Notwithstanding any other law, rule, or regulation to the
32 contrary, the comptroller is hereby authorized and directed to deposit
33 to the credit of the capital projects fund, reimbursement from the
34 proceeds of notes or bonds issued by the environmental facilities corpo-
35 ration for a capital appropriation of \$29,600,000 authorized by chapter
36 55 of the laws of 2007 to the department of environmental conservation
37 for payment of a portion of the state's match for federal capitalization
38 grants for the water pollution control revolving loan fund, reimburse-
39 ment from the proceeds of notes or bonds issued by the urban development
40 corporation for disbursements of up to \$20,000,000 from any capital
41 appropriation or reappropriation authorized by chapter 50 of the laws of
42 2007 to the office of general services for various purposes, reimburse-
43 ment from the proceeds of notes or bonds issued by the environmental
44 facilities corporation for a capital appropriation of \$13,500,000
45 authorized by chapter 55 of the laws of 2007 to the energy research and
46 development authority for the Western New York Nuclear Service Center at
47 West Valley, reimbursement from the proceeds of notes or bonds issued by
48 the environmental facilities corporation for a capital appropriation of
49 \$10,000,000 authorized by chapter 55 of the laws of 2007 to the depart-
50 ment of environmental conservation for Onondaga lake, reimbursement from
51 the proceeds of notes or bonds issued by the environmental facilities
52 corporation for disbursements of up to \$12,000,000 from any capital
53 appropriations or reappropriations authorized by chapter 55 of the laws
54 of 2007 to the department of environmental conservation for environ-
55 mental purposes, reimbursement from the proceeds of notes or bonds
56 issued by the urban development corporation for capital disbursements of

1 up to \$3,000,000 from any capital appropriation or reappropriation
2 authorized by chapter 50 of the laws of 2007 to the division of military
3 and naval affairs for various purposes, reimbursement from the proceeds
4 of notes or bonds issued by the urban development corporation for
5 disbursements from a capital appropriation of \$50,000,000 authorized by
6 chapter 50 of the laws of 2007 to the division of state police for
7 construction of a Troop G facility, reimbursement from the proceeds of
8 notes or bonds issued by the urban development corporation for disburse-
9 ments from a capital appropriation of \$6,000,000 authorized by chapter
10 50 of the laws of 2007 to the division of state police for construction
11 of evidence storage facilities, reimbursement from the proceeds of notes
12 or bonds issued by the dormitory authority or the urban development
13 corporation for capital appropriations totaling \$77,900,000 authorized
14 by chapter 51 of the laws of 2007 to the judiciary for court training
15 facilities and courthouse improvement projects, reimbursement from the
16 proceeds of notes or bonds issued by the urban development corporation
17 for a capital appropriation of \$20,000,000 authorized by chapter 50 of
18 the laws of 2007 to all state departments and agencies for the purchase
19 of equipment, reimbursement from the proceeds of notes or bonds issued
20 by the dormitory authority for capital disbursements of up to
21 \$14,000,000 from any capital appropriation or reappropriation authorized
22 by chapter 53 of the laws of 2007 for library construction, reimburse-
23 ment from the proceeds of notes or bonds issued by the dormitory author-
24 ity for capital disbursements of up to \$60,000,000 from any capital
25 appropriation or reappropriation authorized by chapter 53 of the laws of
26 2007 for cultural education storage facilities, reimbursement from the
27 proceeds of notes or bonds issued by the urban development corporation
28 for capital disbursements of up to \$15,000,000 from any capital appro-
29 priation or reappropriation authorized by chapter 55 of the laws of 2007
30 for Roosevelt Island Operating Corporation aerial tramway, reimbursement
31 from the proceeds of notes or bonds issued by the urban development
32 corporation for capital disbursements of up to \$20,000,000 from any
33 capital appropriation or reappropriation authorized by chapter 55 of the
34 laws of 2007 for Governor's Island, reimbursement from the proceeds of
35 notes or bonds issued by the urban development corporation for capital
36 disbursements of up to \$7,500,000 from any capital appropriation or
37 reappropriation authorized by chapter 55 of the laws of 2007 for Harri-
38 man research and technology park, reimbursement from the proceeds of
39 notes or bonds issued by the urban development corporation for capital
40 disbursements of up to \$7,950,000 from any capital appropriation or
41 reappropriation authorized by chapter 55 of the laws of 2007 for USA
42 Niagara, and reimbursement from the proceeds of notes or bonds issued by
43 the urban development corporation for capital disbursements of up to
44 \$1,300,000 from appropriations authorized by chapter 50 of the laws of
45 2007 made to the office of general services for legislative office
46 building hearing rooms.

