IN SENATE -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read twice and ordered printed, and when printed to be committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend part U of chapter 61 of the laws of 2011, amending the real property tax law and other laws relating to establishing standards for electronic tax administration, in relation to the effectiveness of provisions relating to mandatory electronic filing of tax documents (Part A); to amend the economic development law, in relation to the employee training incentive program (Part B); to amend the tax law and the administrative code of the city of New York, in relation to including in the apportionment fraction receipts constituting net global intangible low-taxed income (Part C); to amend the tax law and the administrative code of the city of New York, in relation to the adjusted basis for property used to determine whether a manufacturer is a qualified New York manufacturer (Part D); to amend part MM of chapter 59 of the laws of 2014 amending the labor law and the tax law relating to the creation of the workers with disabilities tax credit program, in relation to extending the effectiveness thereof (Part E); to amend the tax law in relation to the inclusion in a decedent's New York gross estate any qualified terminable interest property for which a prior deduction was allowed and certain pre-death gifts (Part F); to amend the tax law, in relation to requiring marketplace providers to collect sales tax; and to amend the state finance law, in relation to

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets [–] is old law to be omitted.
establishing the New York central business district trust fund (Part G); to amend the tax law, in relation to eliminating the reduced tax rates under the sales and use tax with respect to certain gas and electric service; and to repeal certain provisions of the tax law and the administrative code of the city of New York related thereto (Part H); to amend the real property tax law, in relation to the determination and use of state equalization rates (Part I); intentionally omitted (Subpart A); to amend the real property tax law, in relation to authorizing agreements for assessment review services (Subpart B); to amend the real property tax law, in relation to the training of assessors and county directors of real property tax services (Subpart C); to amend the real property tax law, in relation to providing certain notifications electronically (Subpart D); to amend the real property tax law, in relation to the valuation and taxable status dates of special franchise property (Subpart E); and to amend the real property tax law, in relation to the reporting requirements of power plants (Subpart F) (Part J); to repeal section 3-d of the general municipal law, relating to certification of compliance with tax levy limit (Part K); to amend the tax law, in relation to creating an employer-provided child care credit (Part L); to amend the tax law, in relation to including gambling winnings in New York source income and requiring withholding thereon (Part M); to amend the tax law, in relation to the farm workforce retention credit (Part N); to amend the tax law, in relation to updating tax preparer penalties; to amend part N of chapter 61 of the laws of 2005, amending the tax law relating to certain transactions and related information and relating to the voluntary compliance initiative, in relation to the effectiveness thereof; and to repeal certain provisions of the tax law, relating to tax preparer penalties (Part O); to amend the tax law, in relation to extending the top personal income tax rate for five years (Part P); to amend the tax law and the administrative code of the city of New York, in relation to extending for five years the limitations on itemized deductions for individuals with incomes over one million dollars (Part Q); to amend the tax law, in relation to extending the clean heating fuel credit for three years (Part R); to amend subdivision (e) of section 23 of part U of chapter 61 of the laws of 2011 amending the real property tax law and other laws relating to establishing standards for electronic tax administration, in relation to extending the provisions thereof (Part S); to amend the cooperative corporations law and the rural electric cooperative law, in relation to eliminating the certain license fees (Part T); to amend the tax law, in relation to a credit for the rehabilitation of historic properties for state owned property leased to private entities (Part U); to amend the tax law, in relation to exempting from sales and use tax certain tangible personal property or services (Part V); to amend the mental hygiene law and the tax law, in relation to the creation and administration of a tax credit for employment of eligible individuals in recovery from a substance use disorder (Part W); to amend the tax law and the administrative code of the city of New York, in relation to excluding from entire net income certain contributions to the capital of a corporation (Part X); intentionally omitted (Part Y); to amend the tax law, the administrative code of the city of New York, and chapter 369 of the laws of 2018 amending the tax law relating to unrelated business taxable income of a taxpayer, in relation to making technical corrections thereto (Part Z); to amend the real property tax law, in relation to tax exemptions for energy systems (Part AA); to amend the racing, pari-mutuel wager-
ing and breeding law, in relation to pre-employment restrictions for certain prospective employees of the state gaming commission (Part BB); intentionally omitted (Part CC); intentionally omitted (Subpart A); to amend the racing, pari-mutuel wagering and breeding law, in relation to appointees to the thoroughbred breeding and development fund (Subpart B); to amend the racing, pari-mutuel wagering and breeding law, in relation to acquisition of funds for the Harry M. Zweig memorial fund (Subpart C); and to amend the tax law, in relation to the prize payment amounts and revenue distributions of lottery game sales, and use of unclaimed prize funds (Subpart D) (Part DD); to amend the tax law, in relation to commissions paid to the operator of a video lottery facility; to repeal certain provisions of such law relating thereto; and providing for the repeal of certain provisions upon expiration thereof (Part EE); to amend the racing, pari-mutuel wagering and breeding law, in relation to the deductibility of promotional credits (Part FF); to amend the racing, pari-mutuel wagering and breeding law, in relation to the operations of off-track betting corporations (Part GG); to amend the racing, pari-mutuel wagering and breeding law, in relation to licenses for simulcast facilities, sums relating to track simulcast, simulcast of out-of-state thoroughbred races, simulcasting of races run by out-of-state harness tracks and distributions of wagers; to amend chapter 281 of the laws of 1994 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and chapter 346 of the laws of 1990 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and the imposition of certain taxes, in relation to extending certain provisions thereof; and to amend the racing, pari-mutuel wagering and breeding law, in relation to extending certain provisions thereof (Part HH); intentionally omitted (Part II); to amend part EE of chapter 59 of the laws of 2018, amending the racing, pari-mutuel wagering and breeding law, relating to adjusting the franchise payment establishing an advisory committee to review the structure, operations and funding of equine drug testing and research, in relation to the date of delivery for recommendations; and to amend the racing, pari-mutuel wagering and breeding law, in relation to the advisory committee on equine drug testing, and equine lab testing provider restrictions removal (Part JJ); intentionally omitted (Part KK); to amend the real property tax law and the tax law, in relation to the determination of STAR tax savings (Part LL); to amend the tax law, in relation to cooperative housing corporation information returns (Part MM); to amend the tax law, in relation to making a technical correction to the enhanced real property tax circuit breaker credit (Part NN); to amend the real property law and the tax law, in relation to mobile home reporting requirements (Part OO); to amend the real property tax law and the tax law, in relation to eligibility for STAR exemptions and credits (Part PP); to amend the real property tax law and the tax law, in relation to authorizing the disclosure of certain information to assessors (Part QQ); to amend the real property tax law and the tax law, in relation to the income limits for STAR benefits (Part RR); to amend the real property tax law, in relation to clarifying certain notices on school tax bills (Part SS); to amend the real property tax law and the tax law, in relation to making the STAR program more accessible to taxpayers (Part TT); to amend the tax law, in relation to imposing a supplemental tax on vapor products; and to amend the state finance law, in relation to adding revenues from the supplemental tax on vapor products to the health care reform act
resource fund (Part UU); intentionally omitted (Part VV); to amend the
tax law, in relation to imposing a special tax on passenger car
rentals outside of the metropolitan commuter transportation district
(Part WW); to amend the tax law, in relation to imposing a tax on
opioids; and to amend part NN of chapter 57 of the laws of 2018,
amending the public health law and the state finance law, relating to
enacting the opioid stewardship act, in relation to the applicability
thereof (Part XX); to amend the tax law, in relation to the employer
compensation expense tax (Part YY); to amend the racing, pari-mutuel
wagering and breeding law, in relation to the New York Jockey Injury
Compensation Fund, Inc. (Part ZZ); to amend the tax law, in relation to
the empire state commercial production credit (Part AAA); to amend
the tax law and the administrative code of the city of New York, in
relation to the taxation of estates and trusts (Part BBB); to amend
the tax law, in relation to exempting items of food and drink when
sold from certain vending machines from the sales and compensating use
tax (Part CCC); to amend the tax law, in relation to required disclo-
sure on a bill, memorandum, receipt or other statement of price (Part
DDD); to amend the tax law, in relation to the enforcement of delin-
quent tax liabilities by means of the suspension of licenses to oper-
ate a motor vehicle (Part EEE); to amend the tax law, in relation to
exempting tangible personal property that becomes a component part of
a monument (Part FFF); to amend subpart K of part II of a chapter of
the laws of 2019 amending the public officers law relating to prohib-
itng disclosure of law enforcement booking information and photo-
graphs, as proposed in legislative bill numbers S.1505-C and A.2005-C,
in relation to booking photographs; and to amend the public officers
law, in relation to the arrest or booking photographs of an individual
(Part GGG); to amend part TT of a chapter of the laws of 2019 relating
to the closure of correctional facilities, as proposed in legislative
bill numbers S.1505-C and A.2005-C, in relation to increasing the
number of correctional facilities which may be closed (Part HHH); to
amend the transportation law, the vehicle and traffic law and the
insurance law, in relation to limousine safety (Part III); to amend
the criminal procedure law, in relation to the issuance of securing
orders and in relation to making conforming changes; and to repeal
certain provisions of such law relating thereto (Part JJJ); to amend
the criminal procedure law, in relation to time limits for a speedy
trial (Part KKK); to amend the criminal procedure law and the penal
law, in relation to establishing new criminal discovery rules; and to
repeal article 240 of the criminal procedure law relating thereto
(Part LLL); to amend the penal law, in relation to certain resentenc-
