

1 S 42. HIRE-NY TAX CREDIT. (A) ALLOWANCE OF CREDIT. A TAXPAYER, WHICH
2 IS SUBJECT TO TAX UNDER ARTICLE NINE-A OR TWENTY-TWO OF THIS CHAPTER AND
3 WHICH CREATES A NEW JOB, SHALL BE ALLOWED A CREDIT AGAINST SUCH TAX. THE
4 AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION SHALL BE EQUAL TO THE
5 PRODUCT OF 6.85 PERCENT AND THE GROSS WAGES PAID FOR EACH NEW EMPLOYEE.
6 THE CREDIT SHALL NOT BE MORE THAN FIVE THOUSAND DOLLARS FOR ANY NEW
7 EMPLOYEE FOR ONE FULL YEAR OF EMPLOYMENT; IF A NEW EMPLOYEE HAS BEEN
8 HIRED FOR LESS THAN A FULL TAX YEAR THIS AMOUNT SHALL BE PRORATED AND
9 APPORTIONED TO EACH TAX YEAR BUT SHALL IN NO WAY DECREASE THE FULL THREE
10 CONSECUTIVE YEARS OF CREDIT ELIGIBILITY. THE TAXPAYER MAY CLAIM THIS
11 CREDIT FOR EACH NEW EMPLOYEE FOR A PERIOD OF THREE CONSECUTIVE YEARS OF
12 EMPLOYMENT. THE TAXPAYER MAY OFFSET QUARTERLY ESTIMATED TAX RETURNS WITH
13 THE AMOUNT OF THIS CREDIT EARNED IN ANY PREVIOUS QUARTER.

14 (B) UNEMPLOYMENT ENHANCEMENT. FOR CALENDAR YEARS TWO THOUSAND FIFTEEN
15 AND TWO THOUSAND SIXTEEN IF A NEW EMPLOYEE WAS RECEIVING UNEMPLOYMENT
16 INSURANCE BENEFITS AT THE TIME OF HIRE, AN ADDITIONAL THREE THOUSAND
17 DOLLAR CREDIT WILL BE ALLOWED FOR THE FIRST FULL YEAR OF EMPLOYMENT.

18 (C) DEFINITIONS. AS USED IN THIS SECTION, THE FOLLOWING TERMS SHALL
19 HAVE THE FOLLOWING MEANINGS:

20 (1) "NEW EMPLOYEE" SHALL MEAN ANY FULL TIME EMPLOYEE THAT CAUSES THE
21 TOTAL NUMBER OF EMPLOYEES TO INCREASE ABOVE BASE EMPLOYMENT OR CREDIT
22 EMPLOYMENT, WHICHEVER IS HIGHER.

23 (2) "BASE YEAR" SHALL MEAN CALENDAR YEAR TWO THOUSAND FIFTEEN.

24 (3) "BASE EMPLOYMENT" SHALL MEAN THE AVERAGE NUMBER OF FULL TIME
25 EMPLOYEES OR FULL TIME EQUIVALENT EMPLOYEES DURING THE BASE YEAR. FOR A
26 NEW BUSINESS, BASE EMPLOYMENT SHALL BEGIN AT ZERO.

27 (4) "CREDIT EMPLOYMENT" SHALL MEAN BASE EMPLOYMENT PLUS THE NUMBER OF
28 NEW EMPLOYEES FOR WHICH A CREDIT IS EARNED FOR THE PRIOR TAX YEARS.

29 (D) REPLACEMENT EMPLOYEES. IF A NEW EMPLOYEE FOR WHICH A CREDIT WAS
30 EARNED LEAVES THE PAYROLL AND AN EMPLOYEE IS HIRED WHICH BRINGS TOTAL
31 EMPLOYMENT ABOVE BASE EMPLOYMENT BUT AT OR BELOW CREDIT EMPLOYMENT
32 LEVEL, THE CREDIT ELIGIBILITY PERIOD FOR SUCH EMPLOYEE SHALL BE THREE
33 YEARS MINUS THE AMOUNT OF TIME (ROUNDED TO THE NEXT FULL MONTH) THE
34 EMPLOYER RECEIVED THE CREDIT FOR THE DEPARTING EMPLOYEE.

35 (E) NO CREDIT SHALL BE ALLOWED UNDER THIS SECTION TO A TAXPAYER FOR
36 ANY NEW EMPLOYEE IF THE TAXPAYER CLAIMS ANY OTHER CREDIT UNDER THIS
37 ARTICLE FOR SUCH NEW EMPLOYEE WHERE THE BASIS OF SUCH OTHER CREDIT IS AN
38 INCREASE IN EMPLOYMENT.

39 S 2. Section 210-B of the tax law is amended by adding a new subdivi-
40 sion 49 to read as follows:

41 49. HIRE-NY TAX CREDIT. (A) ALLOWANCE OF CREDIT. A TAXPAYER WILL BE
42 ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN SECTION FORTY-TWO OF
43 THIS CHAPTER, AGAINST THE TAX IMPOSED BY THIS ARTICLE.

44 (B) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBDIVISION
45 FOR ANY TAXABLE YEAR MAY NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS
46 THAN THE AMOUNT PRESCRIBED IN PARAGRAPH (D) OF SUBDIVISION ONE OF
47 SECTION TWO HUNDRED TEN OF THIS ARTICLE. HOWEVER, IF THE AMOUNT OF
48 CREDIT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR REDUCES THE
49 TAX TO SUCH AMOUNT, ANY AMOUNT OF CREDIT THUS NOT DEDUCTIBLE IN SUCH
50 TAXABLE YEAR WILL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR
51 REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND
52 EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF
53 SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER
54 NOTWITHSTANDING, NO INTEREST WILL BE PAID THEREON.

55 S 3. Section 606 of the tax law is amended by adding a new subsection
56 (ccc) to read as follows:

(CCC) HIRE-NY TAX CREDIT. (1) A TAXPAYER WILL BE ALLOWED A CREDIT, TO THE EXTENT ALLOWED UNDER SECTION FORTY-TWO OF THIS CHAPTER, AGAINST THE TAX IMPOSED BY THIS ARTICLE.

(2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST SHALL BE PAID THEREON.

S 4. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding a new clause (xli) to read as follows:

(XLI) HIRE-NY TAX CREDIT	AMOUNT OF CREDIT UNDER
UNDER SUBSECTION (CCC)	SUBDIVISION FORTY-NINE OF SECTION
	TWO HUNDRED TEN-B

S 5. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2015.

PART B

Section 1. Section 606 of the tax law is amended by adding a new subsection (ddd) to read as follows:

(DDD) SMALL BUSINESS TAX CREDIT. (1) GENERAL. A QUALIFIED TAXPAYER SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE EQUAL TO SIX AND SIXTY-FIVE HUNDREDTHS PERCENT OF QUALIFIED BUSINESS INCOME.

(2) DEFINITIONS. FOR THE PURPOSES OF THIS SUBSECTION, THE TERMS:

(A) "QUALIFIED TAXPAYER" SHALL MEAN A SMALL BUSINESS AS DEFINED BY SECTION ONE HUNDRED THIRTY-ONE OF THE ECONOMIC DEVELOPMENT LAW AND WHO HAS NET BUSINESS INCOME OF LESS THAN TWO HUNDRED FIFTY THOUSAND DOLLARS.

(B) "QUALIFIED BUSINESS INCOME" SHALL MEAN TEN PERCENT OF THE BUSINESS INCOME OF THE TAXPAYER AS DEFINED IN THE LAWS OF THE UNITED STATES.

(3) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, NO INTEREST SHALL BE PAID THEREON.

S 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2015.

