

# STATE OF NEW YORK

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Extraordinary Session

## IN ASSEMBLY

June 28, 2017

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Introduced by COMMITTEE ON RULES -- (at request of M. of A. Heastie) --  
(at request of the Governor) -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Albany (Subpart A); to amend the tax law, in relation to extending the expiration of the provisions authorizing the county of Allegany to impose an additional one and one-half percent sales and compensating use taxes (Subpart B); to amend the tax law, in relation to extending the authorization of the county of Broome to impose an additional one percent of sales and compensating use taxes (Subpart C); to amend the tax law, in relation to extending the expiration of provisions authorizing the county of Cattaraugus to impose an additional one percent of sales and compensating use tax (Subpart D); to amend the tax law, in relation to extending the authorization of the county of Cayuga to impose an additional one percent of sales and compensating use taxes (Subpart E); to amend the tax law, in relation to authorizing Chautauqua county to impose an additional one percent rate of sales and compensating use taxes (Subpart F); to amend the tax law, in relation to extending the authorization of the county of Chemung to impose an additional one percent of sales and compensating use taxes (Subpart G); to amend the tax law, in relation to extending the authority of Chenango county to impose additional taxes (Subpart H); to amend the tax law, in relation to extending the expiration of the authorization granted to the county of Clinton to impose an additional rate of sales and compensating use tax (Subpart I); to amend the tax law, in relation to sales and compensating use tax in Columbia county (Subpart J); to amend the tax law, in relation to extending the authorization for imposition of additional sales tax in the county of Cortland (Subpart K); to amend the tax law, in relation to extending the authorization of the county of Delaware to impose an additional one percent of sales and compensating use taxes (Subpart L); to amend the tax law, in relation to sales and compensating use tax in Dutchess county (Subpart M); to amend the tax law, in relation to the imposition of additional rates

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

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of sales and compensating use taxes by Erie county (Subpart N); to amend the tax law, in relation to extending the authorization granted to the county of Essex to impose an additional one percent of sales and compensating use taxes (Subpart O); to amend the tax law, in relation to extending the expiration of the authority granted to the county of Franklin to impose an additional one percent of sales and compensating use taxes (Subpart P); to amend the tax law, in relation to the imposition of additional sales and compensating use tax in Fulton county (Subpart Q); to amend the tax law, in relation to extending the expiration of the authorization to the county of Genesee to impose an additional one percent of sales and compensating use taxes (Subpart R); to amend the tax law, in relation to extending the authorization for imposition of additional sales and compensating use taxes in Greene county (Subpart S); to amend the tax law, in relation to extending the authorization of the county of Hamilton to impose an additional one percent of sales and compensating use taxes (Subpart T); to amend the tax law, in relation to extending the period during which the county of Herkimer is authorized to impose additional sales and compensating use taxes (Subpart U); to amend the tax law, in relation to authorizing the county of Jefferson to impose additional sales tax (Subpart V); to amend the tax law, in relation to authorizing the county of Lewis to impose an additional one percent of sales and compensating use taxes (Subpart W); to amend the tax law, in relation to authorizing the county of Livingston to impose an additional one percent sales tax (Subpart X); to amend the tax law, in relation to extending the authorization of the county of Madison to impose an additional rate of sales and compensating use taxes (Subpart Y); to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Monroe (Subpart Z); to amend the tax law, in relation to the imposition of sales and compensating use taxes in Montgomery county (Subpart AA); to amend the tax law, in relation to extending the authority of the county of Nassau to impose additional sales and compensating use taxes, and extending local government assistance programs in Nassau county (Subpart BB); to amend the tax law, in relation to continuing to authorize Niagara county to impose an additional rate of sales and compensating use taxes (Subpart CC); to amend the tax law, in relation to authorizing Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution of a portion of net collections from such additional rates (Subpart DD); to amend the tax law, in relation to extending the authorization of the county of Onondaga to impose an additional rate of sales and compensating use taxes (Subpart EE); to amend the tax law, in relation to extending the authorization for Ontario county to impose additional rates of sales and compensating use taxes (Subpart FF); to amend the tax law, in relation to extending the authority of the county of Orange to impose an additional rate of sales and compensating use taxes (Subpart GG); to amend the tax law, in relation to extending the period during which the county of Orleans is authorized to impose additional rates of sales and compensating use taxes (Subpart HH); to amend the tax law, in relation to extending authorization for an additional one percent sales and compensating use tax in the county of Oswego (Subpart II); to amend the tax law, in relation to extending the authorization for imposition of additional sales tax in the county of Otsego (Subpart JJ); to amend the tax law, in relation to the imposition of sales and compensating use taxes in the county of Putnam (Subpart KK); to amend

the tax law, in relation to extending the authorization of the county of Rensselaer to impose an additional one percent of sales and compensating use taxes (Subpart LL); to amend the tax law, in relation to authorizing the county of Rockland to impose an additional rate of sales and compensating use taxes (Subpart MM); to amend the tax law, in relation to extending the authority of St. Lawrence county to impose sales tax (Subpart NN); to amend the tax law, in relation to the imposition of sales and compensating use tax in Schenectady county (Subpart OO); to amend the tax law, in relation to extending the authorization for imposition of additional sales tax in the county of Schoharie (Subpart PP); to amend the tax law, in relation to extending the authorization of the county of Schuyler to impose an additional one percent of sales and compensating use taxes (Subpart QQ); to amend the tax law, in relation to extending the expiration of the authorization to the county of Seneca to impose an additional one percent sales and compensating use tax (Subpart RR); to amend the tax law, in relation to extending the authorization of the county of Steuben to impose an additional one percent of sales and compensating use taxes (Subpart SS); to amend the tax law, in relation to extending the authority of the county of Suffolk to impose an additional one percent of sales and compensating use tax (Subpart TT); to amend the tax law, in relation to extending authorization to impose certain taxes in the county of Sullivan (Subpart UU); to amend the tax law, in relation to extending the authorization of the county of Tioga to impose an additional one percent of sales and compensating use taxes (Subpart VV); to amend the tax law, in relation to extending the authorization of the county of Tompkins to impose an additional one percent of sales and compensating use taxes (Subpart WW); to amend the tax law and chapter 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, in relation to extending the authority of the county of Ulster to impose an additional 1 percent sales and compensating use tax (Subpart XX); to amend the tax law, in relation to extending the additional one percent sales tax for Wayne county (Subpart YY); to amend the tax law, in relation to extending the expiration of the authorization to the county of Wyoming to impose an additional one percent sales and compensating use tax (Subpart ZZ); to amend the tax law, in relation to extending the authorization of the county of Yates to impose an additional one percent of sales and compensating use taxes (Subpart AAA); to amend the tax law, in relation to extending the authorization of the city of Oswego to impose an additional tax rate of sales and compensation use taxes (Subpart BBB); to amend the tax law, in relation to authorizing the city of Yonkers to impose additional sales tax; and to amend chapter 67 of the laws of 2015, amending the tax law relating to authorizing the city of Yonkers to impose additional sales tax, in relation to extending provisions relating thereto (Subpart CCC); and and to amend the tax law, in relation to extending the authorization of the city of New Rochelle to impose an additional sales and compensating use tax (Subpart DDD)(Part A); to amend the tax law, in relation to extending the authority of the county of Nassau to impose hotel and motel taxes in Nassau county; and to amend chapter 179 of the laws of 2000, amending the tax law, relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, in relation to extending certain provisions thereof (Subpart A); to amend chapter 405 of the laws of 2007, amending the tax law relating to increasing hotel/motel taxes in Chautauqua county, in relation to

extending the expiration of such provisions (Subpart B); and to amend the tax law, in relation to extending the expiration of the authority granted to the county of Suffolk to impose hotel and motel taxes (Subpart C) (Part B); to amend chapter 333 of the laws of 2006 amending the tax law relating to authorizing the county of Schoharie to impose a county recording tax on obligation secured by a mortgage on real property, in relation to extending the effectiveness thereof (Subpart A); to amend chapter 326 of the laws of 2006, amending the tax law relating to authorizing the county of Hamilton to impose a county recording tax on obligations secured by mortgages on real property, in relation to extending the expiration thereof (Subpart B); to amend chapter 489 of the laws of 2004, amending the tax law relating to the mortgage recording tax in the county of Fulton, in relation to the effectiveness of such chapter (Subpart C); to amend the tax law, in relation to extending the expiration of the mortgage recording tax imposed by the city of Yonkers (Subpart D); to amend chapter 443 of the laws of 2007 amending the tax law relating to authorizing the county of Cortland to impose an additional mortgage recording tax, in relation to extending the effectiveness of such provisions (Subpart E); to amend chapter 579 of the laws of 2004, amending the tax law relating to authorizing the county of Genesee to impose a county recording tax on certain mortgage obligation, in relation to extending the provisions of such chapter (Subpart F); to amend chapter 366 of the laws of 2005 amending the tax law relating to the mortgage recording tax in the county of Yates, in relation to extending the provisions of such chapter (Subpart G); and to amend chapter 365 of the laws of 2005, amending the tax law relating to the mortgage recording tax in the county of Steuben, in relation to extending the provisions of such chapter (Subpart H)(Part C); to amend chapter 556 of the laws of 2007 amending the tax law relating to the imposition of an additional real estate transfer tax within the county of Columbia, in relation to the effectiveness thereof (Part D); to amend the tax law and part C of chapter 2 of the laws of 2005 amending the tax law relating to exemptions from sales and use taxes, in relation to extending certain provisions thereof; to amend the general city law and the administrative code of the city of New York, in relation to extending certain provisions relating to relocation and employment assistance credits; to amend the general city law and the administrative code of the city of New York, in relation to extending certain provisions relating to specially eligible premises and special rebates; to amend the administrative code of the city of New York, in relation to extending certain provisions relating to exemptions and deductions from base rent; to amend the real property tax law, in relation to extending certain provisions relating to eligibility periods and requirements; to amend the real property tax law, in relation to extending certain provisions relating to eligibility periods and requirements, benefit periods and applications for abatements; to amend the administrative code of the city of New York, in relation to extending certain provisions relating to a special reduction in determining the taxable base rent; and to amend the real property tax law and the administrative code of the city of New York, in relation to extending certain provisions relating to applications for abatement of tax payments (Part E); to amend the tax law, the administrative code of the city of New York, chapter 877 of the laws of 1975, chapter 884 of the laws of 1975 and chapter 882 of the laws of 1977, relating to the imposition of certain taxes in the city of New York, in relation

to postponing the expiration of certain tax rates and taxes in the city of New York (Part F); and to amend chapter 91 of the laws of 2002 amending the education law and other laws relating to the reorganization of the New York city school construction authority, board of education and community boards, in relation to the effectiveness thereof; and to amend chapter 345 of the laws of 2009, amending the education law and other laws relating to the New York city board of education, chancellor, community councils, and community superintendents, in relation to the effectiveness thereof (Part G); and to amend the general municipal law, in relation to provisions affecting accidental disability benefits for police/fire members, New York city uniformed correction/sanitation revised plan members and investigator revised plan members (Part H); to amend the tax law, in relation to operational expenses of certain gaming facilities; and providing for the repeal of such provisions upon the expiration thereof (Part I); to amend a chapter of the laws of 2017 creating the Lake Ontario-St. Lawrence Seaway flood recovery and International Joint Commission Plan 2014 mitigation grant program, as proposed in legislative bill numbers S. 6783 and A. 8013-A, in relation to renaming such program; and to amend the tax law, in relation to exempting certain distributions from eligible retirement plans for income tax purposes (Part J); to amend chapter 54 of the laws of 2017, enacting the capital projects budget, in relation to the use of state and municipal facilities program funds for the Lake Ontario-St. Lawrence Seaway flood relief and recovery grant program (Part K); to amend the environmental conservation law and the state finance law, in relation to the forest preserve health and safety land account and public utility improvements (Part L); and to amend the parks, recreation and historic preservation law, in relation to renaming Riverbank state park; to authorize the renaming of the National Purple Heart Hall of Honor; to authorize the renaming of, in whole or in part, the New Windsor Cantonment state historic site; to amend the highway law, in relation to designating certain portions of the state highway system as the "Senator William J. Larkin, Jr. Highway"; and to amend the public authorities law, environmental conservation law and the highway law, in relation to naming the Governor Mario M. Cuomo Bridge (Part M)

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

1 Section 1. This act enacts into law major components of legislation  
2 relating to issues deemed necessary for the state. Each component is  
3 wholly contained within a Part identified as Parts A through M. The  
4 effective date for each particular provision contained within such Part  
5 is set forth in the last section of such Part. Any provision in any  
6 section contained within a Part, including the effective date of the  
7 Part, which makes reference to a section "of this act", when used in  
8 connection with that particular component, shall be deemed to mean and  
9 refer to the corresponding section of the Part in which it is found.  
10 Section three of this act sets forth the general effective date of this  
11 act.

1 Section 1. This part enacts into law legislation providing for the  
2 imposition of sales and compensating use taxes by certain counties. Each  
3 component is wholly contained within a Subpart identified as Subparts A  
4 through DDD. The effective date for each particular provision contained  
5 within a Subpart is set forth in the last section of such Subpart. Any  
6 provision of any section contained within a Subpart, including the  
7 effective date of the Subpart, which makes reference to a section "of  
8 this act", when used in connection with that particular component, shall  
9 be deemed to mean and refer to the corresponding section of the subpart  
10 in which it is found. Section three of this part sets forth the general  
11 effective date of this part.

12 SUBPART A

13 Section 1. Clause 10 of subparagraph (i) of the opening paragraph of  
14 section 1210 of the tax law, as amended by chapter 302 of the laws of  
15 2015, is amended to read as follows:

16 (10) the county of Albany is hereby further authorized and empowered  
17 to adopt and amend local laws, ordinances or resolutions imposing such  
18 taxes at a rate which is one percent additional to the three percent  
19 rate authorized above in this paragraph for such county for the period  
20 beginning September first, nineteen hundred ninety-two and ending Novem-  
21 ber thirtieth, two thousand ~~seventeen~~ twenty;

22 § 2. Notwithstanding any inconsistent provision of law, if the county  
23 of Albany imposes the additional one percent rate of sales and compen-  
24 sating use taxes authorized by section one of this act for any portion  
25 of the period during which the county is so authorized to impose such  
26 additional one percent rate of such taxes, then such county of Albany  
27 shall allocate and distribute quarterly to the cities and the area in  
28 the county outside the cities the same proportion of net collections  
29 attributable to such additional one percent rate of such taxes as such  
30 county is allocating and distributing the net collections from the coun-  
31 ty's three percent rate of such taxes as of the date this act shall have  
32 become a law, and such portion of net collections attributable to such  
33 additional one percent rate of such taxes shall be allocated and  
34 distributed to the towns and villages in such county in the same manner  
35 as the net collections attributable to such county's three percent rate  
36 of such taxes are allocated and distributed to such towns and villages  
37 as of the date this act shall have become a law. In the event that any  
38 city in the county of Albany exercises its prior right to impose tax  
39 pursuant to section 1224 of the tax law, then the county of Albany shall  
40 not be required to allocate and distribute net collections in accordance  
41 with the previous sentence for any period of time during which any such  
42 city tax is in effect.

43 § 3. This act shall take effect immediately.

44 SUBPART B

45 Section 1. Clause 8 of subparagraph (i) of the opening paragraph of  
46 section 1210 of the tax law, as amended by chapter 174 of the laws of  
47 2015, is amended to read as follows:

48 (8) the county of Allegany is hereby further authorized and empowered  
49 to adopt and amend local laws, ordinances or resolutions imposing such  
50 taxes at a rate which is: (i) one percent additional to the three  
51 percent rate authorized above in this paragraph for such county for the  
52 period beginning December first, nineteen hundred eighty-six and ending

1 November thirtieth, two thousand four; and (ii) one and one-half percent  
2 additional to the three percent rate authorized above in this paragraph  
3 for such county for the period beginning December first, two thousand  
4 four and ending November thirtieth, two thousand [~~seventeen~~] twenty;  
5 § 2. This act shall take effect immediately.

## SUBPART C

7 Section 1. Clause 18 of subparagraph (i) of the opening paragraph of  
8 section 1210 of the tax law, as amended by chapter 114 of the laws of  
9 2015, is amended to read as follows:

10 (18) the county of Broome is hereby further authorized and empowered  
11 to adopt and amend local laws, ordinances or resolutions imposing such  
12 taxes at a rate which is one percent additional to the three percent  
13 rate authorized above in this paragraph for such county for the period  
14 beginning March first, nineteen hundred ninety-four, and ending November  
15 thirtieth, two thousand [~~seventeen~~] twenty;

16 § 2. This act shall take effect immediately.

## SUBPART D

18 Section 1. Clause 5 of subparagraph (i) of the opening paragraph of  
19 section 1210 of the tax law, as amended by chapter 173 of the laws of  
20 2015, is amended to read as follows:

21 (5) the county of Cattaraugus is hereby further authorized and  
22 empowered to adopt and amend local laws, ordinances or resolutions  
23 imposing such taxes at a rate which is one percent additional to the  
24 three percent rate authorized above in this paragraph for such county  
25 for the period beginning March first, nineteen hundred eighty-six and  
26 ending November thirtieth, two thousand [~~seventeen~~] twenty;

27 § 2. This act shall take effect immediately.

## SUBPART E

29 Section 1. Clause 9 of subparagraph (i) of the opening paragraph of  
30 section 1210 of the tax law, as amended by chapter 197 of the laws of  
31 2015, is amended to read as follows:

32 (9) the county of Cayuga is hereby further authorized and empowered to  
33 adopt and amend local laws, ordinances or resolutions imposing such  
34 taxes at a rate which is one percent additional to the three percent  
35 rate authorized above in this paragraph for such county for the period  
36 beginning September first, nineteen hundred ninety-two and ending Novem-  
37 ber thirtieth, two thousand [~~seventeen~~] twenty;

38 § 2. This act shall take effect immediately.

## SUBPART F

40 Section 1. Clause 38 of subparagraph (i) of the opening paragraph of  
41 section 1210 of the tax law, as amended by chapter 332 of the laws of  
42 2015, is amended to read as follows:

43 (38) the county of Chautauqua is hereby further authorized and  
44 empowered to adopt and amend local laws, ordinances or resolutions  
45 imposing such taxes at a rate that is: (i) one and one-quarter percent  
46 additional to the three percent rate authorized above in this paragraph  
47 for such county for the period beginning March first, two thousand five  
48 and ending August thirty-first, two thousand six; (ii) one percent addi-



1 tional to the three percent rate authorized above in this paragraph for  
2 such county for the period beginning September first, two thousand six  
3 and ending November thirtieth, two thousand seven; (iii) three-quarters  
4 of one percent additional to the three percent rate authorized above in  
5 this paragraph for such county for the period beginning December first,  
6 two thousand seven and ending November thirtieth, two thousand ten; (iv)  
7 one-half of one percent additional to the three percent rate authorized  
8 above in this paragraph for such county for the period beginning Decem-  
9 ber first, two thousand ten and ending November thirtieth, two thousand  
10 fifteen; and (v) one percent additional to the three percent rate  
11 authorized above in this clause for such county for the period beginning  
12 December first, two thousand fifteen and ending November thirtieth, two  
13 thousand ~~seventeen~~ **twenty**;

14 § 2. Section 1262-o of the tax law, as amended by section 7 of chapter  
15 332 of the laws of 2015, is amended to read as follows:

16 § 1262-o. Disposition of net collections from the additional rate of  
17 sales and compensating use taxes in the county of Chautauqua. Notwith-  
18 standing any contrary provision of law, if the county of Chautauqua  
19 imposes the additional one and one-quarter percent rate of sales and  
20 compensating use taxes authorized by section twelve hundred ten of this  
21 article for all or any portion of the period beginning March first, two  
22 thousand five and ending August thirty-first, two thousand six, the  
23 additional one percent rate authorized by such section for all or any of  
24 the period beginning September first, two thousand six and ending Novem-  
25 ber thirtieth, two thousand seven, the additional three-quarters of one  
26 percent rate authorized by such section for all or any of the period  
27 beginning December first, two thousand seven and ending November thirti-  
28 eth, two thousand ten, the county shall allocate one-fifth of the net  
29 collections from the additional three-quarters of one percent to the  
30 cities, towns and villages in the county on the basis of their respec-  
31 tive populations, determined in accordance with the latest decennial  
32 federal census or special population census taken pursuant to section  
33 twenty of the general municipal law completed and published prior to the  
34 end of the quarter for which the allocation is made, and allocate the  
35 remainder of the net collections from the additional three-quarters of  
36 one percent as follows: (1) to pay the county's expenses for Medicaid  
37 and other expenses required by law; (2) to pay for local road and bridge  
38 projects; (3) for the purposes of capital projects and repaying any  
39 debts incurred for such capital projects in the county of Chautauqua  
40 that are not otherwise paid for by revenue received from the mortgage  
41 recording tax; and (4) for deposit into a reserve fund for bonded  
42 indebtedness established pursuant to the general municipal law. Notwith-  
43 standing any contrary provision of law, if the county of Chautauqua  
44 imposes the additional one-half percent rate of sales and compensating  
45 use taxes authorized by such section twelve hundred ten for all or any  
46 of the period beginning December first, two thousand ten and ending  
47 November thirtieth, two thousand fifteen, the county shall allocate  
48 three-tenths of the net collections from the additional one-half of one  
49 percent to the cities, towns and villages in the county on the basis of  
50 their respective populations, determined in accordance with the latest  
51 decennial federal census or special population census taken pursuant to  
52 section twenty of the general municipal law completed and published  
53 prior to the end of the quarter for which the allocation is made, and  
54 allocate the remainder of the net collections from the additional one-  
55 half of one percent as follows: (1) to pay the county's expenses for  
56 Medicaid and other expenses required by law; (2) to pay for local road



1 and bridge projects; (3) for the purposes of capital projects and repay-  
2 ing any debts incurred for such capital projects in the county of Chau-  
3 tauqua that are not otherwise paid for by revenue received from the  
4 mortgage recording tax; and (4) for deposit into a reserve fund for  
5 bonded indebtedness established pursuant to the general municipal law.  
6 Notwithstanding any contrary provision of law, if the county of Chautau-  
7 qua imposes the additional one percent rate of sales and compensating  
8 use taxes authorized by such section twelve hundred ten for all or any  
9 of the period beginning December first, two thousand fifteen and ending  
10 November thirtieth, two thousand [~~seventeen~~] twenty, the county shall  
11 allocate three-twentieths of the net collections from the additional one  
12 percent to the cities, towns and villages in the county on the basis of  
13 their respective populations, determined in accordance with the latest  
14 decennial federal census or special population census taken pursuant to  
15 section twenty of the general municipal law completed and published  
16 prior to the end of the quarter for which the allocation is made, and  
17 allocate the remainder of the net collections from the additional one  
18 percent as follows: (1) to pay the county's expenses for Medicaid and  
19 other expenses required by law; (2) to pay for local road and bridge  
20 projects; (3) for the purposes of capital projects and repaying any  
21 debts incurred for such capital projects in the county of Chautauqua  
22 that are not otherwise paid for by revenue received from the mortgage  
23 recording tax; and (4) for deposit into a reserve fund for bonded  
24 indebtedness established pursuant to the general municipal law. The net  
25 collections from the additional rates imposed pursuant to this section  
26 shall be deposited in a special fund to be created by such county sepa-  
27 rate and apart from any other funds and accounts of the county to be  
28 used for purposes above described.

