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

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2013-2014 Regular Sessions

I N  A S S E M B L Y

May 16, 2013

Introduced by M. of A. LALOR, TEDISCO, McDONOUGH, TENNEY, GIGLIO, HAWLEY, McLAUGHLIN, GARBARINO, PALMESANO, GOODELL, STEC, FITZPATRICK, MONTESANO, CROUCH -- Multi-Sponsored by -- M. of A. CORWIN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to reducing the available tax credits for the empire state film production credit; and making an appropriation to the office for people with developmental disabilities for the purpose of providing additional services and expenses for community programs for people with developmental disabilities

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

Section 1. Paragraph 4 of subdivision (e) of section 24 of the tax law, as amended by section 3 of part B of chapter 59 of the laws of 2013, is amended to read as follows:

(4) Additional pool 2 - The aggregate amount of tax credits allowed in subdivision (a) of this section shall be increased by an additional [four hundred twenty] THREE HUNDRED THIRTY million dollars in each year starting in two thousand ten through two thousand nineteen provided however, seven million dollars of the annual allocation shall be available for the empire state film post production credit pursuant to section thirty-one of this article in two thousand thirteen and two thousand fourteen and twenty-five million dollars of the annual allocation shall be available for the empire state film post production credit pursuant to section thirty-one of this article in each year starting in two thousand fifteen through two thousand nineteen. This amount shall be allocated by the governor's office for motion picture and television development among taxpayers in accordance with subdivision (a) of this section. If the commissioner of economic development determines that the aggregate amount of tax credits available from additional pool 2 for the empire state film production tax credit have been previously allocated, and determines that the pending applications from

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

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eligible applicants for the empire state film post production tax credit pursuant to section thirty-one of this article is insufficient to utilize the balance of unallocated empire state film post production tax credits from such pool, the remainder, after such pending applications are considered, shall be made available for allocation in the empire state film tax credit pursuant to this section, subdivision thirty-six of section two hundred ten and subsection (gg) of section six hundred six of this chapter. Also, if the commissioner of economic development determines that the aggregate amount of tax credits available from additional pool 2 for the empire state film post production tax credit have been previously allocated, and determines that the pending applications from eligible applicants for the empire state film production tax credit pursuant to this section is insufficient to utilize the balance of unallocated film production tax credits from such pool, then all or part of the remainder, after such pending applications are considered, shall be made available for allocation for the empire state film post production credit pursuant to this section, subdivision forty-one of section two hundred ten and subsection (gg) of section six hundred six of this chapter. The governor's office for motion picture and television development must notify taxpayers of their allocation year and include the allocation year on the certificate of tax credit. Taxpayers eligible to claim a credit must report the allocation year directly on their empire state film production credit tax form for each year a credit is claimed and include a copy of the certificate with their tax return. In the case of a qualified film that receives funds from additional pool 2, no empire state film production credit shall be claimed before the later of the taxable year the production of the qualified film is complete, or the taxable year immediately following the allocation year for which the film has been allocated credit by the governor's office for motion picture and television development.

S 2. The sum of ninety million dollars ($90,000,000), or so much thereof as may be necessary, is hereby appropriated to the office for people with developmental disabilities out of any moneys in the state treasury in the general fund, not otherwise appropriated, and made immediately available, for the purposes of this act:

Ninety million dollars ($90,000,000) shall be made available to the office for people with developmental disabilities immediately for the purpose of providing additional services and expenses for community programs for people with developmental disabilities pursuant to article 41 of the mental hygiene law, and/or chapter 620 of the laws of 1974, chapter 660 of the laws of 1977, chapter 412 of the laws of 1981, chapter 27 of the laws of 1987, chapter 729 of the laws of 1989, chapter 329 of the laws of 1993 and any other provisions of the mental hygiene law.

Notwithstanding any inconsistent provision of law, the director of the budget is authorized to make sub-allocations from this appropriation up to $90,000,000 to the department of health medical assistance program for the state share of additional medical assistance services expenses incurred by the department of health for the provision of medical assistance to people with developmental disabilities.

Notwithstanding any other provision of law, advances and reimbursement made pursuant to subdivision (d) of section 41.15 and section 41.18 of the mental hygiene law shall be allocated pursuant to a plan and in a manner prescribed by the commissioner of developmental disabilities and approved by the director of the budget. No expenditure shall be made from this appropriation until a certificate of allocation has been approved by the director of the budget and copies thereof filed with the

state comptroller, and the chairs of the senate finance and assembly ways and means committees. The moneys hereby appropriated are available to reimburse or advance localities and voluntary non-profit agencies for expenditures made during local fiscal periods commencing January 1, 2013, April 1, 2013 or July 1, 2013, and for advances for the 3 month period beginning January 1, 2014.

Such moneys shall be payable on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of developmental disabilities in the manner prescribed by law.

S 3. This act shall take effect immediately.