47 S 27. Notwithstanding any other law, rule, or regulation to the
48 contrary, the comptroller is hereby authorized and directed to deposit
49 to the credit of the capital projects fund, reimbursement from the
50 proceeds of notes or bonds issued by the environmental facilities corpo-
51 ration for a capital appropriation of \$29,600,000 authorized by chapter
52 55 of the laws of 2008 to the department of environmental conservation
53 for payment of a portion of the state's match for federal capitalization
54 grants for the water pollution control revolving loan fund, reimburse-
55 ment from the proceeds of notes or bonds issued by the urban development
56 corporation for a capital appropriation of \$141,000,000 authorized by

1 chapter 50 of the laws of 2008 to all state departments and agencies for
2 the purchase of equipment or systems development, reimbursement from the
3 proceeds of notes or bonds issued by the urban development corporation
4 for disbursements of up to \$45,500,000 from any capital appropriation or
5 reappropriation authorized by chapter 50 of the laws of 2008 to the
6 office of general services for various purposes, reimbursement from the
7 proceeds of notes or bonds issued by the environmental facilities corpo-
8 ration for a capital appropriation of \$13,500,000 authorized by chapter
9 55 of the laws of 2008 to the energy research and development authority
10 for the Western New York Nuclear Service Center at West Valley,
11 reimbursement from the proceeds of notes or bonds issued by the environ-
12 mental facilities corporation for a capital appropriation of \$10,000,000
13 authorized by chapter 55 of the laws of 2008 to the department of envi-
14 ronmental conservation for Onondaga lake, reimbursement from the
15 proceeds of notes or bonds issued by the environmental facilities corpo-
16 ration for disbursements of up to \$12,000,000 from any capital appropri-
17 ations or reappropriations authorized by chapter 55 of the laws of 2008
18 to the department of environmental conservation for environmental
19 purposes, reimbursement from the proceeds of notes or bonds issued by
20 the urban development corporation for capital disbursements of up to
21 \$3,000,000 from any capital appropriation or reappropriation authorized
22 by chapter 50 of the laws of 2008 to the division of military and naval
23 affairs for various purposes, reimbursement from the proceeds of notes
24 or bonds issued by the urban development corporation for a capital
25 appropriation of \$2,500,000 authorized by chapter 50 of the laws of 2008
26 to the office for technology for activities related to broadband
27 service, reimbursement from the proceeds of notes or bonds issued by the
28 urban development corporation for a capital appropriation of \$6,000,000
29 authorized by chapter 50 of the laws of 2008 to the division of state
30 police for rehabilitation of facilities, reimbursement from the proceeds
31 of notes or bonds issued by the dormitory authority of the state of New
32 York or other financing source for a capital appropriation authorized by
33 chapter 53 of the laws of 2008 of \$14,000,000 to the education depart-
34 ment for library construction, reimbursement from the proceeds of notes
35 or bonds issued by the dormitory authority of the state of New York or
36 other financing source for a capital appropriation authorized by chapter
37 53 of the laws of 2008 of \$15,000,000 to the education department for
38 museum renewal projects, reimbursement from the proceeds of notes or
39 bonds issued by the urban development corporation for capital appropri-
40 ation of \$50,000,000 authorized by chapter 53 of the laws of 2008 to the
41 urban development corporation for services and expenses related to the
42 investment opportunity fund, reimbursement from the proceeds of notes or
43 bonds issued by the urban development corporation for capital appropri-
44 ation of \$18,000,000 authorized by chapter 53 of the laws of 2008 to the
45 urban development corporation for services and expenses related to arts
46 and cultural projects, reimbursement from the proceeds of bonds or notes
47 issued by the urban development corporation for a capital appropriation
48 of \$32,148,000 authorized by chapter 53 of the laws of 2008 for economic
49 and community development projects, reimbursement from the proceeds of
50 bonds or notes issued by the urban development corporation for a capital
51 appropriation of \$30,000,000 authorized by chapter 53 of the laws of
52 2008 for New York city waterfront development projects, reimbursement
53 from the proceeds of bonds or notes issued by the urban development
54 corporation for a capital appropriation of \$45,000,000 authorized by
55 chapter 53 of the laws of 2008 for Luther Forest infrastructure
56 projects, reimbursement from the proceeds of notes or bonds issued by