29 § 3. This act shall take effect immediately.

#### 30 SUBPART G

31 Section 1. Clause 27 of subparagraph (i) of the opening paragraph of  
32 section 1210 of the tax law, as amended by chapter 158 of the laws of  
33 2015, is amended to read as follows:

34 (27) the county of Chemung is hereby further authorized and empowered  
35 to adopt and amend local laws, ordinances or resolutions imposing such  
36 taxes at a rate which is one percent additional to the three percent  
37 rate authorized above in this paragraph for such county for the period  
38 beginning December first, two thousand two, and ending November thirti-  
39 eth, two thousand [~~seventeen~~] twenty;

40 § 2. This act shall take effect immediately.

#### 41 SUBPART H

42 Section 1. Clause 24 of subparagraph (i) of the opening paragraph of  
43 section 1210 of the tax law, as amended by chapter 110 of the laws of  
44 2015, is amended to read as follows:

45 (24) the county of Chenango is hereby further authorized and empowered  
46 to adopt and amend local laws, ordinances or resolutions imposing such  
47 taxes at a rate which is one percent additional to the three percent  
48 rate authorized above in this paragraph for such county for the period  
49 beginning September first, two thousand two, and ending November thirti-  
50 eth, two thousand [~~seventeen~~] twenty;

51 § 2. This act shall take effect immediately.

1

## SUBPART I

2 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of  
3 section 1210 of the tax law, as amended by chapter 170 of the laws of  
4 2015, is amended to read as follows:

5 (36) the county of Clinton is hereby further authorized and empowered  
6 to adopt and amend local laws, ordinances or resolutions imposing such  
7 taxes at a rate which is one percent additional to the three percent  
8 rate authorized above in this paragraph for such county for the period  
9 beginning December first, two thousand seven, and ending November thir-  
10 tieth, two thousand [~~seventeen~~] twenty;

11 § 2. Subdivision (cc) of section 1224 of the tax law, as amended by  
12 chapter 170 of the laws of 2015, is amended to read as follows:

13 (cc) The county of Clinton shall have the sole right to impose the  
14 additional one percent rate of tax which such county is authorized to  
15 impose pursuant to the authority of section twelve hundred ten of this  
16 article. Such additional rate of tax shall be in addition to any other  
17 tax which such county may impose or may be imposing pursuant to this  
18 article or any other law and such additional rate of tax shall not be  
19 subject to preemption. The maximum three percent rate referred to in  
20 this section shall be calculated without reference to the additional one  
21 percent rate of tax which the county of Clinton is authorized and  
22 empowered to adopt pursuant to section twelve hundred ten of this arti-  
23 cle. Net collections from any additional rate of sales and compensating  
24 use taxes which the county may impose during the period commencing  
25 December first, two thousand eleven, and ending November thirtieth, two  
26 thousand [~~seventeen~~] twenty, pursuant to the authority of section twelve  
27 hundred ten of this article shall be used by the county solely for coun-  
28 ty purposes and shall not be subject to any revenue distribution agree-  
29 ment entered into pursuant to the authority of subdivision (c) of  
30 section twelve hundred sixty-two of this article.

31 § 3. This act shall take effect immediately.

32

## SUBPART J

33 Section 1. Clause 21 of subparagraph (i) of the opening paragraph of  
34 section 1210 of the tax law, as amended by chapter 307 of the laws of  
35 2015, is amended to read as follows:

36 (21) the county of Columbia is hereby further authorized and empowered  
37 to adopt and amend local laws, ordinances or resolutions imposing such  
38 taxes at a rate which is one percent additional to the three percent  
39 rate authorized above in this paragraph for such county for the period  
40 beginning March first, nineteen hundred ninety-five, and ending November  
41 thirtieth, two thousand [~~seventeen~~] twenty;

42 § 2. This act shall take effect immediately.

43

## SUBPART K

44 Section 1. Clause 12 of subparagraph (i) of the opening paragraph of  
45 section 1210 of the tax law, as amended by chapter 113 of the laws of  
46 2015, is amended to read as follows:

47 (12) the county of Cortland is hereby further authorized and empowered  
48 to adopt and amend local laws, ordinances, or resolutions imposing such  
49 taxes at a rate which is one percent additional to the three percent  
50 rate authorized above in this paragraph for such county for the period

beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand ~~seventeen~~ twenty;  
§ 2. This act shall take effect immediately.

## SUBPART L

Section 1. Clause 41 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 166 of the laws of 2015, is amended to read as follows:

(41) the county of Delaware is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand two, and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. This act shall take effect immediately.

## SUBPART M

Section 1. Clause 29 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 215 of the laws of 2015, is amended to read as follows:

(29) the county of Dutchess is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand three, and ending November thirtieth, two thousand ~~seventeen~~ twenty,

§ 2. This act shall take effect immediately.

## SUBPART N

Section 1. Clause 4 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 184 of the laws of 2015, is amended to read as follows:

(4) the county of Erie is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes (i) at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning January tenth, nineteen hundred eighty-eight and ending November thirtieth, two thousand ~~seventeen~~ twenty; and (ii) at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the one percent rate also authorized above in this clause for such county, for the period beginning December first, two thousand eleven, and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. Subdivision 2 of section 1262-q of the tax law, as amended by chapter 184 of the laws of 2015, is amended to read as follows:

(2) Net collections from the additional three-quarters of one percent rate of sales and compensating use taxes which the county may impose during the period commencing December first, two thousand eleven, and ending November thirtieth, two thousand ~~seventeen~~ twenty, pursuant to the authority of item (ii) of clause (4) of subparagraph (i) of the opening paragraph of section twelve hundred ten of this article shall be used by the county solely for county purposes and shall not be subject to any revenue distribution agreement the county entered into pursuant

1 to the authority of subdivision (c) of section twelve hundred sixty-two  
2 of this part.

3 § 3. This act shall take effect immediately.

4 SUBPART O

5 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of  
6 section 1210 of the tax law, as amended by chapter 295 of the laws of  
7 2015, is amended to read as follows:

8 (36) the county of Essex is hereby further authorized and empowered to  
9 adopt and amend local laws, ordinances or resolutions imposing such  
10 taxes at a rate which is one percent additional to the three percent  
11 rate authorized above in this paragraph for such county for the period  
12 beginning December first, two thousand thirteen, and ending November  
13 thirtieth, two thousand [~~seventeen~~] twenty;

14 § 2. This act shall take effect immediately.

15 SUBPART P

16 Section 1. Clause 40 of subparagraph (i) of the opening paragraph of  
17 section 1210 of the tax law, as amended by chapter 179 of the laws of  
18 2015, is amended to read as follows:

19 (40) the county of Franklin is hereby further authorized and empowered  
20 to adopt and amend local laws, ordinances or resolutions imposing such  
21 taxes at a rate that is one percent additional to the three percent rate  
22 authorized above in this paragraph for such county for the period begin-  
23 ning June first, two thousand six and ending November thirtieth, two  
24 thousand [~~seventeen~~] twenty;

25 § 2. This act shall take effect immediately.

26 SUBPART Q

27 Section 1. Clause 39 of subparagraph (i) of the opening paragraph of  
28 section 1210 of the tax law, as amended by chapter 297 of the laws of  
29 2015, is amended to read as follows:

30 (39) the county of Fulton is hereby further authorized and empowered  
31 to adopt and amend local laws, ordinances or resolutions imposing such  
32 taxes at a rate which is one percent additional to the three percent  
33 rate authorized above in this paragraph for such county for the period  
34 beginning September first, two thousand five, and ending November thir-  
35 tieth, two thousand [~~seventeen~~] twenty;

36 § 2. This act shall take effect immediately.

37 SUBPART R

38 Section 1. Clause 20 of subparagraph (i) of the opening paragraph of  
39 section 1210 of the tax law, as amended by chapter 171 of the laws of  
40 2015, is amended to read as follows:

41 (20) the county of Genesee is hereby further authorized and empowered  
42 to adopt and amend local laws, ordinances or resolutions imposing such  
43 taxes at a rate which is one percent additional to the three percent  
44 rate authorized above in this paragraph for such county for the period  
45 beginning September first, nineteen hundred ninety-four, and ending  
46 November thirtieth, two thousand [~~seventeen~~] twenty;

47 § 2. Notwithstanding any other provision of law to the contrary, the  
48 one percent increase in sales and compensating use taxes authorized for

1 the county of Genesee until November 30, 2019 pursuant to clause (20) of  
2 subparagraph (i) of the opening paragraph of section 1210 of the tax  
3 law, as amended by section one of this act, shall be divided in the same  
4 manner and proportion as the existing three percent sales and compensat-  
5 ing use taxes in such county are divided.

6 § 3. This act shall take effect immediately.

7 SUBPART S

8 Section 1. Clause 15 of subparagraph (i) of the opening paragraph of  
9 section 1210 of the tax law, as amended by chapter 278 of the laws of  
10 2015, is amended to read as follows:

11 (15) the county of Greene is hereby further authorized and empowered  
12 to adopt and amend local laws, ordinances or resolutions imposing such  
13 taxes at a rate which is one percent additional to the three percent  
14 rate authorized above in this paragraph for such county for the period  
15 beginning March first, nineteen hundred ninety-three, and ending Novem-  
16 ber thirtieth, two thousand [~~seventeen~~] twenty;

17 § 2. This act shall take effect immediately.

18 SUBPART T

19 Section 1. Clause 41 of subparagraph (i) of the opening paragraph of  
20 section 1210 of the tax law, as added by chapter 163 of the laws of  
21 2015, is amended to read as follows:

22 (41) The county of Hamilton is hereby further authorized and empowered  
23 to adopt and amend local laws, ordinances or resolutions imposing such  
24 taxes at a rate that is one percent additional to the three percent rate  
25 authorized above in this paragraph for such county for the period begin-  
26 ning December first, two thousand thirteen and ending November thirti-  
27 eth, two thousand [~~seventeen~~] twenty;

28 § 2. This act shall take effect immediately.

29 SUBPART U

30 Section 1. Clause 19 of subparagraph (i) of the opening paragraph of  
31 section 1210 of the tax law, as amended by chapter 286 of the laws of  
32 2015, is amended to read as follows:

33 (19) the county of Herkimer is hereby further authorized and empowered  
34 to adopt and amend local laws, ordinances or resolutions imposing such  
35 taxes at a rate which is one percent additional to the three percent  
36 rate authorized above in this paragraph for such county for the period  
37 beginning September first, nineteen hundred ninety-four, and ending  
38 November thirtieth, two thousand [~~seventeen~~] twenty;

39 § 2. Section 1210-E of the tax law, as amended by chapter 286 of the  
40 laws of 2015, is amended to read as follows:

41 § 1210-E. Sales and compensating use taxes within Herkimer county. In  
42 addition to the taxes imposed by section twelve hundred ten of this  
43 subpart or any other provision of law, the county of Herkimer is hereby  
44 authorized and empowered to adopt and amend local laws, ordinances or  
45 resolutions imposing within the territorial limits of such county addi-  
46 tional sales and compensating use taxes at the rate of one-quarter of  
47 one percent for the period beginning December first, two thousand seven  
48 and ending November thirtieth, two thousand [~~seventeen~~] twenty, which  
49 taxes shall be identical to the taxes imposed by such county pursuant to  
50 the authority of section twelve hundred ten of this subpart. Except as

hereinafter provided, all provisions of this article, including the definition and exemption provisions and the provisions relating to the administration, collection and distribution by the commissioner, shall apply for purposes of the taxes authorized by this section in the same manner and with the same force and effect as if the language of this article had been incorporated in full in this section and had expressly referred to the taxes authorized by this section; provided, however, that any provision relating to a maximum rate shall be calculated without reference to the rate of additional sales and compensating use taxes herein authorized. For purposes of part IV of this article, relating to the disposition of revenues resulting from taxes collected and administered by the commissioner, the additional sales and compensating use taxes authorized by this section imposed under the authority of section twelve hundred ten of this subpart and all provisions relating to the deposit, administration and disposition of taxes, penalties and interest relating to taxes imposed by a county under the authority of section twelve hundred ten of this subpart shall, except as otherwise provided in this section, apply to the additional sales and compensating use taxes authorized by this section.

§ 3. Section 1262-s of the tax law, as amended by chapter 286 of the laws of 2015, is amended to read as follows:

§ 1262-s. Disposition of net collections from the additional one-quarter of one percent rate of sales and compensating use taxes in the county of Herkimer. Notwithstanding any contrary provision of law, if the county of Herkimer imposes the additional one-quarter of one percent rate of sales and compensating use taxes authorized by section twelve hundred ten-E of this article for all or any portion of the period beginning December first, two thousand seven and ending November thirtieth, two thousand ~~seventeen~~ twenty, the county shall use all net collections from such additional one-quarter of one percent rate to pay the county's expenses for the construction of additional correctional facilities. The net collections from the additional rate imposed pursuant to section twelve hundred ten-E shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional tax, after the expenses of such construction are paid, shall be deposited by the county of Herkimer in the general fund of such county for any county purpose.

§ 4. This act shall take effect immediately.

#### SUBPART V

Section 1. Clause 37 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 213 of the laws of 2015, is amended to read as follows:

(37) the county of Jefferson is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand fifteen, and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. This act shall take effect immediately.

#### SUBPART W



Section 1. Clause 36 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 186 of the laws of 2015, is amended to read as follows:

(36) the county of Lewis is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. This act shall take effect immediately.

#### SUBPART X

Section 1. Clause 32 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 199 of the laws of 2015, is amended to read as follows:

(32) the county of Livingston is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand three, and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. Section 1262-p of the tax law, as amended by chapter 199 of the laws of 2015, is amended to read as follows:

§ 1262-p. Disposition of net collections from the additional one percent rate of sales and compensating use taxes in the county of Livingston. Notwithstanding any contrary provision of law, if the county of Livingston imposes the additional one percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning June first, two thousand three and ending November thirtieth, two thousand ~~seventeen~~ twenty, the county shall use all net collections from such additional one percent rate to pay the county's expenses for Medicaid. The net collections from the additional one percent rate imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional one percent tax, after the Medicaid expenses are paid, shall be deposited by the county of Livingston in the general fund of such county for any county purpose.

§ 3. This act shall take effect immediately.

#### SUBPART Y

Section 1. Clause 35 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 172 of the laws of 2015, is amended to read as follows:

(35) the county of Madison is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. This act shall take effect immediately.

#### SUBPART Z



1 Section 1. Clause 25 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 206 of the laws of  
3 2015, is amended to read as follows:

4 (25) the county of Monroe is hereby further authorized and empowered  
5 to adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes at a rate which is one percent additional to the three percent  
7 rate authorized above in this paragraph for the period beginning Decem-  
8 ber first, nineteen hundred ninety-three and ending November thirtieth,  
9 two thousand [~~seventeen~~] twenty;

10 § 2. Notwithstanding the provisions of subdivisions (b) and (c) of  
11 section 1262 and section 1262-g of the tax law, net collections, as such  
12 term is defined in section 1262 of the tax law, derived from the imposi-  
13 tion of sales and compensating use taxes by the county of Monroe at the  
14 additional rate of one percent as authorized pursuant to clause (25) of  
15 subparagraph (i) of the opening paragraph of section 1210 of the tax  
16 law, as amended by section one of this act, which are in addition to the  
17 current net collections derived from the imposition of such taxes at the  
18 three percent rate authorized by the opening paragraph of section 1210  
19 of the tax law, shall be distributed and allocated as follows: for the  
20 period of December 1, 2017 through November 30, 2019 in cash, five  
21 percent to the school districts in the area of the county outside the  
22 city of Rochester, three percent to the towns located within the county,  
23 one and one-quarter percent to the villages located within the county,  
24 and ninety and three-quarters percent to the city of Rochester and coun-  
25 ty of Monroe. The amount of the ninety and three-quarters percent to be  
26 distributed and allocated to the city of Rochester and county of Monroe  
27 shall be distributed and allocated to each so that the combined total  
28 distribution and allocation to each from the sales tax revenues pursuant  
29 to sections 1262 and 1262-g of the tax law and this section shall result  
30 in the same total amount being distributed and allocated to the city of  
31 Rochester and county of Monroe. The amount so distributed and allocated  
32 to the county shall be used for county purposes. The foregoing cash  
33 payments to the school districts shall be allocated on the basis of the  
34 enrolled public school pupils, thereof, as such term is used in subdivi-  
35 sion (b) of section 1262 of the tax law, residing in the county of  
36 Monroe. The cash payments to the towns located within the county of  
37 Monroe shall be allocated on the basis of the ratio which the population  
38 of each town, exclusive of the population of any village or portion  
39 thereof located within a town, bears to the total population of the  
40 towns, exclusive of the population of the villages located within such  
41 towns. The cash payments to the villages located within the county shall  
42 be allocated on the basis of the ratio which the population of each  
43 village bears to the total population of the villages located within the  
44 county. The term population as used in this section shall have the same  
45 meaning as used in subdivision (b) of section 1262 of the tax law.

46 § 3. The net collections resulting from the additional sales and  
47 compensating use taxes, as authorized by this act, shall not be included  
48 in determining a sales tax increase or decrease as defined in paragraphs  
49 (c) and (d) of subdivision 1 of section 1262-g of the tax law.

50 § 4. Severability. If any clause, sentence, paragraph, or part of this  
51 act shall be adjudged by any court of competent jurisdiction to be  
52 invalid, such judgement shall not affect, impair or invalidate the  
53 remainder thereof, but shall be confined in its operation to the clause,  
54 sentence, paragraph, section or part thereof directly involved in the  
55 controversy in which such judgement shall have been rendered.

56 § 5. This act shall take effect immediately.

## 1 SUBPART AA

2 Section 1. Clause 31 of subparagraph (i) of the opening paragraph of  
3 section 1210 of the tax law, as amended by chapter 218 of the laws of  
4 2015, is amended to read as follows:

5 (31) the county of Montgomery is hereby further authorized and  
6 empowered to adopt and amend local laws, ordinances or resolutions  
7 imposing such taxes at a rate which is one percent additional to the  
8 three percent rate authorized above in this paragraph for such county  
9 for the period beginning June first, two thousand three, and ending  
10 November thirtieth, two thousand [~~seventeen~~] twenty;

11 § 2. This act shall take effect immediately.

## 12 SUBPART BB

13 Section 1. Clause 2 of subparagraph (i) of the opening paragraph of  
14 section 1210 of the tax law, as amended by section 1 of subpart D of  
15 part C of chapter 20 of the laws of 2015, is amended to read as follows:

16 (2) the county of Nassau is hereby further authorized and empowered to  
17 adopt and amend local laws, ordinances or resolutions imposing such  
18 taxes at a rate which is three-quarters percent additional to the three  
19 percent rate authorized above in this paragraph for such county for the  
20 period beginning January first, nineteen hundred eighty-six and ending  
21 November thirtieth, two thousand [~~seventeen~~] twenty, subject to the  
22 limitation set forth in section twelve hundred sixty-two-e of this arti-  
23 cle, and also at a rate which is one-half percent additional to the  
24 three percent rate authorized above in this paragraph, and which is also  
25 additional to the three-quarters percent rate also authorized above in  
26 this clause for such county, for the period beginning September first,  
27 nineteen hundred ninety-one and ending November thirtieth, two thousand  
28 [~~seventeen~~] twenty;

29 § 2. Section 1262-e of the tax law, as amended by section 2 of subpart  
30 D of part C of chapter 20 of the laws of 2015, is amended to read as  
31 follows:

32 § 1262-e. Establishment of local government assistance programs in  
33 Nassau county. 1. Towns and cities. Notwithstanding any other provision  
34 of law to the contrary, for the calendar year beginning on January  
35 first, nineteen hundred ninety-eight and continuing through the calendar  
36 year beginning on January first, two thousand [~~seventeen~~] twenty, the  
37 county of Nassau shall enact and establish a local government assistance  
38 program for the towns and cities within such county to assist such towns  
39 and cities to minimize real property taxes; defray the cost and expense  
40 of the treatment, collection, management, disposal, and transportation  
41 of municipal solid waste, and to comply with the provisions of chapter  
42 two hundred ninety-nine of the laws of nineteen hundred eighty-three;  
43 and defray the cost of maintaining conservation and environmental  
44 control programs. Such special assistance program for the towns and  
45 cities within such county and the funding for such program shall equal  
46 one-third of the revenues received by such county from the imposition of  
47 the three-quarters percent sales and use tax during calendar years two  
48 thousand one, two thousand two, two thousand three, two thousand four,  
49 two thousand five, two thousand six, two thousand seven, two thousand  
50 eight, two thousand nine, two thousand ten, two thousand eleven, two  
51 thousand twelve, two thousand thirteen, two thousand fourteen, two thou-  
52 sand fifteen, two thousand sixteen, [~~and~~], two thousand seventeen, two  
53 thousand eighteen, two thousand nineteen and two thousand twenty addi-

1 tional to the regular three percent rate authorized for such county in  
2 section twelve hundred ten of this article. The monies for such special  
3 local assistance shall be paid and distributed to the towns and cities  
4 on a per capita basis using the population figures in the latest decen-  
5 nial federal census. Provided further, that notwithstanding any other  
6 law to the contrary, the establishment of such special assistance  
7 program shall preclude any city or town within such county from preempt-  
8 ing or claiming under any other section of this chapter the revenues  
9 derived from the additional tax authorized by section twelve hundred ten  
10 of this article. Provided further, that any such town or towns may, by  
11 resolution of the town board, apportion all or a part of monies received  
12 in such special assistance program to an improvement district or special  
13 district account within such town or towns in order to accomplish the  
14 purposes of this special assistance program.

15 2. Villages. Notwithstanding any other provision of law to the contra-  
16 ry, for the calendar year beginning on January first, nineteen hundred  
17 ninety-eight and continuing through the calendar year beginning on Janu-  
18 ary first, two thousand ~~seventeen~~ **twenty**, the county of Nassau, by  
19 local law, is hereby empowered to enact and establish a local government  
20 assistance program for the villages within such county to assist such  
21 villages to minimize real property taxes; defray the cost and expense of  
22 the treatment, collection, management, disposal, and transportation of  
23 municipal solid waste; and defray the cost of maintaining conservation  
24 and environmental control programs. The funding of such local assistance  
25 program for the villages within such county may be provided by Nassau  
26 county during any calendar year in which such village local assistance  
27 program is in effect and shall not exceed one-sixth of the revenues  
28 received from the imposition of the three-quarters percent sales and use  
29 tax that are remaining after the towns and cities have received their  
30 funding pursuant to the provisions of subdivision one of this section.  
31 The funding for such village local assistance program shall be paid and  
32 distributed to the villages on a per capita basis using the population  
33 figures in the latest decennial federal census. Provided further, that  
34 the establishment of such village local assistance program shall  
35 preclude any village within such county from preempting or claiming  
36 under any other section of this chapter the revenues derived from the  
37 additional tax authorized by section twelve hundred ten of this article.