ing by operation of law; and to amend the criminal procedure law, in
relation to grounds to vacate judgment (Part MMM); to amend chapter 97
of the laws of 2011, amending the general municipal law and the educa-
tion law relating to establishing limits upon school district and
local government tax levies, in relation to making the tax cap perma-
nent (Part NNN); to amend the tax law, in relation to amending the
real estate transfer tax (Part OOO); to amend the state finance law
and the tax law, in relation to base level grants for per capita state
aid for the support of local government (Part PPP); to amend part KK
of a chapter of the laws of 2019 directing the department of health to
counte a study relating to staffing enhancement and patient safety,
as proposed in legislative bill numbers S.1507-C and A.2007-C, in
relation to making a technical amendment (Part QQQ); to amend the
highway law and the transportation corporations law, in relation to
granting the commissioner of transportation authority to enter into agreements with fiber optic utilities for use and occupancy of the state right of way; and providing for the repeal of such provisions upon expiration thereof (Part RRR); to amend the tax law, in relation to extending the empire state film production credit and empire state film post production credit for two years (Part SSS); to provide for the administration of certain funds and accounts related to the 2019-20 budget, authorizing certain payments and transfers; to amend the New York state urban development corporation act, in relation to the issuance of certain bonds or notes; to amend part D of chapter 389 of the laws of 1997, relating to the financing of the correctional facilities improvement fund and the youth facility improvement fund, in relation to the issuance of certain bonds or notes; to amend the private housing finance law, in relation to the issuance of bonds or notes; to amend chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund, in relation to the issuance of certain bonds or notes; to amend the public authorities law, in relation to the issuance of certain bonds or notes; to amend part Y of chapter 61 of the laws of 2005, relating to providing for the administration of certain funds and accounts related to the 2005-2006 budget, in relation to the issuance of certain bonds or notes; to amend part X of chapter 59 of the laws of 2004, authorizing the New York state urban development corporation and the dormitory authority of the state of New York to issue bonds or notes, in relation to the issuance of such bonds or notes; to amend part K of chapter 81 of the laws of 2002, relating to providing for the administration of certain funds and accounts related to the 2002-2003 budget, in relation to the issuance of certain bonds or notes; to amend part D of chapter 389 of the laws of 1997 relating to the financing of the correctional facilities improvement fund and the youth facility improvement fund, in relation to the issuance of certain bonds or notes; to amend the New York state medical care facilities finance agency act, in relation to the issuance of certain bonds or notes; to amend the New York state urban development corporations act, in relation to the issuance of certain bonds or notes; to amend the facilities development corporation act, in relation to the mental hygiene facilities improvement fund income account; and to amend the state finance law, in relation to mental health services fund; and providing for the repeal of certain provisions upon expiration thereof (Part TTT); to amend part II of a chapter of the laws of 2019 amending chapter 141 of the laws of 1994 amending the legislative law and the state finance law relating to the operation and administration of the legislature relating to extending such provisions, as proposed in legislative bill numbers S.1507-C and A.2007-C, in relation to the findings and determinations made by the compensation committee (Part UUU); to amend part E of chapter 60 of the laws of 2015, establishing a commission on legislative, judicial and executive compensation, and providing for the powers and duties of the commission and for the dissolution of the commission, in relation to the powers of the members of the commission (Part VVV); to amend the infrastructure investment act, in relation to extending the effectiveness thereof; and to amend the transformational economic development infrastructure and revitalization projects act, in relation to extending the effectiveness thereof (Part WWW); creating a public campaign financing and election commission (Part XXX); to amend the education law, in relation to contracts for excellence and the appor-
tionment of public moneys; to amend the education law, in relation to a statement of the total funding allocation; to amend the education law, in relation to universal pre-kindergarten aid; to amend the education law, in relation to moneys apportioned for boards of cooperative educational services aidable expenditures; to amend the education law, in relation to supplemental public excess cost aid; to amend the education law, in relation to academic enhancement aid; to amend the education law, in relation to high tax aid; to amend the education law, in relation to the statewide universal full-day pre-kindergarten program; to amend the education law, in relation to the teachers of tomorrow teacher recruitment and retention program; to amend the education law, in relation to class sizes for special classes containing certain students with disabilities; to amend the education law, in relation to waivers from duties; to amend the education law, in relation to annual teacher and principal evaluations; to amend the education law, in relation to the education of homeless children; to amend chapter 56 of the laws of 2014, amending the education law relating to providing that standardized test scores shall not be included on a student's permanent record, in relation to the effectiveness thereof; to amend the education law, in relation to the suspension of pupils; to amend the education law, in relation to school safety plans; to amend chapter 756 of the laws of 1992, relating to funding a program for work force education conducted by the consortium for worker education in New York city, in relation to reimbursements for the 2019-2020 school year; to amend chapter 756 of the laws of 1992, relating to funding a program for work force education conducted by the consortium for worker education in New York city, in relation to withholding a portion of employment preparation education aid and in relation to the effectiveness thereof; to amend the education law, in relation to employment education preparation programs; to amend chapter 82 of the laws of 1995, amending the education law and other laws relating to state aid to school districts and the appropriation of funds for the support of government, in relation to the effectiveness thereof; to amend chapter 147 of the laws of 2001, amending the education law relating to conditional appointment of school district, charter school or BOCES employees, in relation to the effectiveness thereof; to amend chapter 425 of the laws of 2002, amending the education law relating to the provision of supplemental educational services, attendance at a safe public school and the suspension of pupils who bring a firearm to or possess a firearm at a school, in relation to the effectiveness thereof; to amend chapter 101 of the laws of 2003, amending the education law relating to implementation of the No Child Left Behind Act of 2001, in relation to the effectiveness thereof; to amend 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, in relation to the effectiveness thereof; 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; to amend the education law, in relation to providing community councils with an opportunity to meet candidates for community superintendent, to the removal of members of the board of education of the city of New York, to establishing a task force on community district education councils, to the qualifications of the chancellor, and to proposals for school closings or significant chang-
es in utilization; to amend chapter 472 of the laws of 1998, amending the education law relating to the lease of school buses by school districts, in relation to the effectiveness thereof; to amend chapter 552 of the laws of 1995, amending the education law relating to contracts for the transportation of school children, in relation to the effectiveness thereof; to amend chapter 97 of the laws of 2011, amending the education law relating to census reporting, in relation to the effectiveness thereof; to amend chapter 89 of the laws of 2016 relating to supplementary funding for dedicated programs for public school students in the East Ramapo central school district, in relation to the effectiveness thereof; in relation to school bus driver training; in relation to special apportionment for salary expenses and public pension accruals; in relation to the city school district of the city of Rochester; in relation to total foundation aid for the purpose of the development, maintenance or expansion of certain magnet schools or magnet school programs for the 2019-2020 school year; in relation to the support of public libraries; to amend chapter 121 of the laws of 1996 relating to authorizing the Roosevelt union free school district to finance deficits by the issuance of serial bonds, in relation to certain apportionments; to amend the education law, in relation to requiring school districts to conduct building surveys every five years; to amend the education law, in relation to additional apportionment of building aid for building condition surveys of school buildings; to amend the education law, in relation to building aid for testing and filtering of potable water systems for lead contamination; to amend the education law, in relation to inspections of public school buildings; to amend the general municipal law, in relation to retirement contribution reserve funds; to repeal subparagraphs 2 and 3 of paragraph a of subdivision 1 of section 3609-a of the education law, relating to lottery apportionment and lottery textbook apportionment and to repeal a chapter of the laws of 2019 amending the education law relating to state assessments and teacher evaluations, as proposed in legislative bills numbers S. 1262 and A. 783 (Part YYY); to amend the vehicle and traffic law and the public authorities law, in relation to establishing a central business district tolling program in the city of New York; and to amend the public officers law, in relation to confidentiality of certain public records (Subpart A); to amend the public authorities law, in relation to allowing the assignment, transfer, sharing or consolidating of powers, functions or activities of the metropolitan transportation authority; establishes an independent forensic audit and the major construction review unit (Subpart B); to amend the public authorities law, in relation to various procurement processes of the metropolitan transportation authority (Subpart C); to amend the public authorities law, in relation to metropolitan transportation authority transit performance metrics (Subpart D); to amend the public authorities law, in relation to the submission of a twenty-year capital needs assessment (Subpart E); and to amend the tax law, in relation to a central business district toll credit (Subpart F) (Part ZZZ); and to amend the public authorities law, in relation to voting by members of the New York state authorities control board (Part AAAA)

The People of the State of New York, represented in Senate and Assembly, do enact as follows:
Section 1. This act enacts into law major components of legislation which are necessary to implement the state fiscal plan for the 2019-2020 state fiscal year. Each component is wholly contained within a Part identified as Parts A through AAAA. The effective date for each particular 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.