PART C

Section 1. Paragraph (b) of subdivision 1 of section 210 of the tax law, as amended by section 12 of part A of chapter 59 of the laws of 2014, is amended to read as follows:

(b) Capital base. (1) The amount prescribed by this paragraph shall be computed at .15 percent for each dollar of the taxpayer's total business capital, or the portion thereof allocated within the state as hereinafter provided for taxable years beginning before January first, two thousand sixteen. However, in the case of a cooperative housing corporation as defined in the internal revenue code, the applicable rate shall be .04 percent until taxable years beginning on or after January first, two thousand twenty. The rate of tax for subsequent tax years shall be as follows: .125 percent for taxable years beginning on or after January first, two thousand sixteen and before January first, two thousand seventeen; .100 percent for taxable years beginning on or after January first, two thousand seventeen and before January first, two thousand eighteen; .075 percent for taxable years beginning on or after January

1 first, two thousand eighteen and before January first, two thousand
 2 nineteen; .050 percent for taxable years beginning on or after January
 3 first, two thousand nineteen and before January first, two thousand
 4 twenty; .025 percent for taxable years beginning on or after January
 5 first, two thousand twenty and before January first, two thousand twen-
 6 ty-one; and zero percent for years beginning on or after January first,
 7 two thousand twenty-one. The rate of tax for a qualified New York
 8 manufacturer for tax years [subsequent to taxable years] beginning on or
 9 after January first, two thousand fifteen [and before January first, two
 10 thousand sixteen] shall be [.106] ZERO percent [for taxable years begin-
 11 ning on or after January first, two thousand sixteen and before January
 12 first, two thousand seventeen, .085 percent for taxable years beginning
 13 on or after January first, two thousand seventeen and before January
 14 first, two thousand eighteen; .056 percent for taxable years beginning
 15 on or after January first, two thousand eighteen and before January
 16 first, two thousand nineteen; .038 percent for taxable years beginning
 17 on or after January first, two thousand nineteen and before January
 18 first, thousand twenty; .019 percent for taxable years beginning on or
 19 after January first, two thousand twenty and before January first, two
 20 thousand twenty-one; and zero percent for years beginning on or after
 21 January first, two thousand twenty-one. In no event shall the amount
 22 prescribed by this paragraph exceed three hundred fifty thousand dollars
 23 for qualified New York manufacturers and for all other taxpayers five
 24 million dollars].

25 S 2. Paragraph (d) of subdivision 1 of section 210 of the tax law, as
 26 amended by section 12 of part A of chapter 59 of the laws of 2014, is
 27 amended to read as follows:

28 (d) Fixed dollar minimum. (1) The amount prescribed by this paragraph
 29 for New York S corporations will be determined in accordance with the
 30 following table:

31 If New York receipts are:	The fixed dollar minimum tax is:
32 not more than \$100,000	\$ 25
33 more than \$100,000 but not over \$250,000	\$ 50
34 more than \$250,000 but not over \$500,000	\$ 175
35 more than \$500,000 but not over \$1,000,000	\$ 300
36 more than \$1,000,000 but not over \$5,000,000	\$1,000
37 more than \$5,000,000 but not over \$25,000,000	\$3,000
38 Over \$25,000,000	\$4,500

39 Provided further, the amount prescribed by this paragraph for a quali-
 40 fied New York manufacturer, as defined in subparagraph (vi) of paragraph
 41 (a) of this subdivision, and a qualified emerging technology company
 42 under paragraph (c) of subdivision one of section thirty-one hundred
 43 two-e of the public authorities law regardless of the ten million dollar
 44 limitation expressed in subparagraph one of such paragraph (c) will be
 45 determined in accordance with the following tables:

46 For tax years beginning on or after January 1, 2014 and before January
 47 1, 2015:

48 If New York receipts are:	The fixed dollar minimum tax is:
49 not more than \$100,000	\$ 23
50 more than \$100,000 but not over \$250,000	\$ 68
51 more than \$250,000 but not over \$500,000	\$ 159
52 more than \$500,000 but not over \$1,000,000	\$ 454
53 more than \$1,000,000 but not over \$5,000,000	\$1,362

1	more than \$5,000,000 but not over \$25,000,000	\$3,178
2	Over \$25,000,000	\$4,500

3 For tax years beginning on or after January 1, 2015 [and before January
4 1, 2016]:

5	If New York receipts are:	The fixed dollar minimum tax is:
6	not more than \$100,000	\$ [22
7	more than \$100,000 but not over \$250,000	\$ 66
8	more than \$250,000 but not over \$500,000	\$ 153
9	more than \$500,000 but not over \$1,000,000	\$ 439
10	more than \$1,000,000 but not over \$5,000,000	\$1,316
11	more than \$5,000,000 but not over \$25,000,000	\$3,070
12	Over \$25,000,000	\$4,385

13 For tax years beginning on or after January 1, 2016 and before January
14 1, 2018:

15	If New York receipts are:	The fixed dollar minimum tax is:
16	not more than \$100,000	\$ 21
17	more than \$100,000 but not over \$250,000	\$ 63
18	more than \$250,000 but not over \$500,000	\$ 148
19	more than \$500,000 but not over \$1,000,000	\$ 423
20	more than \$1,000,000 but not over \$5,000,000	\$1,269
21	more than \$5,000,000 but not over \$25,000,000	\$2,961
22	Over \$25,000,000	\$4,230

23 For tax years beginning on or after January 1, 2018:

24	If New York receipts are:	The fixed dollar minimum tax is:
25	not more than \$100,000	\$ 19
26	more than \$100,000 but not over \$250,000	\$ 56
27	more than \$250,000 but not over \$500,000	\$ 131
28	more than \$500,000 but not over \$1,000,000	\$ 375
29	more than \$1,000,000 but not over \$5,000,000	\$1,125
30	more than \$5,000,000 but not over \$25,000,000	\$2,625
31	Over \$25,000,000	\$3,750] 0

32 Otherwise the amount prescribed by this paragraph will be determined in
33 accordance with the following table:

34	If New York receipts are:	The fixed dollar minimum tax is:
35	not more than \$100,000	\$ 25
36	more than \$100,000 but not over \$250,000	\$ 75
37	more than \$250,000 but not over \$500,000	\$ 175
38	more than \$500,000 but not over \$1,000,000	\$ 500
39	more than \$1,000,000 but not over \$5,000,000	\$1,500
40	more than \$5,000,000 but not over \$25,000,000	\$3,500
41	more than \$25,000,000	
42	but not over \$50,000,000	\$5,000
43	more than \$50,000,000 but not over \$100,000,000	\$10,000
44	more than \$100,000,000 but not over \$250,000,000	\$20,000
45	more than \$250,000,000 but not over \$500,000,000	\$50,000
46	more than \$500,000,000 but not over \$1,000,000,000	\$100,000
47	Over \$1,000,000,000	\$200,000

For purposes of this paragraph, New York receipts are the receipts included in the numerator of the apportionment factor determined under section two hundred ten-A for the taxable year.

(2) If the taxable year is less than twelve months, the amount of New York receipts is determined by dividing the amount of the receipts for the taxable year by the number of months in the taxable year and multiplying the result by twelve. In the case of a termination year of a New York S corporation, the sum of the tax computed under this paragraph for the S short year and for the C short year shall not be less than the amount computed under this paragraph as if the corporation were a New York C corporation for the entire taxable year.