38 § 3. This act shall take effect immediately.

39 SUBPART CC

40 Section 1. Clause 29 of subparagraph (i) of the opening paragraph of  
41 section 1210 of the tax law, as amended by chapter 183 of the laws of  
42 2015, is amended to read as follows:

43 (29) the county of Niagara is hereby further authorized and empowered  
44 to adopt and amend local laws, ordinances or resolutions imposing such  
45 taxes at a rate which is one percent additional to the three percent  
46 rate authorized above in this paragraph for such county for the period  
47 beginning March first, two thousand three, and ending November thirti-  
48 eth, two thousand ~~seventeen~~ **twenty**;

49 § 2. Section 1262-n of the tax law, as amended by chapter 183 of the  
50 laws of 2015, is amended to read as follows:

51 § 1262-n. Disposition of net collections from the additional one  
52 percent rate of sales and compensating use taxes in the county of  
53 Niagara. Notwithstanding any contrary provision of law, if the county  
54 of Niagara imposes the additional one percent rate of sales and compen-

sating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand three and ending November thirtieth, two thousand [~~seventeen~~] twenty, the county shall use all net collections from such additional one percent rate to pay the county's expenses for Medicaid. The net collections from the additional one percent rate imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional one percent tax, after the Medicaid expenses are paid, shall be deposited by the county of Niagara in the general fund of such county for any county purpose.

§ 3. This act shall take effect immediately.

#### SUBPART DD

Section 1. Clause 13 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 185 of the laws of 2015, is amended to read as follows:

(13) the county of Oneida is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand [~~seventeen~~] twenty; and also (ii) at a rate which is three-quarters of one percent or one-half of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the one percent rate also authorized above in this clause for such county, for the period beginning December first, two thousand eight and ending November thirtieth, two thousand [~~seventeen~~] twenty;

§ 2. Section 1262-g of the tax law, as amended by chapter 185 of the laws of 2015, is amended to read as follows:

§ 1262-g. Oneida county allocation and distribution of net collections from the additional one percent rate of sales and compensating use taxes. Notwithstanding any contrary provision of law, if the county of Oneida imposes sales and compensating use taxes at a rate which is one percent additional to the three percent rate authorized by section twelve hundred ten of this article, as authorized by such section, (a) where a city in such county imposes tax pursuant to the authority of subdivision (a) of such section twelve hundred ten, such county shall allocate, distribute and pay in cash quarterly to such city one-half of the net collections attributable to such additional one percent rate of the county's taxes collected in such city's boundaries; (b) where a city in such county does not impose tax pursuant to the authority of such subdivision (a) of such section twelve hundred ten, such county shall allocate, distribute and pay in cash quarterly to such city not so imposing tax a portion of the net collections attributable to one-half of the county's additional one percent rate of tax calculated on the basis of the ratio which such city's population bears to the county's total population, such populations as determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county; and (c) provided, however, that such county shall dedicate the first one

1 million five hundred thousand dollars of net collections attributable to  
2 such additional one percent rate of tax received by such county after  
3 the county receives in the aggregate eighteen million five hundred thou-  
4 sand dollars of net collections from such additional one percent rate of  
5 tax imposed for any of the periods: September first, two thousand twelve  
6 through August thirty-first, two thousand thirteen; September first, two  
7 thousand thirteen through August thirty-first, two thousand fourteen;  
8 and September first, two thousand fourteen through August thirty-first,  
9 two thousand fifteen; September first, two thousand fifteen through  
10 August thirty-first, two thousand sixteen; and September first, two  
11 thousand sixteen through August thirty-first, two thousand seventeen;  
12 September first, two thousand seventeen through August thirty-first, two  
13 thousand eighteen; and September first, two thousand eighteen through  
14 August thirty-first, two thousand twenty, to an allocation on a per  
15 capita basis, utilizing figures from the latest decennial federal census  
16 or special population census taken pursuant to section twenty of the  
17 general municipal law, completed and published prior to the end of the  
18 year for which such allocation is made, which special census must  
19 include the entire area of such county, to be allocated and distributed  
20 among the towns of Oneida county by appropriation of its board of legis-  
21 lators; provided, further, that nothing herein shall require such board  
22 of legislators to make any such appropriation until it has been notified  
23 by any town by appropriate resolution and, in any case where there is a  
24 village wholly or partly located within a town, a resolution of every  
25 such village, embodying the agreement of such town and village or  
26 villages upon the amount of such appropriation to be distributed to such  
27 village or villages out of the allocation to the town or towns in which  
28 it is located.

29 § 3. This act shall take effect immediately.

30 SUBPART EE

31 Section 1. Clause 37 of subparagraph (i) of the opening paragraph of  
32 section 1210 of the tax law, as amended by chapter 160 of the laws of  
33 2015, is amended to read as follows:

34 (37) the county of Onondaga is hereby further authorized and empowered  
35 to adopt and amend local laws, ordinances or resolutions imposing such  
36 taxes at a rate that is one percent additional to the three percent rate  
37 authorized above in this paragraph for such county for the period begin-  
38 ning September first, two thousand four, and ending November thirtieth,  
39 two thousand [~~seventeen~~] twenty;

40 § 2. Notwithstanding any contrary provision of law, net collections  
41 from the additional one percent rate of sales and compensating use taxes  
42 which may be imposed by the county of Onondaga during the period  
43 commencing December 1, 2017 and ending November 30, 2018, pursuant to  
44 the authority of section 1210 of the tax law, shall not be subject to  
45 any revenue distribution agreement entered into under subdivision (c) of  
46 section 1262 of the tax law, but shall be allocated and distributed or  
47 paid, at least quarterly, as follows: (i) 1.58% to the county of Onon-  
48 daga for any county purpose; (ii) 97.79% to the city of Syracuse; and  
49 (iii) .63% to the school districts in accordance with subdivision (a) of  
50 section 1262 of the tax law.

51 § 3. Notwithstanding any contrary provision of law, net collections  
52 from the additional one percent rate of sales and compensating use taxes  
53 which may be imposed by the county of Onondaga during the period  
54 commencing December 1, 2018 and ending November 30, 2019, pursuant to



the authority of section 1210 of the tax law, shall not be subject to any revenue distribution agreement entered into under subdivision (c) of section 1262 of the tax law, but shall be allocated and distributed or paid, at least quarterly, as follows: (i) 1.58% to the county of Onondaga for any county purpose; (ii) 97.79% to the city of Syracuse; and (iii) .63% to the school districts in accordance with subdivision (a) of section 1262 of the tax law.

§ 4. This act shall take effect immediately.

#### SUBPART FF

Section 1. Clause 40 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 290 of the laws of 2015, is amended to read as follows:

(40) the county of Ontario is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (A) one-eighth of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand six and ending November thirtieth, two thousand ~~seventeen~~ twenty; and also (B) at a rate that is three-eighths of one percent additional to the three percent rate authorized above in this paragraph, and that is also additional to the one-eighth of one percent rate authorized in this clause for such county, for the period beginning September first, two thousand nine and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. This act shall take effect immediately.

#### SUBPART GG

Section 1. Clause 35 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 192 of the laws of 2015, is amended to read as follows:

(35) the county of Orange is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. Notwithstanding subdivision (c) of section 1262 of the tax law, net collections from any additional rate of sales and compensating use taxes which may be imposed by the county of Orange during the period commencing December 1, 2017, and ending November 30, 2019, pursuant to the authority of section 1210 of the tax law, shall be paid to the county of Orange and shall be used by such county solely for county purposes and shall not be subject to any revenue distribution agreement entered into pursuant to the authority of subdivision (c) of section 1262 of the tax law.

§ 3. This act shall take effect immediately.

#### SUBPART HH

Section 1. Clause 16 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 182 of the laws of 2015, is amended to read as follows:

(16) the county of Orleans is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such

1 taxes at a rate which is one percent additional to the three percent  
2 rate authorized above in this paragraph for such county for the period  
3 beginning June first, nineteen hundred ninety-three, and ending November  
4 thirtieth, two thousand [~~seventeen~~] twenty;

5 § 2. This act shall take effect immediately.

6 SUBPART II

7 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of  
8 section 1210 of the tax law, as amended by chapter 324 of the laws of  
9 2015, is amended to read as follows:

10 (36) the county of Oswego is hereby further authorized and empowered  
11 to adopt and amend local laws, ordinances or resolutions imposing such  
12 taxes at a rate which is one percent additional to the three percent  
13 rate authorized above in this paragraph for such county for the period  
14 beginning September first, two thousand four, and ending November thir-  
15 tieth, two thousand [~~seventeen~~] twenty;

16 § 2. This act shall take effect immediately.

17 SUBPART JJ

18 Section 1. Clause 34 of subparagraph (i) of the opening paragraph of  
19 section 1210 of the tax law, as amended by chapter 112 of the laws of  
20 2015, is amended to read as follows:

21 (34) the county of Otsego is hereby further authorized and empowered  
22 to adopt and amend local laws, ordinances or resolutions imposing such  
23 taxes at a rate which is one percent additional to the three percent  
24 rate authorized above in this paragraph for such county for the period  
25 beginning December first, two thousand three, and ending November thir-  
26 tieth, two thousand [~~seventeen~~] twenty;

27 § 2. This act shall take effect immediately.

28 SUBPART KK

29 Section 1. Clause 39 of subparagraph (i) of the opening paragraph of  
30 section 1210 of the tax law, as amended by chapter 201 of the laws of  
31 2015, is amended to read as follows:

32 (39) the county of Putnam is hereby further authorized and empowered  
33 to adopt and amend local laws, ordinances or resolutions imposing such  
34 taxes at a rate that is: (i) one-half of one percent additional to the  
35 three percent rate authorized above in this paragraph for such county  
36 for the period beginning September first, two thousand five and ending  
37 August thirty-first, two thousand seven; and (ii) one percent additional  
38 to the three percent rate authorized above in this paragraph for such  
39 county for the period beginning September first, two thousand seven and  
40 ending November thirtieth, two thousand [~~seventeen~~] twenty;

41 § 2. This act shall take effect immediately.

42 SUBPART LL

43 Section 1. Clause 3 of subparagraph (i) of the opening paragraph of  
44 section 1210 of the tax law, as amended by chapter 175 of the laws of  
45 2015, is amended to read as follows:

46 (3) the county of Rensselaer is hereby further authorized and  
47 empowered to adopt and amend local laws, ordinances or resolutions  
48 imposing such taxes at a rate which is one percent additional to the



1 three percent rate authorized above in this paragraph for such county  
2 for the period beginning September first, nineteen hundred ninety-four  
3 and ending November thirtieth, two thousand [~~seventeen~~] twenty;  
4 § 2. This act shall take effect immediately.

## SUBPART MM

6 Section 1. Clause 23 of subparagraph (i) of the opening paragraph of  
7 section 1210 of the tax law, as amended by chapter 190 of the laws of  
8 2015, is amended to read as follows:

9 (23) the county of Rockland is hereby further authorized and empowered  
10 to adopt and amend local laws, ordinances or resolutions imposing such  
11 taxes at a rate which is: (i) five-eighths of one percent additional to  
12 the three percent rate authorized above in this paragraph for such coun-  
13 ty for the period beginning March first, two thousand two, and ending  
14 November thirtieth, two thousand [~~seventeen~~] twenty; and also (ii) at a  
15 rate which is three-eighths of one percent additional to the three  
16 percent rate authorized above in this paragraph, and which is also addi-  
17 tional to the five-eighths of one percent rate also authorized above in  
18 this clause for such county, for the period beginning March first, two  
19 thousand seven and ending November thirtieth, two thousand [~~seventeen~~]  
20 twenty;

21 § 2. Section 1262-1 of the tax law, as amended by chapter 190 of the  
22 laws of 2015, is amended to read as follows:

23 § 1262-1. Allocation and distribution of net collections from the  
24 additional rate of sales and compensating use tax in Rockland county. 1.  
25 Notwithstanding any provision of law to the contrary, if the county of  
26 Rockland imposes the additional five-eighths of one percent rate of tax  
27 authorized by section twelve hundred ten of this article during the  
28 period beginning March first, two thousand two, and ending November  
29 thirtieth, two thousand [~~seventeen~~] twenty, such county shall allocate  
30 and distribute twenty percent of the net collections from such addi-  
31 tional rate to the towns and villages in the county in accordance with  
32 subdivision (c) of section twelve hundred sixty-two of this part on the  
33 basis of the ratio which the population of each such town or village  
34 bears to such county's total population; and

35 2. Notwithstanding any provision of law to the contrary, if the county  
36 of Rockland imposes the additional three-eighths of one percent rate of  
37 tax authorized by section twelve hundred ten of this article during the  
38 period beginning March first, two thousand seven, and ending November  
39 thirtieth, two thousand [~~seventeen~~] twenty, such county shall allocate  
40 and distribute sixteen and two-thirds percent of the net collections  
41 from such additional rate to the general funds of towns and villages  
42 within the county of Rockland with existing town and village police  
43 departments from March first, two thousand seven through December thir-  
44 ty-first, two thousand seven and thirty-three and one-third percent of  
45 the net collections from such additional rate from January first, two  
46 thousand eight through November thirtieth, two thousand [~~seventeen~~]  
47 twenty. The monies allocated and distributed pursuant to this subdivi-  
48 sion shall be allocated and distributed to towns and villages with  
49 police departments on the basis of the number of full-time equivalent  
50 police officers employed by each police department and shall not be used  
51 for salaries heretofore or hereafter negotiated.

52 § 3. This act shall take effect immediately.

## SUBPART NN

1 Section 1. Clause 41 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 214 of the laws of  
3 2015, is amended to read as follows:

4 (41) The county of St. Lawrence is hereby further authorized and  
5 empowered to adopt and amend local laws, ordinances or resolutions  
6 imposing such taxes at a rate that is one percent additional to the  
7 three percent rate authorized above in this paragraph for such county  
8 for the period beginning December first, two thousand thirteen and  
9 ending November thirtieth, two thousand [~~seventeen~~] twenty;

10 § 2. This act shall take effect immediately.

11 SUBPART OO

12 Section 1. Clause 31 of subparagraph (i) of the opening paragraph of  
13 section 1210 of the tax law, as amended by chapter 288 of the laws of  
14 2015, is amended to read as follows:

15 (31) the county of Schenectady is hereby further authorized and  
16 empowered to adopt and amend local laws, ordinances or resolutions  
17 imposing such taxes at a rate which is one-half of one percent addi-  
18 tional to the three percent rate authorized above in this paragraph for  
19 such county for the period beginning June first, two thousand three, and  
20 ending November thirtieth, two thousand [~~seventeen~~] twenty;

21 § 2. This act shall take effect immediately.

22 SUBPART PP

23 Section 1. Clause 35 of subparagraph (i) of the opening paragraph of  
24 section 1210 of the tax law, as amended by chapter 280 of the laws of  
25 2015, is amended to read as follows:

26 (35) the county of Schoharie is hereby further authorized and  
27 empowered to adopt and amend local laws, ordinances or resolutions  
28 imposing such taxes at a rate which is one percent additional to the  
29 three percent rate authorized above in this paragraph for such county  
30 for the period beginning June first, two thousand four, and ending  
31 November thirtieth, two thousand [~~seventeen~~] twenty;

32 § 2. This act shall take effect immediately.

33 SUBPART QQ

34 Section 1. Clause 22 of subparagraph (i) of the opening paragraph of  
35 section 1210 of the tax law, as amended by chapter 157 of the laws of  
36 2015, is amended to read as follows:

37 (22) the county of Schuyler is hereby further authorized and empowered  
38 to adopt and amend local laws, ordinances or resolutions imposing such  
39 taxes at a rate which is one percent additional to the three percent  
40 rate authorized above in this paragraph for such county for the period  
41 beginning September first, nineteen hundred ninety-nine, and ending  
42 November thirtieth, two thousand [~~seventeen~~] twenty;

43 § 2. This act shall take effect immediately.

44 SUBPART RR

45 Section 1. Clause 28 of subparagraph (i) of the opening paragraph of  
46 section 1210 of the tax law, as amended by chapter 198 of the laws of  
47 2015, is amended to read as follows:

(28) the county of Seneca is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand two and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. This act shall take effect immediately.

SUBPART SS

Section 1. Clause 26 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 165 of the laws of 2015, is amended to read as follows:

(26) the county of Steuben is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, nineteen hundred ninety-two and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. Section 1262-h of the tax law, as amended by chapter 165 of the laws of 2015, is amended to read as follows:

§ 1262-h. Allocation and distribution of net collections from the additional one percent rate of sales and compensating use taxes in Steuben county. Notwithstanding any provision of law to the contrary, of the net collections received by the county of Steuben as a result of the imposition of the additional one percent rate of tax authorized by section twelve hundred ten of this article (a) during the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of two hundred thousand dollars, to the city of Corning the sum of three hundred thousand dollars, and the sum of five hundred thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area. Of the net collections received by the county of Steuben as a result of the imposition of said additional one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning December first, nineteen hundred ninety-four and ending November thirtieth, nineteen hundred ninety-five, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of three hundred thousand dollars, to the city of Corning the sum of four hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and (b) during the period beginning December first, nineteen hundred ninety-five and ending November thirtieth, two thousand seven, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of five hundred fifty thousand dollars, to the city of Corning the sum of six hundred thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning Decem-

ber first, two thousand seven and ending November thirtieth, two thousand nine, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of six hundred ten thousand dollars, to the city of Corning the sum of six hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand nine and ending November thirtieth, two thousand eleven, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred ten thousand dollars, to the city of Corning the sum of seven hundred ten thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand eleven and ending November thirtieth, two thousand thirteen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred forty thousand dollars, to the city of Corning the sum of seven hundred forty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand thirteen and ending November thirtieth, two thousand fifteen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred sixty-five thousand dollars, to the city of Corning the sum of seven hundred sixty-five thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand fifteen and ending November thirtieth, two thousand seventeen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred sixty-five thousand dollars, to the city of Corning the sum of seven hundred sixty-five thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand seventeen and ending November thirtieth, two thousand twenty, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred eighty thousand dollars, to the city of Corning the sum of seven hundred eighty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area.

§ 3. This act shall take effect immediately.

Section 1. Clause 14 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 221 of the laws of 2015, is amended to read as follows:

(14) the county of Suffolk is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand one and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. Subdivision (c) of section 1262-j of the tax law, as amended by chapter 221 of the laws of 2015, is amended to read as follows:

(c) Notwithstanding any provision of law to the contrary, of the net collections received by the county of Suffolk as a result of the increase of one percent to the tax authorized by section twelve hundred ten of this article for the period beginning June first, two thousand one and ending November thirtieth, two thousand ~~seventeen~~ twenty, imposed by local laws or resolutions (by simple majority) by the county legislature, and signed by the county executive, the county of Suffolk shall allocate such net collections as follows: no less than one-eighth and no more than three-eighths of such net collections received shall be dedicated for public safety purposes and the balance shall be deposited in the general fund of the county of Suffolk.

§ 3. This act shall take effect immediately.

#### SUBPART UU

Section 1. Clause 33 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 313 of the laws of 2015, is amended to read as follows:

(33) the county of Sullivan is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand three, and ending November thirtieth, two thousand ~~seventeen~~ twenty; and (ii) an additional one-half of one percent in addition to the other rates authorized above in this paragraph for such county for the period beginning June first, two thousand seven and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. This act shall take effect immediately.

#### SUBPART VV

Section 1. Clause 17 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 282 of the laws of 2015, is amended to read as follows:

(17) the county of Tioga is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-three, and ending November thirtieth, two thousand three; and (ii) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand five, and ending November thirtieth, two thousand ~~seventeen~~ twenty;

§ 2. This act shall take effect immediately.

## 1 SUBPART WW

2 Section 1. Clause 11 of subparagraph (i) of the opening paragraph of  
3 section 1210 of the tax law, as amended by chapter 276 of the laws of  
4 2015, is amended to read as follows:

5 (11) the county of Tompkins is hereby further authorized and empowered  
6 to adopt and amend local laws, ordinances or resolutions imposing such  
7 taxes at a rate which is one-half or one percent additional to the three  
8 percent rate authorized above in this paragraph for such county for the  
9 period beginning December first, nineteen hundred ninety-two and ending  
10 November thirtieth, two thousand [~~seventeen~~] twenty;

11 § 2. This act shall take effect immediately.

## 12 SUBPART XX

13 Section 1. Clause 7 of subparagraph (i) of the opening paragraph of  
14 section 1210 of the tax law, as amended by chapter 181 of the laws of  
15 2015, is amended to read as follows:

16 (7) the county of Ulster is hereby further authorized and empowered to  
17 adopt and amend local laws, ordinances or resolutions imposing such  
18 taxes at a rate which is one percent additional to the three percent  
19 rate authorized above in this paragraph for such county for the period  
20 beginning September first, two thousand two and ending November thirti-  
21 eth, two thousand [~~seventeen~~] twenty;

22 § 2. Section 3 of chapter 200 of the laws of 2002 amending the tax law  
23 relating to certain tax rates imposed by the county of Ulster, as  
24 amended by chapter 181 of the laws of 2015, is amended to read as  
25 follows:

26 § 3. If, pursuant to the authority of this act, the county of Ulster  
27 imposes sales and compensating use taxes at a rate greater than three  
28 percent for all or any portion of the period commencing September 1,  
29 2002, and ending November 30, [~~2017~~] 2020, net collections from such  
30 additional rate of tax imposed during such period shall be deemed to be,  
31 and shall be included in, net collections subject to such county's  
32 existing agreement with the city of Kingston entered into pursuant to  
33 subdivision (c) of section 1262 of the tax law and such net collections  
34 shall be allocated in accordance with such agreement.

35 § 3. This act shall take effect immediately.

## 36 SUBPART YY

37 Section 1. Clause 34 of subparagraph (i) of the opening paragraph of  
38 section 1210 of the tax law, as amended by chapter 196 of the laws of  
39 2015, is amended to read as follows:

40 (34) the county of Wayne is hereby further authorized and empowered to  
41 adopt and amend local laws, ordinances or resolutions imposing such  
42 taxes at a rate that is one percent additional to the three percent rate  
43 authorized above in this paragraph for such county for the period begin-  
44 ning December first, two thousand five, and ending November thirtieth,  
45 two thousand [~~seventeen~~] twenty;

46 § 2. This act shall take effect immediately.