1 the urban development corporation for capital appropriation of
2 \$35,000,000 authorized by chapter 53 of the laws of 2008 to the urban
3 development corporation for services and expenses related to downstate
4 regional projects, reimbursement from the proceeds of notes or bonds
5 issued by the urban development corporation for capital appropriation of
6 \$137,037,000 authorized by chapter 53 of the laws of 2008 to the urban
7 development corporation for services and expenses related to upstate
8 city-by-city projects, reimbursement from the proceeds of notes or bonds
9 issued by the urban development corporation for capital appropriation of
10 \$35,000,000 authorized by chapter 53 of the laws of 2008 to the urban
11 development corporation for services and expenses related to the down-
12 state revitalization projects, reimbursement from the proceeds of notes
13 or bonds issued by the urban development corporation for capital appro-
14 priation of \$117,265,000 authorized by chapter 53 of the laws of 2008 to
15 the urban development corporation for services and expenses related to
16 the upstate regional blueprint fund, reimbursement from the proceeds of
17 notes or bonds issued by the urban development corporation for capital
18 appropriation of \$25,000,000 authorized by chapter 53 of the laws of
19 2008 to the urban development corporation for services and expenses
20 related to the upstate agricultural economic development fund,
21 reimbursement from the proceeds of notes or bonds issued by the urban
22 development corporation for capital appropriation of \$350,000,000
23 authorized by chapter 53 of the laws of 2008 to the urban development
24 corporation for services and expenses related to the New York state
25 capital assistance program, reimbursement from the proceeds of notes or
26 bonds issued by the urban development corporation for capital appropri-
27 ation of \$350,000,000 authorized by chapter 53 of the laws of 2008 to
28 the urban development corporation for services and expenses related to
29 the New York state economic development assistance program, and
30 reimbursement from the proceeds of notes or bonds issued by the urban
31 development corporation for capital appropriation of \$20,000,000 author-
32 ized by chapter 55 of the laws of 2008 to the urban development corpo-
33 ration for services and expenses related to the empire state economic
34 development fund.

35 S 28. Notwithstanding any other law, rule, or regulation to the
36 contrary, the comptroller is hereby authorized and directed to deposit
37 to the credit of the capital projects fund, reimbursement from the
38 proceeds of notes or bonds issued by the environmental facilities corpo-
39 ration for a capital appropriation of \$29,600,000 authorized by chapter
40 55 of the laws of 2009 to the department of environmental conservation
41 for payment of a portion of the state's match for federal capitalization
42 grants for the water pollution control revolving loan fund, reimburse-
43 ment from the proceeds of notes or bonds issued by the urban development
44 corporation for a capital appropriation of \$129,800,000 authorized by
45 chapter 50 of the laws of 2009 to all state departments and agencies for
46 the purchase of equipment or systems development, reimbursement from the
47 proceeds of notes or bonds issued by the urban development corporation
48 for disbursements of up to \$24,000,000 from any capital appropriation or
49 reappropriation authorized by chapter 50 of the laws of 2009 to the
50 office of general services for various purposes, reimbursement from the
51 proceeds of notes or bonds issued by the environmental facilities corpo-
52 ration for a capital appropriation of \$13,500,000 authorized by chapter
53 55 of the laws of 2009 to the energy research and development authority
54 for the Western New York Nuclear Service Center at West Valley,
55 reimbursement from the proceeds of notes or bonds issued by the environ-
56 mental facilities corporation for a capital appropriation of \$10,000,000

1 authorized by chapter 55 of the laws of 2009 to the department of envi-
2 ronmental conservation for Onondaga lake, reimbursement from the
3 proceeds of notes or bonds issued by the environmental facilities corpo-
4 ration for disbursements of up to \$12,000,000 from any capital appropri-
5 ations or reappropriations authorized by chapter 55 of the laws of 2009
6 to the department of environmental conservation for environmental
7 purposes, reimbursement from the proceeds of notes or bonds issued by
8 the urban development corporation for capital disbursements of up to
9 \$3,000,000 from any capital appropriation or reappropriation authorized
10 by chapter 50 of the laws of 2009 to the division of military and naval
11 affairs for various purposes, reimbursement from the proceeds of notes
12 or bonds issued by the urban development corporation for a capital
13 appropriation of \$6,000,000 authorized by chapter 50 of the laws of 2009
14 to the division of state police for rehabilitation of facilities,
15 reimbursement from the proceeds of notes or bonds issued by the dormito-
16 ry authority of the state of New York or other financing source for a
17 capital appropriation authorized by chapter 53 of the laws of 2009 of
18 \$14,000,000 to the state education department for library construction,
19 reimbursement from the proceeds of notes or bonds issued by the dormito-
20 ry authority of the state of New York or other financing source for a
21 capital appropriation of \$4,000,000 to the state education department
22 for rehabilitation associated with the St. Regis Mohawk elementary
23 school authorized by chapter 53 of the laws of 2009 and reimbursement
24 from the proceeds of notes or bonds issued by the urban development
25 corporation for capital appropriation of \$25,000,000 authorized by chap-
26 ter 55 of the laws of 2009 to the urban development corporation for
27 services and expenses related to the empire state economic development
28 fund.