PART A

Section 1. Intentionally omitted.
§ 2. Intentionally omitted.
§ 3. Intentionally omitted.
§ 4. Intentionally omitted.
§ 5. Subdivisions (a), (c) and (d) of section 23 of part U of chapter 61 of the laws of 2011, amending the real property tax law and other laws relating to establishing standards for electronic tax administration, as amended by section 5 of part G of chapter 60 of the laws of 2016, are amended to read as follows:
(a) the amendments to section 29 of the tax law made by section thirteen of this act shall apply to tax documents filed or required to be filed on or after the sixtieth day after which this act shall have become a law and shall expire and be deemed repealed December 31, [2019] 2024, provided however that the amendments to paragraph 4 of subdivision (a) of section 29 of the tax law made by section thirteen of this act with regard to individual taxpayers shall take effect September 15, 2011 but only if the commissioner of taxation and finance has reported in the report required by section seventeen-b of this act that the percentage of individual taxpayers electronically filing their 2010 income tax returns is less than eighty-five percent; provided that the commissioner of taxation and finance shall notify the legislative bill drafting commission of the date of the issuance of such report in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effectuating the provisions of section 44 of the legislative law and section 70-b of the public officers law;
(c) sections fourteen-a and fifteen-a of this act shall take effect September 15, 2011 and expire and be deemed repealed December 31, 2012 but shall take effect only if the commissioner of taxation and finance has reported in the report required by section seventeen-b of this act that the percentage of individual taxpayers electronically filing their 2010 income tax returns is eighty-five percent or greater;
(d) sections fourteen-b, fifteen-b, sixteen-a and seventeen-a of this act shall take effect January 1, [2020] 2025 but only if the commissioner of taxation and finance has reported in the report required by section seventeen-b of this act that the percentage of individual taxpayers electronically filing their 2010 income tax returns is less than eighty-five percent; and

§ 6. This act shall take effect immediately.

PART B
Section 1. Subdivision 3 of section 441 of the economic development law, as amended by section 1 of part L of chapter 59 of the laws of 2017, is amended to read as follows:

3. "Eligible training" means (a) training provided by the business entity or an approved provider that is:
   (i) to upgrade, retrain or improve the productivity of employees;
   (ii) provided to employees in connection with a significant capital investment by a participating business entity;
   (iii) determined by the commissioner to satisfy a business need on the part of a participating business entity;
   (iv) not designed to train or upgrade skills as required by a federal or state entity;
   (v) not training the completion of which may result in the awarding of a license or certificate required by law in order to perform a job function; and
   (vi) not culturally focused training; or
   (b) an internship program in advanced technology [or] life sciences, software development or clean energy approved by the commissioner and provided by the business entity or an approved provider, on or after August first, two thousand fifteen, to provide employment and experience opportunities for current students, recent graduates, and recent members of the armed forces.

§ 2. Paragraph (b) of subdivision 1 of section 442 of the economic development law, as amended by section 2 of part L of chapter 59 of the laws of 2017, is amended to read as follows:

(b) The business entity must demonstrate that it is conducting eligible training or obtaining eligible training from an approved provider;

§ 3. Paragraph (a) of subdivision 2 of section 443 of the economic development law, as added by section 1 of part O of chapter 59 of the laws of 2015, is amended to read as follows:

(a) provide such documentation as the commissioner may require in order for the commissioner to determine that the business entity intends to conduct eligible training or employees from an approved provider;

§ 4. This act shall take effect immediately.

PART C

Section 1. Section 210-A of the tax law is amended by adding a new subdivision 5-a to read as follows:

5-a. Net global intangible low-taxed income. Notwithstanding any other provision of this section, net global intangible low-taxed income shall be included in the apportionment fraction as provided in this subdivision. Receipts constituting net global intangible low-taxed income shall not be included in the numerator of the apportionment fraction. Receipts constituting net global intangible low-taxed income shall be included in the denominator of the apportionment fraction. For purposes of this subdivision, the term "net global intangible low-taxed income" means the amount required to be included in the taxpayer's federal gross income pursuant to subsection (a) of section 951A of the Internal Revenue Code less the amount of the deduction allowed under clause (i) of section 250(a)(1)(B) of such code.

§ 2. Section 11-654.2 of the administrative code of the city of New York is amended by adding a new subdivision 5-a to read as follows:

5-a. Notwithstanding any other provision of this section, net global intangible low-taxed income shall be included in the receipts fraction...
as provided in this subdivision. Receipts constituting net global intangible low-taxed income shall not be included in the numerator of the receipts fraction. Receipts constituting net global intangible low-taxed income shall be included in the denominator of the receipts fraction. For purposes of this subdivision, the term "net global intangible low-taxed income" means the amount required to be included in the taxpayer's federal gross income pursuant to subsection (a) of section 951A of the internal revenue code less the amount of the deduction allowed under clause (i) of section 250(a)(1)(B) of such code.

§ 3. Subparagraph (2) of paragraph (a) of subdivision (3) of section 11-604 of the administrative code of the city of New York is amended by adding a new clause (E) to read as follows:

(E) notwithstanding any other provision of this paragraph, net global intangible low-taxed income shall be included in the receipts fraction as provided in this clause. Receipts constituting net global intangible low-taxed income shall not be included in the numerator of the receipts fraction. Receipts constituting net global intangible low-taxed income shall be included in the denominator of the receipts fraction. For purposes of this clause, the term "net global intangible low-taxed income" means the amount that would have been required to be included in the taxpayer's federal gross income pursuant to subsection (a) of section 951A of the internal revenue code less the amount of the deduction that would have been allowed under clause (i) of section 250(a)(1)(B) of such code if the taxpayer had not made an election under subchapter s of chapter one of the internal revenue code.

§ 4. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2018.

PART D

Section 1. Subparagraph (vi) of paragraph (a) of subdivision 1 of section 210 of the tax law, as amended by section 11 of part T of chapter 59 of the laws of 2015, is amended to read as follows:

(vi) for taxable years beginning on or after January first, two thousand fourteen, the amount prescribed by this paragraph for a taxpayer [which] that is a qualified New York manufacturer, shall be computed at the rate of zero percent of the taxpayer's business income base. The term "manufacturer" shall mean a taxpayer [which] that during the taxable year is principally engaged in the production of goods by manufacturing, processing, assembling, refining, mining, extracting, farming, agriculture, horticulture, floriculture, viticulture or commercial fishing. However, the generation and distribution of electricity, the distribution of natural gas, and the production of steam associated with the generation of electricity shall not be qualifying activities for a manufacturer under this subparagraph. Moreover, in the case of a combined report, the combined group shall be considered a "manufacturer" for purposes of this subparagraph only if the combined group during the taxable year is principally engaged in the activities set forth in this paragraph, or any combination thereof. A taxpayer or, in the case of a combined report, a combined group shall be "principally engaged" in activities described above if, during the taxable year, more than fifty percent of the gross receipts of the taxpayer or combined group, respectively, are derived from receipts from the sale of goods produced by such activities. In computing a combined group's gross receipts, intercorporate receipts shall be eliminated. A "qualified New York manufacturer" is a manufacturer [which] that has property in New York [which]
is described in clause (A) of subparagraph (i) of paragraph (b) of subdivision one of section two hundred ten-B of this article and either
(I) the adjusted basis of such property for federal income New York state tax purposes at the close of the taxable year is at least one
million dollars or (II) all of its real and personal property is located in New York. A taxpayer or, in the case of a combined report, a combined
group, that does not satisfy the principally engaged test may be a qualified New York manufacturer if the taxpayer or the combined group
employs during the taxable year at least two thousand five hundred employees in manufacturing in New York and the taxpayer or the combined
group has property in the state used in manufacturing, the adjusted
basis of which for federal income New York state tax purposes at the
close of the taxable year is at least one hundred million dollars.
§ 2. Subparagraph 2 of paragraph (b) of subdivision 1 of section 210
of the tax law, as amended by section 18 of part T of chapter 59 of the
laws of 2015, is amended to read as follows:
(2) For purposes of subparagraph one of this paragraph, the term "manufacturer" shall mean a taxpayer which that during the taxable
year is principally engaged in the production of goods by manufacturing,
processing, assembling, refining, mining, extracting, farming, agriculture, horticulture, floriculture, viticulture or commercial fishing.
Moreover, for purposes of computing the capital base in a combined
report, the combined group shall be considered a "manufacturer" for purposes of this subparagraph only if the combined group during the
taxable year is principally engaged in the activities set forth in this
subparagraph, or any combination thereof. A taxpayer or, in the case of a combined report, a combined group shall be "principally engaged" in activities described above if, during the taxable year, more than fifty
percent of the gross receipts of the taxpayer or combined group, respec-
tively, are derived from receipts from the sale of goods produced by
such activities. In computing a combined group's gross receipts, inter-
corporate receipts shall be eliminated. A "qualified New York manufac-
turer" is a manufacturer that has property in New York that is described in clause (A) of subparagraph (i) of paragraph (b) of subdivision one of
section two hundred ten-B of this article and either (i) the adjusted
basis of that property for federal income New York state tax purposes
at the close of the taxable year is at least one million dollars or (ii)
all of its real and personal property is located in New York. In addi-
tion, a "qualified New York manufacturer" means a taxpayer that is
declared as a qualified emerging technology company under paragraph (c)
of subdivision one of section thirty-one hundred two-e of the public
authorities law regardless of the ten million dollar limitation
expressed in subparagraph one of such paragraph. A taxpayer or, in the
case of a combined report, a combined group, that does not satisfy the
principally engaged test may be a qualified New York manufacturer if the
taxpayer or the combined group employs during the taxable year at least
two thousand five hundred employees in manufacturing in New York and the
taxpayer or the combined group has property in the state used in manu-
facturing, the adjusted basis of which for federal income New York
state tax purposes at the close of the taxable year is at least one
hundred million dollars.
§ 3. Clause (ii) of subparagraph 4 of paragraph (k) of subdivision 1
of section 11-654 of the administrative code of the city of New York, as
added by section 1 of part D of chapter 60 of the laws of 2015, is
amended to read as follows:
(ii) A "qualified New York manufacturing corporation" is a manufacturing corporation that has property in the state [which] that is described in subparagraph five of this paragraph and either (A) the adjusted basis of such property for [federal income] New York state tax purposes at the close of the taxable year is at least one million dollars or (B) more than fifty [percentum] percent of its real and personal property is located in the state.