## 47 SUBPART ZZ



1 Section 1. Clause 6 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 293 of the laws of  
3 2015, is amended to read as follows:

4 (6) the county of Wyoming is hereby further authorized and empowered  
5 to adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes at a rate which is one percent additional to the three percent  
7 rate authorized above in this paragraph for such county for the period  
8 beginning September first, nineteen hundred ninety-two and ending Novem-  
9 ber thirtieth, two thousand [~~seventeen~~] twenty;

10 § 2. This act shall take effect immediately.

11 SUBPART AAA

12 Section 1. Clause 30 of subparagraph (i) of the opening paragraph of  
13 section 1210 of the tax law, as amended by chapter 156 of the laws of  
14 2015, is amended to read as follows:

15 (30) the county of Yates is hereby further authorized and empowered to  
16 adopt and amend local laws, ordinances or resolutions imposing such  
17 taxes at a rate which is one percent additional to the three percent  
18 rate authorized above in this paragraph for such county for the period  
19 beginning September first, two thousand three, and ending November thir-  
20 tieth, two thousand [~~seventeen~~] twenty;

21 § 2. This act shall take effect immediately.

22 SUBPART BBB

23 Section 1. Clause 6 of subparagraph (ii) of the opening paragraph of  
24 section 1210 of the tax law, as amended by chapter 207 of the laws of  
25 2015, is amended to read as follows:

26 (6) the city of Oswego is hereby further authorized and empowered to  
27 adopt and amend local laws, ordinances or resolutions imposing such  
28 taxes at a rate which is one percent additional to the three percent  
29 rate authorized above in this paragraph for such city for the period  
30 beginning September first, two thousand four, and ending November thir-  
31 tieth, two thousand [~~seventeen~~] twenty;

32 § 2. This act shall take effect immediately.

33 SUBPART CCC

34 Section 1. Clause 1 of subparagraph (ii) of the opening paragraph of  
35 section 1210 of the tax law, as amended by chapter 67 of the laws of  
36 2015, is amended to read as follows:

37 (1) the city of Yonkers is hereby further authorized and empowered to  
38 adopt and amend local laws, ordinances or resolutions imposing such  
39 taxes at a rate which is: (a) one percent additional to the three  
40 percent rate authorized above in this paragraph for such city; and (b)  
41 one-half of one percent in addition to the other rates authorized in  
42 this paragraph for such city for the period beginning September first,  
43 two thousand fifteen and ending November thirtieth, two thousand [~~seven-~~  
44 ~~teen~~] twenty;

45 § 2. Section 7 of chapter 67 of the laws of 2015, amending the tax law  
46 relating to authorizing the city of Yonkers to impose additional sales  
47 tax, is amended to read as follows:

48 § 7. This act shall take effect immediately and shall expire and be  
49 deemed repealed November 30, [~~2017~~] 2020.



§ 3. This act shall take effect immediately; provided, however, that the amendments to clause 1 of subparagraph (ii) of the opening paragraph of section 1210 of the tax law made by section one of this act shall not affect the expiration and reversion of such clause and shall be deemed to expire therewith.

## SUBPART DDD

Section 1. Clause 4 of subparagraph (ii) of the opening paragraph of section 1210 of the tax law, as amended by chapter 274 of the laws of 2015, is amended to read as follows:

(4) the city of New Rochelle is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such city for the period beginning September first, nineteen hundred ninety-three and ending December thirty-first, two thousand ~~seventeen~~ twenty;

§ 2. This act shall take effect immediately.

§ 2. Severability clause. If any clause, sentence, paragraph, subdivision, or section of this part shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision or section thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this part would have been enacted even if such invalid provisions had not been included herein.

§ 3. This act shall take effect immediately provided, however, that the applicable effective date of Subparts A through DDD of this part shall be as specifically set forth in the last section of such Subparts.

## PART B

Section 1. This part enacts into law legislation providing for the imposition of hotel and motel taxes by certain counties. Each component is wholly contained within a Subpart identified as Subparts A through C. The effective date for each particular provision contained within a Subpart is set forth in the last section of such Subpart. Any provision of any section contained within a Subpart, including the effective date of the Subpart, which makes reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the subpart in which it is found. Section three of this part sets forth the general effective date of this part.

## SUBPART A

Section 1. Subdivision 7 of section 1202-q of the tax law, as amended by chapter 323 of the laws of 2015, is amended to read as follows:

(7) Such local law shall provide for the imposition of a hotel or motel tax for a period to expire on December thirty-first, two thousand ~~seventeen~~ twenty.

§ 2. Section 6 of chapter 179 of the laws of 2000, amending the tax law, relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, as amended by chapter 323 of the laws of 2015, is amended to read as follows:

§ 6. This act shall take effect immediately, except that section five of this act shall take effect on the same date as a chapter of the laws of 2000 amending the public authorities law and the tax law relating to creating the Nassau county interim finance authority takes effect; provided, further, that sections two, three and four of this act shall expire and be deemed repealed December 31, ~~2017~~ 2020.

§ 3. This act shall take effect immediately.

#### SUBPART B

Section 1. Section 2 of chapter 405 of the laws of 2007, amending the tax law relating to increasing hotel/motel taxes in Chautauqua county, as amended by chapter 320 of the laws of 2015, is amended to read as follows:

§ 2. This act shall take effect December 1, 2007 and shall expire and be deemed repealed November 30, ~~2017~~ 2020.

§ 2. This act shall take effect immediately.

#### SUBPART C

Section 1. Subdivision 7 of section 1202-o of the tax law, as amended by chapter 348 of the laws of 2015, is amended to read as follows:

(7) Such local law shall provide for the imposition of a hotel or motel tax until December thirty-first, two thousand ~~seventeen~~ twenty.

§ 2. This act shall take effect immediately.

§ 2. Severability clause. If any clause, sentence, paragraph, subdivision, or section of this part shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision or section thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this part would have been enacted even if such invalid provisions had not been included herein.

§ 3. This act shall take effect immediately provided, however, that the applicable effective date of Subparts A through C of this part shall be as specifically set forth in the last section of such Subparts.

#### PART C

Section 1. This part enacts into law legislation providing for the imposition of a county recording tax on obligation secured by a mortgage on real property. Each component is wholly contained within a Subpart identified as Subparts A through H. The effective date for each particular provision contained within a Subpart is set forth in the last section of such Subpart. Any provision of any section contained within a Subpart, including the effective date of the Subpart, which makes reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the subpart in which it is found. Section three of this part sets forth the general effective date of this part.

#### SUBPART A

Section 1. Section 2 of chapter 333 of the laws of 2006 amending the tax law relating to authorizing the county of Schoharie to impose a

1 county recording tax on obligation secured by a mortgage on real proper-  
2 ty, as amended by chapter 281 of the laws of 2015, is amended to read as  
3 follows:

4 § 2. This act shall take effect immediately and shall expire and be  
5 deemed repealed on and after December 1, [~~2017~~] 2020.

6 § 2. This act shall take effect immediately.

7 SUBPART B

8 Section 1. Section 2 of chapter 326 of the laws of 2006, amending the  
9 tax law relating to authorizing the county of Hamilton to impose a coun-  
10 ty recording tax on obligations secured by mortgages on real property,  
11 as amended by chapter 296 of the laws of 2015, is amended to read as  
12 follows:

13 § 2. This act shall take effect immediately and shall expire and be  
14 deemed repealed December 1, [~~2017~~] 2020.

15 § 2. This act shall take effect immediately.

16 SUBPART C

17 Section 1. Section 2 of chapter 489 of the laws of 2004, amending the  
18 tax law relating to the mortgage recording tax in the county of Fulton,  
19 as amended by chapter 285 of the laws of 2015, is amended to read as  
20 follows:

21 § 2. This act shall take effect immediately and shall expire November  
22 30, [~~2017~~] 2020 when upon such date the provisions of this act shall be  
23 deemed repealed.

24 § 2. This act shall take effect immediately.

25 SUBPART D

26 Section 1. Subdivision 1 of section 253-d of the tax law, as amended  
27 by chapter 22 of the laws of 2015, is amended to read as follows:

28 1. The city of Yonkers, acting through its local legislative body, is  
29 hereby authorized and empowered to adopt and amend local laws imposing  
30 in any such city during the period beginning September first, nineteen  
31 hundred ninety-three and ending August thirty-first, two thousand  
32 [~~seventeen~~] twenty, a tax of fifty cents for each one hundred dollars  
33 and each remaining major fraction thereof of principal debt or obli-  
34 gation which is or under any contingency may be secured at the date of  
35 execution thereof, or at any time thereafter, by a mortgage on real  
36 property situated within such city and recorded on or after the date  
37 upon which such tax takes effect and a tax of fifty cents on such mort-  
38 gage if the principal debt or obligation which is or by any contingency  
39 may be secured by such mortgage is less than one hundred dollars.

40 § 2. This act shall take effect immediately.

41 SUBPART E

42 Section 1. Section 2 of chapter 443 of the laws of 2007 amending the  
43 tax law relating to authorizing the county of Cortland to impose an  
44 additional mortgage recording tax, as amended by chapter 161 of the laws  
45 of 2015, is amended to read as follows:

46 § 2. This act shall take effect on the sixtieth day after it shall  
47 have become a law and shall expire and be deemed repealed December 1,  
48 [~~2017~~] 2020.

1      § 2. This act shall take effect immediately.

2 SUBPART F

3 Section 1. Section 2 of chapter 579 of the laws of 2004, amending the  
4 tax law relating to authorizing the county of Genesee to impose a county  
5 recording tax on certain mortgage obligation, as amended by chapter 301  
6 of the laws of 2015, is amended to read as follows:

7     § 2. This act shall take effect on the thirtieth day after it shall  
8     have become a law; and shall expire on November 1, ~~2017~~ 2020, when  
9     upon such date the provisions of this act shall be deemed repealed.

10      § 2. This act shall take effect immediately.

11 SUBPART G

12 Section 1. Section 2 of chapter 366 of the laws of 2005, amending the  
13 tax law relating to the mortgage recording tax in the county of Yates,  
14 as amended by chapter 232 of the laws of 2014, is amended to read as  
15 follows:

16 § 2. This act shall take effect on the thirtieth day after it shall  
17 have become a law and shall expire and be deemed repealed on December 1,  
18 ~~2017~~ 2020.

19      § 2. This act shall take effect immediately.

20 SUBPART H

21 Section 1. Section 3 of chapter 365 of the laws of 2005, amending the  
22 tax law relating to the mortgage recording tax in the county of Steuben,  
23 as amended by chapter 212 of the laws of 2014, is amended to read as  
24 follows:

25 § 3. This act shall take effect immediately except that section two of  
26 this act shall take effect on the thirtieth day after it shall have  
27 become a law and shall expire and be deemed repealed on December 1,  
28 ~~2017~~ 2020.

29      § 2. This act shall take effect immediately.

§ 2. Severability clause. If any clause, sentence, paragraph, subdivision, or section of this part shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision or section thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this part would have been enacted even if such invalid provisions had not been included herein.

39 § 3. This act shall take effect immediately provided, however, that  
40 the applicable effective date of Subparts A through H of this part shall  
41 be as specifically set forth in the last section of such Subparts.

42 PART D

43 Section 1. Section 2 of chapter 556 of the laws of 2007 amending the  
44 tax law relating to the imposition of an additional real estate transfer  
45 tax within the county of Columbia, as amended by chapter 308 of the laws  
46 of 2015, is amended to read as follows:

47 § 2. This act shall take effect immediately and shall expire and be  
48 deemed repealed on December 31, ~~2017~~ 2020.

§ 2. This act shall take effect immediately.

## PART E

Section 1. Subparagraph (A) of paragraph 7 of subdivision (ee) of section 1115 of the tax law, as amended by section 33 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(A) "Tenant" means a person who, as lessee, enters into a space lease with a landlord for a term of ten years or more commencing on or after September first, two thousand five, but not later than, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph, September first, two thousand ~~seventeen~~ twenty and, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (ii) of subparagraph (D) of this paragraph not later than September first, two thousand ~~nineteen~~ twenty-two, of premises for use as commercial office space in buildings located or to be located in the eligible areas. A person who currently occupies premises for use as commercial office space under an existing lease in a building in the eligible areas shall not be eligible for exemption under this subdivision unless such existing lease, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph expires according to its terms before September first, two thousand ~~seventeen~~ twenty or such existing lease, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (ii) of subparagraph (D) of this paragraph and such person enters into a space lease, for a term of ten years or more commencing on or after September first, two thousand five, of premises for use as commercial office space in a building located or to be located in the eligible areas, provided that such space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph commences no later than September first, two thousand ~~seventeen~~ twenty, and provided that such space lease with respect to leased premises located in eligible areas as defined in clause (ii) of subparagraph (D) of this paragraph commences no later than September first, two thousand ~~nineteen~~ twenty-two and provided, further, that such space lease shall expire no earlier than ten years after the expiration of the original lease.

§ 2. Section 2 of part C of chapter 2 of the laws of 2005 amending the tax law relating to exemptions from sales and use taxes, as amended by section 34 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

§ 2. This act shall take effect September 1, 2005 and shall expire and be deemed repealed on December 1, ~~2020~~ 2023, and shall apply to sales made, uses occurring and services rendered on or after such effective date, in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law; except that clause (i) of subparagraph (D) of paragraph seven of subdivision (ee) of section 1115 of the tax law, as added by section one of this act, shall expire and be deemed repealed December 1, ~~2018~~ 2021.

§ 3. Subdivision (b) of section 25-z of the general city law, as amended by section 35 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(b) No eligible business shall be authorized to receive a credit under any local law enacted pursuant to this article until the premises with

respect to which it is claiming the credit meet the requirements in the definition of eligible premises and until it has obtained a certification of eligibility from the mayor of such city or an agency designated by such mayor, and an annual certification from such mayor or an agency designated by such mayor as to the number of eligible aggregate employment shares maintained by such eligible business that may qualify for obtaining a tax credit for the eligible business' taxable year. Any written documentation submitted to such mayor or such agency or agencies in order to obtain any such certification shall be deemed a written instrument for purposes of section 175.00 of the penal law. Such local law may provide for application fees to be determined by such mayor or such agency or agencies. No such certification of eligibility shall be issued under any local law enacted pursuant to this article to an eligible business on or after July first, two thousand [seventeen] twenty unless:

(1) prior to such date such business has purchased, leased or entered into a contract to purchase or lease particular premises or a parcel on which will be constructed such premises or already owned such premises or parcel;

(2) prior to such date improvements have been commenced on such premises or parcel, which improvements will meet the requirements of subdivision (e) of section twenty-five-y of this article relating to expenditures for improvements;

(3) prior to such date such business submits a preliminary application for a certification of eligibility to such mayor or such agency or agencies with respect to a proposed relocation to such particular premises; and

(4) such business relocates to such particular premises not later than thirty-six months or, in a case in which the expenditures made for the improvements specified in paragraph two of this subdivision are in excess of fifty million dollars within seventy-two months from the date of submission of such preliminary application.

§ 4. Subdivision (b) of section 25-ee of the general city law, as amended by section 36 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(b) No eligible business or special eligible business shall be authorized to receive a credit against tax under any local law enacted pursuant to this article until the premises with respect to which it is claiming the credit meet the requirements in the definition of eligible premises and until it has obtained a certification of eligibility from the mayor of such city or any agency designated by such mayor, and an annual certification from such mayor or an agency designated by such mayor as to the number of eligible aggregate employment shares maintained by such eligible business or such special eligible business that may qualify for obtaining a tax credit for the eligible business' taxable year. No special eligible business shall be authorized to receive a credit against tax under the provisions of this article unless the number of relocated employee base shares calculated pursuant to subdivision (o) of section twenty-five-dd of this article is equal to or greater than the lesser of twenty-five percent of the number of New York city base shares calculated pursuant to subdivision (p) of such section and two hundred fifty employment shares. Any written documentation submitted to such mayor or such agency or agencies in order to obtain any such certification shall be deemed a written instrument for purposes of section 175.00 of the penal law. Such local law may provide for application fees to be determined by such mayor or such agency or agencies. No



1 certification of eligibility shall be issued under any local law enacted  
2 pursuant to this article to an eligible business on or after July first,  
3 two thousand [~~seventeen~~] twenty unless:

4 (1) prior to such date such business has purchased, leased or entered  
5 into a contract to purchase or lease premises in the eligible Lower  
6 Manhattan area or a parcel on which will be constructed such premises;

7 (2) prior to such date improvements have been commenced on such prem-  
8 ises or parcel, which improvements will meet the requirements of subdi-  
9 vision (e) of section twenty-five-dd of this article relating to expend-  
10 itures for improvements;

11 (3) prior to such date such business submits a preliminary application  
12 for a certification of eligibility to such mayor or such agency or agen-  
13 cies with respect to a proposed relocation to such premises; and

14 (4) such business relocates to such premises as provided in subdivi-  
15 sion (j) of section twenty-five-dd of this article not later than thir-  
16 ty-six months or, in a case in which the expenditures made for the  
17 improvements specified in paragraph two of this subdivision are in  
18 excess of fifty million dollars within seventy-two months from the date  
19 of submission of such preliminary application.

20 § 5. Subdivision (b) of section 22-622 of the administrative code of  
21 the city of New York, as amended by section 37 of part A of chapter 20  
22 of the laws of 2015, is amended to read as follows:

23 (b) No eligible business shall be authorized to receive a credit  
24 against tax or a reduction in base rent subject to tax under the  
25 provisions of this chapter, and of title eleven of the code as described  
26 in subdivision (a) of this section, until the premises with respect to  
27 which it is claiming the credit meet the requirements in the definition  
28 of eligible premises and until it has obtained a certification of eligi-  
29 bility from the mayor or an agency designated by the mayor, and an annu-  
30 al certification from the mayor or an agency designated by the mayor as  
31 to the number of eligible aggregate employment shares maintained by such  
32 eligible business that may qualify for obtaining a tax credit for the  
33 eligible business' taxable year. Any written documentation submitted to  
34 the mayor or such agency or agencies in order to obtain any such certif-  
35 ication shall be deemed a written instrument for purposes of section  
36 175.00 of the penal law. Application fees for such certifications shall  
37 be determined by the mayor or such agency or agencies. No certification  
38 of eligibility shall be issued to an eligible business on or after July  
39 first, two thousand [~~seventeen~~] twenty unless:

40 (1) prior to such date such business has purchased, leased or entered  
41 into a contract to purchase or lease particular premises or a parcel on  
42 which will be constructed such premises or already owned such premises  
43 or parcel;

44 (2) prior to such date improvements have been commenced on such prem-  
45 ises or parcel which improvements will meet the requirements of subdivi-  
46 sion (e) of section 22-621 of this chapter relating to expenditures for  
47 improvements;

48 (3) prior to such date such business submits a preliminary application  
49 for a certification of eligibility to such mayor or such agency or agen-  
50 cies with respect to a proposed relocation to such particular premises;  
51 and

52 (4) such business relocates to such particular premises not later than  
53 thirty-six months or, in a case in which the expenditures made for  
54 improvements specified in paragraph two of this subdivision are in  
55 excess of fifty million dollars within seventy-two months from the date  
56 of submission of such preliminary application.



§ 6. Subdivision (b) of section 22-624 of the administrative code of the city of New York, as amended by section 38 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(b) No eligible business or special eligible business shall be authorized to receive a credit against tax under the provisions of this chapter, and of title eleven of the code as described in subdivision (a) of this section, until the premises with respect to which it is claiming the credit meet the requirements in the definition of eligible premises and until it has obtained a certification of eligibility from the mayor or an agency designated by the mayor, and an annual certification from the mayor or an agency designated by the mayor as to the number of eligible aggregate employment shares maintained by such eligible business or special eligible business that may qualify for obtaining a tax credit for the eligible business' taxable year. No special eligible business shall be authorized to receive a credit against tax under the provisions of this chapter and of title eleven of the code unless the number of relocated employee base shares calculated pursuant to subdivision (o) of section 22-623 of this chapter is equal to or greater than the lesser of twenty-five percent of the number of New York city base shares calculated pursuant to subdivision (p) of such section 22-623, and two hundred fifty employment shares. Any written documentation submitted to the mayor or such agency or agencies in order to obtain any such certification shall be deemed a written instrument for purposes of section 175.00 of the penal law. Application fees for such certifications shall be determined by the mayor or such agency or agencies. No certification of eligibility shall be issued to an eligible business on or after July first, two thousand [seventeen] twenty unless:

(1) prior to such date such business has purchased, leased or entered into a contract to purchase or lease premises in the eligible Lower Manhattan area or a parcel on which will be constructed such premises;

(2) prior to such date improvements have been commenced on such premises or parcel, which improvements will meet the requirements of subdivision (e) of section 22-623 of this chapter relating to expenditures for improvements;

(3) prior to such date such business submits a preliminary application for a certification of eligibility to such mayor or such agency or agencies with respect to a proposed relocation to such premises; and

(4) such business relocates to such premises not later than thirty-six months or, in a case in which the expenditures made for the improvements specified in paragraph two of this subdivision are in excess of fifty million dollars within seventy-two months from the date of submission of such preliminary application.