29 S 29. Notwithstanding any other law, rule, or regulation to the
30 contrary, the comptroller is hereby authorized and directed to deposit
31 to the credit of the capital projects fund, reimbursement from the
32 proceeds of notes or bonds issued by the environmental facilities corpo-
33 ration for a capital appropriation of \$29,600,000 authorized by chapter
34 55 of the laws of 2010 to the department of environmental conservation
35 for payment of a portion of the state's match for federal capitalization
36 grants for the water pollution control revolving loan fund, reimburse-
37 ment from the proceeds of notes or bonds issued by the urban development
38 corporation for a capital appropriation of \$187,285,000 authorized by
39 chapter 50 of the laws of 2010 to all state departments and agencies for
40 the purchase of equipment or systems development, reimbursement from the
41 proceeds of notes or bonds issued by the urban development corporation
42 for disbursements of up to \$26,950,000 from any capital appropriation or
43 reappropriation authorized by chapter 50 of the laws of 2010 to the
44 office of general services for various purposes, reimbursement from the
45 proceeds of notes or bonds issued by the environmental facilities corpo-
46 ration for a capital appropriation of \$5,000,000 authorized by chapter
47 55 of the laws of 2010 to the department of environmental conservation
48 for Onondaga lake, reimbursement from the proceeds of notes or bonds
49 issued by the environmental facilities corporation for disbursements of
50 up to \$12,000,000 from any capital appropriations or reappropriations
51 authorized by chapter 55 of the laws of 2010 to the department of envi-
52 ronmental conservation for environmental purposes, reimbursement from
53 the proceeds of notes or bonds issued by the urban development corpo-
54 ration for capital disbursements of up to \$3,000,000 from any capital
55 appropriation or reappropriation authorized by chapter 50 of the laws of
56 2010 to the division of military and naval affairs for various purposes,

1 reimbursement from the proceeds of notes or bonds issued by the urban
2 development corporation for a capital appropriation of \$6,000,000
3 authorized by chapter 50 of the laws of 2010 to the division of state
4 police for rehabilitation of facilities, reimbursement from the proceeds
5 of notes or bonds issued by the dormitory authority of the state of New
6 York or other financing source for a capital appropriation of
7 \$14,000,000 authorized by chapter 53 of the laws of 2010 to the state
8 education department for library construction, reimbursements from the
9 proceeds of notes or bonds issued by the dormitory authority of the
10 state of New York or other financing source for a capital appropriation
11 of \$20,400,000 authorized by chapter 100 of the laws of 2010 to the
12 state education department for the longitudinal data system and
13 reimbursement from the proceeds of notes or bonds issued by the dormito-
14 ry authority of the state of New York or other financing source for a
15 capital appropriation of \$42,000,000 for the state preparedness and
16 training center.

17 S 30. Notwithstanding any other law, rule, or regulation to the
18 contrary, the comptroller is hereby authorized and directed to deposit
19 to the credit of the capital projects fund, reimbursement from the
20 proceeds of notes or bonds issued by the environmental facilities corpo-
21 ration for a capital appropriation of \$35,000,000 authorized by a chap-
22 ter of the laws of 2011 to the department of environmental conservation
23 for payment of a portion of the state's match for federal capitalization
24 grants for the water pollution control revolving loan fund, reimburse-
25 ment from the proceeds of notes or bonds issued by the urban development
26 corporation for a capital appropriation of \$92,751,000 authorized by a
27 chapter of the laws of 2011 to all state departments and agencies for
28 the purchase of equipment or systems development, reimbursement from the
29 proceeds of notes or bonds issued by the urban development corporation
30 for disbursements of up to \$40,000,000 from any capital appropriation or
31 reappropriation authorized by a chapter of the laws of 2011 to the
32 office of general services for various purposes, reimbursement from the
33 proceeds of notes or bonds issued by the environmental facilities corpo-
34 ration for disbursements of up to \$12,000,000 from any capital appropri-
35 ations or reappropriations authorized by a chapter of the laws of 2011
36 to the department of environmental conservation for environmental
37 purposes, reimbursement from the proceeds of notes or bonds issued by
38 the urban development corporation for capital disbursements of up to
39 \$3,000,000 from any capital appropriation or reappropriation authorized
40 by a chapter of the laws of 2011 to the division of military and naval
41 affairs for various purposes, reimbursement from the proceeds of notes
42 or bonds issued by the urban development corporation for a capital
43 appropriation of \$6,000,000 authorized by a chapter of the laws of 2011
44 to the division of state police for rehabilitation of facilities,
45 reimbursement from the proceeds of notes or bonds issued by the dormito-
46 ry authority of the state of New York or other financing source for a
47 capital appropriation of \$14,000,000 authorized by a chapter of the laws
48 of 2011 to the state education department for library construction,
49 reimbursement from the proceeds of notes or bonds issued by the urban
50 development corporation for capital appropriation of \$130,550,000
51 authorized by a chapter of the laws of 2011 to the urban development
52 corporation for services and expenses related to the regional economic
53 development council initiative, reimbursement from the proceeds of notes
54 or bonds issued by the urban development corporation for capital appro-
55 priation of \$50,000,000 authorized by a chapter of the laws of 2011 to
56 the urban development corporation for services and expenses related to

