

# STATE OF NEW YORK

3871

2017-2018 Regular Sessions

## IN ASSEMBLY

January 30, 2017

Introduced by M. of A. PALMESANO, BARCLAY, BLANKENBUSH, GRAF, MONTESANO, GIGLIO, WALTER -- Multi-Sponsored by -- M. of A. BARNWELL, CASTORINA, CROUCH, DiPIETRO, FINCH, FITZPATRICK, FRIEND, GOODELL, HAWLEY, LALOR, LAWRENCE, LOPEZ, McDONOUGH, McLAUGHLIN, B. MILLER, MURRAY, OAKS, RA, RAIA, SALADINO -- read once and referred to the Committee on Ways and Means

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:

Section 1. Section 1148 of the tax law, as amended by section 57 of part HH of chapter 57 of the laws of 2013, is amended to read as follows:

§ 1148. Deposit and disposition of revenue. [~~All~~] (a) Except as otherwise provided in subdivision (b) of this section, all taxes, interest and penalties collected or received by the commissioner under this article shall be deposited and disposed of pursuant to the provisions of section one hundred seventy-one-a of this chapter; provided however, the comptroller shall on or before the twelfth day of each month, pay all such taxes, interest and penalties collected under this article and remaining to the comptroller's credit in such banks, banking houses or trust companies at the close of business on the last day of the preceding month, into the general fund of the state treasury, except as otherwise provided in sections ninety-two-d, ninety-two-h, and ninety-two-r of the state finance law and sections eleven hundred two, eleven hundred four and eleven hundred nine of this article.

(b) One cent of the taxes collected or received by the commissioner under this article for the retail sale of each gallon of motor fuel 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 § 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 § 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 § 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 § 5. Paragraph (a) of subdivision 3 of section 89-b of the state  
25 finance law, as amended by section 11 of part D of chapter 58 of the  
26 laws of 2016, 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 and the commissioner of motor vehicles  
36 pursuant to section fifty-two, section three hundred twenty-six, section  
37 eighty-eight of the highway law, subdivision fifteen of section three  
38 hundred eighty-five, section four hundred twenty-three-a, section four  
39 hundred ten, section three hundred seventeen, section three hundred  
40 eighteen, article twelve-C, and paragraph (c-1) of subdivision two of  
41 section five hundred three of the vehicle and traffic law, section two  
42 of [~~the~~] part U1 of chapter sixty-two of the laws of two thousand three  
43 [~~that amended this paragraph~~], subdivision (d) of section three hundred  
44 four-a, paragraph one of subdivision (a) and subdivision (d) of section  
45 three hundred five, subdivision six-a of section four hundred fifteen  
46 and subdivision (g) of section twenty-one hundred twenty-five of the  
47 vehicle and traffic law, section fifteen of this chapter, excepting  
48 moneys deposited with the state on account of betterments performed  
49 pursuant to subdivision twenty-seven or subdivision thirty-five of  
50 section ten of the highway law, and sections ninety-four, one hundred  
51 thirty-five, and one hundred forty-five of the transportation law, (iii)  
52 any moneys collected by the department of transportation for services  
53 provided pursuant to agreements entered into in accordance with section  
54 ninety-nine-r of the general municipal law, and (iv) any other moneys  
55 collected therefor or credited or transferred thereto from any other  
56 fund, account or source.

1 § 6. Paragraph (a) of subdivision 3 of section 89-b of the state  
2 finance law, as amended by section 12 of part D of chapter 58 of the  
3 laws of 2016, is amended to read as follows:

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

28 § 7. This act shall take effect April 1, 2018, provided, that:

29 (a) section two of this act shall take effect April 1, 2019;

30 (b) section three of this act shall take effect April 1, 2020;

31 (c) section four of this act shall take effect April 1, 2021; and

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