§ 4. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2018.

PART E

Section 1. Section 5 of part MM of chapter 59 of the laws of 2014 amending the labor law and the tax law relating to the creation of the workers with disabilities tax credit program is amended to read as follows:

§ 5. This act shall take effect January 1, 2015, and shall apply to taxable years beginning on and after that date; provided, however, that this act shall expire and be deemed repealed January 1, [2020] 2023.

§ 2. This act shall take effect immediately.

PART F

Section 1. Paragraph 3 of subsection (a) of section 954 of the tax law, as amended by section 2 of part BB of chapter 59 of the laws of 2015, is amended to read as follows:

(3) Increased by the amount of any taxable gift under section 2503 of the internal revenue code not otherwise included in the decedent's federal gross estate, made during the three year period ending on the decedent's date of death, but not including any gift made: (A) when the decedent was not a resident of New York state; or (B) before April first, two thousand fourteen; or (C) between January first, two thousand nineteen and January fifteenth, two thousand nineteen; or (D) real or tangible personal property having an actual situs outside New York state at the time the gift was made. Provided, however that this paragraph shall not apply to the estate of a [decedent] dying on or after January first, two thousand [nineteen] twenty-six.

§ 2. Subsection (a) of section 954 of the tax law is amended by adding a new paragraph 4 to read as follows:

(4) Increased by the value of any property not otherwise already included in the decedent's federal gross estate in which the decedent had a qualifying income interest for life if a deduction was allowed on the return of the tax imposed by this article with respect to the transfer of such property to the decedent by reason of the application of paragraph (7) of subsection (b) of section 2056 of the internal revenue code, as made applicable to the tax imposed by this article by section nine hundred ninety-nine-a of this article, whether or not a federal estate tax return was required to be filed by the estate of the transferring spouse.

§ 3. Subsection (c) of section 955 of the tax law, as added by section 4 of part X of chapter 59 of the laws of 2014, is amended to read as follows:

(c) Qualified terminable interest property election.-- Except as otherwise provided in this subsection, the election referred to in paragraph (7) of subsection (b) of section 2056 of the internal revenue code shall not be allowed under this article unless such election was made
with respect to the federal estate tax return required to be filed under
the provisions of the internal revenue code. If such election was made
for the purposes of the federal estate tax, then such election must also
be made by the executor on the return of the tax imposed by this arti-
cle. Where no federal estate tax return is required to be filed, the
executor [may] must make the election referred to in such paragraph (7)
with respect to the tax imposed by this article on the return of the tax
imposed by this article. Any election made under this subsection shall
be irrevocable.

§ 4. This act shall take effect immediately; provided however that
section one of this act shall apply to estates of decedents dying on or
after January 16, 2019 and sections two and three of this act shall
apply to estates of decedents dying on or after April 1, 2019.

PART G

Section 1. Section 1101 of the tax law is amended by adding a new
subdivision (e) to read as follows:

(e) When used in this article for the purposes of the taxes imposed
under subdivision (a) of section eleven hundred five of this article and
by section eleven hundred ten of this article, the following terms shall
mean:

(1) Marketplace provider. A person who, pursuant to an agreement with
a marketplace seller, facilitates sales of tangible personal property by
such marketplace seller or sellers. A person "facilitates a sale of
tangible personal property" for purposes of this paragraph when the
person meets both of the following conditions: (A) such person provides
the forum in which, or by means of which, the sale takes place or the
offer of sale is accepted, including a shop, store, or booth, an inter-
net website, catalog, or similar forum; and (B) such person or an affil-
iate of such person collects the receipts paid by a customer to a
marketplace seller for a sale of tangible personal property, or
contracts with a third party to collect such receipts. For purposes of
this paragraph, a "sale of tangible personal property" shall not include
the rental of a passenger car as described in section eleven hundred
sixty of this chapter but shall include a lease described in subdivision
(i) of section eleven hundred eleven of this article. For purposes of
this paragraph, persons are affiliated if one person has an ownership
interest of more than five percent, whether direct or indirect, in
another, or where an ownership interest of more than five percent,
whether direct or indirect, is held in each of such persons by another
person or by a group of other persons that are affiliated persons with
respect to each other. Notwithstanding anything in this paragraph, a
person who is not otherwise registered pursuant to section eleven
hundred thirty four of this article is not a marketplace provider if
such person has no physical presence in New York and, for the immediate-
ly preceding four quarterly periods ending on the last day of February,
May, August and November, can show that the cumulative total gross
receipts of sales it has made or facilitated of property delivered in
this state does not exceed three hundred thousand dollars or that such
person has not made or facilitated more than one hundred sales of prop-
erty delivered in this state. However, such person may elect to register
as a marketplace provider, and, once registered, will be subject to the
provisions of this article.

(2) Marketplace seller. Any person, whether or not such person is
required to obtain a certificate of authority under section eleven
hundred thirty-four of this article, who has an agreement with a marketplace provider under which the marketplace provider will facilitate sales of tangible personal property by such person within the meaning of paragraph one of this subdivision.

§ 2. Subdivision 1 of section 1131 of the tax law, as amended by section 1 of part X of chapter 59 of the laws of 2018, is amended to read as follows:

(1) "Persons required to collect tax" or "person required to collect any tax imposed by this article" shall include: every vendor of tangible personal property or services; every recipient of amusement charges; and every marketplace provider with respect to sales of tangible personal property it facilitates as described in paragraph one of subdivision (e) of section eleven hundred one of this article. Said terms shall also include any officer, director or employee of a corporation or of a dissolved corporation, any employee of a partnership, any employee or manager of a limited liability company, or any employee of an individual proprietorship who as such officer, director, employee or manager is under a duty to act for such corporation, partnership, limited liability company or individual proprietorship in complying with any requirement of this article, or has so acted; and any member of a partnership or limited liability company. Provided, however, that any person who is a vendor solely by reason of clause (D) or (E) of subparagraph (i) of paragraph (8) of subdivision (b) of section eleven hundred one of this article shall not be a "person required to collect any tax imposed by this article" until twenty days after the date by which such person is required to file a certificate of registration pursuant to section eleven hundred thirty-four of this part.

§ 3. Section 1132 of the tax law is amended by adding a new subdivision (l) to read as follows:

(1) A marketplace provider with respect to a sale of tangible personal property it facilitates: (A) shall have all the obligations and rights of a vendor under this article and article twenty-nine of this chapter and under any regulations adopted pursuant thereto, including, but not limited to, the duty to obtain a certificate of authority, to collect tax, file returns, remit tax, and the right to accept a certificate or other documentation from a customer substantiating an exemption or exclusion from tax, the right to receive the refund authorized by subdivision (e) of section eleven hundred thirty-seven of this part subject to the provisions of such subdivisions; and (B) shall keep such records and information and cooperate with the commissioner to ensure the proper collection and remittance of tax imposed, collected or required to be collected under this article and article twenty-nine of this chapter.

(2) A marketplace seller who is a vendor is relieved from the duty to collect tax in regard to a particular sale of tangible personal property subject to tax under subdivision (a) of section eleven hundred five of this article and shall not include the receipts from such sale in its taxable receipts for purposes of section eleven hundred thirty-six of this part if, in regard to such sale: (A) the marketplace seller can show that such sale was facilitated by a marketplace provider from whom such seller has received in good faith a properly completed certificate of collection in a form prescribed by the commissioner, certifying that the marketplace provider is registered to collect sales tax and will collect sales tax on all taxable sales of tangible personal property by the marketplace seller facilitated by the marketplace provider, and with
such other information as the commissioner may prescribe; and (B) any failure of the marketplace provider to collect the proper amount of tax in regard to such sale was not the result of such marketplace seller providing the marketplace provider with incorrect information. This provision shall be administered in a manner consistent with subparagraph (i) of paragraph one of subdivision (c) of this section as if a certificate of collection were a resale or exemption certificate for purposes of such subparagraph, including with regard to the completeness of such certificate of collection and the timing of its acceptance by the marketplace seller. Provided that, with regard to any sales of tangible personal property by a marketplace seller that are facilitated by a marketplace provider who is affiliated with such marketplace seller within the meaning of paragraph one of subdivision (e) of section eleven hundred one of this article, the marketplace seller shall be deemed liable as a person under a duty to act for such marketplace provider for purposes of subdivision one of section eleven hundred thirty-one of this part.

(3) The commissioner may, in his or her discretion: (A) develop a standard provision, or approve a provision developed by a marketplace provider, in which the marketplace provider obligates itself to collect the tax on behalf of all the marketplace sellers for whom the marketplace provider facilitates sales of tangible personal property, with respect to all sales that it facilitates for such sellers where delivery occurs in the state; and (B) provide by regulation or otherwise that the inclusion of such provision in the publicly-available agreement between the marketplace provider and marketplace seller will have the same effect as a marketplace seller's acceptance of a certificate of collection from such marketplace provider under paragraph two of this subdivision.

§ 4. Section 1133 of the tax law is amended by adding a new subdivision (f) to read as follows:

(f) A marketplace provider is relieved of liability under this section for failure to collect the correct amount of tax to the extent that the marketplace provider can show that the error was due to incorrect or insufficient information given to the marketplace provider by the marketplace seller. Provided, however, this subdivision shall not apply if the marketplace seller and marketplace provider are affiliated within the meaning of paragraph one of subdivision (e) of section eleven hundred one of this article.

