

7294

I N S E N A T E

April 13, 2016

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, the state finance law and the public authorities law, in relation to guaranteed shares of revenue of the metropolitan commuter transportation mobility tax

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

1 Section 1. Subsections (a) and (b) of section 805 of the tax law, as
2 added by section 1 of part C of chapter 25 of the laws of 2009, are
3 amended to read as follows:
4 (a) The taxes, interest, and penalties imposed by this article and
5 collected or received by the commissioner shall be deposited daily with
6 such responsible banks, banking houses or trust companies, as may be
7 designated by the comptroller, to the credit of the comptroller in trust
8 for the metropolitan transportation authority AND EACH RESPECTIVE COUN-
9 TY OF THE DISTRICT AS DEFINED BY SECTION ONE THOUSAND TWO HUNDRED
10 SIXTY-TWO OF THE PUBLIC AUTHORITIES LAW. An account may be established
11 in one or more of such depositories. Such deposits will be kept separate
12 and apart from all other money in the possession of the comptroller. The
13 comptroller shall require adequate security from all such depositories.
14 Of the total revenue collected or received under this article, the comp-
15 troller shall retain such amount as the commissioner may determine to be
16 necessary for refunds under this article. The commissioner is authorized
17 and directed to deduct from the amounts it receives under this article,
18 before deposit into the trust accounts designated by the comptroller, a
19 reasonable amount necessary to effectuate refunds of appropriations of
20 the department to reimburse the department for the costs incurred to
21 administer, collect and distribute the taxes imposed by this article.
22 (b) On or before the twelfth and twenty-sixth day of each succeeding
23 month, after reserving such amount for such refunds and deducting such
24 amounts for such costs, as provided for in subsection (a) of this
25 section, the commissioner shall certify to the comptroller the amount of
26 all revenues so received during the prior month as a result of the

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

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1 taxes, interest and penalties so imposed. The amount of revenues so
2 certified shall be paid over by the fifteenth and the final business day
3 of each succeeding month from such account into the mobility tax trust
4 account of the metropolitan transportation authority financial assist-
5 ance fund established pursuant to section ninety-two-ff of the state
6 finance law, for payment, TO EACH RESPECTIVE COUNTY OF THE DISTRICT AND
7 AS pursuant to appropriations by the legislature to the metropolitan
8 transportation authority finance fund established pursuant to section
9 twelve hundred seventy-h of the public authorities law.

10 S 2. Paragraph (b) of subdivision five of section 92-ff of the state
11 finance law, as added by section 1 of part G of chapter 25 of the laws
12 of 2009, is amended to read as follows:

13 (b) Moneys in the "mobility tax trust account" shall[,] BE PAID OVER
14 DIRECTLY TO THE CHIEF FINANCIAL OFFICER OF EACH RESPECTIVE COUNTY OF THE
15 DISTRICT, IN AN AMOUNT SUFFICIENT TO DEFRAY (I) FIFTY PERCENT OF THE
16 LOCAL SHARE OF OPERATION AND MAINTENANCE COSTS FOR PUBLIC BUS SERVICE
17 AND (II) SUBJECT TO THE PROVISIONS OF SECTION ONE THOUSAND TWO HUNDRED
18 SEVENTY-SEVEN OF THE PUBLIC AUTHORITIES LAW, FIFTY PERCENT OF STATION
19 OPERATION AND MAINTENANCE COST, AND pursuant to appropriation by the
20 legislature, be transferred on a monthly basis to the metropolitan
21 transportation authority finance fund established by section twelve
22 hundred seventy-h of the public authorities law and utilized in accord-
23 ance with said section. It is the intent of the legislature to enact two
24 appropriations from the mobility tax trust account to the metropolitan
25 transportation authority finance fund established by section twelve
26 hundred seventy-h of the public authorities law. One such appropriation
27 shall be equal to the amounts expected to be available for such purpose
28 pursuant to article twenty-three of the tax law or from any other monies
29 described in paragraph (a) of this subdivision during the two thousand
30 nine--two thousand ten fiscal year and shall be effective in that fiscal
31 year. The other such appropriation shall be equal to the amounts
32 expected to be available for such purpose pursuant to article twenty-
33 three of the tax law or from any other monies described in paragraph (a)
34 of this subdivision during the two thousand ten--two thousand eleven
35 fiscal year and shall, notwithstanding the provisions of section forty
36 of this chapter, take effect on the first day of the two thousand ten--
37 two thousand eleven fiscal year and lapse on the last day of that fiscal
38 year. It is the intent of the governor to submit and the legislature to
39 enact for each fiscal year after the two thousand nine--two thousand ten
40 fiscal year in an annual budget bill: (i) an appropriation for the
41 amount expected to be available in the mobility tax trust account during
42 such fiscal year for the metropolitan transportation authority pursuant
43 to article twenty-three of the tax law or any other monies described in
44 paragraph (a) of this subdivision; and (ii) an appropriation for the
45 amount projected by the director of the budget to be deposited in the
46 mobility tax trust account pursuant to article twenty-three of the tax
47 law or from any other monies described in paragraph (a) of this subdivi-
48 sion for the next succeeding fiscal year. Such appropriation for payment
49 of revenues projected to be deposited in the succeeding fiscal year
50 shall, notwithstanding the provisions of section forty of this chapter,
51 take effect on the first day of such succeeding fiscal year and lapse on
52 the last day of such fiscal year. If for any fiscal year commencing on
53 or after the first day of April, two thousand ten the governor fails to
54 submit a budget bill containing the foregoing, or the legislature fails
55 to enact a bill with such provisions, then the metropolitan transporta-
56 tion authority shall notify the comptroller, the director of the budget,