S 3. Subsection (i) of section 601 of the tax law is relettered subsection (j) and a new subsection (i) is added to read as follows:

(I) MANUFACTURERS. NOTWITHSTANDING THIS OR ANY OTHER SECTION OF THIS ARTICLE, A PERSON'S LIABILITY FOR TAX UNDER THIS SECTION, IF SUCH PERSON'S PRIMARY ACTIVITY IS IN HIS OR HER ROLE AS A MANUFACTURER, SHALL BE ZERO FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY FIRST, TWO THOUSAND FIFTEEN. FOR PURPOSES OF THIS SECTION A PERSON SHALL BE CLASSIFIED AS A MANUFACTURER IF, HE OR SHE IS PRINCIPALLY ENGAGED IN THE PRODUCTION OF GOODS BY MANUFACTURING, PROCESSING, ASSEMBLING, REFINING, MINING, EXTRACTING, FARMING, AGRICULTURE, HORTICULTURE, FLORICULTURE, VITICULTURE OR COMMERCIAL FISHING. IN ADDITION, FOR PURPOSES OF COMPUTING THE CAPITAL BASE IN A COMBINED REPORT, THE GROUP SHALL BE CONSIDERED A MANUFACTURER FOR PURPOSES OF THIS ARTICLE, ONLY IF THE COMBINED GROUP DURING THE TAXABLE YEAR IS PRINCIPALLY ENGAGED IN THE ACTIVITIES SET FORTH IN THIS SUBSECTION, OR ANY COMBINATION THEREOF. FOR PURPOSES OF THIS SUBSECTION, A TAXPAYER IS "PRINCIPALLY ENGAGED" IN THE DESCRIBED ACTIVITY IF, DURING THE TAXABLE YEAR, MORE THAN FIFTY PERCENT OF THE GROSS RECEIPTS OF THE TAXPAYER ARE DERIVED FROM RECEIPTS FROM ACTIVITIES COVERED BY THIS SUBSECTION.

S 4. This act shall take effect immediately.

PART D

Section 1. Article 21 of the tax law is REPEALED.

S 2. Paragraph (e) of subdivision 7 of section 30 of the canal law, as amended by chapter 335 of the laws of 2001, is amended to read as follows:

(e) No such certificate authorizing or approving the first partial payment or any final payment to a foreign contractor shall be made unless such contractor shall furnish satisfactory proof that all taxes due the commissioner of taxation and finance by such contractor under the provisions of or pursuant to a law enacted pursuant to the authority of article nine, nine-A, twelve-A, [twenty-one,] twenty-two, twenty-eight, twenty-nine or thirty of the tax law have been paid. The certificate of the commissioner of taxation and finance to the effect that all such taxes have been paid shall be, for purpose of this paragraph, conclusive proof of the payment of such taxes. The term "foreign contractor" as used in this subdivision means, in the case of an individual, a person who is not a resident of this state, in the case of a partnership, one having one or more partners not a resident of this state, and in the case of a corporation, one not organized under the laws of this state.

S 3. Paragraph (e) of subdivision 7 of section 38 of the highway law, as amended by chapter 196 of the laws of 1981 and as relettered by chapter 153 of the laws of 1984, is amended to read as follows:

1 (e) No such certificate approving or authorizing the first partial
2 payment or any final payment to a foreign contractor shall be made
3 unless such contractor shall furnish satisfactory proof that all taxes
4 due the state tax commission by such contractor, under the provisions of
5 or pursuant to a law enacted pursuant to the authority of article nine,
6 [nine-a] NINE-A, [twelve-a] TWELVE-A, [sixteen, sixteen-a, twenty-one,]
7 twenty-two, [twenty-three,] twenty-eight, twenty-nine or thirty of the
8 tax law [or article two-E of the general city law] have been paid. The
9 certificate of the state tax commission to the effect that all such
10 taxes have been paid shall be, for purpose of this paragraph, conclusive
11 proof of the payment of such taxes. The term "foreign contractor" as
12 used in this subdivision means, in the case of an individual, a person
13 who is not a resident of this state, in the case of a partnership, one
14 having one or more partners not a resident of this state, and in the
15 case of a corporation, one not organized under the laws of this state.

16 S 4. Paragraph (c) of subdivision 1 and subdivision 9 of section 385
17 of the public authorities law, paragraph (c) of subdivision 1 as amended
18 by chapter 129 of the laws of 1995, subdivision 9 as added by chapter 56
19 of the laws of 1993, are amended to read as follows:

20 (c) Such obligations shall be issued or incurred with the approval of
21 the director of the budget and shall be special obligations of the
22 authority secured by and payable solely out of amounts appropriated by
23 the legislature as authorized pursuant to section eighty-nine-b of the
24 state finance law without recourse against any other assets, revenues or
25 funds of or other payments due to the authority. Upon payments of such
26 appropriated amounts from the fund established pursuant to section
27 eighty-nine-b of the state finance law to the account of the authority,
28 such funds may be pledged by the authority to secure its bonds, notes
29 and other obligations authorized by paragraph (b) of this subdivision
30 and shall be held free and clear of any claim by any person arising out
31 of or in connection with articles twelve-A[,] AND thirteen-A [and twenty-
32 ty-one] of the tax law. Without limiting the generality of the foregoing
33 and without limiting the rights and duties of the commissioner of taxation
34 and finance under articles twelve-A[,] AND thirteen-A [and twenty-
35 one] of the tax law, no taxpayer, or any other person, including the
36 state, shall have any right or claim against the authority or any of its
37 bondholders to any moneys appropriated and transferred from the dedicated
38 highway and bridge trust fund established by section eighty-nine-b
39 of the state finance law for or in respect of a refund, rebate, credit,
40 reimbursement or other repayment of taxes paid under such articles of
41 the tax law.

42 9. Nothing contained in this section shall be deemed to restrict the
43 right of the state to amend, repeal, modify or otherwise alter statutes
44 imposing or relating to any taxes or fees, including the taxes imposed
45 pursuant to section two hundred eighty-four[, articles] AND ARTICLE
46 thirteen-A [and twenty-one] of the tax law and fees imposed by section
47 four hundred one of the vehicle and traffic law. The authority shall not
48 include within any resolution, contract or agreement with holders of the
49 bonds, notes and other obligations issued under this title any provision
50 which provides that a default occurs as a result of the state exercising
51 its right to amend, repeal, modify or otherwise alter any such taxes and
52 fees.

53 S 5. Subparagraph 11 of paragraph j of subdivision 1 of section 54 of
54 the state finance law is REPEALED.

55 S 6. Subdivisions twentieth and twenty-sixth of section 171 of the tax
56 law, subdivision twentieth as amended by chapter 282 of the laws of

1 1986, subdivision twenty-sixth as amended by chapter 61 of the laws of
2 1989 and paragraph a of subdivision twenty-sixth as amended by section 1
3 of subpart D of part V-1 of chapter 57 of the laws of 2009, are amended
4 to read as follows:

5 Twentieth. Have authority, of his own motion, to abate any small
6 unpaid balance of an assessment of tax, or any liability in respect
7 thereof, under articles twelve-A, eighteen, OR twenty [or twenty-one] of
8 this chapter, if such commissioner determines under uniform rules
9 prescribed by him that the administration and collection costs involved
10 would not warrant collection of the amount due. He may also abate, of
11 his own motion, the unpaid portion of the assessment of any of such
12 taxes, or any liability in respect thereof, which is excessive in
13 amount, or is assessed after the expiration of the period of limitation
14 properly applicable thereto, or is erroneously or illegally assessed. No
15 claim for abatement under this subdivision shall be filed for any of
16 such taxes.

17 Twenty-sixth. a. Set the overpayment and underpayment rates of inter-
18 est for purposes of articles twelve-A, eighteen, AND twenty [and twen-
19 ty-one] of this chapter. Such rates shall be the overpayment and under-
20 payment rates of interest set pursuant to subsection (e) of section one
21 thousand ninety-six of this chapter, but the underpayment rate shall not
22 be less than seven and one-half percent per annum. Any such rates set by
23 such commissioner shall apply to taxes, or any portion thereof, which
24 remain or become due or overpaid (other than overpayments under such
25 article twenty and not including reimbursements, if any, under any of
26 such articles) on or after the date on which such rates become effective
27 and shall apply only with respect to interest computed or computable for
28 periods or portions of periods occurring in the period during which such
29 rates are in effect. In computing the amount of any interest required to
30 be paid under such articles by such commissioner or by the taxpayer, or
31 any other amount determined by reference to such amount of interest,
32 such interest and such amount shall be compounded daily.