§ 5. Paragraph 4 of subdivision (a) of section 1136 of the tax law, as amended by section 46 of part K of chapter 61 of the laws of 2011, is amended to read as follows:

(4) The return of a vendor of tangible personal property or services shall show such vendor's receipts from sales and the number of gallons of any motor fuel or diesel motor fuel sold and also the aggregate value of tangible personal property and services and number of gallons of such fuels sold by the vendor, the use of which is subject to tax under this article, and the amount of tax payable thereon pursuant to the provisions of section eleven hundred thirty-seven of this part. The return of a recipient of amusement charges shall show all such charges and the amount of tax thereon, and the return of an operator required to collect tax on rents shall show all rents received or charged and the amount of tax thereon. The return of a marketplace seller shall exclude the receipts from a sale of tangible personal property facilitated by a marketplace provider if, in regard to such sale: (A) the marketplace seller has timely received in good faith a properly completed certif-
icate of collection from the marketplace provider or the marketplace provider has included a provision approved by the commissioner in the publicly-available agreement between the marketplace provider and the marketplace seller as described in subdivision one of section eleven hundred thirty-two of this part, and (B) the information provided by the marketplace seller to the marketplace provider about such tangible personal property is accurate.

§ 6. Section 1142 of the tax law is amended by adding a new subdivision 15 to read as follows:

(15) To publish a list on the department's website of marketplace providers whose certificates of authority have been revoked and, if necessary to protect sales tax revenue, provide by regulation otherwise that a marketplace seller who is a vendor will be relieved of the duty to collect tax for sales of tangible personal property facilitated by a marketplace provider only if, in addition to the conditions prescribed by paragraph two of subdivision (l) of section eleven hundred thirty-two of this part being met, such marketplace provider is not on such list at the commencement of the quarterly period covered thereby.

§ 6-a. 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. (a) 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:

(b) Provided however, before the funds may be distributed pursuant to subdivision (a) of this section, such funds shall be distributed 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.

(c) Provided however, after funds are distributed pursuant to subdivision (b) of this section but before such funds are distributed pursuant to subdivision (a) of this section, funds shall be deposited by the comptroller into the New York central business district trust fund established pursuant to section ninety-nine-ff of the state finance law in accordance with the following schedule: (1) in state fiscal year two thousand nineteen - two thousand twenty, one hundred twelve million five hundred thousand dollars; (2) in state fiscal year two thousand twenty - two thousand twenty-one, one hundred fifty million dollars; and (3) in every succeeding state fiscal year, an amount equal to one hundred one percent of the amount deposited in the immediately preceding state fiscal year. The funds deposited into the New York central business district trust fund shall be deposited monthly in equal installments.

§ 6-b. Paragraph 5 of subdivision (c) of section 1261 of the tax law, as added by section 9 of part SS-1 of chapter 57 of the laws of 2008, is amended to read as follows:

(5) (i) However, the comptroller shall withhold from the taxes, penalties and interest imposed by the city of New York on and after August first, two thousand eight, and deposit such amounts to the state treasury as reimbursement for appropriated disbursements made by the New York state financial control board established by the New York state finan-
cial emergency act for the city of New York and by the state deputy comptroller for the city of New York established by section forty-one-a of the executive law, as the actual, reasonable expenses of that board or that deputy comptroller, incurred on behalf of the city, for quarterly periods commencing July first, two thousand eight, and ending on the date when those expenses are no longer incurred by that board or deputy comptroller; and the comptroller shall pay those withheld amounts immediately into the miscellaneous special revenue fund financial control board account 339-15 and the miscellaneous special revenue fund financial oversight account 339-DI of the state. During the period that the comptroller is required to withhold amounts and make payments described in this paragraph, the city of New York has no right, title or interest in or to those taxes, penalties and interest required to be paid into the above referenced miscellaneous special revenue funds.

(ii) After withholding the taxes, penalties and interest imposed by the city of New York on and after August first, two thousand eight as provided in subparagraph (i) of this paragraph, the comptroller shall withhold a portion of such taxes, penalties and interest sufficient to deposit annually into the central business district tolling capital lockbox established pursuant to section five hundred fifty-three-j of the public authorities law: (A) in state fiscal year two thousand nineteen - two thousand twenty, one hundred twenty-seven million five hundred thousand dollars; (B) in state fiscal year two thousand twenty - two thousand twenty-one, one hundred seventy million dollars; and (C) in state fiscal year two thousand twenty-one - two thousand twenty-two and every succeeding state fiscal year, an amount equal to one hundred one percent of the amount deposited in the immediately preceding state fiscal year. The funds shall be deposited monthly in equal installments. During the period that the comptroller is required to withhold amounts and make payments described in this paragraph, the city of New York has no right, title or interest in or to those taxes, penalties and interest required to be paid into the above referenced central business district tolling capital lockbox.

§ 6-c. The state finance law is amended by adding a new section 99-ff to read as follows:

§ 99-ff. New York central business district trust fund. 1. Establishment of the fund. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the New York central business district trust fund. Moneys in this account shall be kept separate and not commingled with any other moneys in the custody of the comptroller.

2. Sources of funds. The sources of funds shall consist of all moneys deposited pursuant to subdivision (c) of section eleven hundred forty-eight of the tax law. Any interest received by the comptroller on moneys on deposit shall be retained and become part of the fund, unless otherwise directed by law.

3. Uses of funds. Following appropriation by the legislature, moneys shall be available for distribution to the central business district tolling capital lockbox established pursuant to section five hundred fifty-three-j of the public authorities law.

§ 7. This act shall take effect immediately and shall apply to sales made on or after June 1, 2019.
Section 1. Subparagraph (A) of paragraph 1 of subdivision (b) of section 1105 of the tax law, as amended by section 9 of part S of chapter 85 of the laws of 2002, is amended to read as follows:

(A) gas, electricity, refrigeration and steam, and gas, electric, refrigeration and steam service of whatever nature, including the transportation, transmission or distribution of gas or electricity, even if sold separately;

§ 2. Section 1105-C of the tax law is REPEALED.

§ 3. Subparagraph (xi) of paragraph 4 of subdivision (a) of section 1210 of the tax law is REPEALED.

§ 4. Paragraph 8 of subdivision (b) of section 11-2001 of the administrative code of the city of New York is REPEALED.

§ 5. This act shall take effect June 1, 2019, and shall apply to sales made and services rendered on and after that date, whether or not under a prior contract.

PART I

Section 1. Subdivision 3 of section 1204 of the real property tax law, as added by chapter 115 of the laws of 2018, is amended to read as follows:

3. Where the tentative equalization rate is not within plus or minus five [percentage points] percent of the locally stated level of assessment, the assessor shall provide notice in writing to the local governing body of any affected town, city, village, county and school district of the difference between the locally stated level of assessment and the tentative equalization rate. Such notice shall be made within ten days of the receipt of the tentative equalization rate, or within ten days of the filing of the tentative assessment roll, whichever is later, and shall provide the difference in the indicated total full value estimates of the locally stated level of assessment and the tentative equalization rate. Such notice shall be made within ten days of the receipt of the tentative equalization rate, or within ten days of the filing of the tentative assessment roll, whichever is later, and shall provide the difference in the indicated total full value estimates of the locally stated level of assessment and the tentative equalization rate. Such notice shall be made within ten days of the receipt of the tentative equalization rate, or within ten days of the filing of the tentative assessment roll, whichever is later, and shall provide the difference in the indicated total full value estimates of the locally stated level of assessment and the tentative equalization rate. Such notice shall be made within ten days of the receipt of the tentative equalization rate, or within ten days of the filing of the tentative assessment roll, whichever is later, and shall provide the difference in the indicated total full value estimates of the locally stated level of assessment and the tentative equalization rate. Such notice shall be made within ten days of the receipt of the tentative equalization rate, or within ten days of the filing of the tentative assessment roll, whichever is later, and shall provide the difference in the indicated total full value estimates of the locally stated level of assessment and the tentative equalization rate. Such notice shall be made within ten days of the receipt of the tentative equalization rate, or within ten days of the filing of the tentative assessment roll, whichever is later, and shall provide the difference in the indicated total full value estimates of the locally stated level of assessment and the tentative equalization rate. Such notice shall be made within ten days of the receipt of the tentative equalization rate, or within ten days of the filing of the tentative assessment roll, whichever is later, and shall provide the difference in the indicated total full value estimates of the locally stated level of assessment and the tentative equalization rate.

§ 2. The real property tax law is amended by adding a new section 1211 to read as follows:

§ 1211. Confirmation by commissioner of the locally stated level of assessment. Notwithstanding the foregoing provisions of this title, before the commissioner determines a tentative equalization rate for a city, town or village, he or she shall examine the accuracy of the locally stated level of assessment appearing on the tentative assessment roll. If the commissioner confirms the locally stated level of assessment, then as soon thereafter as is practicable, he or she shall establish and certify such locally stated level of assessment as the final equalization rate for such city, town or village in the manner provided by sections twelve hundred ten and twelve hundred twelve of this title. The provisions of sections twelve hundred four, twelve hundred six and twelve hundred eight of this title shall not apply in such cases, unless the commissioner finds that the final assessment roll differs from the tentative assessment roll to an extent that renders the locally stated level of assessment inaccurate, and rescinds the final equalization rate on that basis.