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

6 S 31. Notwithstanding any other law, rule, or regulation to the
7 contrary, the comptroller is hereby authorized and directed to deposit
8 to the credit of the capital projects fund, reimbursement from the
9 proceeds of notes or bonds issued by the environmental facilities corpo-
10 ration for a capital appropriation of \$35,000,000 authorized by a chap-
11 ter of the laws of 2012 to the department of environmental conservation
12 for payment of a portion of the state's match for federal capitalization
13 grants for the water pollution control revolving loan fund, reimburse-
14 ment from the proceeds of notes or bonds issued by the urban development
15 corporation for disbursements of up to \$26,000,000 from any capital
16 appropriation or reappropriation authorized by a chapter of the laws of
17 2012 to the office of general services for various purposes, reimburse-
18 ment from the proceeds of notes or bonds issued by the environmental
19 facilities corporation for disbursements of up to \$12,000,000 from any
20 capital appropriations or reappropriations authorized by a chapter of
21 the laws of 2012 to the department of environmental conservation for
22 environmental purposes, reimbursement from the proceeds of notes or
23 bonds issued by the urban development corporation for capital disburse-
24 ments of up to \$3,000,000 from any capital appropriation or reappropri-
25 ation authorized by a chapter of the laws of 2012 to the division of
26 military and naval affairs for various purposes, reimbursement from the
27 proceeds of notes or bonds issued by the urban development corporation
28 for a capital appropriation of \$6,000,000 authorized by a chapter of the
29 laws of 2012 to the division of state police for rehabilitation of
30 facilities, reimbursement from the proceeds of notes or bonds issued by
31 the dormitory authority of the state of New York or other financing
32 source for a capital appropriation of \$14,000,000 authorized by a chap-
33 ter of the laws of 2012 to the state education department for library
34 construction, reimbursement from the proceeds of notes or bonds issued
35 by the thruway authority, the dormitory authority and the urban develop-
36 ment corporation for a capital appropriation of \$770,000,000 authorized
37 by a chapter of the laws of 2012 to the metropolitan transportation
38 authority for various purposes, reimbursement from the proceeds of notes
39 or bonds issued by the thruway authority for a capital appropriation of
40 \$15,000,000 authorized by a chapter of the laws of 2012 to the depart-
41 ment of transportation for improvement of the peace bridge plaza,
42 reimbursement from the proceeds of notes or bonds issued by the urban
43 development corporation for a capital appropriation of \$130,000,000
44 authorized by a chapter of the laws of 2012 to the urban development
45 corporation for services and expenses related to the regional economic
46 development council initiative, reimbursement from the proceeds of notes
47 or bonds issued by the urban development corporation for a capital
48 appropriation of \$75,000,000 authorized by a chapter of the laws of 2012
49 to the urban development corporation for services and expenses related
50 to the New York works economic development fund, reimbursement from the
51 proceeds of notes or bonds issued by the urban development corporation
52 for a capital appropriation of \$75,000,000 authorized by a chapter of
53 the laws of 2012 to the urban development corporation for services and
54 expenses related to the buffalo regional innovation cluster, reimburse-
55 ment from the proceeds of notes or bonds issued by the urban development
56 corporation for a capital appropriation of \$250,000,000 authorized by a

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

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

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

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

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

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

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

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

9 (3) The comptroller is hereby authorized and directed to transfer any
10 balance above the amounts certified by the commissioner of environmental
11 conservation to reimburse disbursements pursuant to all appropriations
12 from such site investigation and construction account; provided, howev-
13 er, that if such transfers are determined by the comptroller to be
14 insufficient to assure that interest paid to holders of state obli-
15 gations issued for hazardous waste purposes pursuant to the environ-
16 mental quality bond act of nineteen hundred eighty-six, as enacted by
17 chapter 511 of the laws of 1986, is exempt from federal income taxation,
18 the comptroller is hereby authorized and directed to transfer, from such
19 site investigation and construction account to the general fund, the
20 amount necessary to redeem bonds in an amount necessary to assure the
21 continuation of such tax exempt status. Prior to the making of any such
22 transfers, the comptroller shall notify the director of the budget of
23 the amount of such transfers.

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

27 2. "Authorized purpose" for purposes of this article and section nine-
28 ty-two-z of this chapter shall mean any purposes for which state-sup-
29 ported debt, as defined by section sixty-seven-a of this chapter, may or
30 has been issued except debt for which the state is constitutionally
31 obligated thereunder to pay debt service and related expenses, and
32 except (a) as authorized in paragraph (b) of subdivision one of section
33 three hundred eighty-five of the public authorities law, (b) as author-
34 ized for the department of health of the state of New York facilities as
35 specified in paragraph a of subdivision two of section sixteen hundred
36 eighty of the public authorities law, (c) state university of New York
37 dormitory facilities as specified in subdivision eight of section
38 sixteen hundred seventy-eight of the public authorities law, and (d) as
39 authorized for mental health services facilities by section nine-a of
40 section one of chapter three hundred ninety-two of the laws of nineteen
41 hundred seventy-three constituting the New York state medical care
42 facilities financing act. Notwithstanding the provisions of clause (d)
43 of this subdivision, for the period April first, two thousand nine
44 through March thirty-first, two thousand [twelve] THIRTEEN, mental
45 health services facilities, as authorized by section nine-a of section
46 one of chapter three hundred ninety-two of the laws of nineteen hundred
47 seventy-three constituting the New York state medical care facilities
48 financing act, shall constitute an authorized purpose.