33 b. Cross-reference. For provisions relating to the power of the
34 commissioner of taxation and finance to abate small amounts of interest,
35 see subdivision twentieth of this section.

36 S 7. Subdivision 1 of section 171-a of the tax law, as amended by
37 chapter 90 of the laws of 2014, is amended to read as follows:

38 1. All taxes, interest, penalties and fees collected or received by
39 the commissioner or the commissioner's duly authorized agent under arti-
40 cles nine (except section one hundred eighty-two-a thereof and except as
41 otherwise provided in section two hundred five thereof), nine-A,
42 twelve-A (except as otherwise provided in section two hundred eighty-
43 four-d thereof), thirteen, thirteen-A (except as otherwise provided in
44 section three hundred twelve thereof), eighteen, nineteen, twenty
45 (except as otherwise provided in section four hundred eighty-two there-
46 of), twenty-B, [twenty-one,] twenty-two, [twenty-six,] twenty-six-B,
47 twenty-eight (except as otherwise provided in section eleven hundred two
48 or eleven hundred three thereof), twenty-eight-A, thirty-one (except as
49 otherwise provided in section fourteen hundred twenty-one thereof),
50 thirty-three and thirty-three-A of this chapter shall be deposited daily
51 in one account with such responsible banks, banking houses or trust
52 companies as may be designated by the comptroller, to the credit of the
53 comptroller. Such an account may be established in one or more of such
54 depositories. Such deposits shall be kept separate and apart from all
55 other money in the possession of the comptroller. The comptroller shall
56 require adequate security from all such depositories. Of the total

1 revenue collected or received under such articles of this chapter, the
2 comptroller shall retain in the comptroller's hands such amount as the
3 commissioner may determine to be necessary for refunds or reimbursements
4 under such articles of this chapter out of which amount the comptroller
5 shall pay any refunds or reimbursements to which taxpayers shall be
6 entitled under the provisions of such articles of this chapter. The
7 commissioner and the comptroller shall maintain a system of accounts
8 showing the amount of revenue collected or received from each of the
9 taxes imposed by such articles. The comptroller, after reserving the
10 amount to pay such refunds or reimbursements, shall, on or before the
11 tenth day of each month, pay into the state treasury to the credit of
12 the general fund all revenue deposited under this section during the
13 preceding calendar month and remaining to the comptroller's credit on
14 the last day of such preceding month, (i) except that the comptroller
15 shall pay to the state department of social services that amount of
16 overpayments of tax imposed by article twenty-two of this chapter and
17 the interest on such amount which is certified to the comptroller by the
18 commissioner as the amount to be credited against past-due support
19 pursuant to subdivision six of section one hundred seventy-one-c of this
20 article, (ii) and except that the comptroller shall pay to the New York
21 state higher education services corporation and the state university of
22 New York or the city university of New York respectively that amount of
23 overpayments of tax imposed by article twenty-two of this chapter and
24 the interest on such amount which is certified to the comptroller by the
25 commissioner as the amount to be credited against the amount of defaults
26 in repayment of guaranteed student loans and state university loans or
27 city university loans pursuant to subdivision five of section one
28 hundred seventy-one-d and subdivision six of section one hundred seven-
29 ty-one-e of this article, (iii) and except further that, notwithstanding
30 any law, the comptroller shall credit to the revenue arrearage account,
31 pursuant to section ninety-one-a of the state finance law, that amount
32 of overpayment of tax imposed by article nine, nine-A, twenty-two, thir-
33 ty, thirty-A, thirty-B or thirty-three of this chapter, and any interest
34 thereon, which is certified to the comptroller by the commissioner as
35 the amount to be credited against a past-due legally enforceable debt
36 owed to a state agency pursuant to paragraph (a) of subdivision six of
37 section one hundred seventy-one-f of this article, provided, however, he
38 shall credit to the special offset fiduciary account, pursuant to
39 section ninety-one-c of the state finance law, any such amount credita-
40 ble as a liability as set forth in paragraph (b) of subdivision six of
41 section one hundred seventy-one-f of this article, (iv) and except
42 further that the comptroller shall pay to the city of New York that
43 amount of overpayment of tax imposed by article nine, nine-A, twenty-
44 two, thirty, thirty-A, thirty-B or thirty-three of this chapter and any
45 interest thereon that is certified to the comptroller by the commission-
46 er as the amount to be credited against city of New York tax warrant
47 judgment debt pursuant to section one hundred seventy-one-l of this
48 article, (v) and except further that the comptroller shall pay to a
49 non-obligated spouse that amount of overpayment of tax imposed by arti-
50 cle twenty-two of this chapter and the interest on such amount which has
51 been credited pursuant to section one hundred seventy-one-c, one hundred
52 seventy-one-d, one hundred seventy-one-e, one hundred seventy-one-f or
53 one hundred seventy-one-l of this article and which is certified to the
54 comptroller by the commissioner as the amount due such non-obligated
55 spouse pursuant to paragraph six of subsection (b) of section six
56 hundred fifty-one of this chapter; and (vi) the comptroller shall deduct

1 a like amount which the comptroller shall pay into the treasury to the
2 credit of the general fund from amounts subsequently payable to the
3 department of social services, the state university of New York, the
4 city university of New York, or the higher education services corpo-
5 ration, or the revenue arrearage account or special offset fiduciary
6 account pursuant to section ninety-one-a or ninety-one-c of the state
7 finance law, as the case may be, whichever had been credited the amount
8 originally withheld from such overpayment, and (vii) with respect to
9 amounts originally withheld from such overpayment pursuant to section
10 one hundred seventy-one-l of this article and paid to the city of New
11 York, the comptroller shall collect a like amount from the city of New
12 York.

13 S 7-a. Subdivision 1 of section 171-a of the tax law, as amended by
14 section 54 of part A of chapter 59 of the laws of 2014, is amended to
15 read as follows:

16 1. All taxes, interest, penalties and fees collected or received by
17 the commissioner or the commissioner's duly authorized agent under arti-
18 cles nine (except section one hundred eighty-two-a thereof and except as
19 otherwise provided in section two hundred five thereof), nine-A,
20 twelve-A (except as otherwise provided in section two hundred eighty-
21 four-d thereof), thirteen, thirteen-A (except as otherwise provided in
22 section three hundred twelve thereof), eighteen, nineteen, twenty
23 (except as otherwise provided in section four hundred eighty-two there-
24 of), [twenty-one,] twenty-two, [twenty-six,] twenty-six-B, twenty-eight
25 (except as otherwise provided in section eleven hundred two or eleven
26 hundred three thereof), twenty-eight-A, thirty-one (except as otherwise
27 provided in section fourteen hundred twenty-one thereof), thirty-three
28 and thirty-three-A of this chapter shall be deposited daily in one
29 account with such responsible banks, banking houses or trust companies
30 as may be designated by the comptroller, to the credit of the comp-
31 troller. Such an account may be established in one or more of such
32 depositories. Such deposits shall be kept separate and apart from all
33 other money in the possession of the comptroller. The comptroller shall
34 require adequate security from all such depositories. Of the total
35 revenue collected or received under such articles of this chapter, the
36 comptroller shall retain in the comptroller's hands such amount as the
37 commissioner may determine to be necessary for refunds or reimbursements
38 under such articles of this chapter out of which amount the comptroller
39 shall pay any refunds or reimbursements to which taxpayers shall be
40 entitled under the provisions of such articles of this chapter. The
41 commissioner and the comptroller shall maintain a system of accounts
42 showing the amount of revenue collected or received from each of the
43 taxes imposed by such articles. The comptroller, after reserving the
44 amount to pay such refunds or reimbursements, shall, on or before the
45 tenth day of each month, pay into the state treasury to the credit of
46 the general fund all revenue deposited under this section during the
47 preceding calendar month and remaining to the comptroller's credit on
48 the last day of such preceding month, (i) except that the comptroller
49 shall pay to the state department of social services that amount of
50 overpayments of tax imposed by article twenty-two of this chapter and
51 the interest on such amount which is certified to the comptroller by the
52 commissioner as the amount to be credited against past-due support
53 pursuant to subdivision six of section one hundred seventy-one-c of this
54 article, (ii) and except that the comptroller shall pay to the New York
55 state higher education services corporation and the state university of
56 New York or the city university of New York respectively that amount of