§ 3. Paragraph (d) of subdivision 1 of section 1314 of the real property tax law, as amended by chapter 158 of the laws of 2002, is amended to read as follows:

(d) [i] Such district superintendent shall also determine what proportion of any tax to be levied in such school district for school purposes
during the current school year shall be levied upon each part of a city or town included in such school district by dividing the sum of the full valuation of real property in such part of a city or town by the total of all such full valuations of real property in such school district. Provided, however, that prior to the levy of taxes, the governing body of the school district may adopt a resolution directing such proportions to be based upon the average full valuation of real property in each such city or town over either a three-year period, consisting of the current school year and the two prior school years, or over a five-year period, consisting of the current school year and the four prior school years. Once such a resolution has been adopted, the proportions for ensuing school years shall continue to be based upon the average full valuation of real property in each such city or town over the selected period, unless the resolution provides otherwise or is repealed. (ii) Such proportions shall be expressed in the nearest exact ten thousandths and the school authorities of such school district shall levy such a proportion of any tax to be raised in the school district during the current school year upon each part of a city or town included in such school district as shall have been determined by the district superintendent. A new proportion shall be determined for each school year thereafter by the district superintendent in accordance with the provisions of this section by the use of the latest state equalization rates. In any such school district that is not within the jurisdiction of a district superintendent of schools, the duties which would otherwise be performed by the district superintendent under the provisions of this section, shall be performed by the school authorities of such district.

§ 4. This act shall take effect immediately.

PART J

Section 1. This Part enacts into law major components of legislation relating to the improvement of the administration of real property taxation in accordance with the real property tax law and other laws relating thereto. Each component is wholly contained within a Subpart identified as Subparts A through F. The effective date for each particular provision contained within such Subpart is set forth in the last section of such Subpart. Any provision in any section contained within a Subpart, including the effective date of the Subpart, 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 Subpart in which it is found. Section three of this Part sets forth the general effective date of this Part.

SUBPART A

Intentionally Omitted

SUBPART B

Section 1. Paragraph (b) of subdivision 1 of section 523 of the real property tax law, as amended by chapter 223 of the laws of 1987, is amended to read as follows:

(b) The board of assessment review shall consist of not less than three nor more than five members appointed by the legislative body of the local government or village or as provided by subdivision five of
section fifteen hundred thirty-seven of this chapter, if applicable.

Members shall have a knowledge of property values in the local govern-
ment or village. Neither the assessor nor any member of his or her staff
may be appointed to the board of assessment review. A majority of such
board shall consist of members who are not officers or employees of the
local government or village.

§ 2. Subdivision 1 of section 1537 of the real property tax law, as
added by chapter 512 of the laws of 1993, is amended and a new subdivi-
sion 5 is added to read as follows:

1. (a) An assessing unit and a county shall have the power to enter
into, amend, cancel and terminate an agreement for appraisal services,
exemption services, [or] assessment services, or assessment review
services, in the manner provided by this section. Such an agreement
shall be considered an agreement for the provision of a "joint service"
for purposes of article five-G of the general municipal law, notwith-
standing the fact that the county would not have the power to perform
such services in the absence of such an agreement.

(b) Any such agreement shall be approved by both the assessing unit
and the county, by a majority vote of the voting strength of each
governing body.

(c) In the case of an assessing unit, no such agreement shall be
submitted to the governing body for approval unless at least forty-five
days prior to such submission, the governing body shall have adopted a
resolution, subject to a permissive referendum, authorizing the assess-
ing unit to negotiate such an agreement with the county; provided,
however, that such prior authorization shall not be required for an
agreement to amend, cancel or terminate an existing agreement pursuant
to this section.

5. An agreement between an assessing unit and a county for assessment
review services shall provide for the members of the board of assessment
review of the assessing unit to be appointed by the legislative body of
the county upon the recommendation of the county director of the real
property tax services. Each member so appointed shall be a resident of
the county but need not be a resident of the assessing unit. The board
of assessment review as so constituted shall have the authority to
receive, review and resolve petitions for assessment review filed in
such assessing unit, and for the corrections of errors therein, to the
full extent set forth in article five of this chapter.

§ 3. Subdivision 1 of section 1408 of the real property tax law, as
amended by chapter 473 of the laws of 1984, is amended to read as
follows:

1. At the time and place and during the hours specified in the notice
given pursuant to section fourteen hundred six of this chapter, the
board of review shall meet to hear complaints relating to assessments
brought before it. The board of trustees and assessors, or a committee
of such board constituting at least a majority thereof and the assessors
or a board of assessment review constituted pursuant to section five
hundred twenty-three of this chapter, or as provided by subdivision five
of section fifteen hundred thirty-seven of this chapter, if applicable,
shall constitute the board of review.

§ 4. This act shall take effect immediately.

SUBPART C

Section 1. Subdivision 4 of section 318 of the real property tax law,
as amended by chapter 527 of the laws of 1997 and as further amended by
subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

4. Notwithstanding the provisions of this subdivision or any other law, the travel and other actual and necessary expenses incurred by an appointed or elected assessor, or by a person appointed assessor for a forthcoming term, or by an assessor-elect prior to the commencement of his or her term, in satisfactorily completing courses of training as required by this title or as approved by the commissioner, including continuing education courses prescribed by the commissioner which are satisfactorily completed by any elected assessor, shall be a state charge upon audit by the comptroller. Travel and other actual and necessary expenses incurred by an acting assessor who has been exercising the powers and duties of the assessor for a period of at least six months, in attending training courses no earlier than twelve months prior to the date when courses of training and education are required, shall also be a state charge upon audit by the comptroller. Candidates for certification as eligible for the position of assessor, other than assessors or assessors-elect, shall be charged for the cost of training materials and shall be responsible for all other costs incurred by them in connection with such training. Notwithstanding the foregoing provisions of this subdivision, if the provider of a training course has asked the commissioner to approve the course for credit only, so that attendees who successfully complete the course would be entitled to receive credit without having their expenses reimbursed by the state, and the commissioner has agreed to do so, the travel and other actual and necessary expenses incurred by such attendees shall not be a state charge.

§ 2. Paragraph f of subdivision 3 of section 1530 of the real property tax law, as amended by chapter 361 of the laws of 1986 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

f. Expenses in attending training courses. Notwithstanding the provisions of any other law, the travel and other actual and necessary expenses incurred by a director or a person appointed director for a forthcoming term in attending courses of training as required by this subdivision or as approved by the commissioner shall be a state charge upon audit by the comptroller. Notwithstanding the foregoing provisions of this paragraph, if the provider of a training course has asked the commissioner to approve the course for credit only, so that attendees who successfully complete the course would be entitled to receive credit without having their expenses reimbursed by the state, and the commissioner has agreed to do so, the travel and other actual and necessary expenses incurred by such attendees shall not be a state charge.

§ 3. This act shall take effect immediately.

SUBPART D

Section 1. Section 104 of the real property tax law, as added by section 1 of part U of chapter 61 of the laws of 2011, is amended to read as follows:

§ 104. Electronic real property tax administration. 1. Notwithstanding any provision of law to the contrary, the commissioner is hereby authorized to establish standards for electronic real property tax administration (E-RPT). Such standards shall set forth the terms and conditions under which the various tasks associated with real property tax administration may be executed electronically, dispensing with the need for paper documents. Such tasks shall include any or all of the following:
(a) The filing of exemption applications;
(b) The filing of petitions for administrative review of assessments;
(c) The filing of petitions for judicial review of assessments;
(d) The filing of applications for administrative corrections of errors;
(e) The issuance of statements of taxes;
(f) The payment of taxes, subject to the provisions of sections five and five-b of the general municipal law;
(g) The provision of receipts for the payment of taxes;
(h) The issuance of taxpayer notices required by law, including sections five hundred eight, five hundred ten, five hundred ten-a, five hundred eleven, five hundred twenty-five and five hundred fifty-one-a through five hundred fifty-six-b of this chapter; and
(i) The furnishing of notices and certificates under this chapter relating to state equalization rates, residential assessment ratios, special franchise assessments, railroad ceilings, taxable state lands, advisory appraisals, and the certification of assessors and county directors or real property tax services, subject to the provisions of subdivision five of this section.

2. Such standards shall be developed after consultation with local government officials, the office of court administration in the case of standards relating to petitions for judicial review of assessments, the office of the state comptroller in the case of standards relating to payments or taxes and the issuance of receipts therefor.

3. (a) Taxpayers shall not be required to accept notices, statements of taxes, receipts for the payment of taxes, or other documents electronically unless they have so elected. Taxpayers who have not so elected shall be sent such communications in the manner otherwise provided by law.
   (b) Assessors and other municipal officials shall not be required to accept and respond to communications from the commissioner electronically.

   (c) The governing board of any municipal corporation may, by local law, ordinance or resolution, determine that it is in the public interest for such municipal corporation to provide electronic real property tax administration. Upon adoption of such local law, ordinance or resolution, such municipal corporation shall comply with standards set forth by the commissioner.

   (d) The standards prescribed by the commissioner pursuant to this section relating to communications with taxpayers shall provide for the collection of electronic contact information, such as e-mail addresses and/or social network usernames, from taxpayers who have elected to receive electronic communications in accordance with the provisions of this section. Such information shall be exempt from public disclosure in accordance with section eighty-nine of the public officers law.

4. When a document has been transmitted electronically in accordance with the provisions of this section and the standards adopted by the commissioner hereunder, it shall be deemed to satisfy the applicable legal requirements to the same extent as if it had been mailed via the United States postal service.