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

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

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

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

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

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

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

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

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

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

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

13 1. Subject to the provisions of chapter 59 of the laws of 2000, but
14 notwithstanding the provisions of section 18 of section 1 of chapter 174
15 of the laws of 1968, the New York state urban development corporation is
16 hereby authorized to issue bonds, notes and other obligations in an
17 aggregate principal amount not to exceed six billion [four] EIGHT
18 hundred [ninety] SIXTEEN million [four] EIGHT hundred sixty-nine thou-
19 sand dollars [\$6,490,469,000] \$6,816,869,000, and shall include all
20 bonds, notes and other obligations issued pursuant to chapter 56 of the
21 laws of 1983, as amended or supplemented. The proceeds of such bonds,
22 notes or other obligations shall be paid to the state, for deposit in
23 the correctional facilities capital improvement fund to pay for all or
24 any portion of the amount or amounts paid by the state from appropri-
25 ations or reappropriations made to the department of corrections and
26 community supervision from the correctional facilities capital improve-
27 ment fund for capital projects. The aggregate amount of bonds, notes or
28 other obligations authorized to be issued pursuant to this section shall
29 exclude bonds, notes or other obligations issued to refund or otherwise
30 repay bonds, notes or other obligations theretofore issued, the proceeds
31 of which were paid to the state for all or a portion of the amounts
32 expended by the state from appropriations or reappropriations made to
33 the department of corrections and community supervision; provided,
34 however, that upon any such refunding or repayment the total aggregate
35 principal amount of outstanding bonds, notes or other obligations may be
36 greater than six billion [four] EIGHT hundred [ninety] SIXTEEN million
37 [four] EIGHT hundred sixty-nine thousand dollars [\$6,490,469,000]
38 \$6,816,869,000, only if the present value of the aggregate debt service
39 of the refunding or repayment bonds, notes or other obligations to be
40 issued shall not exceed the present value of the aggregate debt service
41 of the bonds, notes or other obligations so to be refunded or repaid.
42 For the purposes hereof, the present value of the aggregate debt service
43 of the refunding or repayment bonds, notes or other obligations and of
44 the aggregate debt service of the bonds, notes or other obligations so
45 refunded or repaid, shall be calculated by utilizing the effective
46 interest rate of the refunding or repayment bonds, notes or other obli-
47 gations, which shall be that rate arrived at by doubling the semi-annual
48 interest rate (compounded semi-annually) necessary to discount the debt
49 service payments on the refunding or repayment bonds, notes or other
50 obligations from the payment dates thereof to the date of issue of the
51 refunding or repayment bonds, notes or other obligations and to the
52 price bid including estimated accrued interest or proceeds received by
53 the corporation including estimated accrued interest from the sale ther-
54 eof.

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

4 (a) Subject to the provisions of chapter fifty-nine of the laws of two
5 thousand, in order to enhance and encourage the promotion of housing
6 programs and thereby achieve the stated purposes and objectives of such
7 housing programs, the agency shall have the power and is hereby author-
8 ized from time to time to issue negotiable housing program bonds and
9 notes in such principal amount as shall be necessary to provide suffi-
10 cient funds for the repayment of amounts disbursed (and not previously
11 reimbursed) pursuant to law or any prior year making capital appropri-
12 ations or reappropriations for the purposes of the housing program;
13 provided, however, that the agency may issue such bonds and notes in an
14 aggregate principal amount not exceeding two billion [six] SEVEN hundred
15 [thirty-six] FORTY million [four] SIX hundred ninety-nine thousand
16 dollars, plus a principal amount of bonds issued to fund the debt
17 service reserve fund in accordance with the debt service reserve fund
18 requirement established by the agency and to fund any other reserves
19 that the agency reasonably deems necessary for the security or marketa-
20 bility of such bonds and to provide for the payment of fees and other
21 charges and expenses, including underwriters' discount, trustee and
22 rating agency fees, bond insurance, credit enhancement and liquidity
23 enhancement related to the issuance of such bonds and notes. No reserve
24 fund securing the housing program bonds shall be entitled or eligible to
25 receive state funds apportioned or appropriated to maintain or restore
26 such reserve fund at or to a particular level, except to the extent of
27 any deficiency resulting directly or indirectly from a failure of the
28 state to appropriate or pay the agreed amount under any of the contracts
29 provided for in subdivision four of this section.

30 S 42. Subdivision (b) of section 11 of chapter 329 of the laws of
31 1991, amending the state finance law and other laws relating to the
32 establishment of the dedicated highway and bridge trust fund, as amended
33 by section 46 of part BB of chapter 58 of the laws of 2011, is amended
34 to read as follows:

35 (b) Any service contract or contracts for projects authorized pursuant
36 to sections 10-c, 10-f, 10-g and 80-b of the highway law and section
37 14-k of the transportation law, and entered into pursuant to subdivision
38 (a) of this section, shall provide for state commitments to provide
39 annually to the thruway authority a sum or sums, upon such terms and
40 conditions as shall be deemed appropriate by the director of the budget,
41 to fund, or fund the debt service requirements of any bonds or any obli-
42 gations of the thruway authority issued to fund such projects having a
43 cost not in excess of [\$6,695,169,000] \$7,106,022,000 cumulatively by
44 the end of fiscal year [2011-12] 2012-13.

