

4359--A

2015-2016 Regular Sessions

I N   A S S E M B L Y

January 30, 2015

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Introduced by M. of A. PALMESANO, TENNEY, MURRAY, MONTESANO, DiPIETRO, BARCLAY, McDONOUGH, GIGLIO, CORWIN, BLANKENBUSH, LALOR, DUPREY, SALADINO, RAIA, FRIEND, FITZPATRICK -- Multi-Sponsored by -- M. of A. CERETTO, CROUCH, GOODELL, RA -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Section 1148 of the tax law, as amended by section 57 of  
2 part HH of chapter 57 of the laws of 2013, is amended to read as  
3 follows:  
4     S 1148. Deposit and disposition of revenue. [All] (A) EXCEPT AS OTHER-  
5 WISE PROVIDED IN SUBDIVISION (B) OF THIS SECTION, ALL taxes, interest  
6 and penalties collected or received by the commissioner under this arti-  
7 cle shall be deposited and disposed of pursuant to the provisions of  
8 section one hundred seventy-one-a of this chapter; provided however, the  
9 comptroller shall on or before the twelfth day of each month, pay all  
10 such taxes, interest and penalties collected under this article and  
11 remaining to the comptroller's credit in such banks, banking houses or  
12 trust companies at the close of business on the last day of the preced-  
13 ing month, into the general fund of the state treasury, except as other-  
14 wise provided in sections ninety-two-d, ninety-two-h, and ninety-two-r  
15 of the state finance law and sections eleven hundred two, eleven hundred  
16 four and eleven hundred nine of this article.  
17     (B) ONE CENT OF THE TAXES COLLECTED OR RECEIVED BY THE COMMISSIONER  
18 UNDER THIS ARTICLE FOR THE RETAIL SALE OF EACH GALLON OF MOTOR FUEL  
19 SHALL BE DEPOSITED IN THE SPECIAL OBLIGATION RESERVE AND PAYMENT ACCOUNT

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

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1 OF THE DEDICATED HIGHWAY AND BRIDGE TRUST FUND, ESTABLISHED BY SECTION  
2 EIGHTY-NINE-B OF THE STATE FINANCE LAW.

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

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

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

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

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

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

24 S 5. Paragraph (a) of subdivision 3 of section 89-b of the state  
25 finance law, as amended by section 8 of part C of chapter 57 of the laws  
26 of 2014, is amended to read as follows:

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

53 S 6. Paragraph (a) of subdivision 3 of section 89-b of the state  
54 finance law, as amended by section 9 of part C of chapter 57 of the laws  
55 of 2014, is amended to read as follows:

1 (a) The special obligation reserve and payment account shall consist  
2 (i) of all moneys required to be deposited in the dedicated highway and  
3 bridge trust fund pursuant to the provisions of sections two hundred  
4 eighty-nine-e, three hundred one-j, five hundred fifteen, ELEVEN HUNDRED  
5 FORTY-EIGHT and eleven hundred sixty-seven of the tax law, section four  
6 hundred one of the vehicle and traffic law, and section thirty-one of  
7 chapter fifty-six of the laws of nineteen hundred ninety-three, (ii) all  
8 fees, fines or penalties collected by the commissioner of transportation  
9 pursuant to section fifty-two, section three hundred twenty-six, section  
10 eighty-eight of the highway law, subdivision fifteen of section three  
11 hundred eighty-five of the vehicle and traffic law, section fifteen of  
12 this chapter, excepting moneys deposited with the state on account of  
13 betterments performed pursuant to subdivision twenty-seven or subdivi-  
14 sion thirty-five of section ten of the highway law, and sections nine-  
15 ty-four, one hundred thirty-five, one hundred forty-four and one hundred  
16 forty-five of the transportation law, (iii) any moneys collected by the  
17 department of transportation for services provided pursuant to agree-  
18 ments entered into in accordance with section ninety-nine-r of the  
19 general municipal law, and (iv) any other moneys collected therefor or  
20 credited or transferred thereto from any other fund, account or source.

21 S 7. This act shall take effect April 1, 2016, provided, that:

22 (a) section two of this act shall take effect April 1, 2017;

23 (b) section three of this act shall take effect April 1, 2018;

24 (c) section four of this act shall take effect April 1, 2019; and

25 (d) the amendments to paragraph (a) of subdivision 3 of section 89-b  
26 of the state finance law, made by section five of this act, shall not  
27 affect the expiration and reversion of such paragraph and shall expire  
28 therewith, when upon such date section six of this act shall take  
29 effect.