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

6879

I N S E N A T E

March 3, 2016

Introduced by Sen. AVELLA -- read twice and ordered printed, and when printed to be committed to the Committee on Consumer Protection

AN ACT to amend the general business law, in relation to security in a place of entertainment and to the establishment of a matching grant program; and to amend the tax law, in relation to establishing a tax credit for owners and operators of a place of entertainment

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

Section 1. Article 40 and sections 900 and 901 of the general business law, as renumbered by chapter 407 of the laws of 1973, are renumbered article 41 and sections 1000 and 1001, respectively, and a new article 40 is added to read as follows:

ARTICLE 40

SECURITY IN A PLACE OF ENTERTAINMENT

SECTION 900. SECURITY IN A PLACE OF ENTERTAINMENT.

901. MATCHING GRANT PROGRAM.

S 900. SECURITY IN A PLACE OF ENTERTAINMENT. 1. AS USED IN THIS SECTION, "PLACE OF ENTERTAINMENT" MEANS ANY PRIVATELY OWNED, LEASED OR OPERATED ENCLOSED SHOPPING MALL OR ANY PRIVATELY OWNED, LEASED OR OPERATED LOCATION THAT HAS A PERMANENT MAXIMUM AGGREGATE SEATING CAPACITY OF FIVE HUNDRED PERSONS INCLUDING BUT NOT LIMITED TO A THEATER, INDOOR STADIUM OR ARENA OR OTHER PLACE WHERE MOTION PICTURES, PERFORMANCES, CONCERTS, ATHLETIC GAMES OR CONTESTS ARE HELD FOR WHICH AN ENTRY FEE IS CHARGED.

2. THE OWNER OR OPERATOR OF A PLACE OF ENTERTAINMENT SHALL BE REQUIRED TO INSTALL METAL DETECTORS OR EMPLOY AT LEAST TWO SECURITY GUARDS, REGISTERED PURSUANT TO ARTICLE SEVEN-A OF THIS CHAPTER, TO OPERATE METAL DETECTING WANDS AT ALL ENTRANCES TO A PLACE OF ENTERTAINMENT.

3. OWNERS OR OPERATORS OF A PLACE OF ENTERTAINMENT MAY QUALIFY FOR A MATCHING GRANT PURSUANT TO SECTION NINE HUNDRED ONE OF THIS ARTICLE AND/OR A TAX CREDIT PURSUANT TO SECTIONS TWO HUNDRED TEN-B AND SIX HUNDRED SIX OF THE TAX LAW.

S 901. MATCHING GRANT PROGRAM. 1. THERE IS HEREBY ESTABLISHED UNDER THE JURISDICTION OF THE COMMISSIONER OF THE DIVISION OF HOMELAND SECURI-

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

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TY AND EMERGENCY SERVICES A MATCHING GRANT PROGRAM TO PROVIDE OWNERS AND OPERATORS OF PLACES OF ENTERTAINMENT, AS DEFINED IN SECTION NINE HUNDRED OF THIS ARTICLE, WITH MATCHING FUNDS FOR THE INITIAL COSTS ASSOCIATED WITH THE INSTALLATION OF METAL DETECTORS OR THE PURCHASE OF METAL DETECTING WANDS. AN ELIGIBLE APPLICANT MAY RECEIVE A MAXIMUM OF FIFTY PERCENT OF ITS INITIAL COSTS PER UNIT, UP TO A MAXIMUM OF FIVE THOUSAND DOLLARS, IN MATCHING FUNDS FROM THE STATE. SUCH MATCHING FUNDS SHALL ONLY BE AVAILABLE TO AN OWNER OR OPERATOR ONE TIME.

2. THE COMMISSIONER SHALL ESTABLISH ADDITIONAL CRITERIA FOR THE AWARDING OF GRANTS PROVIDED FOR IN THIS SECTION.

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

49. CREDIT FOR OWNERS OR OPERATORS OF A PLACE OF ENTERTAINMENT. (A) ALLOWANCE OF CREDIT. A TAXPAYER THAT IS AN OWNER OR OPERATOR OF A PLACE OF ENTERTAINMENT WHO HIRES AND RETAINS NEW SECURITY GUARDS FOR A PERIOD OF AT LEAST ONE YEAR PURSUANT TO SECTION NINE HUNDRED OF THE GENERAL BUSINESS LAW SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL BE TEN PERCENT OF THE FIRST NEWLY HIRED AND RETAINED SECURITY GUARD'S SALARY.

(B) WHEN CREDIT ALLOWED. THE CREDIT PROVIDED FOR IN THIS SUBDIVISION SHALL ONLY BE ALLOWED WITH RESPECT TO THE TAXABLE YEAR COMMENCING IN WHICH THE FIRST NEW SECURITY GUARD HAS BEEN RETAINED FOR ONE YEAR.

(C) PROOF OF CLAIM. THE COMMISSIONER MAY REQUIRE A QUALIFIED TAXPAYER TO FURNISH PROOF OF THE SECURITY GUARD'S HIRING AND RETENTION IN SUPPORT OF HIS OR HER CLAIM FOR CREDIT UNDER THIS SUBDIVISION.

(D) CARRYOVER OF CREDIT. IF THE AMOUNT OF THE CREDIT, AND CARRYOVERS OF SUCH CREDIT, ALLOWABLE UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, SUCH EXCESS AMOUNT MAY BE CARRIED OVER TO THE FIVE TAXABLE YEARS NEXT FOLLOWING THE TAXABLE YEAR WITH RESPECT TO WHICH THE CREDIT IS ALLOWED AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

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

(CCC) CREDIT FOR OWNERS OR OPERATORS OF A PLACE OF ENTERTAINMENT. (1) ALLOWANCE OF CREDIT. A TAXPAYER THAT IS AN OWNER OR OPERATOR OF A PLACE OF ENTERTAINMENT WHO HIRES AND RETAINS NEW SECURITY GUARDS FOR A PERIOD OF AT LEAST ONE YEAR PURSUANT TO SECTION NINE HUNDRED OF THE GENERAL BUSINESS LAW SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL BE FIVE THOUSAND DOLLARS PER NEWLY HIRED AND RETAINED SECURITY GUARD.

(2) THE CREDIT PROVIDED FOR IN THIS SUBDIVISION SHALL BE ALLOWED WITH RESPECT TO THE TAXABLE YEAR COMMENCING IN WHICH A NEW SECURITY GUARD HAS BEEN RETAINED FOR ONE YEAR.

(3) PROOF OF CLAIM. THE COMMISSIONER MAY REQUIRE A QUALIFIED TAXPAYER TO FURNISH PROOF OF THE SECURITY GUARD'S HIRING AND RETENTION IN SUPPORT OF HIS OR HER CLAIM FOR CREDIT UNDER THIS SUBDIVISION.

(4) CARRYOVER OF CREDIT. IF THE AMOUNT OF THE CREDIT, AND CARRYOVERS OF SUCH CREDIT, ALLOWABLE UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, SUCH EXCESS AMOUNT MAY BE CARRIED OVER TO THE FIVE TAXABLE YEARS NEXT FOLLOWING THE TAXABLE YEAR WITH RESPECT TO WHICH THE CREDIT IS ALLOWED AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

S 4. This act shall take effect immediately.