5. (a) On and after January first, two thousand twenty, whenever the commissioner is obliged by law to mail a notice of the determination of a tentative state equalization rate, tentative special franchise assessment, tentative assessment ceiling or other tentative determination of the commissioner that is subject to administrative review, the commis-
The commissioner shall be authorized to furnish the required notice by e-mail, or by causing it to be posted on the department's website, or both, at his or her discretion. When providing notice of a tentative determination by causing it to be posted on the department's website, the commissioner also shall e-mail the parties required by law to receive such notice, to inform them that the notice of tentative determination has been posted on the website. Such notice of tentative determination shall not be deemed complete unless such emails have been sent. Notwithstanding any provision of law to the contrary, the commissioner shall not be required to furnish such notices by postal mail, except as provided by paragraphs (d) and (e) of this subdivision.

(b) When providing notice of a tentative determination by e-mail or posting pursuant to this subdivision, the commissioner shall specify an e-mail address to which complaints regarding such tentative determination may be sent. A complaint that is sent to the commissioner by e-mail to the specified e-mail address by the date prescribed by law for the mailing of such complaints shall be deemed valid to the same extent as if it had been sent by postal mail.

(c) When a final determination is made in such a matter, notice of the final determination and any certificate relating thereto shall be furnished by e-mail or by a website posting, or both at the commissioner's discretion, and need not be provided by postal mail, except as provided by paragraphs (d) and (e) of this subdivision. When providing notice of a final determination by website posting, the commissioner also shall e-mail the parties required by law to receive such notice, to inform them that the notice of final determination has been posted on the website. Such notice of final determination shall not be deemed complete unless such emails have been sent.

(d) If an assessor has advised the commissioner in writing that he or she prefers to receive the notices described in this subdivision by postal mail, the commissioner shall thereafter send such notices to that assessor by postal mail, and need not send such notices to that assessor by e-mail. The commissioner shall prescribe a form that assessors may use to advise the commissioner of their preference for postal mail.

(e) If the commissioner learns that an e-mail address to which a notice has been sent pursuant to this subdivision is not valid, and the commissioner cannot find a valid e-mail address for that party, the commissioner shall resend the notice to the party by postal mail. If the commissioner does not have a valid e-mail address for the party at the time the notice is initially required to be sent, the commissioner shall send the notice to that party by postal mail.

(f) On or before November thirtieth, two thousand nineteen, the commissioner shall send a notice by postal mail to assessors, to chief executive officers of assessing units, and to owners of special franchise property and railroad property, informing them of the provisions of this section. The notice to be sent to assessors shall include a copy of the form prescribed pursuant to paragraph (d) of this subdivision.

(g) As used in this subdivision, the term "postal mail" shall mean mail that is physically delivered to the addressee by the United States postal service.

§ 2. This act shall take effect immediately.
Section 1. Subdivision 4 of section 302 of the real property tax law, as amended by chapter 348 of the laws of 2007, is amended to read as follows:

4. The taxable status of a special franchise shall be determined on the basis of its value and its ownership as of the first day of July of the year preceding the year in which the assessment roll on which such property is to be assessed is completed and filed in the office of the city or town clerk, except that taxable status of such properties shall be determined on the basis of ownership as of the first day of [July] January of the second year preceding the date required by law for the filing of the final assessment roll for purposes of all village assessment rolls.

§ 2. Subdivision 2 of section 606 of the real property tax law, as amended by chapter 743 of the laws of 2005 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

2. In any assessing unit which has completed a revaluation since nineteen hundred fifty-three or which does not contain property that was assessed in nineteen hundred fifty-three, the commissioner shall determine the full value of such special franchise as of the [valuation date of the assessing unit] taxable status date specified by subdivision four of section three hundred two of this chapter. Such full value shall be determined by the commissioner for purposes of sections six hundred eight, six hundred fourteen and six hundred sixteen of this article. These full values shall be entered on the assessment roll at the level of assessment, which shall be the uniform percentage of value, as required by section five hundred two of this chapter, appearing on the tentative assessment roll upon which the assessment is entered. Whenever a final state equalization rate, or, in the case of a special assessing unit, a class equalization rate, is established that is different from a level of assessment applied pursuant to this paragraph, any public official having custody of that assessment roll is hereby authorized and directed to recompute these assessments to reflect that equalization rate, provided such final rate is established by the commissioner at least ten days prior to the date for levy of taxes against those assessments.

§ 3. This act shall take effect January 1, 2020.

SUBPART F

Section 1. The real property tax law is amended by adding a new section 575-a to read as follows:

§ 575-a. Electric generating facility annual reports. 1. Every corporation, company, association, joint stock association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating or managing any electric generating facility in the state shall annually file with the commissioner, by April thirtieth, a report showing the inventory, revenue, and expenses associated therewith for the most recent fiscal year. Such report shall be in the form and manner prescribed by the commissioner.

2. When used in this section, "electric generating facility" shall mean any facility that generates electricity for sale, directly or indirectly, to the public, including the land upon which the facility is located, any equipment used in such generation, and equipment leading from the facility to the interconnection with the electric transmission system, but shall not include:
(a) any equipment in the electric transmission system; and
(b) any electric generating equipment owned or operated by a residen-
tial customer of an electric generating facility, including the land
upon which the equipment is located, when located and used at his or her
residence.

3. Every electric generating facility owner, operator, or manager
failing to make the report required by this section, or failing to make
any report required by the commissioner pursuant to this section within
the time specified by it, shall forfeit to the people of the state the
sum of up to ten thousand dollars for every such failure and the addi-
tional sum of up to one thousand dollars for each day that such failure
continues.

§ 2. This act shall take effect January 1, 2020.

§ 2. Severability clause. If any clause, sentence, paragraph, subdivi-
sion, section or subpart 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 subpart 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 Subparts A through F of this Part shall
be as specifically set forth in the last section of such Subparts.

PART K

Section 1. Section 3-d of the general municipal law, as added by
section 2 of part E of chapter 59 of the laws of 2018, is REPEALED.

§ 2. This act shall take effect immediately and shall be deemed to
have been in full force and effect on and after April 12, 2018.

PART L

Section 1. The tax law is amended by adding a new section 44 to read
as follows:

§ 44. Employer-provided child care credit. (a) General. A taxpayer
subject to tax under article nine-A, twenty-two, or thirty-three of this
chapter shall be allowed a credit against such tax in an amount equal to
the portion of the credit that is allowed to the taxpayer under section
45F of the internal revenue code that is attributable to (i) qualified
child care expenditures paid or incurred with respect to a qualified
child care facility with a situs in the state, and to (ii) qualified
child care resource and referral expenditures paid or incurred with
respect to the taxpayer's employees working in the state. The credit
allowable under this subdivision for any taxable year shall not exceed
one hundred fifty thousand dollars. If the entity operating the quali-
fied child care facility is a partnership or a New York S corporation,
then such cap shall be applied at the entity level, so the aggregate
credit allowed to all the partners or shareholders of such entity in a
taxable year does not exceed one hundred fifty thousand dollars.

(b) Credit recapture. If there is a cessation of operation or change
in ownership, as defined by section 45F of the internal revenue code
relating to a qualified child care facility with a situs in the state,
the taxpayer shall add back the applicable recapture percentage of the
credit allowed under this section in accordance with the recapture provisions of section 45F of the internal revenue code, but the recapture amount shall be limited to the credit allowed under this section.

(c) Reporting requirements. A taxpayer that has claimed a credit under this section shall notify the commissioner of any cessation of operation, change in ownership, or agreement to assume recapture liability as such terms are defined by section 45F of the internal revenue code, in the form and manner prescribed by the commissioner.

(d) Definitions. The terms "qualified child care expenditures", "qualified child care facility", "qualified child care resource and referral expenditure", "cessation of operation", "change of ownership", and "applicable recapture percentage" shall have the same meanings as in section 45F of the internal revenue code.

(e) Cross-references. For application of the credit provided for in this section, see the following provisions of this chapter:

(1) article 9-A: section 210-B, subdivision 53;
(2) article 22: section 606(i), subsections (i) and (jjj);
(3) article 33: section 1511, subdivision (dd).

§ 2. Section 210-B of the tax law is amended by adding a new subdivision 53 to read as follows:

53. Employer-provided child care credit. (a) Allowance of credit. A taxpayer shall be allowed a credit, to be computed as provided in section forty-four of this chapter, against the tax imposed by this article.

(b) Application of credit. The credit allowed under this subdivision for any taxable year may not reduce the tax due for such year to less than the amount prescribed in paragraph (d) of subdivision one of section two hundred ten of this article. However, if the amount of the credit allowed under this subdivision for any taxable year reduces the tax to such amount or if the taxpayer otherwise pays tax based on the fixed dollar minimum amount, any amount of credit thus not deductible in such taxable year will be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.

(c) Credit recapture. For provisions requiring recapture of credit, see section forty-four of this chapter.

§ 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding a new clause (xliv) to read as follows:

(xliv) Employer-provided child care credit (jjj) Amount of credit under subdivision fifty-three of section two hundred ten-B

§ 4. Section 606 of the tax law is amended by adding a new subsection (jjj) to read as follows:

(jjj) Employer-provided child care credit. (1) Allowance of credit. A taxpayer shall be allowed a credit, to be computed as provided in section forty-four of this chapter, against the tax imposed by this article.

(2) Application of credit. If the amount of the credit allowed under this subsection for any taxable year exceeds the taxpayer’s tax for such year, the excess will be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest will be paid thereon.
(3) Credit recapture. For provisions requiring recapture of credit, see section forty-four of this chapter.