1 overpayments of tax imposed by article twenty-two of this chapter and
2 the interest on such amount which is certified to the comptroller by the
3 commissioner as the amount to be credited against the amount of defaults
4 in repayment of guaranteed student loans and state university loans or
5 city university loans pursuant to subdivision five of section one
6 hundred seventy-one-d and subdivision six of section one hundred seven-
7 ty-one-e of this article, (iii) and except further that, notwithstanding
8 any law, the comptroller shall credit to the revenue arrearage account,
9 pursuant to section ninety-one-a of the state finance law, that amount
10 of overpayment of tax imposed by article nine, nine-A, twenty-two, thir-
11 ty, thirty-A, thirty-B or thirty-three of this chapter, and any interest
12 thereon, which is certified to the comptroller by the commissioner as
13 the amount to be credited against a past-due legally enforceable debt
14 owed to a state agency pursuant to paragraph (a) of subdivision six of
15 section one hundred seventy-one-f of this article, provided, however, he
16 shall credit to the special offset fiduciary account, pursuant to
17 section ninety-one-c of the state finance law, any such amount credita-
18 ble as a liability as set forth in paragraph (b) of subdivision six of
19 section one hundred seventy-one-f of this article, (iv) and except
20 further that the comptroller shall pay to the city of New York that
21 amount of overpayment of tax imposed by article nine, nine-A, twenty-
22 two, thirty, thirty-A, thirty-B or thirty-three of this chapter and any
23 interest thereon that is certified to the comptroller by the commission-
24 er as the amount to be credited against city of New York tax warrant
25 judgment debt pursuant to section one hundred seventy-one-l of this
26 article, (v) and except further that the comptroller shall pay to a
27 non-obligated spouse that amount of overpayment of tax imposed by arti-
28 cle twenty-two of this chapter and the interest on such amount which has
29 been credited pursuant to section one hundred seventy-one-c, one hundred
30 seventy-one-d, one hundred seventy-one-e, one hundred seventy-one-f or
31 one hundred seventy-one-l of this article and which is certified to the
32 comptroller by the commissioner as the amount due such non-obligated
33 spouse pursuant to paragraph six of subsection (b) of section six
34 hundred fifty-one of this chapter; and (vi) the comptroller shall deduct
35 a like amount which the comptroller shall pay into the treasury to the
36 credit of the general fund from amounts subsequently payable to the
37 department of social services, the state university of New York, the
38 city university of New York, or the higher education services corpo-
39 ration, or the revenue arrearage account or special offset fiduciary
40 account pursuant to section ninety-one-a or ninety-one-c of the state
41 finance law, as the case may be, whichever had been credited the amount
42 originally withheld from such overpayment, and (vii) with respect to
43 amounts originally withheld from such overpayment pursuant to section
44 one hundred seventy-one-l of this article and paid to the city of New
45 York, the comptroller shall collect a like amount from the city of New
46 York.

47 S 8. Subdivisions (c) and (d) of section 522 of the tax law, as added
48 by chapter 170 of the laws of 1994, are amended to read as follows:

49 (c) Denial, suspension and revocation. The commissioner, for cause,
50 may deny a license and suspend or revoke any license issued under this
51 section, after an opportunity for a hearing has been afforded the carri-
52 er; provided, however, that a license may be denied or it may be
53 suspended or revoked for failure to file a return as required pursuant
54 to this article or for nonpayment of moneys due under this article prior
55 to a hearing. A violation of any of the provisions of this article [or
56 article twenty-one of this chapter] or of any rule or regulation of the

1 commissioner promulgated under this article [or such article twenty-one]
2 shall constitute sufficient cause for the denial, suspension or revoca-
3 tion of a license. In addition, if the commissioner enters into a coop-
4 erative agreement with other jurisdictions pursuant to section five
5 hundred twenty-eight of this article, the commissioner may deny an
6 application for license where a license previously issued to the appli-
7 cant is under suspension or revocation by any member jurisdiction and a
8 license may be revoked or suspended for failure to comply with such
9 agreement. A denial, revocation or suspension of a license shall be
10 final unless the applicant or licensee shall, within thirty days after
11 the giving of notice of such denial, revocation or suspension, petition
12 the division of tax appeals for a hearing in accordance with article
13 forty of this chapter. If the commissioner enters into a cooperative
14 agreement pursuant to such section five hundred twenty-eight, notice of
15 a hearing shall be given and a hearing held within any time restrictions
16 prescribed in such agreement.

17 (d) Trip permits. In lieu of the license and decal provided for in
18 subdivision (a) of this section, any carrier, except as hereinafter
19 limited, may apply to the commissioner for a trip permit for any quali-
20 fied motor vehicle to be operated by him OR HER on the public highways
21 of this state. Application for the trip permit shall be made on a form
22 prescribed by the commissioner and shall contain such information as the
23 commissioner shall require. The application shall be accompanied by a
24 fee of twenty-five dollars for each qualified motor vehicle. Each trip
25 permit shall be valid for a period of seventy-two hours from the time of
26 its issuance. The issuance of a trip permit for a qualified motor vehi-
27 cle shall exempt the carrier from the requirement of filing returns and
28 payment of the taxes imposed by this article and section three hundred
29 one-h of this chapter on the operation of such qualified motor vehicle
30 for the effective period of the permit but no refund application may be
31 filed on account of trip permit applications. [Provided, however, that
32 in order for any person liable for the tax to claim such exemption, such
33 person must retain a copy of the trip permit in his records for the
34 complete period of time required by section five hundred seven of this
35 chapter.] A carrier may not apply for more than ten trip permits under
36 this section during a single calendar year.

37 S 9. Section 528 of the tax law, as added by chapter 170 of the laws
38 of 1994, subdivision (b) as amended by section 35 of part K of chapter
39 61 of the laws of 2011, is amended to read as follows:

40 S 528. Procedure, administration and disposition of revenues. (a)
41 [General. The provisions of subdivision two of section five hundred six
42 and sections five hundred seven through five hundred fifteen of this
43 chapter (excluding sections five hundred eight, five hundred twelve and
44 five hundred thirteen) shall apply to the provisions of this article
45 with the same force and effect as if the language of such subdivision
46 and sections had been incorporated in full into this article and had
47 expressly referred to the tax under this article, except to the extent
48 that any such provision is either inconsistent with or not relevant to
49 this article or inconsistent with a provision of any agreement which the
50 commissioner enters into pursuant to subdivision (b) of this section,
51 with such modification as may be necessary to adapt the language of such
52 provisions to the tax imposed by this article, provided that (1)
53 notwithstanding such section five hundred ten and subdivision four of
54 section two thousand six of this chapter, a determination, as provided
55 in such section five hundred ten, relating to the tax imposed by this
56 article, shall finally and conclusively fix such tax, unless the person

1 against whom it is assessed shall, within thirty days after the giving
2 of notice of such determination, petition the division of tax appeals
3 for a hearing, or unless the commissioner on the commissioner's own
4 motion shall redetermine the same; (2) the term "vehicular unit" shall
5 be read as "qualified motor vehicle"; (3) if the commissioner enters
6 into a cooperative agreement under this section, the reference in
7 section five hundred fourteen-a of this chapter to the United States
8 postmark shall include a postmark made by the Canadian postal service;
9 and (4) if the commissioner enters into a cooperative agreement under
10 this section, for purposes of applying subdivision four of section five
11 hundred fourteen of this chapter, the banks, banking houses or trust
12 companies which may be designated by the commissioner may include any
13 such banks, banking houses or trust companies designated or seeking
14 designation by other member jurisdictions. For purposes of determining
15 the amount of tax due in accordance with section five hundred ten of
16 this chapter as incorporated by this subdivision, any return filed
17 before the last day prescribed for its filing shall be deemed to be
18 filed on such last day. The commissioner is authorized to provide for
19 the joint administration, in whole or in part, of the tax imposed by
20 article twenty-one of this chapter and the tax imposed by this article.

