

STATE OF NEW YORK

3699

2019-2020 Regular Sessions

IN ASSEMBLY

January 30, 2019

Introduced by M. of A. PALMESANO, BARCLAY, BLANKENBUSH, GIGLIO, MONTESANO, GOODELL -- Multi-Sponsored by -- M. of A. ASHBY, BARNWELL, BRABENEK, CROUCH, DiPIETRO, FINCH, FITZPATRICK, FRIEND, HAWLEY, LALOR, LAWRENCE, McDONOUGH, B. MILLER, M. L. MILLER, MORINELLO, NORRIS, RA, RAIA, STEC, WALSH -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the state finance law, in relation to providing for the deposit into the dedicated highway and bridge trust fund of a portion of the sales tax revenue from the sale of motor fuel

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

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

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

(b) One cent of the taxes collected or received by the commissioner under this article for the retail sale of each gallon of motor fuel shall be deposited in the special obligation reserve and payment account

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

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1 of the dedicated highway and bridge trust fund, established by section
2 eighty-nine-b of the state finance law.

3 § 2. Subdivision (b) of section 1148 of the tax law, as added by
4 section one of this act, is amended to read as follows:

5 (b) [~~One-cent~~] Two cents of the taxes collected or received by the
6 commissioner under this article for the retail sale of each gallon of
7 motor fuel shall be deposited in the special obligation reserve and
8 payment account of the dedicated highway and bridge trust fund, estab-
9 lished by section eighty-nine-b of the state finance law.

10 § 3. Subdivision (b) of section 1148 of the tax law, as amended by
11 section two of this act, is amended to read as follows:

12 (b) [~~Two~~] Three cents of the taxes collected or received by the
13 commissioner under this article for the retail sale of each gallon of
14 motor fuel shall be deposited in the special obligation reserve and
15 payment account of the dedicated highway and bridge trust fund, estab-
16 lished by section eighty-nine-b of the state finance law.

17 § 4. Subdivision (b) of section 1148 of the tax law, as amended by
18 section three of this act, is amended to read as follows:

19 (b) [~~Three~~] Four cents of the taxes collected or received by the
20 commissioner under this article for the retail sale of each gallon of
21 motor fuel shall be deposited in the special obligation reserve and
22 payment account of the dedicated highway and bridge trust fund, estab-
23 lished by section eighty-nine-b of the state finance law.

24 § 5. Paragraph (a) of subdivision 3 of section 89-b of the state
25 finance law, as amended by section 7 of part UU of chapter 59 of the
26 laws of 2018, is amended to read as follows:

27 (a) The special obligation reserve and payment account shall consist
28 (i) of all moneys required to be deposited in the dedicated highway and
29 bridge trust fund pursuant to the provisions of sections two hundred
30 five, two hundred eighty-nine-e, three hundred one-j, five hundred
31 fifteen, eleven hundred forty-eight and eleven hundred sixty-seven of
32 the tax law, section four hundred one of the vehicle and traffic law,
33 and section thirty-one of chapter fifty-six of the laws of nineteen
34 hundred ninety-three, (ii) all fees, fines or penalties collected by the
35 commissioner of transportation and the commissioner of motor vehicles
36 pursuant to section fifty-two, section three hundred twenty-six, section
37 eighty-eight of the highway law, subdivision fifteen of section three
38 hundred eighty-five of the vehicle and traffic law, section two of [~~the~~]
39 part U1 of chapter sixty-two of the laws of two thousand three that
40 amended this paragraph, subdivision (d) of section three hundred four-a,
41 paragraph one of subdivision (a) and subdivision (d) of section three
42 hundred five, subdivision six-a of section four hundred fifteen and
43 subdivision (g) of section twenty-one hundred twenty-five of the vehicle
44 and traffic law, section fifteen of this chapter, excepting moneys
45 deposited with the state on account of betterments performed pursuant to
46 subdivision twenty-seven or subdivision thirty-five of section ten of
47 the highway law, and section one hundred forty-five of the transporta-
48 tion law, (iii) any moneys collected by the department of transportation
49 for services provided pursuant to agreements entered into in accordance
50 with section ninety-nine-r of the general municipal law, and (iv) any
51 other moneys collected therefor or credited or transferred thereto from
52 any other fund, account or source.

53 § 6. Paragraph (a) of subdivision 3 of section 89-b of the state
54 finance law, as amended by section 8 of part UU of chapter 59 of the
55 laws of 2018, is amended to read as follows:

(a) The special obligation reserve and payment account shall consist (i) of all moneys required to be deposited in the dedicated highway and bridge trust fund pursuant to the provisions of sections two hundred eighty-nine-e, three hundred one-j, five hundred fifteen, eleven hundred forty-eight and eleven hundred sixty-seven of the tax law, section four hundred one of the vehicle and traffic law, and section thirty-one of chapter fifty-six of the laws of nineteen hundred ninety-three, (ii) all fees, fines or penalties collected by the commissioner of transportation and the commissioner of motor vehicles pursuant to section fifty-two, section three hundred twenty-six, section eighty-eight of the highway law, subdivision fifteen of section three hundred eighty-five of the vehicle and traffic law, section fifteen of this chapter, excepting moneys deposited with the state on account of betterments performed pursuant to subdivision twenty-seven or subdivision thirty-five of section ten of the highway law, and section one hundred forty-five of the transportation law, (iii) any moneys collected by the department of transportation for services provided pursuant to agreements entered into in accordance with section ninety-nine-r of the general municipal law, and (iv) any other moneys collected therefor or credited or transferred thereto from any other fund, account or source.

§ 7. This act shall take effect April 1, 2020, provided, that:

(a) section two of this act shall take effect April 1, 2021;

(b) section three of this act shall take effect April 1, 2022;

(c) section four of this act shall take effect April 1, 2023; and

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