§ 7. Paragraph 1 of subdivision (b) of section 25-s of the general city law, as amended by section 39 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(1) non-residential premises that are wholly contained in property that is eligible to obtain benefits under title two-D or two-F of article four of the real property tax law, or would be eligible to receive benefits under such article except that such property is exempt from real property taxation and the requirements of paragraph (b) of subdivision seven of section four hundred eighty-nine-dddd of such title two-D, or the requirements of subparagraph (ii) of paragraph (b) of subdivision five of section four hundred eighty-nine-cccccc of such title two-F, whichever is applicable, have not been satisfied, provided that application for such benefits was made after May third, nineteen hundred eighty-five and prior to July first, two thousand [seventeen] twenty, that

1 construction or renovation of such premises was described in such appli-  
2 cation, that such premises have been substantially improved by such  
3 construction or renovation so described, that the minimum required  
4 expenditure as defined in such title two-D or two-F, whichever is appli-  
5 cable, has been made, and that such real property is located in an  
6 eligible area; or

7 § 8. Paragraph 3 of subdivision (b) of section 25-s of the general  
8 city law, as amended by section 40 of part A of chapter 20 of the laws  
9 of 2015, is amended to read as follows:

10 (3) non-residential premises that are wholly contained in real proper-  
11 ty that has obtained approval after October thirty-first, two thousand  
12 and prior to July first, two thousand [~~seventeen~~] **twenty** for financing  
13 by an industrial development agency established pursuant to article  
14 eighteen-A of the general municipal law, provided that such financing  
15 has been used in whole or in part to substantially improve such premises  
16 (by construction or renovation), and that expenditures have been made  
17 for improvements to such real property in excess of ten per centum of  
18 the value at which such real property was assessed for tax purposes for  
19 the tax year in which such improvements commenced, that such expendi-  
20 tures have been made within thirty-six months after the earlier of (i)  
21 the issuance by such agency of bonds for such financing, or (ii) the  
22 conveyance of title to such property to such agency, and that such real  
23 property is located in an eligible area; or

24 § 9. Paragraph 5 of subdivision (b) of section 25-s of the general  
25 city law, as amended by section 41 of part A of chapter 20 of the laws  
26 of 2015, is amended to read as follows:

27 (5) non-residential premises that are wholly contained in real proper-  
28 ty owned by such city or the New York state urban development corpo-  
29 ration, or a subsidiary thereof, a lease for which was approved in  
30 accordance with the applicable provisions of the charter of such city or  
31 by the board of directors of such corporation, and such approval was  
32 obtained after October thirty-first, two thousand and prior to July  
33 first, two thousand [~~seventeen~~] **twenty**, provided, however, that such  
34 premises were constructed or renovated subsequent to such approval, that  
35 expenditures have been made subsequent to such approval for improvements  
36 to such real property (by construction or renovation) in excess of ten  
37 per centum of the value at which such real property was assessed for tax  
38 purposes for the tax year in which such improvements commenced, that  
39 such expenditures have been made within thirty-six months after the  
40 effective date of such lease, and that such real property is located in  
41 an eligible area; or

42 § 10. Paragraph 2 of subdivision (c) of section 25-t of the general  
43 city law, as amended by section 42 of part A of chapter 20 of the laws  
44 of 2015, is amended to read as follows:

45 (2) No eligible energy user, qualified eligible energy user, on-site  
46 cogenerator, or clean on-site cogenerator shall receive a rebate pursu-  
47 ant to this article until it has obtained a certification from the  
48 appropriate city agency in accordance with a local law enacted pursuant  
49 to this section. No such certification for a qualified eligible energy  
50 user shall be issued on or after November first, two thousand. No such  
51 certification of any other eligible energy user, on-site cogenerator, or  
52 clean on-site cogenerator shall be issued on or after July first, two  
53 thousand [~~seventeen~~] **twenty**.

54 § 11. Paragraph 1 of subdivision (a) of section 25-aa of the general  
55 city law, as amended by section 43 of part A of chapter 20 of the laws  
56 of 2015, is amended to read as follows:

(1) is eligible to obtain benefits under title two-D or two-F of article four of the real property tax law, or would be eligible to receive benefits under such title except that such property is exempt from real property taxation and the requirements of paragraph (b) of subdivision seven of section four hundred eighty-nine-dddd of such title two-D, or the requirements of subparagraph (ii) of paragraph (b) of subdivision five of section four hundred eighty-nine-cccc of such title two-F, whichever is applicable, of the real property tax law have not been satisfied, provided that application for such benefits was made after the thirtieth day of June, nineteen hundred ninety-five and before the first day of July, two thousand [~~seventeen~~] twenty, that construction or renovation of such building or structure was described in such application, that such building or structure has been substantially improved by such construction or renovation, and (i) that the minimum required expenditure as defined in such title has been made, or (ii) where there is no applicable minimum required expenditure, the building was constructed within such period or periods of time established by title two-D or two-F, whichever is applicable, of article four of the real property tax law for construction of a new building or structure; or

§ 12. Paragraphs 2 and 3 of subdivision (a) of section 25-aa of the general city law, as amended by section 44 of part A of chapter 20 of the laws of 2015, are amended to read as follows:

(2) has obtained approval after the thirtieth day of June, nineteen hundred ninety-five and before the first day of July, two thousand [~~seventeen~~] twenty, for financing by an industrial development agency established pursuant to article eighteen-A of the general municipal law, provided that such financing has been used in whole or in part to substantially improve such building or structure by construction or renovation, that expenditures have been made for improvements to such real property in excess of twenty per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, and that such expenditures have been made within thirty-six months after the earlier of (i) the issuance by such agency of bonds for such financing, or (ii) the conveyance of title to such building or structure to such agency; or

(3) is owned by the city of New York or the New York state urban development corporation, or a subsidiary corporation thereof, a lease for which was approved in accordance with the applicable provisions of the charter of such city or by the board of directors of such corporation, as the case may be, and such approval was obtained after the thirtieth day of June, nineteen hundred ninety-five and before the first day of July, two thousand [~~seventeen~~] twenty, provided that expenditures have been made for improvements to such real property in excess of twenty per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, and that such expenditures have been made within thirty-six months after the effective date of such lease; or

§ 13. Subdivision (f) of section 25-bb of the general city law, as amended by section 45 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(f) Application and certification. An owner or lessee of a building or structure located in an eligible revitalization area, or an agent of such owner or lessee, may apply to such department of small business services for certification that such building or structure is an eligible building or targeted eligible building meeting the criteria of subdivision (a) or (q) of section twenty-five-aa of this article.

1 Application for such certification must be filed after the thirtieth day  
2 of June, nineteen hundred ninety-five and before a building permit is  
3 issued for the construction or renovation required by such subdivisions  
4 and before the first day of July, two thousand [~~seventeen~~] twenty,  
5 provided that no certification for a targeted eligible building shall be  
6 issued after October thirty-first, two thousand. Such application shall  
7 identify expenditures to be made that will affect eligibility under such  
8 subdivision (a) or (q). Upon completion of such expenditures, an appli-  
9 cant shall supplement such application to provide information (i) estab-  
10 lishing that the criteria of such subdivision (a) or (q) have been met;  
11 (ii) establishing a basis for determining the amount of special rebates,  
12 including a basis for an allocation of the special rebate among eligible  
13 revitalization area energy users purchasing or otherwise receiving ener-  
14 gy services from an eligible redistributor of energy or a qualified  
15 eligible redistributor of energy; and (iii) supporting an allocation of  
16 charges for energy services between eligible charges and other charges.  
17 Such department shall certify a building or structure as an eligible  
18 building or targeted eligible building after receipt and review of such  
19 information and upon a determination that such information establishes  
20 that the building or structure qualifies as an eligible building or  
21 targeted eligible building. Such department shall mail such certif-  
22 ication or notice thereof to the applicant upon issuance. Such certif-  
23 ication shall remain in effect provided the eligible redistributor of  
24 energy or qualified eligible redistributor of energy reports any changes  
25 that materially affect the amount of the special rebates to which it is  
26 entitled or the amount of reduction required by subdivision (c) of this  
27 section in an energy services bill of an eligible revitalization area  
28 energy user and otherwise complies with the requirements of this arti-  
29 cle. Such department shall notify the private utility or public utility  
30 service required to make a special rebate to such redistributor of the  
31 amount of such special rebate established at the time of certification  
32 and any changes in such amount and any suspension or termination by such  
33 department of certification under this subdivision. Such department may  
34 require some or all of the information required as part of an applica-  
35 tion or other report be provided by a licensed engineer.

36 § 14. Paragraph 1 of subdivision (i) of section 22-601 of the adminis-  
37 trative code of the city of New York, as amended by section 46 of part A  
38 of chapter 20 of the laws of 2015, is amended to read as follows:

39 (1) Non-residential premises that are wholly contained in property  
40 that is eligible to obtain benefits under part four or part five of  
41 subchapter two of chapter two of title eleven of this code, or would be  
42 eligible to receive benefits under such chapter except that such proper-  
43 ty is exempt from real property taxation and the requirements of para-  
44 graph two of subdivision g of section 11-259 of this code, or the  
45 requirements of subparagraph (b) of paragraph two of subdivision e of  
46 section 11-270 of this code, whichever is applicable, have not been  
47 satisfied, provided that application for such benefits was made after  
48 May third, nineteen hundred eighty-five and prior to July first, two  
49 thousand [~~seventeen~~] twenty, that construction or renovation of such  
50 premises was described in such application, that such premises have been  
51 substantially improved by such construction or renovation so described,  
52 that the minimum required expenditure as defined in such part four or  
53 part five, whichever is applicable, has been made, and that such real  
54 property is located in an eligible area; or

§ 15. Paragraph 3 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 47 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(3) non-residential premises that are wholly contained in real property that has obtained approval after October thirty-first, two thousand and prior to July first, two thousand ~~seventeen~~ twenty for financing by an industrial development agency established pursuant to article eighteen-A of the general municipal law, provided that such financing has been used in whole or in part to substantially improve such premises (by construction or renovation), and that expenditures have been made for improvements to such real property in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the earlier of (i) the issuance by such agency of bonds for such financing, or (ii) the conveyance of title to such property to such agency, and that such real property is located in an eligible area; or

§ 16. Paragraph 5 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 48 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(5) non-residential premises that are wholly contained in real property owned by such city or the New York state urban development corporation, or a subsidiary thereof, a lease for which was approved in accordance with the applicable provisions of the charter of such city or by the board of directors of such corporation, and such approval was obtained after October thirty-first, two thousand and prior to July first, two thousand ~~seventeen~~ twenty, provided, however, that such premises were constructed or renovated subsequent to such approval, that expenditures have been made subsequent to such approval for improvements to such real property (by construction or renovation) in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the effective date of such lease, and that such real property is located in an eligible area; or

§ 17. Paragraph 1 of subdivision (c) of section 22-602 of the administrative code of the city of New York, as amended by section 49 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(1) No eligible energy user, qualified eligible energy user, on-site cogenerator, clean on-site cogenerator or special eligible energy user shall receive a rebate pursuant to this chapter until it has obtained a certification as an eligible energy user, qualified eligible energy user, on-site cogenerator, clean on-site cogenerator or special eligible energy user, respectively, from the commissioner of small business services. No such certification for a qualified eligible energy user shall be issued on or after July first, two thousand three. No such certification of any other eligible energy user, on-site cogenerator or clean on-site cogenerator shall be issued on or after July first, two thousand ~~seventeen~~ twenty. The commissioner of small business services, after notice and hearing, may revoke a certification issued pursuant to this subdivision where it is found that eligibility criteria have not been met or that compliance with conditions for continued eligibility has not been maintained. The corporation counsel may maintain a civil action to recover an amount equal to any benefits improperly obtained.



§ 18. Subparagraph (b-2) of paragraph 2 of subdivision i of section 11-704 of the administrative code of the city of New York, as amended by section 50 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(b-2) The amount of the special reduction allowed by this subdivision with respect to a lease other than a sublease commencing between July first, two thousand five and June thirtieth, two thousand ~~seventeen~~ twenty with an initial or renewal lease term of at least five years shall be determined as follows:

(i) For the base year the amount of such special reduction shall be equal to the base rent for the base year.

(ii) For the first, second, third and fourth twelve-month periods following the base year the amount of such special reduction shall be equal to the lesser of (A) the base rent for each such twelve-month period or (B) the base rent for the base year.

§ 19. Subdivision 9 of section 499-aa of the real property tax law, as amended by section 51 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

9. "Eligibility period." The period commencing April first, nineteen hundred ninety-five and terminating March thirty-first, two thousand one, provided, however, that with respect to eligible premises defined in subparagraph (i) of paragraph (b) of subdivision ten of this section, the period commencing July first, two thousand and terminating June thirtieth, two thousand ~~eighteen~~ twenty-one, and provided, further, however, that with respect to eligible premises defined in subparagraph (ii) of paragraph (b) or paragraph (c) of subdivision ten of this section, the period commencing July first, two thousand five and terminating June thirtieth, two thousand ~~eighteen~~ twenty-one.

§ 20. Subparagraph (iii) of paragraph (a) of subdivision 3 of section 499-cc of the real property tax law, as amended by section 52 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(iii) With respect to the eligible premises defined in subparagraph (ii) of paragraph (b) or paragraph (c) of subdivision ten of section four hundred ninety-nine-aa of this title and for purposes of determining whether the amount of expenditures required by subdivision one of this section have been satisfied, expenditures on improvements to the common areas of an eligible building shall be included only if work on such improvements commenced and the expenditures are made on or after July first, two thousand five and on or before December thirty-first, two thousand ~~eighteen~~ twenty-one; provided, however, that expenditures on improvements to the common areas of an eligible building made prior to three years before the lease commencement date shall not be included.

§ 21. Subdivisions 5 and 9 of section 499-a of the real property tax law, as amended by section 53 of part A of chapter 20 of the laws of 2015, are amended to read as follows:

5. "Benefit period." The period commencing with the first day of the month immediately following the rent commencement date and terminating no later than sixty months thereafter, provided, however, that with respect to a lease commencing on or after April first, nineteen hundred ninety-seven with an initial lease term of less than five years, but not less than three years, the period commencing with the first day of the month immediately following the rent commencement date and terminating no later than thirty-six months thereafter. Notwithstanding the foregoing sentence, a benefit period shall expire no later than March thirty-first, two thousand ~~twenty-four~~ twenty-seven.



9. "Eligibility period." The period commencing April first, nineteen hundred ninety-five and terminating March thirty-first, two thousand ~~[eighteen]~~ twenty-one.

§ 22. Paragraph (a) of subdivision 3 of section 499-c of the real property tax law, as amended by section 54 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(a) For purposes of determining whether the amount of expenditures required by subdivision one of this section have been satisfied, expenditures on improvements to the common areas of an eligible building shall be included only if work on such improvements commenced and the expenditures are made on or after April first, nineteen hundred ninety-five and on or before September thirtieth, two thousand ~~[eighteen]~~ twenty-one; provided, however, that expenditures on improvements to the common areas of an eligible building made prior to three years before the lease commencement date shall not be included.

§ 23. Subdivision 8 of section 499-d of the real property tax law, as amended by section 55 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

8. Leases commencing on or after April first, nineteen hundred ninety-seven shall be subject to the provisions of this title as amended by chapter six hundred twenty-nine of the laws of nineteen hundred ninety-seven, chapter one hundred eighteen of the laws of two thousand one, chapter four hundred forty of the laws of two thousand three, chapter sixty of the laws of two thousand seven, chapter twenty-two of the laws of two thousand ten, chapter fifty-nine of the laws of two thousand fourteen ~~[and the]~~, chapter twenty of the laws of two thousand fifteen and the chapter of the laws of two thousand seventeen that added this phrase. Notwithstanding any other provision of law to the contrary, with respect to leases commencing on or after April first, nineteen hundred ninety-seven, an application for a certificate of abatement shall be considered timely filed if filed within one hundred eighty days following the lease commencement date or within sixty days following the date chapter six hundred twenty-nine of the laws of nineteen hundred ninety-seven became a law, whichever is later.

§ 24. Subparagraph (a) of paragraph 2 of subdivision i of section 11-704 of the administrative code of the city of New York, as amended by section 56 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(a) An eligible tenant of eligible taxable premises shall be allowed a special reduction in determining the taxable base rent for such eligible taxable premises. Such special reduction shall be allowed with respect to the rent for such eligible taxable premises for a period not exceeding sixty months or, with respect to a lease commencing on or after April first, nineteen hundred ninety-seven with an initial lease term of less than five years, but not less than three years, for a period not exceeding thirty-six months, commencing on the rent commencement date applicable to such eligible taxable premises, provided, however, that in no event shall any special reduction be allowed for any period beginning after March thirty-first, two thousand ~~[twenty-four]~~ twenty-seven. For purposes of applying such special reduction, the base rent for the base year shall, where necessary to determine the amount of the special reduction allowable with respect to any number of months falling within a tax period, be prorated by dividing the base rent for the base year by twelve and multiplying the result by such number of months.

§ 25. Paragraph (a) of subdivision 1 of section 489-ddddddd of the real property tax law, as amended by section 57 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(a) Application for benefits pursuant to this title may be made immediately following the effective date of a local law enacted pursuant to this title and continuing until March first, two thousand [~~nineteen~~] twenty-two.

§ 26. Subdivision 3 of section 489-ddddddd of the real property tax law, as amended by section 58 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

3. (a) No benefits pursuant to this title shall be granted for construction work performed pursuant to a building permit issued after April first, two thousand [~~nineteen~~] twenty-two.

(b) If no building permit was required, then no benefits pursuant to this title shall be granted for construction work that is commenced after April first, two thousand [~~nineteen~~] twenty-two.

§ 27. Paragraph 1 of subdivision a of section 11-271 of the administrative code of the city of New York, as amended by section 59 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(1) Application for benefits pursuant to this part may be made immediately following the effective date of the local law that added this section and continuing until March first, two thousand [~~nineteen~~] twenty-two.

§ 28. Subdivision c of section 11-271 of the administrative code of the city of New York, as amended by section 60 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

c. (1) No benefits pursuant to this part shall be granted for construction work performed pursuant to a building permit issued after April first, two thousand [~~nineteen~~] twenty-two.

(2) If no building permit was required, then no benefits pursuant to this part shall be granted for construction work that is commenced after April first, two thousand [~~nineteen~~] twenty-two.

§ 29. This act shall take effect immediately, except that if this act shall become a law after June 30, 2017, this act shall be deemed to have been in full force and effect on and after June 30, 2017; provided, further, that the amendments to subparagraph (A) of paragraph 7 of subdivision (ee) of section 1115 of the tax law made by section one of this act shall not affect the repeal of such subdivision and shall be repealed therewith.

#### PART F

Section 1. Paragraph 3 of subdivision (a) of section 1212-a of the tax law, as amended by chapter 338 of the laws of 2014, is amended to read as follows:

(3) a tax, at the same uniform rate, but at a rate not to exceed four and one-half per centum, in multiples of one-half of one per centum, on the receipts from every sale of any or all of the following services in whole or in part: credit rating, credit reporting, credit adjustment and collection services, including, but not limited to, those services provided by mercantile and consumer credit rating or reporting bureaus or agencies and credit adjustment or collection bureaus or agencies, whether rendered in written or oral form or in any other manner, except to the extent otherwise taxable under article twenty-eight of this chapter; notwithstanding the foregoing, collection services shall not include those services performed by a law office or a law and collection

1 office, the maintenance or conduct of which constitutes the practice of  
2 law, if the services are performed by an attorney at law who has been  
3 duly licensed and admitted to practice law in this state. The local law  
4 imposing the taxes authorized by this paragraph may provide for exclu-  
5 sions and exemptions in addition to those provided for in such para-  
6 graph. Provided, however, that the tax hereby authorized shall not be  
7 imposed after November thirtieth, two thousand ~~seventeen~~ twenty.

8 § 2. Subsection (a) of section 1301 of the tax law, as amended by  
9 chapter 338 of the laws of 2014, is amended to read as follows:

10 (a) Notwithstanding any other provision of law to the contrary, any  
11 city in this state having a population of one million or more inhabit-  
12 ants, acting through its local legislative body, is hereby authorized  
13 and empowered to adopt and amend local laws imposing in any such city,  
14 for taxable years beginning after nineteen hundred seventy-five:

15 (1) a tax on the personal income of residents of such city, at the  
16 rates provided for under subsection (a) of section thirteen hundred four  
17 of this article for taxable years beginning before two thousand ~~eigh-~~  
18 ~~teen~~ twenty, and at the rates provided for under subsection (b) of  
19 section thirteen hundred four of this article for taxable years begin-  
20 ning after two thousand ~~seventeen~~ twenty, provided, however, that if,  
21 for any taxable year beginning after two thousand ~~seventeen~~ twenty,  
22 the rates set forth in such subsection (b) are rendered inapplicable and  
23 the rates set forth in such subsection (a) are rendered applicable, then  
24 the tax for such taxable year shall be at the rates provided under  
25 subparagraph (A) of paragraphs one, two and three of such subsection  
26 (a),

27 (2) for taxable years beginning after nineteen hundred seventy-six, a  
28 separate tax on the ordinary income portion of lump sum distributions of  
29 such residents, at the rates provided for herein, such taxes to be  
30 administered, collected and distributed by the commissioner as provided  
31 for in this article.

32 § 3. Subsection (b) of section 1304 of the tax law, as amended by  
33 chapter 338 of the laws of 2014, is amended to read as follows:

34 (b) A tax other than the city separate tax on the ordinary income  
35 portion of lump sum distributions imposed pursuant to the authority of  
36 section thirteen hundred one of this article shall be determined as  
37 follows:

38 (1) Resident married individuals filing joint returns and resident  
39 surviving spouses. The tax under this section for each taxable year on  
40 the city taxable income of every city resident married individual who  
41 makes a single return jointly with his or her spouse under subsection  
42 (b) of section thirteen hundred six of this article and on the city  
43 taxable income of every city resident surviving spouse shall be deter-  
44 mined in accordance with the following table:

45 For taxable years beginning after two thousand ~~seventeen~~ twenty:

46 If the city taxable income is:	The tax is:
47 Not over \$21,600	1.18% of the city taxable income
48 Over \$21,600 but not	\$255 plus 1.435% of excess
49 over \$45,000	over \$21,600
50 Over \$45,000 but not	\$591 plus 1.455% of excess
51 over \$90,000	over \$45,000
52 Over \$90,000	\$1,245 plus 1.48% of excess
53	over \$90,000

(2) Resident heads of households. The tax under this section for each taxable year on the city taxable income of every city resident head of a household shall be determined in accordance with the following table:

For taxable years beginning after two thousand [~~seventeen~~] twenty:

If the city taxable income is:	The tax is:
Not over \$14,400	1.18% of the city taxable income
Over \$14,400 but not over \$30,000	\$170 plus 1.435% of excess over \$14,400
Over \$30,000 but not over \$60,000	\$394 plus 1.455% of excess over \$30,000
Over \$60,000	\$830 plus 1.48% of excess over \$60,000

(3) Resident unmarried individuals, resident married individuals filing separate returns and resident estates and trusts. The tax under this section for each taxable year on the city taxable income of every city resident individual who is not a city resident married individual who makes a single return jointly with his or her spouse under subsection (b) of section thirteen hundred six of this article or a city resident head of household or a city resident surviving spouse, and on the city taxable income of every city resident estate and trust shall be determined in accordance with the following table:

For taxable years beginning after two thousand [~~seventeen~~] twenty:

If the city taxable income is:	The tax is:
Not over \$12,000	1.18% of the city taxable income
Over \$12,000 but not over \$25,000	\$142 plus 1.435% of excess over \$12,000
Over \$25,000 but not over \$50,000	\$328 plus 1.455% of excess over \$25,000
Over \$50,000	\$692 plus 1.48% of excess over \$50,000

§ 4. Subsection (a) of section 1304-B of the tax law, as amended by chapter 338 of the laws of 2014, is amended to read as follows:

(a) (1) In addition to any other taxes authorized by this article, any city imposing such taxes is hereby authorized and empowered to adopt and amend local laws imposing in any such city for each taxable year beginning after nineteen hundred ninety but before two thousand [~~eighteen~~] twenty-one, an additional tax on the city taxable income of every city resident individual, estate and trust, to be calculated for each taxable year as follows: (i) for each taxable year beginning after nineteen hundred ninety but before nineteen hundred ninety-nine, at the rate of fourteen percent of the sum of the taxes for each such taxable year determined pursuant to section thirteen hundred four and section thirteen hundred four-A of this article; and (ii) for each taxable year beginning after nineteen hundred ninety-eight, at the rate of fourteen percent of the tax for such taxable year determined pursuant to such section thirteen hundred four.