21 (b)] Cooperative agreements. Notwithstanding any inconsistent
22 provision of law, the commissioner is authorized to enter into a cooper-
23 ative agreement with other states, the District of Columbia or provinces
24 or territories of Canada for the administration of the tax imposed by
25 this article and similar taxes imposed by other member jurisdictions and
26 for the reporting and payment of tax to a single base state and a
27 proportional sharing of revenue of taxes relating to fuel use among the
28 jurisdictions where a qualified motor vehicle is operated. The agreement
29 may provide for determining the base state for carriers, carriers
30 records requirements, audit procedures, exchange of information, persons
31 eligible for tax licensing, defining qualified motor vehicles, determin-
32 ing if bonding is required and requiring bonds to secure the tax imposed
33 by this article and similar taxes imposed by other member jurisdictions,
34 specifying reporting requirements and periods including defining uniform
35 penalty and interest rates for late reporting, determining methods for
36 collecting and forwarding of taxes, interest and penalties to another
37 jurisdiction, notice and timing of hearings and other provisions as will
38 facilitate the administration of the agreement. The commissioner may,
39 pursuant to the terms of the agreement, forward to the proper officers
40 of another member jurisdiction any information in the commissioner's
41 possession relating to the manufacture, receipt, sale, use, transporta-
42 tion or shipment of motor fuel or diesel motor fuel by any person and
43 may share any information relating to the administration of taxes pursu-
44 ant to the agreement with such officers. The commissioner may disclose
45 to the proper officers of another member jurisdiction the location of
46 offices, motor vehicles and other real and personal property of carri-
47 ers. The agreement may provide for each member jurisdiction to audit the
48 records of persons based in the member jurisdiction and determine taxes
49 due each member jurisdiction. The commissioner may adopt rules and regu-
50 lations for the administration and enforcement of the agreement. In
51 connection with the administration of taxes under such a cooperative
52 agreement, the commissioner may enter into an agreement with other
53 member jurisdictions and any banks, banking houses, trust companies or
54 other similar institutions with respect to the payment of any tax, fees,
55 penalty or interest to such banks, banking houses, trust companies or
56 similar institutions and the filing of returns and reports with such

1 banks, banking houses, trust companies or similar institutions as agent
2 of the commissioner and such other member jurisdictions. Pursuant to a
3 written agreement made with one or more of the appropriate departments,
4 agencies, officers or instrumentalities of other jurisdictions, the
5 commissioner may let contracts for provision of such services to the
6 department and to one or more of such entities of other jurisdictions;
7 provided, that provisions shall be made in all such agreements with the
8 participating governmental entities and in all such contracts let by the
9 commissioner for the assumption by each of the participating govern-
10 mental entities of sole responsibility for its proportionate share of
11 the costs under the terms of such contract. The commissioner may
12 contract for such services jointly with and pursuant to a contract let
13 by the appropriate department, agency, officer or instrumentality of
14 another jurisdiction; provided that (1) the commissioner shall approve
15 the proposed terms and conditions of all such joint governmental
16 contracts, (2) the letting of such joint governmental contract shall be
17 based on invitation of competitive bids or proposals, and (3) the
18 participation by the department in any such joint contract shall be
19 preceded by an evaluation and finding in writing by the commissioner
20 that a reasonable potential exists for the saving of costs by the state,
21 by means of such joint governmental contract.

22 [(c)] (B) Rate changes. In the event the rate of tax imposed under
23 this article or under section three hundred one-h of this chapter or the
24 rate of surcharge imposed on such tax changes and such change does not
25 coincide with the beginning of a reporting period, the rates of tax and
26 surcharge for the reporting period which includes such change shall be
27 equal to the sum of the respective rates otherwise applicable in each
28 month of the reporting period divided by the number of months in the
29 reporting period.

30 [(d)] (C) Construction. In the event the commissioner, pursuant to the
31 authority of this article, enters into a cooperative agreement as
32 provided in this section, the commissioner shall carry out any provision
33 of such agreement required for continued New York state participation in
34 such agreement, to the extent not inconsistent with a specific require-
35 ment of this article or any other provision of the laws and the consti-
36 tution of the state of New York.

37 S 10. Section 1815 of the tax law, as amended by section 29 of subpart
38 I of part V-1 of chapter 57 of the laws of 2009, clause (i) of subpara-
39 graph (A) of paragraph 1 of subdivision (a) as separately amended by
40 section 5 of part K-1 of chapter 57 of the laws of 2009, is amended to
41 read as follows:

42 S 1815. Highway use and fuel use taxes. - (a) Violations. (1) It shall
43 be unlawful for any person to:

44 (A) [(i) Use or cause or permit to be used, any public highway in this
45 state for the operation of a motor vehicle subject to the provisions of
46 article twenty-one of this chapter without first applying for and
47 obtaining the certificate of registration required under such article or
48 a decal that has been suspended or revoked or that was issued for a
49 motor vehicle other than the one on which affixed. The operation of any
50 motor vehicle on any public highway of this state without a decal
51 required under such article shall be presumptive evidence that a certif-
52 icate of registration or decal has not been obtained for such motor
53 vehicle;

54 (ii)] Use or cause or permit to be used, any public highway in this
55 state for the operation of a qualified motor vehicle subject to the
56 provisions of article twenty-one-A of this chapter without first obtain-

ing the license and decal required pursuant to such article or to carry or cause or permit to be carried upon any qualified motor vehicle a license or decal which has been suspended or revoked or which was issued for a qualified motor vehicle other than the one on which carried. The operation of any qualified motor vehicle on any public highway of this state without carrying thereon the license or decal required under such article shall be presumptive evidence that a license or decal has not been obtained for such qualified motor vehicle;

(B) [Operate, or cause or permit to be operated, on any public highway any motor vehicle subject to the provisions of article twenty-one of this chapter having an actual gross or unloaded weight in excess of the gross or unloaded weight set forth on the certificate of registration issued for such motor vehicle;

(C)] Fail to deliver or surrender, pursuant to the provisions of article [twenty-one or] twenty-one-A of this chapter or any rule or regulation promulgated by the commissioner, a certificate of registration or license or decal to such commissioner, or any person directed by such commissioner to take possession thereof;

[(D)] (C) Fail to keep records of operations of motor vehicles or qualified motor vehicles as the commissioner shall prescribe;

[(E)] (D) Violate any other provision of article [twenty-one or] twenty-one-A of this chapter or any rule or regulation promulgated thereunder.

(2) Any person who violates any provision of this subdivision, upon a first conviction shall be subject to a fine of not less than one hundred dollars or more than two hundred fifty dollars; and upon a second or subsequent conviction to a fine of not less than two hundred fifty dollars or more than five hundred dollars or by imprisonment for not more than ten days. Except as otherwise provided by law such a violation shall not be a crime and the penalty or punishment imposed therefor shall not be deemed for any purpose a penal or criminal penalty or punishment and shall not impose any disability upon or affect or impair the credibility as a witness, or otherwise, of any person convicted thereof.