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

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

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

16 2. Notwithstanding any other provision of law to the contrary, in
17 order to assist the dormitory authority and the corporation in undertak-
18 ing the financing for project costs for the regional economic develop-
19 ment council initiative, the economic transformation program, STATE
20 UNIVERSITY OF NEW YORK COLLEGE FOR NANOSCALE AND SCIENCE ENGINEERING,
21 PROJECTS WITHIN THE CITY OF BUFFALO OR SURROUNDING ENVIRONS AND THE NEW
22 YORK WORKS ECONOMIC DEVELOPMENT FUND and other state costs associated
23 with such projects, the director of the budget is hereby authorized to
24 enter into one or more service contracts with the dormitory authority
25 and the corporation, none of which shall exceed thirty years in dura-
26 tion, upon such terms and conditions as the director of the budget and
27 the dormitory authority and the corporation agree, so as to annually
28 provide to the dormitory authority and the corporation, in the aggre-
29 gate, a sum not to exceed the principal, interest, and related expenses
30 required for such bonds and notes. Any service contract entered into
31 pursuant to this section shall provide that the obligation of the state
32 to pay the amount therein provided shall not constitute a debt of the
33 state within the meaning of any constitutional or statutory provision
34 and shall be deemed executory only to the extent of monies available and
35 that no liability shall be incurred by the state beyond the monies
36 available for such purpose, subject to annual appropriation by the
37 legislature. Any such contract or any payments made or to be made there-
38 under may be assigned and pledged by the dormitory authority and the
39 corporation as security for its bonds and notes, as authorized by this
40 section.

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

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

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

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

29 S 45. Section 51 of part RR of chapter 57 of the laws of 2008, relat-
30 ing to providing for the administration of certain funds and accounts
31 related to the 2008-2009 budget, as amended by chapter 94 of the laws of
32 2011, is amended to read as follows:

33 S 51. This act shall take effect immediately and shall be deemed to
34 have been in full force and effect on and after April 1, 2008; provided,
35 however, that the amendments to subdivision 6 of section 4 and subdivi-
36 sion 4 of section 40 of the state finance law made by sections fifteen
37 and sixteen of this act shall expire on the same date such subdivisions
38 expire; and provided, further, however, that section thirty-four of this
39 act shall take effect on the same date as the reversion of section 69-c
40 of the state finance law as provided in section 58 of part T of chapter
41 57 of the laws of 2007, as amended; [and] provided, further, however,
42 that sections one, three, four, and eighteen through twenty-seven of
43 this act shall expire March 31, 2009 when upon such date the provisions
44 of such sections shall be deemed repealed; and provided further that
45 section [fourteen of this act shall expire March 31, 2012 when upon such
46 date the provisions of such section shall be deemed repealed] FORTY OF
47 THIS ACT SHALL BE DEEMED TO HAVE BEEN IN FULL FORCE AND EFFECT ON AND
48 AFTER APRIL 1, 2007.

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

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

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

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

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

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

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

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

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

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

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

1 IZED TO ENTER INTO ONE OR MORE SERVICE CONTRACTS WITH THE AUTHORITY, THE
2 DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION, NONE OF WHICH
3 SHALL EXCEED THIRTY YEARS IN DURATION, UPON SUCH TERMS AND CONDITIONS AS
4 THE DIRECTOR OF THE BUDGET AND THE AUTHORITY, THE DORMITORY AUTHORITY
5 AND THE URBAN DEVELOPMENT CORPORATION AGREE, SO AS TO ANNUALLY PROVIDE
6 TO THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT
7 CORPORATION, IN THE AGGREGATE, A SUM NOT TO EXCEED THE PRINCIPAL, INTER-
8 EST, AND RELATED EXPENSES REQUIRED FOR SUCH BONDS AND NOTES. ANY SERVICE
9 CONTRACT ENTERED INTO PURSUANT TO THIS SECTION SHALL PROVIDE THAT THE
10 OBLIGATION OF THE STATE TO PAY THE AMOUNT THEREIN PROVIDED SHALL NOT
11 CONSTITUTE A DEBT OF THE STATE WITHIN THE MEANING OF ANY CONSTITUTIONAL
12 OR STATUTORY PROVISION AND SHALL BE DEEMED EXECUTORY ONLY TO THE EXTENT
13 OF MONIES AVAILABLE AND THAT NO LIABILITY SHALL BE INCURRED BY THE STATE
14 BEYOND THE MONIES AVAILABLE FOR SUCH PURPOSE, SUBJECT TO ANNUAL APPRO-
15 PRIATION BY THE LEGISLATURE. ANY SUCH SERVICE CONTRACT OR ANY PAYMENTS
16 MADE OR TO BE MADE THEREUNDER MAY BE ASSIGNED AND PLEDGED BY THE AUTHOR-
17 ITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION AS
18 SECURITY FOR SUCH BONDS AND NOTES, AS AUTHORIZED BY THIS SECTION.

