

8876

I N A S S E M B L Y

February 25, 2014

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

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

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

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

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

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

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

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

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

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

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

22 S 6. Paragraph (a) of subdivision 3 of section 89-b of the state
23 finance law, as amended by section 2 of part B of chapter 58 of the laws
24 of 2012, is amended to read as follows:

25 (a) The special obligation reserve and payment account shall consist
26 (i) of all moneys required to be deposited in the dedicated highway and
27 bridge trust fund pursuant to the provisions of sections two hundred
28 five, two hundred eighty-nine-e, three hundred one-j, five hundred
29 fifteen, ELEVEN HUNDRED FORTY-EIGHT and eleven hundred sixty-seven of
30 the tax law, section four hundred one of the vehicle and traffic law,
31 and section thirty-one of chapter fifty-six of the laws of nineteen
32 hundred ninety-three, (ii) all fees, fines or penalties collected by the
33 commissioner of transportation pursuant to section fifty-two, section
34 three hundred twenty-six, and subdivisions five, eight and twelve of
35 section eighty-eight of the highway law, subdivision fifteen of section
36 three hundred eighty-five of the vehicle and traffic law, section [two]
37 NINE of [the] PART U1 OF chapter SIXTY-TWO of the laws of two thousand
38 three that amended this paragraph, subdivision (d) of section three
39 hundred four-a, paragraph one of subdivision (a) and subdivision (d) of
40 section three hundred five, subdivision six-a of section four hundred
41 fifteen and subdivision (g) of section twenty-one hundred twenty-five of
42 the vehicle and traffic law, section fifteen of this chapter, excepting
43 moneys deposited with the state on account of betterments performed
44 pursuant to subdivision twenty-seven or subdivision thirty-five of
45 section ten of the highway law, (iii) any moneys collected by the
46 department of transportation for services provided pursuant to agree-
47 ments entered into in accordance with section ninety-nine-r of the
48 general municipal law, and (iv) any other moneys collected therefor or
49 credited or transferred thereto from any other fund, account or source.

50 S 7. Paragraph (a) of subdivision 3 of section 89-b of the state
51 finance law, as amended by section 3 of part B of chapter 58 of the laws
52 of 2012, is amended to read as follows:

53 (a) The special obligation reserve and payment account shall consist
54 (i) of all moneys required to be deposited in the dedicated highway and
55 bridge trust fund pursuant to the provisions of sections two hundred
56 eighty-nine-e, three hundred one-j, five hundred fifteen, ELEVEN HUNDRED

1 FORTY-EIGHT and eleven hundred sixty-seven of the tax law, section four
2 hundred one of the vehicle and traffic law, and section thirty-one of
3 chapter fifty-six of the laws of nineteen hundred ninety-three, (ii) all
4 fees, fines or penalties collected by the commissioner of transportation
5 pursuant to section fifty-two, section three hundred twenty-six, and
6 subdivisions five, eight and twelve of section eighty-eight of the high-
7 way law, subdivision fifteen of section three hundred eighty-five of the
8 vehicle and traffic law, section fifteen of this chapter, excepting
9 moneys deposited with the state on account of betterments performed
10 pursuant to subdivision twenty-seven or subdivision thirty-five of
11 section ten of the highway law, (iii) any moneys collected by the
12 department of transportation for services provided pursuant to agree-
13 ments entered into in accordance with section ninety-nine-r of the
14 general municipal law, and (iv) any other moneys collected therefor or
15 credited or transferred thereto from any other fund, account or source.
16 S 8. This act shall take effect April 1, 2014, provided, that:
17 (a) section two of this act shall take effect April 1, 2015;
18 (b) section three of this act shall take effect April 1, 2016;
19 (c) section four of this act shall take effect April 1, 2017;
20 (d) section five of this act shall take effect April 1, 2018; and
21 (e) the amendments to paragraph (a) of subdivision 3 of section 89-b
22 of the state finance law, made by section six of this act, shall not
23 affect the expiration and reversion of such paragraph and shall expire
24 therewith, when upon such date section seven of this act shall take
25 effect.