## STATE OF NEW YORK

10972

## IN ASSEMBLY

May 29, 2018

Introduced by M. of A. MALLIOTAKIS -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to public safety communications surcharges and distributes a portion of such surcharges collected to the municipal first responder grants fund

## The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision 5 of section 186-f of the tax law, as added by 2 section 3 of part B of chapter 56 of the laws of 2009, paragraph (b) as amended by section 1 of part Q of chapter 55 of the laws of 2014, is amended to read as follows:

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- 5. Deposits of surcharge monies collected and received. Notwithstanding any provision of law to the contrary, all surcharge monies collected and received by the commissioner under this section must be deposited daily to the credit of the comptroller with those responsible banks, banking houses or trust companies the comptroller may designate. Those 10 deposits must be kept separate and apart from all other monies in the 11 possession of the comptroller. The comptroller must require adequate 12 security from all such depositories. Of the total revenue collected or 13 received under this section, the comptroller must retain in the comptroller's hands an amount determined by the commissioner to be necessary 15 for refunds under this section, out of which the comptroller will pay 16 any refunds to which taxpayers are entitled under the provisions of this section. The comptroller, after reserving the amount to pay refunds, must, on or before the tenth day of each month, pay all surcharge monies 18 collected and received under this section and remaining to the comptroller's credit as follows:
- (a) forty-one and seven-tenths of the revenues collected and received 21 22 under this section into the [state general] municipal first responder 23 grants fund; and
- (b) after deducting the amount paid under paragraph (a) of this subdi-24 25 vision and the amount retained by wireless communications suppliers 26 pursuant to paragraph (d) of subdivision two of this section, the 27 balance of the revenues collected under this section into the statewide

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

LBD16003-03-8

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1 public safety communications account of the miscellaneous special reven-2 ue fund, created pursuant to section ninety-seven-qq of the state 3 finance law.

- 4 § 2. Subdivision 6 of section 186-f of the tax law is amended by 5 adding a new paragraph (h) to read as follows:
- (h) The sum equal to the amount identified in paragraph (a) of subdivision five of this section shall be credited to the municipal first responder grants fund. This fund shall be used for the purpose of supplying grants for the purchase of personal equipment, apparatus,
- 10 rescue gear, air systems, turnout gear, hazmat systems, and communi-
- 11 <u>cation technology</u>.
- 12 § 3. This act shall take effect immediately.