(3) For the purposes of conferring jurisdiction upon courts and police officers, and on the officers specified in subdivision four of section 2.10 of the criminal procedure law and on judicial officers generally, such violations shall be deemed traffic infractions and for such purpose only all provisions of law relating to traffic infractions shall apply to such violations; provided, however, that the commissioner of motor vehicles, any hearing officer appointed by him OR HER, or any administrative tribunal authorized to hear and determine any charges or offenses which are traffic infractions shall not have jurisdiction of such infractions.

(4) Upon the conviction of any person for a violation of any of the provisions of this subdivision, the trial court or the clerk thereof shall within forty-eight hours certify the facts of the case to the commissioner and such certificate shall be presumptive evidence of the facts recited therein. If any such conviction shall be reversed upon appeal therefrom, the person whose conviction has been so reversed may serve upon the commissioner a certified copy of the order of reversal and the commissioner shall thereupon record the same.

(b) An official weigh slip or ticket issued and certified by any truck weigher in the employ of the department of transportation or by any duly licensed weight master shall constitute prima facie evidence of the information therein set forth and of the operation of the vehicle there-

1 in described upon a public highway and shall be admissible before any
2 court in any violation proceeding or criminal proceeding.

3 S 11. Paragraph (c) of subdivision 4-a of section 510 of the vehicle
4 and traffic law, as added by section 10 of part J of chapter 62 of the
5 laws of 2003, is amended to read as follows:

6 (c) Upon receipt of notification from a traffic and parking violations
7 agency of the failure of a person to appear within sixty days of the
8 return date or new subsequent adjourned date, pursuant to an appearance
9 ticket charging said person with a violation of:

10 (i) any of the provisions of this chapter except one for parking,
11 stopping or standing and except those violations described in paragraphs
12 (a), (b), (d), (e) and (f) of subdivision two of section three hundred
13 seventy-one of the general municipal law;

14 (ii) [section five hundred two or subdivision (a) of section eighteen
15 hundred fifteen of the tax law;

16 (iii)] section fourteen-f (except paragraph (b) of subdivision four of
17 section fourteen-f), two hundred eleven or two hundred twelve of the
18 transportation law; or

19 [(iv)] (III) any lawful ordinance or regulation made by a local or
20 public authority relating to traffic (except one for parking, stopping
21 or standing) or the failure to pay a fine imposed for such a violation
22 by a traffic and parking violations agency, the commissioner or his or
23 her agent may suspend the driver's license or privileges of such person
24 pending receipt of notice from the agency that such person has appeared
25 in response to such appearance ticket or has paid such fine. Such
26 suspension shall take effect no less than thirty days from the day upon
27 which notice thereof is sent by the commissioner to the person whose
28 driver's license or privileges are to be suspended. Any suspension
29 issued pursuant to this paragraph shall be subject to the provisions of
30 paragraph (j-1) of subdivision two of section five hundred three of this
31 [chapter] TITLE.

32 S 12. Subdivision 3 of section 514 of the vehicle and traffic law, as
33 amended by section 11 of part J of chapter 62 of the laws of 2003, is
34 amended to read as follows:

35 3. (a) Upon the failure of a person to appear or answer, within sixty
36 days of the return date or any subsequent adjourned date, or the failure
37 to pay a fine imposed by a court, pursuant to a summons charging him or
38 her with a violation of any of the provisions of this chapter (except
39 one for parking, stopping or standing), [section five hundred two or
40 five hundred twelve of the tax law,] section fourteen-f, two hundred
41 eleven or two hundred twelve of the transportation law or of any law,
42 ordinance, rule or regulation made by a local authority, relating to
43 traffic (except for parking, stopping or standing), the trial court or
44 the clerk thereof shall within ten days certify that fact to the commis-
45 sioner, in the manner and form prescribed by the commissioner, who shall
46 record the same in his or her office. Thereafter and upon the appearance
47 of any such person in response to such summons or the receipt of the
48 fine by the court, the trial court or the clerk thereof shall forthwith
49 certify that fact to the commissioner, in the manner and form prescribed
50 by the commissioner; provided, however, no such certification shall be
51 made unless the court has collected the termination of suspension fee
52 required to be paid pursuant to paragraph (j-1) of subdivision two of
53 section five hundred three of this [chapter] TITLE.

54 (b) Upon the failure of a person to appear or answer, within sixty
55 days of the return date or any subsequent adjourned date, or the failure

1 to pay a fine imposed by a traffic and parking violations agency pursu-
2 ant to a summons charging him or her with a violation of:

3 (1) any of the provisions of this chapter except one for parking,
4 stopping or standing and except those violations described in paragraphs
5 (a), (b), (d), (e) and (f) of subdivision two of section three hundred
6 seventy-one of the general municipal law;

7 (2) [section five hundred two or subdivision (a) of section eighteen
8 hundred fifteen of the tax law;

9 (3)] section fourteen-f (except paragraph (b) of subdivision four of
10 section fourteen-f), two hundred eleven or two hundred twelve of the
11 transportation law; or

12 [(4)] (3) any lawful ordinance or regulation made by a local or public
13 authority relating to traffic (except one for parking, stopping or
14 standing);

15 the clerk thereof shall within ten days certify that fact to the commis-
16 sioner, in the manner and form prescribed by the commissioner, who shall
17 record the same in his or her office. Thereafter and upon the appearance
18 of any such person in response to such summons or the receipt of the
19 fine by the agency, the traffic and parking violations agency or the
20 clerk thereof shall forthwith certify that fact to the commissioner, in
21 the manner and form prescribed by the commissioner; provided, however,
22 no such certification shall be made unless the traffic and parking
23 violations agency has collected the termination of suspension fee
24 required to be paid pursuant to paragraph (j-1) of subdivision two of
25 section five hundred three of this [chapter] TITLE.

26 S 13. Subdivision (b) of section 524 of the tax law is REPEALED.

27 S 14. Subdivision (d) of section 524 of the tax law, as amended by
28 chapter 309 of the laws of 1996, is amended to read as follows:

29 (d) Erroneous payment. Whenever the commissioner shall determine that
30 any moneys received under the provisions of this article were paid in
31 error, he or she may cause the same to be refunded or credited. Such
32 moneys received under the provisions of this article which the commis-
33 sioner shall determine were paid in error, may be refunded or credited
34 out of funds in the custody of the comptroller to the credit of such
35 taxes provided an application therefor is filed with the commissioner
36 within four years from the time the erroneous payment was made[, except
37 if an agreement under the provisions of section five hundred ten of this
38 chapter as made applicable to the tax imposed by this article by section
39 five hundred twenty-eight of this article (extending the period for
40 determination of tax imposed by this article) is made within the four-
41 year period for the filing of an application for refund provided for in
42 this subdivision, the period for filing an application for refund shall
43 not expire prior to six months after the expiration of the period within
44 which a determination may be made pursuant to the agreement or any
45 extension thereof].

46 S 15. Section 525 of the tax law, as added by chapter 170 of the laws
47 of 1994, is amended to read as follows:

48 S 525. Exemptions. (a) General. The provisions of this article shall
49 not apply to any qualified motor vehicle[:
50

51 (1) Which] WHICH is a road roller, tractor crane, truck crane, power
52 shovel, road building machine, snow plow, road sweeper, sand spreader or
53 well driller.

54 [(2) Which is described in section five hundred four of this chapter,
55 except subdivision four of such section.]

56 (b) Omnibus carriers. (1) An omnibus carrier shall not be required to
apply for a license and decal or decals for a qualified motor vehicle

1 which is an omnibus operated on a public highway in this state; except,
2 if the commissioner enters into a cooperative agreement under subdivi-
3 sion [(b)] (A) of section five hundred twenty-eight of this article, the
4 commissioner may, pursuant to such agreement, require such a carrier to
5 be licensed and obtain such decal or decals with respect to such a vehi-
6 cle.