(2) Notwithstanding paragraph one of this subsection, for each taxable year beginning after nineteen hundred ninety-nine but before two thousand [~~eighteen~~] twenty-one, any city imposing such additional tax may by local law impose such tax at a rate that is less than fourteen percent and may impose such tax at more than one rate depending upon the filing

status and city taxable income of such city resident individual, estate or trust.

(3) A local law enacted pursuant to paragraph two of this subsection shall be applicable with respect to any taxable year only if it has been enacted on or before July thirty-first of such year. A certified copy of such local law shall be mailed by registered mail to the department at its office in Albany within fifteen days of its enactment. However, the department may allow additional time for such certified copy to be mailed if it deems such action to be consistent with its duties under this article.

§ 5. Paragraph E of subdivision 1 of section 11-604 of the administrative code of the city of New York, as amended by chapter 338 of the laws of 2014, is amended to read as follows:

E. For taxable years beginning on or after January first, nineteen hundred seventy-eight but before January first, two thousand [eighteen] ~~eighteen~~ twenty-one, the tax imposed by subdivision one of section 11-603 of this subchapter shall be, in the case of each taxpayer:

(a) whichever of the following amounts is the greatest:

(1) an amount computed, for taxable years beginning before nineteen hundred eighty-seven, at the rate of nine per centum, and for taxable years beginning after nineteen hundred eighty-six, at the rate of eight and eighty-five one-hundredths per centum, of its entire net income or the portion of such entire net income allocated within the city as hereinafter provided, subject to any modification required by paragraphs (d) and (e) of subdivision three of this section,

(2) an amount computed at one and one-half mills for each dollar of its total business and investment capital, or the portion thereof allocated within the city, as hereinafter provided, except that in the case of a cooperative housing corporation as defined in the internal revenue code, the applicable rate shall be four-tenths of one mill,

(3) an amount computed, for taxable years beginning before nineteen hundred eighty-seven, at the rate of nine per centum, and for taxable years beginning after nineteen hundred eighty-six, at the rate of eight and eighty-five one-hundredths per centum, on thirty per centum of the taxpayer's entire net income plus salaries and other compensation paid to the taxpayer's elected or appointed officers and to every stockholder owning in excess of five per centum of its issued capital stock minus fifteen thousand dollars (subject to proration as hereinafter provided) and any net loss for the reported year, or on the portion of any such sum allocated within the city as hereinafter provided for the allocation of entire net income, subject to any modification required by paragraphs (d) and (e) of subdivision three of this section, provided, however, that for taxable years beginning on or after July first, nineteen hundred ninety-six, the provisions of paragraph H of this subdivision shall apply for purposes of the computation under this clause, or

(4) for taxable years ending on or before June thirtieth, nineteen hundred eighty-nine, one hundred twenty-five dollars, for taxable years ending after June thirtieth, nineteen hundred eighty-nine and beginning before two thousand nine, three hundred dollars, and for taxable years beginning after two thousand eight:

If New York city receipts are:

Fixed dollar minimum tax is:

Not more than \$100,000	\$25
More than \$100,000 but not over \$250,000	\$75
More than \$250,000 but not over \$500,000	\$175
More than \$500,000 but not over \$1,000,000	\$500
More than \$1,000,000 but not over \$5,000,000	\$1,500



1	More than \$5,000,000 but not over \$25,000,000	\$3,500
2	Over \$25,000,000	\$5,000

3 For purposes of this clause, New York city receipts are the receipts  
4 computed in accordance with subparagraph two of paragraph (a) of subdi-  
5 vision three of this section for the taxable year. For taxable years  
6 beginning after two thousand eight, if the taxable year is less than  
7 twelve months, the amount prescribed by this clause shall be reduced by  
8 twenty-five percent if the period for which the taxpayer is subject to  
9 tax is more than six months but not more than nine months and by fifty  
10 percent if the period for which the taxpayer is subject to tax is not  
11 more than six months. If the taxable year is less than twelve months,  
12 the amount of New York city receipts for purposes of this clause is  
13 determined by dividing the amount of the receipts for the taxable year  
14 by the number of months in the taxable year and multiplying the result  
15 by twelve, plus;

16 (b) an amount computed at the rate of three-quarters of a mill for  
17 each dollar of the portion of its subsidiary capital allocated within  
18 the city as hereinafter provided.

19 In the case of a taxpayer which is not subject to tax for an entire  
20 year, the exemption allowed in clause three of subparagraph (a) of this  
21 paragraph shall be prorated according to the period such taxpayer was  
22 subject to tax. Provided, however, that this paragraph shall not apply  
23 to taxable years beginning after December thirty-first, two thousand  
24 [~~seventeen~~] twenty. For the taxable years specified in the preceding  
25 sentence, the tax imposed by subdivision one of section 11-603 of this  
26 subchapter shall be, in the case of each taxpayer, determined as speci-  
27 fied in paragraph A of this subdivision, provided, however, that the  
28 provisions of paragraphs G and H of this subdivision shall apply for  
29 purposes of the computation under clause three of subparagraph (a) of  
30 such paragraph A.

31 § 6. The opening paragraph of section 11-1701 of the administrative  
32 code of the city of New York, as amended by chapter 338 of the laws of  
33 2014, is amended to read as follows:

34 A tax is hereby imposed on the city taxable income of every city resi-  
35 dent individual, estate and trust determined in accordance with the  
36 rates set forth in subdivision (a) of this section for taxable years  
37 beginning before two thousand [~~eighteen~~] twenty-one, and in accordance  
38 with the rates set forth in subdivision (b) of this section for taxable  
39 years beginning after two thousand [~~seventeen~~] twenty. Provided, howev-  
40 er, that if, for any taxable year beginning after two thousand [~~seven-~~  
41 ~~teen~~] twenty, the rates set forth in such subdivision (b) are rendered  
42 inapplicable and the rates set forth in such subdivision (a) are  
43 rendered applicable, then the tax for such taxable year shall be at the  
44 rates provided under subparagraph (A) of paragraphs one, two and three  
45 of such subdivision (a).

46 § 7. Subdivision (b) of section 11-1701 of the administrative code of  
47 the city of New York, as amended by chapter 338 of the laws of 2014, is  
48 amended to read as follows:

49 (b) Rate of tax. A tax imposed pursuant to this section shall be  
50 determined as follows:

51 (1) Resident married individuals filing joint returns and resident  
52 surviving spouses. The tax under this section for each taxable year on  
53 the city taxable income of every city resident married individual who  
54 makes a single return jointly with his or her spouse under subdivision  
55 (b) of section 11-1751 of this title and on the city taxable income of



1 every city resident surviving spouse shall be determined in accordance  
2 with the following table:

3 For taxable years beginning after two thousand [~~seventeen~~] twenty:

4 If the city taxable income is:	The tax is:
5 Not over \$21,600	1.18% of the city taxable income
6 Over \$21,600 but not	\$255 plus 1.435% of excess
7 over \$45,000	over \$21,600
8 Over \$45,000 but not	\$591 plus 1.455% of excess
9 over \$90,000	over \$45,000
10 Over \$90,000	\$1,245 plus 1.48% of excess
11	over \$90,000

12 (2) Resident heads of households. The tax under this section for each  
13 taxable year on the city taxable income of every city resident head of a  
14 household shall be determined in accordance with the following table:

15 For taxable years beginning after two thousand [~~seventeen~~] twenty:

16 If the city taxable income is:	The tax is:
17 Not over \$14,400	1.18% of the city taxable income
18 Over \$14,400 but not	\$170 plus 1.435% of excess
19 over \$30,000	over \$14,400
20 Over \$30,000 but not	\$394 plus 1.455% of excess
21 over \$60,000	over \$30,000
22 Over \$60,000	\$830 plus 1.48% of excess
23	over \$60,000

24 (3) Resident unmarried individuals, resident married individuals  
25 filing separate returns and resident estates and trusts. The tax under  
26 this section for each taxable year on the city taxable income of every  
27 city resident individual who is not a married individual who makes a  
28 single return jointly with his or her spouse under subdivision (b) of  
29 section 11-1751 of this title or a city resident head of a household or  
30 a city resident surviving spouse, and on the city taxable income of  
31 every city resident estate and trust shall be determined in accordance  
32 with the following table:

33 For taxable years beginning after two thousand [~~seventeen~~] twenty:

34 If the city taxable income is:	The tax is:
35 Not over \$12,000	1.18% of the city taxable income
36 Over \$12,000 but not	\$142 plus 1.435% of excess
37 over \$25,000	over \$12,000
38 Over \$25,000 but not	\$328 plus 1.455% of excess
39 over \$50,000	over \$25,000
40 Over \$50,000	\$692 plus 1.48% of excess
41	over \$50,000

42 § 8. Paragraph 1 of subdivision (a) of section 11-1704.1 of the admin-  
43 istrative code of the city of New York, as amended by chapter 338 of the  
44 laws of 2014, is amended to read as follows:

45 (1) In addition to any other taxes imposed by this chapter, there is  
46 hereby imposed for each taxable year beginning after nineteen hundred  
47 ninety but before two thousand [~~eighteen~~] twenty-one, an additional tax  
48 on the city taxable income of every city resident individual, estate and  
49 trust, to be calculated for each taxable year as follows: (i) for each  
50 taxable year beginning after nineteen hundred ninety but before nineteen  
51 hundred ninety-nine, at the rate of fourteen percent of the sum of the

1 taxes for each such taxable year determined pursuant to section 11-1701  
2 and section 11-1704 of this subchapter; and (ii) for each taxable year  
3 beginning after nineteen hundred ninety-eight, at the rate of fourteen  
4 percent of the tax for such taxable year determined pursuant to such  
5 section 11-1701.

6 § 9. Subdivision (a) of section 11-2002 of the administrative code of  
7 the city of New York, as amended by chapter 338 of the laws of 2014, is  
8 amended to read as follows:

9 (a) There are hereby imposed and there shall be paid sales taxes at  
10 the rate of four and one-half percent on receipts from every sale of the  
11 services of beauty, barbering, hair restoring, manicuring, pedicuring,  
12 electrolysis, massage services and similar services, and every sale of  
13 services by weight control salons, health salons, gymnasiums, turkish  
14 and sauna bath and similar establishments and every charge for the use  
15 of such facilities, whether or not any tangible personal property is  
16 transferred in conjunction therewith; but excluding services rendered by  
17 a physician, osteopath, dentist, nurse, physiotherapist, chiropractor,  
18 podiatrist, optometrist, ophthalmic dispenser or a person performing  
19 similar services licensed under title eight of the education law, as  
20 amended, and excluding such services when performed on pets and other  
21 animals, as authorized by subdivision (a) of section twelve hundred  
22 twelve-A of the tax law. Provided, however, that the tax hereby imposed  
23 shall not be imposed after November thirtieth, two thousand [~~seventeen~~]  
24 twenty.

25 § 10. The opening paragraph of subdivision (a) of section 11-2040 of  
26 the administrative code of the city of New York, as amended by chapter  
27 338 of the laws of 2014, is amended to read as follows:

28 There is hereby imposed within the city and there shall be paid a tax  
29 at the rate of four and one-half percent upon the receipts from every  
30 sale, except for resale, of the following services, provided, however,  
31 that the tax hereby imposed shall not be imposed after November thirti-  
32 eth, two thousand [~~seventeen~~] twenty, on receipts from sales of the  
33 services specified in paragraph one of this subdivision:

34 § 11. Section 4 of chapter 877 of the laws of 1975, relating to the  
35 imposition of certain taxes in the city of New York, as amended by chap-  
36 ter 338 of the laws of 2014, is amended to read as follows:

37 § 4. This act shall expire on December 31, [~~2017~~] 2020, provided,  
38 however, that it is hereby declared to be the express intention of the  
39 legislature that the provisions of sections two and three of this act,  
40 except with respect to the enforcement and collection of any tax arising  
41 thereunder, shall remain in full force and effect only until the date of  
42 such expiration, at which time the provisions of law amended by this act  
43 shall be continued in full force and effect as they existed prior to the  
44 enactment of this act.

45 § 12. Section 6 of chapter 884 of the laws of 1975, relating to the  
46 imposition of certain taxes in the city of New York, as amended by chap-  
47 ter 338 of the laws of 2014, is amended to read as follows:

48 § 6. This act shall expire on December 31, [~~2017~~] 2020, provided,  
49 however, that it is hereby declared to be the express intention of the  
50 legislature that the provisions of sections two, three and four of this  
51 act, except with respect to the enforcement and collection of any tax  
52 arising thereunder, shall remain in full force and effect only until the  
53 date of such expiration, at which time the provisions of law amended by  
54 this act shall be continued in full force and effect as they existed  
55 prior to the enactment of this act.

§ 13. Section 2 of chapter 882 of the laws of 1977, relating to the imposition of certain taxes in the city of New York, as amended by chapter 338 of the laws of 2014, is amended to read as follows:

§ 2. This act shall expire on December 31, ~~2017~~ 2020, provided, however, that it is hereby declared to be the express intention of the legislature that the provisions of section one of this act, except with respect to the enforcement and collection of any tax arising thereunder, shall remain in full force and effect only until the date of such expiration, at which time the provisions of law amended by this act shall be continued in full force and effect as they existed prior to the enactment of this act.

§ 14. This act shall take effect immediately.

#### PART G

Section 1. Section 34 of chapter 91 of the laws of 2002 amending the education law and other laws relating to reorganization of the New York city school construction authority, board of education and community boards, as amended by section 1 of part 0 of chapter 73 of the laws of 2016, is amended to read as follows:

§ 34. This act shall take effect July 1, 2002; provided, that sections one through twenty, twenty-four, and twenty-six through thirty of this act shall expire and be deemed repealed June 30, ~~2017~~ 2019 provided, further, that notwithstanding any provision of article 5 of the general construction law, on June 30, ~~2017~~ 2019 the provisions of subdivisions 3, 5, and 8, paragraph b of subdivision 13, subdivision 14, paragraphs b, d, and e of subdivision 15, and subdivisions 17 and 21 of section 2554 of the education law as repealed by section three of this act, subdivision 1 of section 2590-b of the education law as repealed by section six of this act, paragraph (a) of subdivision 2 of section 2590-b of the education law as repealed by section seven of this act, section 2590-c of the education law as repealed by section eight of this act, paragraph c of subdivision 2 of section 2590-d of the education law as repealed by section twenty-six of this act, subdivision 1 of section 2590-e of the education law as repealed by section twenty-seven of this act, subdivision 28 of section 2590-h of the education law as repealed by section twenty-eight of this act, subdivision 30 of section 2590-h of the education law as repealed by section twenty-nine of this act, subdivision 30-a of section 2590-h of the education law as repealed by section thirty of this act shall be revived and be read as such provisions existed in law on the date immediately preceding the effective date of this act; provided, however, that sections seven and eight of this act shall take effect on November 30, 2003; provided further that the amendments to subdivision 25 of section 2554 of the education law made by section two of this act shall be subject to the expiration and reversion of such subdivision pursuant to section 12 of chapter 147 of the laws of 2001, as amended, when upon such date the provisions of section four of this act shall take effect.

§ 2. Subdivision 12 of section 17 of chapter 345 of the laws of 2009 amending the education law and other laws relating to the New York city board of education, chancellor, community councils, and community superintendents, as amended by section 2 of part 0 of chapter 73 of the laws of 2016, is amended to read as follows:

12. any provision in sections one, two, three, four, five, six, seven, eight, nine, ten and eleven of this act not otherwise set to expire pursuant to section 34 of chapter 91 of the laws of 2002, as amended, or

section 17 of chapter 123 of the laws of 2003, as amended, shall expire and be deemed repealed June 30, ~~2017~~ 2019.

§ 3. This act shall take effect immediately.

#### PART H

Section 1. The general municipal law is amended by adding a new section 209-ff to read as follows:

§ 209-ff. Provisions relating to certain accidental disability benefits. 1. Notwithstanding the provisions of subdivisions a and b of section five hundred seven of the retirement and social security law, a police/fire member in active service, a New York city uniformed correction/sanitation revised plan member in active service or an investigator revised plan member in active service shall be eligible for the accidental disability benefit provided in such section five hundred seven, regardless of whether he or she is eligible for a normal service retirement benefit. For the purposes of this section, the terms "police/fire member" and "active service" shall have the same meanings as defined in section five hundred one of the retirement and social security law.

2. Notwithstanding the provision of any general, special or local law, charter or administrative code to the contrary, subdivision d of section five hundred seven of the retirement and social security law shall not apply to retired police/fire members, retired New York city uniformed correction/sanitation revised plan members and retired investigator revised plan members who receive accidental disability retirement allowances. Such retirees shall be subject to post retirement medical examinations, and where applicable, modification of retirement allowance, following such examinations, in the same manner and under the same conditions prescribed by law immediately prior to the first of April, two thousand twelve for retired New York city uniformed correction/sanitation revised plan members, and prior to the first of July, two thousand nine for retired police/fire members and retired investigator revised plan members.

§ 2. Section 81 of chapter 18 of the laws of 2012 shall not apply to this act.

§ 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill will allow certain uniformed members of public retirement systems who are subject to the provisions of Article 14 of the Retirement and Social Security Law to be eligible to file for an accidental disability benefit regardless of whether he or she is eligible for a normal service retirement benefit. The bill would also allow retirees who are receiving an accidental disability pension to continue to do so despite being disapproved from receiving a federal social security disability pension.

If this bill is enacted, insofar as it affects the New York State and Local Police and Fire Retirement System (PFRS), there are fewer than 100 Tier 3 members that are subject to the provisions of Article 14 who could possibly be affected.

It is estimated that there will be few, if any, accidental disability retirees affected, thus we anticipate that the cost to state of New York and the participating in the PFRS would be negligible.

Summary of relevant resources:

The membership data used in measuring the impact of the proposed change was the same as that used in the March 31, 2016 actuarial valu-

ation. Distributions and other statistics can be found in the 2016 Report of the Actuary and the 2016 Comprehensive Annual Financial Report.

The actuarial assumptions and methods used are described in the 2015 and 2016 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2016 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This estimate, dated May 26, 2017, and intended for use only during the 2017 Legislative Session, is Fiscal Note No. 2017-98, prepared by the Actuary for the New York State and Local Retirement System.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

PROVISIONS OF PROPOSED LEGISLATION: With respect to the New York City Police Pension Fund (POLICE), the New York City Employees' Retirement System (NYCERS), the proposed legislation would add Section 209-ff to the General Municipal Law (GML) to permit POLICE, FIRE and NYCERS Members who are subject to Retirement and Social Security Law (RSSL) Article 14 (Eligible Members) and who would be ineligible for disability retirement benefits solely on account of being eligible for a normal service retirement benefit to be eligible for disability benefits.

The proposed legislation would also relax the safeguards provisions regarding restrictions on post-retirement employment for Eligible Members who are awarded Accident Disability Retirement (ADR), and would also make the process for reducing or eliminating an ADR benefit based on post-retirement earnings more onerous.

Currently, Eligible Members receiving ADR benefits are subject to the safeguards provision contained in RSSL section 507(d). RSSL section 507(d) restricts ADR recipients who have not reached age 65 from engaging in employment or business activity that would render them ineligible for social security disability benefits. It is the understanding of the Actuary that ceasing to be disabled or earning above a threshold amount determined by the Social Security Administration, set at \$13,560 per year in 2016 for non-blind individuals, would result in an automatic cessation of ADR benefits.

Where applicable, Eligible Members who would have been deemed ineligible for social security disability may be permitted to receive ADR benefits while being placed on a preferred eligible list for purposes of reemployment at a salary grade not to exceed that from which the individual retired. Once an offer of employment is made, ADR benefits would cease.

Under the proposed legislation, RSSL section 507(d) safeguards would become inapplicable to Eligible Members, and a medical examination, followed by the conditions prescribed by safeguards provisions in effect for the relevant POLICE, FIRE and NYCERS titles who became members prior to the application or RSSL Article 14 would be required before an ADR benefit reduction or suspension could occur.

Although subject to varying applicable safeguards provisions, relevant POLICE, FIRE and NYCERS titles that joined prior to the application of RSSL Article 14 are generally subject to two alternative safeguards processes. Where an ADR recipient has not yet reached the minimum age of service retirement and the sum of ADR retirement benefits and post-retirement earnings exceed the salary of the title next higher than that

held at the time of retirement, the ADR pension is automatically reduced by the amount exceeding such salary rate. The second alternative involves a medical examination to determine disability level, the Board of Trustee review and approval, to reduce the ADR amount based on an ability of the retiree to perform gainful employment, or based on an offer of employment after being placed on a preferred eligible list. It is the understanding of the Actuary, that the second alternative is rarely utilized.

The proposed legislation would therefore eliminate the automatic benefit reduction and termination alternative under safeguards, reduce the amount of time safeguards may be applied to a retiree, increase the amount of post-retirement earnings an ADR recipient may earn before a reduction or elimination of an ADR benefit can be applied, and modify the safeguards provision in effect for Eligible Member titles who became members prior to application of Article 14 to require a medical examination and Board of Trustee review and approval to reduce or terminate and ADR benefit even in situations where the retiree is gainfully employed and earning above the applicable post-retirement earnings threshold.

The Effective Date of the proposed legislation would be the date of enactment.

IMPACT ON ADR BENEFITS PAYABLE: Under the proposed legislation the eligibility requirements for disability benefits would be revised to allow for benefits after a member is eligible for normal service retirement benefits and the safeguards provisions would be relaxed as explained above.

FINANCIAL IMPACT - CHANGES IN PROJECTED ACTUARIAL PRESENT VALUE OF BENEFITS AND PROJECTED EMPLOYER CONTRIBUTIONS: For purposes of this Fiscal Note, it is assumed that the changes in the Actuarial Present Value (APV) of benefits (APVB), APV of member contributions, the Unfunded Actuarial Accrued Liability (UAAL) and APV of future employer contributions would be reflected for the first time in the June 30, 2016 actuarial valuation of POLICE, FIRE and NYCERS. Under the One-Year Lag Methodology (OYLM), the first year in which changes in benefits for Eligible Members would impact employer contributions to POLICE, FIRE and NYCERS would be Fiscal Year 2018.

The additional member contributions expressed as percentages of annual wages provided in section 18 of Chapter 298 of the Laws of 2016 and section 4, Part SSS of Chapter 59 of the Laws of 2017 for purposes of maintaining no additional employer contributions for implementation of the Enhanced Plan for applicable members included the cost for changes to eligibility requirements for disability retirement contained in the proposed legislation, corresponding to the APVB in Table 1 below.

