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

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I N A S S E M B L Y

February 4, 2014

Introduced by M. of A. PAULIN, COLTON, CUSICK, MILLMAN, BROOK-KRASNY, HENNESSEY, MOSLEY, OTIS, ROSENTHAL, ZEBROWSKI, RA, RAIA, TENNEY -- Multi-Sponsored by -- M. of A. CAMARA, COOK, CORWIN, GUNTHER, HIKIND, McDONOUGH, RIVERA, ROSA, SCHIMEL, SWEENEY, THIELE, TITONE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to tax on circus admission; and to amend the state finance law, in relation to the creation of the animal cruelty compensation fund

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

Section 1. Paragraph 1 of subdivision (f) of section 1105 of the tax law, as amended by section 100 of part A of chapter 389 of the laws of 1997, is amended to read as follows:

(1) Any admission charge where such admission charge is in excess of ten cents to or for the use of any place of amusement in the state, except charges for admission to race tracks, boxing, sparring or wrestling matches or exhibitions which charges are taxed under any other law of this state, or dramatic or musical arts performances, [or live circus performances,] or motion picture theaters, and except charges to a patron for admission to, or use of, facilities for sporting activities in which such patron is to be a participant, such as bowling alleys and swimming pools. For any person having the permanent use or possession of a box or seat or a lease or a license, other than a season ticket, for the use of a box or seat at a place of amusement, the tax shall be upon the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by the holder, licensee or lessee, and shall be paid by the holder, licensee or lessee.

S 2. Subparagraph (B) of paragraph 2 of subdivision (d) of section 1116 of the tax law, as amended by section 101 of part A of chapter 389 of the laws of 1997, is amended to read as follows:

(B) Carnivals, or rodeos, OR CIRCUSES in which any professional performer or operator participates for compensation, unless the entire net profit from such carnival or rodeo shall inure exclusively to the

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

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benefit of an organization described in paragraph four of subdivision (a) of this section, and such organization shall have as its charitable or educational purpose the operation of a school and of such a carnival or rodeo; or

S 3. The state finance law is amended by adding a new section 97-ff to read as follows:

S 97-FF. ANIMAL CRUELTY COMPENSATION FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE STATE COMPTROLLER AND THE COMMISSIONER OF TAXATION AND FINANCE A FUND TO BE KNOWN AS THE "ANIMAL CRUELTY COMPENSATION FUND".

2. SUCH FUND SHALL CONSIST OF ALL MONEYS COLLECTED PURSUANT TO SUBPARAGRAPH (B) OF PARAGRAPH TWO OF SUBDIVISION (D) OF SECTION ELEVEN HUNDRED SIXTEEN OF THE TAX LAW RELATING TO CIRCUS TICKET RECEIPTS AND ALL OTHER MONEYS CREDITED OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW.

3. MONEYS OF THE FUND SHALL BE EXPENDED FOR THE PURPOSES OF REIMBURSING NOT-FOR-PROFIT ORGANIZATIONS THAT CARE FOR AND/OR SHELTER ANIMALS THAT ARE HELD AS EVIDENCE IN ANIMAL CRUELTY CASES. MONEYS SHALL BE PAID OUT OF THE FUND ON THE AUDIT AND WARRANT OF THE STATE COMPTROLLER. ANY INTEREST RECEIVED BY THE STATE COMPTROLLER ON MONEYS ON DEPOSIT IN THE ANIMAL CRUELTY COMPENSATION FUND SHALL BE RETAINED IN AND BECOME PART OF SUCH FUND.

4. THE STATE COMPTROLLER SHALL DISPERSE THE FULL BALANCE OF FUNDS ACCRUED PURSUANT TO SUBDIVISION TWO OF THIS SECTION TO ENTITIES SELECTED BY THE DEPARTMENT OF AGRICULTURE AND MARKETS WHICH FURTHER THE PURPOSES SET OUT IN SUBDIVISION THREE OF THIS SECTION.

S 4. This act shall take effect on the one hundred eightieth day after it shall have become a law, and shall apply to any admission to a circus occurring on or after such date. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date is authorized to be made and completed on or before such effective date.