19 S 47. Subdivisions 2 and 6 of section 34 of part 0 of chapter 61 of
20 the laws of 2000 amending the public authorities law relating to the
21 metropolitan transportation authority, the New York city transit author-
22 ity and the Triborough bridge and tunnel authority, are amended to read
23 as follows:

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

41 6. Any service contract or contracts for transit and SIRT0A projects
42 and for commuter projects entered into pursuant to this section shall
43 provide for state commitments to provide annually to the metropolitan
44 transportation authority a sum or sums, upon such terms and conditions
45 as shall be deemed appropriate by the director of the budget, to fund,
46 or to fund the debt service requirements of any bonds or other obli-
47 gations of the metropolitan transportation authority issued to fund[,]
48 such projects [such that the aggregate debt service on all bonds and
49 notes identified in subdivision three of this section does not exceed
50 \$165,000,000 annually through and including July 1, 2031].

51 S 48. The public authorities law is amended by adding a new section
52 386-b to read as follows:

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

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

16 2. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, IN
17 ORDER TO ASSIST THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN
18 DEVELOPMENT CORPORATION IN UNDERTAKING THE FINANCING OF SUCH TRANSPORTA-
19 TION FACILITIES PROJECTS, THE DIRECTOR OF THE BUDGET IS HEREBY AUTHOR-
20 IZED TO ENTER INTO ONE OR MORE SERVICE CONTRACTS WITH THE AUTHORITY, THE
21 DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION, NONE OF WHICH
22 SHALL EXCEED THIRTY YEARS IN DURATION, UPON SUCH TERMS AND CONDITIONS AS
23 THE DIRECTOR OF THE BUDGET AND THE AUTHORITY, THE DORMITORY AUTHORITY
24 AND THE URBAN DEVELOPMENT CORPORATION AGREE, SO AS TO ANNUALLY PROVIDE
25 TO THE AUTHORITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT
26 CORPORATION, IN THE AGGREGATE, A SUM NOT TO EXCEED THE PRINCIPAL, INTER-
27 EST, AND RELATED EXPENSES REQUIRED FOR SUCH BONDS AND NOTES. ANY SERVICE
28 CONTRACT ENTERED INTO PURSUANT TO THIS SECTION SHALL PROVIDE THAT THE
29 OBLIGATION OF THE STATE TO PAY THE AMOUNT THEREIN PROVIDED SHALL NOT
30 CONSTITUTE A DEBT OF THE STATE WITHIN THE MEANING OF ANY CONSTITUTIONAL
31 OR STATUTORY PROVISION AND SHALL BE DEEMED EXECUTORY ONLY TO THE EXTENT
32 OF MONIES AVAILABLE AND THAT NO LIABILITY SHALL BE INCURRED BY THE STATE
33 BEYOND THE MONIES AVAILABLE FOR SUCH PURPOSE, SUBJECT TO ANNUAL APPRO-
34 PRIATION BY THE LEGISLATURE. ANY SUCH SERVICE CONTRACT OR ANY PAYMENTS
35 MADE OR TO BE MADE THEREUNDER MAY BE ASSIGNED AND PLEDGED BY THE AUTHOR-
36 ITY, THE DORMITORY AUTHORITY AND THE URBAN DEVELOPMENT CORPORATION AS
37 SECURITY FOR SUCH BONDS AND NOTES, AS AUTHORIZED BY THIS SECTION.

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

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

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

5 2. Notwithstanding any other law, rule, or regulation to the contrary,
6 the comptroller is hereby authorized and directed to deposit to the
7 credit of the capital projects fund, reimbursement from the proceeds of
8 notes or bonds issued by the urban development corporation of the state
9 of New York for capital disbursements [of up to \$80,000,000 from any
10 appropriation or reappropriation authorized by a chapter of the laws of
11 2011 for NY-SUNY 2020 challenge grants] ASSOCIATED WITH SUCH PROJECT
12 COSTS.

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

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

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

25 10-a. Subject to the provisions of chapter fifty-nine of the laws of
26 two thousand, but notwithstanding any other provision of the law to the
27 contrary, the maximum amount of bonds and notes to be issued after March
28 thirty-first, two thousand two, on behalf of the state, in relation to
29 any locally sponsored community college, shall be [five] SIX hundred
30 [thirty-six] TWENTY-THREE million dollars. Such amount shall be exclu-
31 sive of bonds and notes issued to fund any reserve fund or funds, costs
32 of issuance and to refund any outstanding bonds and notes, issued on
33 behalf of the state, relating to a locally sponsored community college.

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

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

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

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

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

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