Table 1 presents an estimate of the increases in the APV of benefits and in employer contributions to POLICE, FIRE and NYCERS for Fiscal Years 2018 through 2022 due to the changes in disability eligibility based on the applicable actuarial assumptions and methods noted herein:

Table 1

Estimated Financial Impact if Certain Revisions are Made to  
Eligibility for Disability Benefits for Eligible Members

(\$ Millions)

Fiscal Year	Increase in APV of Benefits	Increase in Employer Contributions*
-------------	--------------------------------	--



## 2018

* POLICE	\$76.5	8.9
* FIRE	45.4	0
* Sanitation	6.9	0
* Correction	<u>4.6</u>	<u>0</u>
* Total	\$133.4	\$8.9

## 2019

* POLICE	\$95.8	9.9
* FIRE	61.6	0
* Sanitation	9.0	0
* Correction	<u>6.2</u>	<u>0</u>
* Total	\$172.6	\$9.9

## 2020

* POLICE	\$116.2	11.0
* FIRE	77.1	0
* Sanitation	11.5	0
* Correction	<u>9.7</u>	<u>0</u>
* Total	\$212.9	\$11.0

## 2021

* POLICE	\$136.9	11.7
* FIRE	93.1	0
* Sanitation	13.9	0
* Correction	<u>9.7</u>	<u>0</u>
* Total	\$253.6	\$11.7

## 2022

* POLICE	\$158.8	12.5
* FIRE	111.4	0
* Sanitation	17.1	0
* Correction	<u>11.5</u>	<u>0</u>
* Total	\$298.8	\$12.5

\* The cost for this change has already been accounted for in the Preliminary June 30, 2016 actuarial valuation of FIRE and NYCERS.

The estimated increases in APVB in Table 1 are based upon the following projection assumptions:

\* Level workforce (i.e., new employees are hired to replace those who leave active status).

\* Salary increases consistent with those used in projections presented to the New York City Office of Management and Budget in April 2017 (Preliminary Projections).

\* New entrant salaries consistent with those used in the Preliminary Projections.

OTHER COSTS: Not measured in this Fiscal Note are the following:

\* The initial, additional administrative costs of POLICE, FIRE and NYCERS to implement the proposed legislation.

\* The impact of this proposed legislation on Other Postemployment Benefit (OPEB) costs.

CENSUS DATA: The starting census data used for the calculations presented herein and shown in Table 2 below are the census data used in the Preliminary June 30, 2016 (Lag) actuarial valuation of POLICE, FIRE, and NYCERS to determine the Preliminary Fiscal Year 2018 employer contributions.

Table 2				
Census Data as of June 30, 2016				
Group	Count	Average Age	Average Service	Average Salary
Police				
Tier 3	3,211	31.3	5.2	\$87,300
Revised				
Tier 3	7,998	28.5	1.8	\$58,400
Fire				
Tier 3	336	29.9	3.0	\$60,500
Revised				
Tier 3	1,638	29.0	1.3	\$53,000
Sanitation	1,563	36.5	2.4	\$55,800
Correction	2,302	33.1	1.9	\$52,200

ACTUARIAL ASSUMPTIONS AND METHODS: The change in the APVB presented herein has been calculated based on the actuarial assumptions and methods in effect for the Preliminary June 30, 2016 (Lag) actuarial valuations used to determine the Preliminary Fiscal Year 2018 employer contributions of POLICE, FIRE and NYCERS.

It has been further assumed that all Tier 3 POLICE, FIRE and NYCERS members who became members prior to the effective date of the proposed legislation will choose new disability provisions.

New entrants were projected to replace the members expected to leave the active population to maintain a steady-state population.

STATEMENT OF ACTUARIAL OPINION: I, Sherry S. Chan, am the Chief Actuary for, and independent of, the New York City Pension Funds and Retirement Systems. I am a Fellow of the Society of Actuaries, a Fellow of the Conference of Consulting Actuaries and a Member of the American Academy of Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2017-23 dated May 30, 2017 was prepared by the Chief Actuary for the New York City Employees' Retirement System, the New York City Police Pension Fund, and the New York Fire Department Pension Fund. This estimate is intended for use only during the 2017 Legislative Session.

1

## PART I

2 Section 1. Subparagraph (i) of paragraph 1 of subdivision b of section  
3 1612 of the tax law, as amended by chapter 174 of the laws of 2013, is  
4 amended to read as follows:

5 (i) less ten percent of the total revenue wagered after payout for  
6 prizes to be retained by the division for operation, administration, and  
7 procurement purposes, provided, however, a vendor track located within  
8 Oneida county, within fifteen miles of a Native American class III  
9 gaming facility, that has maintained at least ninety percent of full-  
10 time equivalent employees as they employed in the year two thousand  
11 sixteen, may withhold up to seventy-five percent of such funds for oper-  
12 ational expenses upon a determination by the gaming commission that such  
13 funds are necessary to sustain operation of such vendor track;

§ 2. Subparagraph (ii) of paragraph 1 of subdivision b of section 1612 of the tax law is amended by adding a new clause (J) to read as follows:

(J) Notwithstanding clause (H) of this subparagraph, the gaming commission shall be able to authorize a vendor track located within Oneida county, within fifteen miles of a Native American class III gaming facility, and who has maintained at least ninety percent of full-time equivalent employees as they employed in the year two thousand sixteen, to use a portion of their vendor's capital award of up to four percent of the total revenue wagered at the vendor track after payout for prizes pursuant to this chapter each year, for operations.

§ 3. This act shall take effect immediately and shall expire and be deemed repealed two years after such date.

#### PART J

Section 1. Section 1 of a chapter of the laws of 2017, relating to creating the Lake Ontario-St. Lawrence Seaway flood recovery and International Joint Commission Plan 2014 mitigation grant program, as proposed in legislative bill numbers S.6783 and A.8013-A, is amended to read as follows:

Section 1. This act enacts into law major components of legislation relating to creating the Lake Ontario - St. Lawrence Seaway flood relief and recovery [~~and International Joint Commission Plan 2014 mitigation~~] grant program and establishing real property tax refunds and credits for participation in the Lake Ontario and connected waterways assessment relief act. Each component is wholly contained within a Part identified as Parts A through C. The effective date for each particular provision contained within such Part is set forth in the last section of such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Part in which it is found. Section three of this act sets forth the general effective date of this act.

§ 2. Part A of a chapter of the laws of 2017, relating to creating the Lake Ontario-St. Lawrence Seaway flood recovery and International Joint Commission Plan 2014 mitigation grant program, as proposed in legislative bill numbers S.6783 and A.8013-A, is amended to read as follows:

#### PART A

Section 1. There is hereby created the Lake Ontario-St. Lawrence Seaway flood relief and recovery [~~and International Joint Commission Plan 2014 mitigation~~] grant program.

1. When used in this act, the term "covered waterway" shall mean Lake Ontario, the St. Lawrence river, Seneca lake, the Seneca river, the Oswego river, the Oneida river, Oneida lake and Cross lake.

2. (a) Small businesses, farms, owners of multiple dwellings, homeowners associations, and not-for-profit organizations that sustained direct physical flood-related damage as a result of flooding caused by the raised level of any covered waterway, that occurred between January 1, 2017 and [~~June 30~~] August 31, 2017, shall be eligible to apply for a grant under this subdivision.

(b) Such grant shall be in an amount of no more than [~~\$30,000~~] \$20,000 for owners of multiple dwellings and no more than [~~\$100,000~~] \$50,000 for small businesses, farms, homeowners associations and not-for-profit

corporations, and shall be used for [~~storm-related~~] flood-related repairs and restoration to structures, equipment, and for other [~~storm-related~~] flood-related costs or losses, all of which were not covered by any other federal, state or local recovery program or any third-party payors.

(c) The [~~empire-state~~] New York state urban development corporation shall administer this grant program, which shall not exceed in the aggregate [~~\$25,000,000~~] \$15,000,000. Such corporation [~~is~~] and other relevant state agencies and state authorities are hereby empowered to establish grant guidelines and additional eligibility criteria[~~, based on available flood damage data provided by applicable state and/or federal agencies,~~] as [~~it deems~~] deemed necessary to effectuate the administration of this program. Any grant guidelines and eligibility criteria established by the corporation pursuant to this subdivision shall be equivalent to, and shall not be more restrictive than, those established by the New York State Urban Development Corporation, doing business as the Empire State Development Corporation, in the grant programs it administered pursuant to part H of chapter 56 of the laws of 2011. In providing assistance pursuant to this subdivision, the [~~empire state~~] New York state urban development corporation shall give preference to applicants that demonstrate the greatest need, based on available flood damage data provided by applicable state and/or federal agencies.

3. (a) [~~Owners~~] Notwithstanding the provisions of article 19 of the private housing finance law, owners of residences that sustained direct physical flood-related damage as a result of flooding caused by the raised level of any covered waterway, that occurred between January 1, 2017 and [~~June 30~~] August 31, 2017, shall be eligible to apply for a grant under this subdivision; however, the owner of a non-primary residence shall only be eligible with respect to such non-primary residence if such owner had a qualified gross income no greater than \$275,000 for the 2016 taxable year.

(b) Such grant shall be in an amount of no more than [~~\$60,000~~] \$50,000 and shall be used for [~~storm-related~~] flood-related repairs and restoration to structures, equipment, and for other [~~storm-related~~] flood-related costs, all of which were not covered by any other federal, state or local recovery program or any third-party payors.

(c) The [~~empire-state-development~~] affordable housing corporation shall administer this grant program, which shall not exceed in the aggregate \$15,000,000. Such corporation [~~is~~] and other relevant state agency or state authorities are hereby empowered to establish grant guidelines and additional eligibility criteria[~~, based on available flood damage data provided by applicable state and/or federal agencies,~~] as [~~it deems~~] deemed necessary to effectuate the administration of this program. Any grant guidelines and eligibility criteria established by the corporation pursuant to this subdivision shall be equivalent to, and shall not be more restrictive than, those established by the New York State Urban Development Corporation, doing business as the Empire State Development Corporation, in the grant programs it administered pursuant to part H of chapter 56 of the laws of 2011. In providing assistance pursuant to this subdivision, the [~~empire-state-development~~] affordable housing corporation shall give preference to applicants that demonstrate the greatest need, based on available flood damage data provided by applicable state and/or federal agencies.

4. (a) Counties, cities, towns, villages and special districts that sustained direct physical flood-related damage as a result of flooding

1 caused by the raised level of any covered waterway, that occurred  
2 between January 1, 2017 and ~~[June 30]~~ August 31, 2017, ~~[are]~~ shall be  
3 eligible to apply for a grant under this subdivision.

4 ~~(b) [Such grant shall be in an amount of no more than \$1,000,000 and~~  
5 ~~shall be used for storm related repairs and restoration to municipal~~  
6 ~~infrastructure and systems, including, but not limited to, roads, bridg-~~  
7 ~~es and other transportation systems, drinking water systems, sanitary~~  
8 ~~and/or storm sewer systems, levee and/or flood protection systems, as~~  
9 ~~well as for municipal equipment, and for other storm-related costs, all~~  
10 ~~of which were not covered by any other federal, state or local recovery~~  
11 ~~program or any third party payors.~~

12 ~~(c) The empire state development corporation shall administer this~~  
13 ~~grant program, which shall not exceed in the aggregate \$25,000,000. Such~~  
14 ~~corporation is hereby empowered to establish grant guidelines and addi-~~  
15 ~~tional eligibility criteria, based on available flood damage data~~  
16 ~~provided by applicable state and/or federal agencies, as it deems neces-~~  
17 ~~sary to effectuate the administration of this program. In providing~~  
18 ~~assistance pursuant to this subdivision, the empire state development~~  
19 ~~corporation shall give preference to applicants that demonstrate the~~  
20 ~~greatest need, based on available flood damage data provided by applica-~~  
21 ~~ble state and/or federal agencies.~~

22 ~~5. (a) The empire state development corporation, in consultation with~~  
23 ~~the department of environmental conservation and the environmental~~  
24 ~~facilities corporation, shall administer a grant program for counties~~  
25 ~~for flood mitigation or flood control projects in lakes, rivers, creeks,~~  
26 ~~streams, and brooks. Only counties that sustained direct physical flood-~~  
27 ~~related damage as a result of the flooding caused by the raised level of~~  
28 ~~any covered waterway, between January 1, 2017 and June 30, 2017, shall~~  
29 ~~be eligible to apply for a grant under this subdivision.~~

30 ~~(b) This grant program shall not exceed in the aggregate \$15,000,000.~~  
31 ~~Individual grants shall be not less than \$300,000 and not more than~~  
32 ~~\$500,000, provided however, counties may jointly apply for such grants,~~  
33 ~~and the amount for such joint grants may equal the sum of the amounts~~  
34 ~~that would have been separately available to the individual counties~~  
35 ~~making such joint application.~~

36 ~~(c) The empire state development corporation, in consultation with the~~  
37 ~~department of environmental conservation and the environmental facili-~~  
38 ~~ties corporation, is hereby empowered to establish grant guidelines and~~  
39 ~~additional eligibility criteria, based on available flood damage data~~  
40 ~~provided by applicable state and/or federal agencies, as it deems neces-~~  
41 ~~sary to effectuate the administration of this program. In providing~~  
42 ~~assistance pursuant to this subdivision, the empire state development~~  
43 ~~corporation shall give preference to applicants that demonstrate the~~  
44 ~~greatest need, based on available flood damage data provided by applica-~~  
45 ~~ble state and/or federal agencies including the International Joint~~  
46 ~~Commission. Priority also may be given to remediation which if not~~  
47 ~~undertaken may result in additional flooding.~~

48 ~~6. (a) Municipalities and special districts in the county of Chautau-~~  
49 ~~qua, Cattaraugus and Allegany that sustained direct physical flood~~  
50 ~~related damage as a result of a severe storm and flooding which occurred~~  
51 ~~on July 14 and 15, 2015 are eligible to apply for a grant under this~~  
52 ~~subdivision.~~

53 ~~(b) Municipalities and special districts in the county of Monroe that~~  
54 ~~sustained direct physical storm related damage as a result of a severe~~  
55 ~~storm which occurred on March 8 and 9, 2017 are also eligible to apply~~  
56 ~~for a grant under this subdivision.~~

~~(c) Grants under paragraph (a) of this subdivision, shall be in an amount of not more than \$1,000,000. Grants under paragraph (b) of this subdivision, shall be in an amount of not more than \$500,000.~~

~~(d) Grants under paragraph (a) of this subdivision, shall be used by grant recipients to repair damage to public infrastructure, including publicly owned roads, bridges, drainage and flood mitigation systems, and any ancillary infrastructure necessary for the safe operation of the components thereof. Grants under paragraph (b) of this subdivision, shall be used by grant recipients for excess personnel costs and related contractual services necessary to making infrastructure safe for public use in time of the emergency.~~

~~(e) All such grants under this subdivision must be for costs or repairs which were not covered by any other federal, state or local recovery program or any third-party payers. In no event shall a grant under this subdivision be used for infrastructure repairs that are required due to normal wear and tear.~~

~~(f) The empire state development corporation shall administer this grant program, which shall not exceed in the aggregate \$10,000,000. Such corporation is hereby empowered to establish grant guidelines and additional eligibility criteria, based on available flood damage data provided by applicable state and/or federal agencies, as it deems necessary to effectuate the administration of this program. In providing assistance pursuant to this subdivision, the empire state development corporation shall give preference to applicants that demonstrate the greatest need, based on available flood damage data provided by applicable state and/or federal agencies.~~

~~§ 2. Interagency response team. (a) The governor shall convene an interagency response team to assist in the development and implementation of the Lake Ontario-St. Lawrence Seaway flood recovery and International Joint Commission Plan 2014 mitigation grant program and to provide for a coordinated state response to the flooding caused by the raised level of any covered waterway, between January 1, 2017 and June 30, 2017, referred to in this section as the "flooding".~~

~~(b) The interagency response team shall consist of representatives from the empire state development corporation; division of homeland security and emergency services; division of housing and community renewal; department of environmental conservation; office of parks, recreation and historic preservation; department of health; division of state police; department of transportation; office of general services; department of state; division of military and naval affairs; department of corrections and community supervision; department of labor; state university of New York; New York state thruway authority; department of taxation and finance; public service commission; and any other agencies deemed appropriate by the governor. The interagency response team shall also include representatives from municipalities affected by the flooding, not for profit organizations engaged in disaster response and relief, and other local stakeholders affected by the flooding.~~

~~(c) The role of the interagency response team includes, but is not limited to: developing a comprehensive multi-agency plan to respond to the flooding; assisting in the allocation and distribution of state and federal resources within the affected counties; developing criteria for the distribution of state or federal grant funds, including the Lake Ontario-St. Lawrence Seaway flood recovery and International Joint Commission Plan 2014 mitigation grant program; ensuring the availability and continued potability of drinking water supplies; developing a plan to assist small businesses, farms, owners of multiple dwellings, owners~~



~~of residences, and not-for-profit organizations with obtaining insurance coverage relating to flooding damage, and developing a multi-agency plan to respond to future water level increases or other issues related to the International Joint Commission Plan 2014.~~

~~§ 3. All or portions of the funds appropriated to the empire state development corporation may hereby be made available to support the grants pursuant for the purposes of this act.~~

§ 4.] Grants shall be used for flood-related repairs and restoration to municipal infrastructure and systems, including, but not limited to, roads, bridges and other transportation systems, drinking water systems, sanitary and/or storm sewer systems, levee and/or flood protection systems, as well as for municipal equipment, and for other flood-related costs and may also be used for flood mitigation, construction of resiliency measures, or flood control projects in lakes, rivers, creeks, streams, and brooks, and for other flood-related costs, all of which were not covered by any other federal, state or local recovery program or any third-party payors.

Individual grants for flood-related repairs and restoration shall be in an amount not more than \$1,000,000 and for flood mitigation, an amount not more than \$500,000; provided, however in both instances, municipalities or special districts may jointly apply for such grants, and the amount for such joint grants may equal the sum of the amounts that would have been separately available to the individual municipalities or special districts making such joint application.

(c) The housing trust fund corporation shall administer this grant program, which shall not exceed in the aggregate \$15,000,000. Such corporation, and other relevant state agencies or state authorities, is hereby empowered to establish grant guidelines and additional eligibility criteria, based on available flood damage data provided by applicable state and/or federal agencies, as it deems necessary to effectuate the administration of this program. Any grant guidelines and eligibility criteria established by the corporation pursuant to this subdivision shall be equivalent to, and shall not be more restrictive than, those established by the New York State Urban Development Corporation, doing business as the Empire State Development Corporation, in the grant programs it administered pursuant to part H of chapter 56 of the laws of 2011. In providing assistance pursuant to this subdivision, the corporation shall give preference to applicants that demonstrate the greatest need, based on available flood damage data provided by applicable state and/or federal agencies.

5. The grant administering agency and authority, and executives or staff thereof, as needed to carry out the duties associated with the grants specified in subdivisions two, three and four of this section shall coordinate with any agency designated as a member of the Disaster Preparedness Commission defined in article 2-B of the executive law; or any department, division, board, bureau, commission, public authority or other agency of the state or any political subdivision thereof.

6. Except as otherwise specifically provided herein, none of the foregoing provisions shall be deemed a waiver of any federal, state or local law, rules, ordinances, or regulations with respect to eligible repairs, restoration or other work for which grant funding is provided.

§ 2. This act shall take effect immediately.

§ 3. Paragraph 42 of subsection (c) of section 612 of the tax law, as added by section 1 of Part C of a chapter of the laws of 2017, relating to creating the Lake Ontario-St. Lawrence Seaway flood recovery and International Joint Commission Plan 2014 mitigation grant program, as

proposed in legislative bill numbers S.6783 and A.8013-A, is amended to read as follows:

(42) Distributions from an eligible retirement plan, as such term is defined in subparagraph (B) of paragraph (8) of subsection (c) of section four hundred two of the Internal Revenue Code, made on or after April first, two thousand seventeen and before April second, two thousand twenty-two. In order for such distributions to be eligible to be subtracted from federal adjusted gross income under this paragraph, the following conditions must be satisfied: (A) the taxpayer's primary residence was located in the area affected by the disaster declared pursuant to executive order one hundred sixty-five of two thousand seventeen, declaring a state of emergency, dated May third, two thousand seventeen; (B) such primary residence must have incurred [severe] damage due to coastal flooding, widespread erosion and water damage [and such primary residence was located in the affected disaster area pursuant to executive order one hundred sixty-five of two thousand seventeen, declaring a state of emergency, dated May third, two thousand seventeen] caused by such disaster; (C) such damage must qualify for the casualty deduction under section one hundred sixty-five of the internal revenue code (determined without regard to whether the loss exceeds ten percent of adjusted gross income); and (D) the taxpayer during the taxable year must use the entire amount of the distributions to pay for repairs needed as a result of such damage. Provided, however, that the amount of the distributions that otherwise may be subtracted under this paragraph must be reduced by any deduction claimed by the taxpayer for such damage pursuant to section one hundred sixty-five of the internal revenue code. Provided, further, that the taxpayer shall not claim a subtraction modification under paragraph three-a of this subsection for such distribution.

§ 4. This act shall take effect on the same date and in the same manner as a chapter of the laws of 2017, relating to creating the Lake Ontario-St. Lawrence Seaway flood recovery and International Joint Commission Plan 2014 mitigation grant program, as proposed in legislative bill numbers S.6783 and A.8013-A, takes effect; provided that:

1. Section two of this act shall take effect on the same date and in the same manner as part A of a chapter of the laws of 2017, relating to creating the Lake Ontario-St. Lawrence Seaway flood recovery and International Joint Commission Plan 2014 mitigation grant program, as proposed in legislative bill numbers S.6783 and A.8013-A, takes effect;

2. Section three of this act shall take effect on the same date and in the same manner as part C of a chapter of the laws of 2017, relating to creating the Lake Ontario-St. Lawrence Seaway flood recovery and International Joint Commission Plan 2014 mitigation grant program, as proposed in legislative bill numbers S.6783 and A.8013-A, takes effect.

#### PART K

Section 1. Section 1 of chapter 54 of the laws of 2017, enacting the capital projects budget, is amended by repealing the items herein below set forth in brackets and by adding to such section the other items underscored in this section.