7 (2) The taxes imposed by this article shall not apply to motor fuel
8 and diesel motor fuel used by an omnibus carrier in the operation of an
9 omnibus in local transit service in this state, as described under para-
10 graph (d) of subdivision three of section two hundred eighty-nine-c of
11 this chapter, pursuant to a certificate of public convenience and neces-
12 sity issued by the commissioner of transportation of this state or by
13 the interstate commerce commission of the United States or pursuant to a
14 contract, franchise or consent between such carrier and a city having a
15 population of more than one million inhabitants, or any agency of such
16 city.

17 (c) Effect of cooperative agreement. Notwithstanding subdivisions (a)
18 and (b) of this section, in the event that the commissioner enters into
19 a cooperative agreement under subdivision [(b)] (A) of section five
20 hundred twenty-eight of this article, the commissioner may issue a
21 license and decal or decals with respect to qualified motor vehicles
22 described in subdivisions (a) and (b) of this section which are based in
23 this state for the purpose of reporting and payment of tax imposed by
24 other member jurisdictions with respect to such qualified motor vehi-
25 cles.

26 S 16. Section 1825 of the tax law, as amended by section 89 of part A
27 of chapter 59 of the laws of 2014, is amended to read as follows:

28 S 1825. Violation of secrecy provisions of the tax law.--Any person
29 who violates the provisions of subdivision (b) of section twenty-one,
30 subdivision one of section two hundred two, subdivision eight of section
31 two hundred eleven, subdivision (a) of section three hundred fourteen,
32 subdivision one or two of section four hundred thirty-seven, section
33 four hundred eighty-seven, [subdivision one or two of section five
34 hundred fourteen,] subsection (e) of section six hundred ninety-seven,
35 subsection (a) of section nine hundred ninety-four, subdivision (a) of
36 section eleven hundred forty-six, section twelve hundred eighty-seven,
37 subdivision (a) of section fourteen hundred eighteen, subdivision (a) of
38 section fifteen hundred eighteen, subdivision (a) of section fifteen
39 hundred fifty-five of this chapter, and subdivision (e) of section
40 11-1797 of the administrative code of the city of New York shall be
41 guilty of a misdemeanor.

42 S 17. Paragraph (a) of subdivision 3 of section 89-b of the state
43 finance law, as amended by section 8 of part C of chapter 57 of the laws
44 of 2014, is amended to read as follows:

45 (a) The special obligation reserve and payment account shall consist
46 (i) of all moneys required to be deposited in the dedicated highway and
47 bridge trust fund pursuant to the provisions of sections two hundred
48 five, two hundred eighty-nine-e, three hundred one-j, [five hundred
49 fifteen] and eleven hundred sixty-seven of the tax law, section four
50 hundred one of the vehicle and traffic law, and section thirty-one of
51 chapter fifty-six of the laws of nineteen hundred ninety-three, (ii) all
52 fees, fines or penalties collected by the commissioner of transportation
53 pursuant to section fifty-two, section three hundred twenty-six, section
54 eighty-eight of the highway law, subdivision fifteen of section three
55 hundred eighty-five of the vehicle and traffic law, section [two of the
56 chapter] NINE OF PART U1 OF CHAPTER SIXTY-TWO of the laws of two thou-

1 sand three [that amended this paragraph], subdivision (d) of section
2 three hundred four-a, paragraph one of subdivision (a) and subdivision
3 (d) of section three hundred five, subdivision six-a of section four
4 hundred fifteen and subdivision (g) of section twenty-one hundred twen-
5 ty-five of the vehicle and traffic law, section fifteen of this chapter,
6 excepting moneys deposited with the state on account of betterments
7 performed pursuant to subdivision twenty-seven or subdivision thirty-
8 five of section ten of the highway law, and sections ninety-four, one
9 hundred thirty-five, one hundred forty-four and one hundred forty-five
10 of the transportation law, (iii) any moneys collected by the department
11 of transportation for services provided pursuant to agreements entered
12 into in accordance with section ninety-nine-r of the general municipal
13 law, and (iv) any other moneys collected therefor or credited or trans-
14 ferred thereto from any other fund, account or source.

15 S 18. Paragraph (a) of subdivision 3 of section 89-b of the state
16 finance law, as amended by section 9 of part C of chapter 57 of the laws
17 of 2014, is amended to read as follows:

18 (a) The special obligation reserve and payment account shall consist
19 (i) of all moneys required to be deposited in the dedicated highway and
20 bridge trust fund pursuant to the provisions of sections two hundred
21 eighty-nine-e, three hundred one-j, [five hundred fifteen] and eleven
22 hundred sixty-seven of the tax law, section four hundred one of the
23 vehicle and traffic law, and section thirty-one of chapter fifty-six of
24 the laws of nineteen hundred ninety-three, (ii) all fees, fines or
25 penalties collected by the commissioner of transportation pursuant to
26 section fifty-two, section three hundred twenty-six, section eighty-
27 eight of the highway law, subdivision fifteen of section three hundred
28 eighty-five of the vehicle and traffic law, section fifteen of this
29 chapter, excepting moneys deposited with the state on account of better-
30 ments performed pursuant to subdivision twenty-seven or subdivision
31 thirty-five of section ten of the highway law, and sections ninety-four,
32 one hundred thirty-five, one hundred forty-four and one hundred forty-
33 five of the transportation law, (iii) any moneys collected by the
34 department of transportation for services provided pursuant to agree-
35 ments entered into in accordance with section ninety-nine-r of the
36 general municipal law, and (iv) any other moneys collected therefor or
37 credited or transferred thereto from any other fund, account or source.

38 S 19. Subdivision 4 of section 2006 of the tax law, as amended by
39 chapter 170 of the laws of 1994, is amended to read as follows:

40 4. To provide a hearing as a matter of right, to any petitioner upon
41 such petitioner's request, pursuant to such rules, regulations, forms
42 and instructions as the tribunal may prescribe, unless a right to such a
43 hearing is specifically provided for, modified or denied by another
44 provision of this chapter. Where such a request is made by a person
45 seeking review of taxes determined or claimed to be due under this chap-
46 ter, the liability of such person shall become finally and irrevocably
47 fixed, unless such person, within ninety days from the time such liabil-
48 ity is assessed, shall petition the division of tax appeals for a hear-
49 ing to review such liability [except that, as provided in subdivision
50 (a) of section five hundred twenty-eight of this chapter, a determi-
51 nation relating to the tax imposed by article twenty-one-A of this chap-
52 ter shall finally and irrevocably fix such tax unless the person against
53 whom it is assessed shall petition the division of tax appeals for a
54 hearing within thirty days after the giving of notice of such determi-
55 nation].

1 S 20. This act shall take effect immediately; provided, however, that
2 the amendments to paragraph (a) of subdivision 3 of section 89-b of the
3 state finance law made by section seventeen of this act shall be subject
4 to the expiration and reversion of such paragraph pursuant to section 13
5 of part U1 of chapter 62 of the laws of 2003, as amended, when upon such
6 date the provisions of section eighteen of this act shall take effect;
7 provided further, that the amendments to subdivision 1 of section 171-a
8 of the tax law, made by section seven of this act shall be subject to
9 the expiration and reversion of such subdivision, when upon such date
10 the provisions of section seven-a of this act shall take effect.

11 S 2. Severability. If any clause, sentence, paragraph, section or part
12 of this act shall be adjudged by any court of competent jurisdiction to
13 be invalid and after exhaustion of all further judicial review, the
14 judgment shall not affect, impair, or invalidate the remainder thereof,
15 but shall be confined in its operation to the clause, sentence, para-
16 graph, section or part of this act directly involved in the controversy
17 in which the judgment shall have been rendered.

18 S 3. This act shall take effect immediately provided, however, that
19 the applicable effective date of Parts A through D of this act shall be
20 as specifically set forth in the last section of such Parts.