1 the chairperson of the senate finance committee and the chairperson of
2 the assembly ways and means committee of amounts required to be
3 disbursed from the appropriation made during the preceding fiscal year
4 for payment in such fiscal year. In no event shall the comptroller make
5 any payments from such appropriation prior to May first of such fiscal
6 year, and unless and until the director of the budget, the chairperson
7 of the senate finance committee and the chairperson of the assembly ways
8 and means committee have been notified of the required payments and the
9 timing of such payments to be made from the mobility tax trust account
10 to the metropolitan transportation authority finance fund established by
11 section twelve hundred seventy-h of the public authorities law at least
12 forty-eight hours prior to any such payments. Until such time as
13 payments pursuant to such appropriation are made in full, revenues in
14 the mobility tax trust account shall not be paid over to any person
15 other than the metropolitan transportation authority.

16 S 3. The closing paragraph of section 1277 of the public authorities
17 law, as amended by chapter 161 of the laws of 2000, is amended to read
18 as follows:

19 In the event that a city or county shall fail to make payment to the
20 authority for station maintenance as required pursuant to this section,
21 or any part thereof, the chief executive officer of the authority or
22 such other person as the chairman shall designate shall certify to the
23 state comptroller the amount due and owing the authority at the end of
24 the state fiscal year and the state comptroller shall withhold an equiv-
25 alent amount from the next succeeding state aid allocated to such county
26 or city from the motor fuel tax and the motor vehicle registration fee
27 distributed pursuant to former section one hundred twelve of the highway
28 law, or amounts distributed pursuant to section ten-c of the highway
29 law, or per capita local assistance pursuant to section fifty-four of
30 the state finance law, OR LOCAL ASSISTANCE PURSUANT TO PARAGRAPH (B) OF
31 SUBDIVISION FIVE OF SECTION NINETY-TWO-FF OF THE STATE FINANCE LAW
32 subject to the following limitations: prior to withholding amounts due
33 the authority from such county or city, the comptroller shall pay in
34 full any amount due the state of New York municipal bond bank agency, on
35 account of any such county's or city's obligation to such agency; the
36 city university construction fund pursuant to the provisions of the city
37 university construction fund act; the New York city housing development
38 corporation, pursuant to the provisions of the New York city housing
39 development corporation act (article twelve of the private housing
40 finance law); and the transit construction fund pursuant to the
41 provisions of title nine-A of article five of this chapter. The comp-
42 troller shall give the director of the budget notification of any such
43 payment. Such amount or amounts so withheld by the comptroller shall be
44 paid to the authority and the authority shall use such amount for the
45 repayment of the state advances hereby authorized. When such amount or
46 amounts are received by the authority, it shall credit such amounts
47 against any amounts due and owing by the city or county on whose account
48 such amount was withheld and paid.

49 S 4. This act shall take effect immediately.