MISCELLANEOUS -- ALL STATE DEPARTMENTS AND AGENCIES

STATE AND MUNICIPAL FACILITIES PROGRAM

1	CAPITAL PROJECTS	2017-18	
2		APPROPRIATIONS	REAPPROPRIATIONS
3	Capital Projects Funds - Other .....	[ <del>385,000,000</del> ]	1,253,250,000
4	.....	<u>398,500,000</u>	
5		-----	-----
6	All Funds .....	[ <del>385,000,000</del> ]	1,253,250,000
7	.....	<u>398,500,000</u>	
8		=====	=====
9	STATE AND MUNICIPAL FACILITIES PROGRAM (CCP)		
10	.....	[ <del>385,000,000</del> ]	<u>398,500,000</u>
11		-----	
12	Capital Projects Funds - Other		
13	Capital Projects Fund		
14	State and Municipal Facilities Purpose		
15	For payment of the capital costs of		
16	construction, improvement, rehabilitation		
17	or reconstruction of facilities owned by		
18	eligible entities; the acquisition of		
19	capital facilities and assets by eligible		
20	entities, including fixed capital assets;		
21	the acquisition by eligible entities of		
22	equipment and other capital assets,		
23	including vehicles, in support of health,		
24	safety, technology, or innovation; the		
25	acquisition by an eligible entity of capi-		
26	tal assets with a useful life of not less		
27	than ten years purchased for the sole		
28	purpose of preserving and protecting		
29	infrastructure that is owned, controlled		
30	or appurtenant to an eligible entity,		
31	including but not limited to heavy duty		
32	road maintenance and construction vehi-		
33	cles, pavers, snow plows, street sweepers		
34	and heavy duty fire, emergency response		
35	and law enforcement vehicles; economic		
36	development projects sponsored by the		
37	state or municipal corporations, as		
38	defined in section 2 of the general munic-		
39	ipal law, that will create or retain jobs		
40	in New York state as certified by the		
41	commissioner of the department of economic		
42	development; or environmental projects		
43	sponsored by the state or municipal corpo-		
44	rations as defined in section 2 of the		
45	general municipal law. Eligible entities		
46	shall consist of the state; municipal		
47	corporations as defined in section 2 of		
48	the general municipal law; water and sewer		
49	districts; the Metropolitan Transportation		
50	Authority; a college or university estab-		

lished pursuant to section 352 of the education law, section 6203 of the education law or section 6302 of the education law; an independent not-for-profit institution of higher education as defined in subdivision 2 of section 6401 of the education law; public school districts; public housing authorities; public libraries and library systems chartered by the regents of the state of New York or established by an act of the legislature; public park conservancies or not for profit corporations organized for the purpose of investing in parks owned by the state or municipal corporations, as defined in section 2 of the general municipal law; not for profit fire districts, fire commissions, fire companies, fire departments, volunteer rescue and ambulance squads; and special act school districts, schools for the blind and deaf and other students with disabilities subject to article 85 of the education law, and private schools for students with disabilities authorized pursuant to chapter 853 of the laws of 1976.

Costs may include, but shall not be limited to engineering services, construction, project management, right-of-way acquisition, and work appurtenant and ancillary thereto. No funds from this appropriation may be used as a required match or be considered a local share to other state programs or to leverage state aid or grants including but not limited to the apportionment of aid under the education law. Notwithstanding any provision of law to the contrary, funds appropriated herein may, subject to the approval of the director of the budget, be (i) interchanged, (ii) transferred from this appropriation to any other appropriation of any state department, agency or public benefit corporation, or (iii) suballocated to any other state department, agency or public benefit corporation, to achieve this purpose.

Notwithstanding the foregoing, any limitations contained therein or any other inconsistent provision of law, funds from this appropriation shall also be available, including for payment of liabilities incurred or payments made prior to April 1, 2017, (i) for any purpose, individual, or entity authorized under the Lake Ontario-St. Lawrence Seaway flood relief and

recovery grant program established pursuant to a chapter of the laws of 2017, subject to the approval of the director of the budget, and (ii) for payment of the costs of other storm recovery and mitigation projects, not to exceed 10,000,000 dollars in the aggregate to municipalities and special districts in (a) the counties of Chautauqua, Cattaraugus and Allegany for damages sustained as a result of a severe storm and flooding which occurred July 14 and 15, 2015, in an amount not less than 6,800,000 dollars or (b) the county of Monroe for damages resulting from a severe storm which occurred March 8 and 9, 2017, in an amount not to exceed 2,000,000 dollars subject to the approval of the director of the budget (SM0117SM) .  
 ..... [~~385,000,000~~]     398,500,000  
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§ 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2017.

#### PART L

Section 1. Article 9 of the environmental conservation law is amended by adding a new title 21 to read as follows:

##### TITLE 21

##### FOREST PRESERVE HEALTH AND SAFETY LAND ACCOUNT AND PUBLIC UTILITY IMPROVEMENTS

Section 9-2101. Health and safety land account creation and use.

9-2103. Highway right of way public utility improvements.

9-2105. Department reporting.

§ 9-2101. Health and safety land account creation and use.

1. Definitions. For purposes of this section:

a. "eligible project" means a public health or safety-related project necessary where no viable alternative exists, limited to the following:

(i) address bridge hazards to improve public safety on county highways and town highways;

(ii) elimination of the hazards of dangerous curves and grades on county and town highways to improve public safety;

(iii) relocation, maintenance, and reconstruction of county highways and town highways, including associated culverts, for the purpose of addressing public safety provided that no relocation of any single relocated portion shall exceed one mile in length;

(iv) water wells and necessary appurtenances when such wells are necessary to meet drinking water quality standards and are located within five hundred thirty feet of state highways, county highways and town highways; and

(v) stabilization devices for an existing utility pole adjacent to, or no more than the minimum distance from the width of highway necessary to comply with standard safety practices.

Eligible projects shall not include the use of chemicals/herbicides for clearing state land; the removal of trees and vegetation shall be minimized and the area shall promptly be restored to pre-project conditions to the maximum extent practicable.

1 b. "county highway" shall have the same meaning as defined in subdivi-  
2 sion four of section three of the highway law.

3 c. "forest preserve expansion fund" shall mean the fund established  
4 pursuant to section ninety-seven-e of the state finance law.

5 d. "project sponsor" means a town, village, or county located in the  
6 counties of Clinton, Delaware, Essex, Franklin, Fulton, Greene, Hamil-  
7 ton, Herkimer, Lewis, Oneida, Saratoga, Saint Lawrence, Sullivan,  
8 Ulster, Warren and Washington.

9 e. "no viable alternative" means that no other option exists for the  
10 eligible project to address ongoing public health or safety concerns  
11 other than through the use of state lands.

12 f. "state highway" means a state highway as defined in subdivisions  
13 one, two and three of section three of the highway law.

14 g. "state lands" means lands owned by the state in forest preserve  
15 counties that are under the jurisdiction of the department.

16 h. "town highway" means a town highway, as defined in subdivision five  
17 of section three of the highway law, in existence as of January first,  
18 two thousand fifteen, listed on the local highway inventory maintained  
19 by the department of transportation, and annually plowed and regularly  
20 maintained.

21 i. "width of the highway" shall have the same meaning as paragraph k  
22 of subdivision one of section 9-2103 of this title.

23 2. Following approval by the legislature of two hundred fifty acres of  
24 land to be added to the forest preserve, a health and safety land  
25 account of not more than two hundred fifty acres is created for use by  
26 project sponsors for eligible projects necessary to protect health and  
27 safety where no viable alternative is available. The account will be  
28 administered by the department.

29 3. A project sponsor with an eligible project may apply to the health  
30 and safety land account to receive fractional or whole acreage for an  
31 eligible project. Such application shall include:

32 a. a resolution from the governing body of the project sponsor that  
33 includes:

34 (i) attestation that the project is necessary to address public health  
35 or safety and no viable alternatives exist;

36 (ii) attestation that such lands will only be used for eligible  
37 purposes and that any real property acquired shall not be sold, leased,  
38 exchanged, donated or otherwise disposed of or used for other than the  
39 eligible purposes for which it was approved without the express authori-  
40 ty of an act of the legislature.

41 b. a detailed summary of the proposed eligible project, including the  
42 whole action and all related activities, a detailed summary of the  
43 alternatives the project sponsor explored prior to arriving at the  
44 conclusion there were no viable alternatives;

45 c. specific metes and bounds, including total proposed acreage;

46 d. a narrative about the project, including a justification that the  
47 size of the fractional or whole acreage sought for such eligible project  
48 from the health and safety land account is the minimum amount required;

49 e. monies at least equivalent to the fair market value of the state  
50 land proposed to be conveyed;

51 f. any necessary permits and authorizations; and,

52 g. an accurate survey.

53 4. Immediately upon determining that an application is complete, the  
54 department shall cause a notice of application, which shall also include  
55 the time period for public comments, to be published in the next avail-  
56 able state register and environmental notice bulletin as well as in a



1 newspaper having general circulation in the area in which the eligible  
2 project is proposed to be located. Newspaper publications shall be  
3 provided by the project sponsor.

4 5. The department shall hold a public hearing on each eligible project  
5 at which the public shall be given an opportunity to be heard.

6 6. The department, following consultation with the department of  
7 transportation to determine that any required authorization has been  
8 provided, shall only deem a project sponsor eligible to receive frac-  
9 tional or whole acreage from the health and safety land account follow-  
10 ing a determination that:

11 a. the project meets the eligible project criteria, is necessary to  
12 protect public health or safety and the eligible project has no viable  
13 alternative on land not owned by the state;

14 b. the project minimizes adverse environmental impact to the maximum  
15 extent practicable;

16 c. the project will not adversely impact viewsheds or lands with  
17 historical, ecological, environmental or recreational value, as deter-  
18 mined by the department based on a resource inventory and assessment;

19 d. the monies to be paid by the project sponsor into the forest  
20 preserve expansion fund, are at least equivalent to the fair market  
21 value of the state land proposed to be conveyed; and

22 e. the project minimizes the fractional or whole acreage from the  
23 health and safety land account to the maximum extent practicable.

24 7. Once an application has been approved the commissioner shall cause  
25 to be prepared an accurate survey map showing the boundaries of all  
26 state land proposed to be conveyed and shall notify the legislature.

27 8. a. Prior to the actual transfer of title or issuance of letters  
28 patent for an eligible project that is longer than one quarter mile that  
29 has been approved by the department, the legislature shall approve each  
30 eligible project and the monies to be paid into the forest preserve  
31 expansion fund equal to or greater than the fair market value of the  
32 acreage to be conveyed from the health and safety land account. Once  
33 approved by the legislature, title to the land shall be approved and the  
34 deed to the people of the state of New York of any lands dedicated shall  
35 be approved by the attorney general as to form and manner of execution  
36 and recordability prior to its delivery.

37 b. Prior to the actual transfer of title or issuance of letters patent  
38 for an eligible project that is less than one quarter linear mile total,  
39 which shall run and be measured parallel to the county highway or town  
40 highway, and which runs no more than ten feet perpendicular beyond the  
41 width of the highway which shall mean three rods or the deeded, recorded  
42 municipal or state right of way or municipal or state easement in the  
43 existence as of January first, two thousand fifteen and, which has been  
44 approved by the department, title to land shall be approved and the deed  
45 to the people of the state of New York of any lands dedicated shall be  
46 approved by the attorney general as to form and manner of execution and  
47 recordability prior to its delivery.

48 9. Real property acquired, developed, improved, restored or rehabili-  
49 tated by or through a project sponsor pursuant to this section shall not  
50 be leased, exchanged, donated or otherwise disposed of or used for other  
51 than the eligible project for which it was approved without the express  
52 authority of an act of the legislature. When the project sponsor deter-  
53 mines such eligible project is no longer needed, the lands shall revert  
54 to the state for inclusion in the forest preserve. The department shall  
55 prescribe the terms and conditions for the removal of any improvements  
56 to the land and restoration of the land to a natural, vegetative state.

§ 9-2103. Highway right of way public utility improvements.

1. Definitions. For purposes of this section:

a. "county highway" shall have the same meaning as defined in subdivision four of section three of the highway law.

b. "eligible project" shall mean burial or co-location of a public utility line or construction and maintenance of bicycle paths by a project sponsor within the width of a highway of a town highway, county highway or state highway that traverses state forest preserve land.

c. "project sponsor" shall mean a village, town, a county, located in the counties of Clinton, Delaware, Essex, Franklin, Fulton, Greene, Hamilton, Herkimer, Lewis, Oneida, Saratoga, Saint Lawrence, Sullivan, Ulster, Warren and Washington or, for:

(i) bicycle paths, the department of transportation,

(ii) for water lines, a public water supplier; or

(iii) for electric, telephone or broadband lines, a public utility company.

d. "public utility company" shall have the same meaning as such term is defined in section two of the public service law; provided, however, that for broadband projects a person subject to article eleven of the public service law shall be included.

e. "public utility line" shall mean only electric, telephone, broadband, water or sewer lines, including any necessary conduit used to protect such lines. Public utility line shall not include the construction of any new intrastate natural gas or oil pipelines that have not received all necessary state and local permits and authorizations as of June first, two thousand sixteen.

f. "public water supplier" shall mean a county or town water improvement district, village, New York city, public benefit corporation or public authority established pursuant to state law and empowered to construct and operate a municipal water management facility, as defined in section twelve hundred eighty-one of the public authorities law.

g. "state highway" shall mean a state highway as defined in subdivisions one, two and three of section three of the highway law.

h. "state lands" shall mean lands owned by the state in forest preserve counties that are under the jurisdiction of the department.

i. "town highway" shall mean a town highway, as defined in subdivision five of section three of the highway law, in existence as of January first, two thousand fifteen, listed on the local highway inventory maintained by the department of transportation, and annually plowed and regularly maintained.

j. "water supply projects" shall mean drinking water wells.

k. "width of the highway" shall mean three rods or the deeded, recorded municipal or state right of way or easement in existence as of January first, two thousand fifteen.

2. Pursuant to approval by the department and the department of transportation and following a public hearing on each eligible project at which the public shall be given an opportunity to be heard, a public utility line may be co-located within or buried beneath the width of the highway of any state highway, county highway, or town highway.

3. A project sponsor for an eligible project within the width of the highway shall submit an application for a permit to the department that at minimum shall include:

a. a resolution from the governing body of the project sponsor, or in the case of a public utility seeking to utilize the width of highway of a town highway, the governing body of the town, or the width of highway of a county, the county governing board, that includes:

1 (i) approval of the project;  
2 (ii) attestation that such width of highway lands will only be used  
3 for eligible purposes;

4 (iii) attestation that the project will minimize the removal of trees  
5 and vegetation and restore the area to pre-project condition to the  
6 maximum extent practicable.

7 b. specific metes and bounds, including total proposed acreage of the  
8 width of highway land sought;

9 c. a narrative about the project, including a justification;

10 d. any necessary permits and authorizations; and,

11 e. an accurate survey.

12 4. Immediately upon determining that an application is complete, the  
13 department shall cause a notice of application, which shall also include  
14 the time period for public comments, to be published in the next avail-  
15 able state register and environmental notice bulletin as well as in a  
16 newspaper having general circulation in the area in which the eligible  
17 project is proposed to be located. Newspaper publications shall be  
18 provided by the project sponsor.

19 5. The department shall hold a public hearing on each eligible project  
20 at which the public shall be given an opportunity to be heard.

21 6. The department, following consultation with the department of  
22 transportation to determine that any required authorization has been  
23 provided, shall only approve an application for an eligible project  
24 permit following a determination that:

25 a. the eligible project meets the eligible project criteria;

26 b. the eligible project minimizes adverse environmental impact to the  
27 maximum extent practicable; and

28 c. the eligible project will not adversely impact lands with environ-  
29 mental, ecological or recreational value, as determined by the depart-  
30 ment based on a resource inventory and assessment.

31 7. After a hearing and opportunity to be heard, if the commissioner  
32 determines that a project sponsor is utilizing land for a purpose other  
33 than as authorized by the department, the commissioner may require  
34 removal of any improvements to the land and restoration of the land to a  
35 natural, vegetative state.

36 8. The department is authorized to promulgate such rules and regu-  
37 lations as may be necessary to implement and administer the provisions  
38 of this article.

39 § 9-2105. Department reporting.

40 1. The department shall issue an annual report to the legislature  
41 detailing the use of the health and safety land account and the highway  
42 right of way public utility improvement permits including: the number of  
43 applications received; the number of eligible projects applications  
44 approved and denied; the project description, narrative and acreage of  
45 eligible projects; the cumulative total of eligible projects listed by  
46 project sponsor; total deposits by each project sponsor into the forest  
47 preserve fund; annual disbursements from the forest preserve fund and  
48 the amount of land acquired with such disbursements; total number of  
49 public utility improvement permits issued; and the cumulative total and  
50 project type of permits issued listed by project sponsor.

51 2. The information contained in such report shall also be made avail-  
52 able on the department's website and updated no less than annually.

53 § 2. Section 97-e of the state finance law, as amended by chapter 637  
54 of the laws of 1960, is amended to read as follows:

55 § 97-e. Forest preserve expansion fund. 1. There is hereby established  
56 in the state treasury a special fund, to be known as the forest preserve

expansion fund, which shall consist of and into which shall be paid all moneys derived from the sale of certain forest preserve lands specified in section twenty-four of the public lands law, monies received from a project sponsor of an eligible project for a health and safety land account transaction pursuant to section 9-2101 of the environmental conservation law and such other moneys as may be paid into said fund pursuant to law. The moneys in such fund shall be expended only for the acquisition of additional lands for the forest preserve within either the Adirondack or Catskill park as now fixed by law. Upon appropriation by the legislature, the [~~conservation~~] department of environmental conservation may use such moneys or any portion thereof for the acquisition of such additional lands subject to the approval of title thereto by the attorney general. All payments from such fund shall be made by the department of taxation and finance after audit by and upon warrant of the comptroller, on vouchers approved by the [~~conservation~~] commissioner of environmental conservation.

2. The [~~conservation~~] commissioner of environmental conservation is authorized to accept, in the name of the people of the state of New York, any gift or bequest of moneys to be paid into such forest preserve expansion fund and to be expended and disbursed as provided in subdivision one of this section.

§ 3. The enactment of this legislation shall be deemed to meet the legislative approval requirement pursuant to subdivision 8 of section 9-2101 of the environmental conservation law, for an eligible project as defined in section 1 of section 9-2101 of the environmental conservation law, that consists of the relocation of a county-owned highway structure taken out of service in 2009, which spans the Schroon River in the town of Chester in the county of Warren. Such authorization is conditioned on the receipt by such project of all required permits and approvals and compliance with all the other criteria identified in section 9-2101 of the environmental conservation law.

§ 4. This act shall take effect on the same date and in the same manner as a "CONCURRENT RESOLUTION OF THE SENATE AND ASSEMBLY proposing an amendment to article 14 of the constitution, in relation to allowing public utility lines and bicycle paths on certain state lands in the forest preserve and establishing a forest preserve health and safety land account" takes effect, in accordance with section 1 of article 19 of the constitution.

#### PART M

Section 1. The parks, recreation and historic preservation law is amended by adding a new section 13.04 to read as follows:

§ 13.04 Assemblyman Herman D. Farrell, Jr. state park. Notwithstanding any other law to the contrary, the state park known as Riverbank state park located on the upper west side of Manhattan on the banks of the Hudson river shall after the effective date of this section be known as Assemblyman Herman D. Farrell, Jr. state park and shall be suitably marked in a manner to be prescribed by the commissioner.

§ 2. Notwithstanding any other law to the contrary, the commissioner of the New York state office of parks, recreation and historic preservation is authorized to take all steps necessary to obtain the authorization of the Palisades Interstate park commission to rename the National Purple Heart Hall of Honor located in the town of New Windsor to the Senator William J. Larkin, Jr. National Purple Heart Hall of Honor.

§ 3. Notwithstanding any other law to the contrary, the commissioner of the New York state office of parks, recreation and historic preservation is authorized to take all steps necessary to obtain the authorization of the Palisades Interstate park commission to rename the New Windsor Cantonment state historic site located in the town of New Windsor, in whole or in part, in honor of Senator William J. Larkin, Jr.

§ 4. The highway law is amended by adding a new section 344-g to read as follows:

§ 344-g. Portion of state highway system to be designated as the "Senator William J. Larkin, Jr. Highway". A portion of state route three hundred, beginning at the intersection of state route three hundred, state route thirty-two and state route ninety-four in New Windsor and ending at the intersection of state route three hundred and state route two hundred seven in New Windsor shall be designated and known as the "Senator William J. Larkin, Jr. Highway".

§ 5. The commissioner of transportation shall provide for the installation and maintenance of adequate signing of the state highway system as designated pursuant to section four of this act. However, to avoid confusion and to limit any possible disruption of commerce, the designations called for pursuant to section four of this act shall be one of ceremonial nature and the official name of such highway shall not be changed as a result of this act.

§ 6. Subdivision 2 of section 356 of the public authorities law, as amended by chapter 530 of the laws of 1993, is amended to read as follows:

2. The Hudson section. Beginning at the northerly end of the southern Westchester connection at or near Tuckahoe road, thence in a general northerly and westerly direction crossing the Hudson river at a point south of Highland Falls, which crossing shall be known as "The Governor [~~Malcolm Wilson Tappan Zee~~] Mario M. Cuomo Bridge", including a highway connection between "The Governor [~~Malcolm Wilson Tappan Zee~~] Mario M. Cuomo Bridge" and the New England section of the thruway presently known as interstate route two hundred eighty-seven, thence in a general westerly direction to intersect with existing route number seventeen or to a connection with that route, including a thruway connection from that portion of the section west of the Hudson river, generally southerly to a point to be determined by the authority on the New York-New Jersey boundary line.

§ 7. Section 13-0103 of the environmental conservation law, as amended by chapter 530 of the laws of 1993, is amended to read as follows:

§ 13-0103. Marine and coastal district described.

The marine and coastal district shall include the waters of the Atlantic Ocean within three nautical miles from the coast line and all other tidal waters within the state, including the Hudson River up to the Governor [~~Malcolm Wilson Tappan Zee~~] Mario M. Cuomo bridge.

§ 8. Subdivision 1 of section 13-0307 of the environmental conservation law, as amended by chapter 327 of the laws of 1999, is amended to read as follows:

1. The department periodically shall examine all shellfish lands within the marine district and the Hudson River between the Governor [~~Malcolm Wilson Tappan Zee~~] Mario M. Cuomo bridge and the federal dam at Troy to ascertain the sanitary condition thereof in accordance with regulations promulgated pursuant to section 13-0319 of this title.

§ 9. Section 342-ww of the highway law, as added by chapter 245 of the laws of 2001, is amended to read as follows:



§ 342-ww. Portion of the New York state thruway to be designated as the "Jewish War Veterans Memorial Highway". All that portion of the New York state thruway in the county of Rockland constituting interstate route 287 from the New Jersey border to "The Governor [~~Malcolm Wilson Tappan-Zee~~] Mario M. Cuomo Bridge" shall be designated and known as the "Jewish War Veterans Memorial Highway".

§ 10. Subdivision 2 of section 349-a of the highway law, as amended by chapter 530 of the laws of 1993, is amended to read as follows:

2. The Hudson section. Beginning at the northerly end of the southern Westchester connection at or near Tuckahoe road, thence in a general northerly and westerly direction crossing the Hudson river at a point south of Highland Falls, which crossing shall be known as "The Governor [~~Malcolm Wilson Tappan-Zee~~] Mario M. Cuomo Bridge", thence in a general westerly direction to intersect with existing route number seventeen or to a connection with that route, including a thruway connection from that portion of the section west of the Hudson river, generally southerly to a point to be determined by the authority on the New York-New Jersey boundary line.

§ 11. This act shall take effect immediately.

§ 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

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