

STATE OF NEW YORK

6263

2017-2018 Regular Sessions

IN ASSEMBLY

March 1, 2017

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

AN ACT to amend the tax law and the state finance law, in relation to creating the boat launch preservation act and establishing the dedicated boat launch site fund

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

1 Section 1. Short title. This act shall be known and may be cited as
2 the "boat launch preservation act".

3 § 2. Legislative intent. The legislature hereby finds that the water-
4 ways of this great state have always been a vital source of economic
5 activity. The legislature further finds that although the economic
6 activity found on today's waterways have more to do with recreational
7 boating than shipping, it still remains an important factor in the
8 economic health of the state. It has been found that upwards of one
9 percent of the gasoline consumed within the state of New York is used to
10 power vessels traveling on our waterways. It is the intent of the legis-
11 lature that the taxes collected on such boating gasoline be used to keep
12 our waterways a viable resource for the next century of New Yorkers.

13 § 3. Subdivision 2 of section 289-e of the tax law, as added by chap-
14 ter 329 of the laws of 1991, is amended to read as follows:

15 2. All taxes, interest, penalties and fees collected or received by
16 the commissioner [~~of taxation and finance after March thirty-first,~~
17 ~~nineteen hundred ninety-three~~] under the taxes imposed by section two
18 hundred eighty-four of this article after March thirty-first, nineteen
19 hundred ninety-three and before April first, two thousand eighteen shall
20 be deposited in the dedicated highway and bridge trust fund and disposed
21 of pursuant to section eighty-nine-b of the state finance law; and on
22 and after April first, two thousand eighteen, one percent of such taxes,
23 interest, penalties and fees, but not more than five million dollars
24 each state fiscal year, shall be deposited in the dedicated boat launch

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

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1 site fund and disposed of pursuant to section ninety-two-gg of the state
2 finance law, and the remaining amount shall be deposited in the dedi-
3 cated highway and bridge trust fund and disposed of pursuant to section
4 eighty-nine-b of the state finance law.

5 § 4. The state finance law is amended by adding a new section 92-gg to
6 read as follows:

7 § 92-gg. Dedicated boat launch site fund. 1. There is hereby estab-
8 lished in the joint custody of the state comptroller and commissioner of
9 taxation and finance a special fund to be known as the "dedicated boat
10 launch site fund".

11 2. Moneys in the dedicated boat launch site fund shall be kept sepa-
12 rately from and shall not be commingled with any other moneys.

13 3. The dedicated boat launch site fund shall consist of the moneys
14 required to be deposited therein pursuant to the provisions of subdivi-
15 sion two of section two hundred eighty-nine-e of the tax law and any
16 other moneys appropriated thereto.

17 4. The moneys in such fund shall be appropriated by the legislature
18 and disbursed for costs incurred for the design, construction, mainte-
19 nance and improvement of state and municipally owned boat launching
20 sites or boat access sites. Disbursements from such fund shall be made
21 upon the audit and warrant of the state comptroller.

22 5. The comptroller shall invest the moneys of the dedicated boat
23 launch site fund pursuant to section ninety-eight-a of this article. Any
24 income earned therefrom shall be added to and become part of the fund.

25 6. The comptroller shall annually on or before January first, issue a
26 report listing the principal in, earned income on and earned income
27 accrued to principal of the fund. A copy of such report shall be trans-
28 mitted to the director of the division of budget, the chair and ranking
29 minority member of the senate finance committee, and the chair and rank-
30 ing minority member of the assembly ways and means committee.

31 § 5. This act shall take effect immediately.