§ 5. Section 1511 of the tax law is amended by adding a new subdivision (dd) to read as follows:

(dd) Employer-provided child care credit. (1) Allowance of credit. A taxpayer shall be allowed a credit, to be computed as provided in section forty-four of this chapter, against the tax imposed by this article.

(2) Application of credit. The credit allowed under this subdivision shall not reduce the tax due for such year to be less than the minimum fixed by paragraph four of subdivision (a) of section fifteen hundred two or section fifteen hundred two-a of this article, whichever is applicable. However, if the amount of the credit allowed under this subdivision for any taxable year reduces the taxpayer's tax to such amount, any amount of credit thus not deductible will be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.

(3) Credit recapture. For provisions requiring recapture of credit, see section forty-four of this chapter.

§ 6. This act shall take effect immediately and apply to taxable years beginning on or after January 1, 2020.

PART M

Section 1. Paragraph 1 of subsection (b) of section 631 of the tax law is amended by adding a new subparagraph (D-1) to read as follows:

(D-1) gambling winnings in excess of five thousand dollars from wagering transactions within the state; or

§ 2. Paragraph 2 of subsection (b) of section 671 of the tax law is amended by adding a new subparagraph (E) to read as follows:

(E) Any gambling winnings from a wagering transaction within this state, if the proceeds from the wager are subject to withholding under section three thousand four hundred two of the internal revenue code.

§ 3. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2019; provided, however that the amendments to subsection (b) of section 671 of the tax law made by section two of this act shall not affect the expiration of such subsection and shall be deemed to expire therewith.

PART N

Section 1. Subdivision (c) of section 42 of the tax law, as added by section 1 of part RR of chapter 60 of the laws of 2016, is amended to read as follows:

(c) For purposes of this [subdivision] section, the term "eligible farmer" means a taxpayer whose federal gross income from farming as defined in subsection (n) of section six hundred six of this chapter for the taxable year is at least two-thirds of excess federal gross income. Excess federal gross income means the amount of federal gross income from all sources for the taxable year in excess of thirty thousand dollars. For [the] purposes of this [subdivision] section, payments from the state's farmland protection program, administered by the department
of agriculture and markets, shall be included as federal gross income from farming for otherwise eligible farmers.

§ 2. Section 42 of the tax law is amended by adding a new subdivision (d-1) to read as follows:

(d-1) Special rules. If more than fifty percent of such eligible farmer's federal gross income from farming is from the sale of wine from a licensed farm winery as provided for in article six of the alcoholic beverage control law, or from the sale of cider from a licensed farm cidery as provided for in section fifty-eight-c of the alcoholic beverage control law, then an eligible farm employee of such eligible farmer shall be included for purposes of calculating the amount of credit allowed under this section only if such eligible farm employee is employed by such eligible farmer on qualified agricultural property as defined in paragraph four of subsection (n) of section six hundred six of this chapter.

§ 3. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2019.

PART O

Section 1. Section 12 of part N of chapter 61 of the laws of 2005, amending the tax law relating to certain transactions and related information and relating to the voluntary compliance initiative, as amended by section 1 of part M of chapter 60 of the laws of 2016, is amended to read as follows:

§ 12. This act shall take effect immediately; provided, however, that (i) section one of this act shall apply to all disclosure statements described in paragraph 1 of subdivision (a) of section 25 of the tax law, as added by section one of this act, that were required to be filed with the internal revenue service at any time with respect to "listed transactions" as described in such paragraph 1, and shall apply to all disclosure statements described in paragraph 1 of subdivision (a) of section 25 of the tax law, as added by section one of this act, that were required to be filed with the internal revenue service with respect to "reportable transactions" as described in such paragraph 1, other than "listed transactions", in which a taxpayer participated during any taxable year for which the statute of limitations for assessment has not expired as of the date this act shall take effect, and shall apply to returns or statements described in such paragraph 1 required to be filed by taxpayers (or persons as described in such paragraph) with the commissioner of taxation and finance on or after the sixtieth day after this act shall have become a law; and

(ii) sections two through four and seven through nine of this act shall apply to any tax liability for which the statute of limitations on assessment has not expired as of the date this act shall take effect; and

(iii) provided, further, that the provisions of this act, except section five of this act, shall expire and be deemed repealed July 1, 2024; provided, that, such expiration and repeal shall not affect any requirement imposed pursuant to this act.

§ 2. Subsection (aa) of section 685 of the tax law is REPEALED and a new subsection (aa) is added to read as follows:

(aa) Tax preparer penalty.-- (1) If a tax return preparer takes a position on any income tax return or credit claim form that either understates the tax liability or increases the claim for a refund, and the preparer knew, or reasonably should have known, that said position
was not proper, and such position was not adequately disclosed on the
return or in a statement attached to the return, such income tax prepar-
er shall pay a penalty of between one hundred and one thousand dollars.

(2) If a tax return preparer takes a position on any income tax return
or credit claim form that either understates the tax liability or
increases the claim for a refund and the understatement of the tax
liability or the increased claim for refund is due to the preparer's
reckless or intentional disregard of the law, rules or regulations, such
preparer shall pay a penalty of between five hundred and five thousand
dollars. The amount of the penalty payable by any person by reason of
this paragraph shall be reduced by the amount of the penalty paid by
such person by reason of paragraph one of this subsection.

(3) For purposes of this subsection, the term "understatement of tax
liability" means any understatement of the net amount payable with
respect to any tax imposed under this article or any overstatement of
the net amount creditable or refundable with respect to any such tax.

(4) For purposes of this subsection, the term "tax return prepared"
shall have the same meaning as defined in paragraph five of subsection
(g) of section six hundred fifty-eight of this article.

(5) This subsection shall not apply if the penalty under subsection
(r) of this section is imposed on the tax return preparer with respect
to such understatement.

§ 3. Subsection (u) of section 685 of the tax law is amended by adding
three new paragraphs (1), (2), and (6) to read as follows:

(1) Failure to sign return or claim for refund. If a tax return
preparer who is required pursuant to paragraph one of subsection (g) of
section six hundred fifty-eight of this article to sign a return or
claim for refund fails to comply with such requirement with respect to
such return or claim for refund, the tax return preparer shall be
subject to a penalty of two hundred fifty dollars for each such failure
to sign, unless it is shown that such failure is due to reasonable cause
and not due to willful neglect. The maximum penalty imposed under this
paragraph on any tax return preparer with respect to returns filed
during any calendar year by the tax return preparer must not exceed ten
thousand dollars. Provided, however, that if a tax return preparer has
been penalized under this paragraph for a preceding calendar year and
again fails to sign his or her name on any return that requires the tax
return preparer's signature during a subsequent calendar year, then the
penalty under this paragraph for each failure will be five hundred
dollars, and no annual cap will apply. This paragraph shall not apply if
the penalty under paragraph three of subsection (g) of section thirty-
two of this chapter is imposed on the tax return preparer with respect
to such return or claim for refund.

(2) Failure to furnish identifying number. If a tax return preparer
fails to include any identifying number required to be included on any
return or claim for refund pursuant to paragraph two of subsection (g)
of section six hundred fifty-eight of this article, the tax return
preparer shall be subject to a penalty of one hundred dollars for each
such failure, unless it is shown that such failure is due to reasonable
cause and not willful neglect. The maximum penalty imposed under this
paragraph on any tax return preparer with respect to returns filed
during any calendar year must not exceed two thousand five hundred
dollars; provided, however, that if a tax return preparer has been
penalized under this paragraph for a preceding calendar year and again
fails to include the identifying number on one or more returns during a
subsequent calendar year, then the penalty under this paragraph for each
failure will be two hundred fifty dollars, and no annual cap will apply. this paragraph shall not apply if the penalty under paragraph four of subsection (g) of section thirty-two of this chapter is imposed on the tax return preparer with respect to such return or claim for refund. (6) For purposes of this subsection, the term "tax return preparer" shall have the same meaning as defined in paragraph five of subsection (g) of section six hundred fifty-eight of this article.

§ 4. This act shall take effect immediately; provided, however, that the amendments to subsection (u) of section 685 of the tax law made by section three of this act shall apply to tax documents filed or required to be filed for taxable years beginning on or after January 1, 2019.

PART P

Section 1. Clauses (iii), (iv), (v), (vi) and (vii) of subparagraph (B) of paragraph 1 of subsection (a) of section 601 of the tax law, as added by section 1 of part R of chapter 59 of the laws of 2017, are amended to read as follows:

(iii) For taxable years beginning in two thousand twenty the following rates shall apply:

<table>
<thead>
<tr>
<th>New York taxable income</th>
<th>Tax is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $17,150</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $17,150 but not over $23,600</td>
<td>$686 plus 4.5% of excess over $17,150</td>
</tr>
<tr>
<td>Over $23,600 but not over $27,900</td>
<td>$976 plus 5.25% of excess over $23,600</td>
</tr>
<tr>
<td>Over $27,900 but not over $43,000</td>
<td>$1,202 plus 5.9% of excess over $27,900</td>
</tr>
<tr>
<td>Over $43,000 but not over $161,550</td>
<td>$2,093 plus 6.09% of excess over $43,000</td>
</tr>
<tr>
<td>Over $161,550 but not over $323,200</td>
<td>$9,313 plus 6.41% of excess over $161,550</td>
</tr>
<tr>
<td>Over $323,200 but not over Over $2,155,350</td>
<td>$2,155,350</td>
</tr>
<tr>
<td>Over $2,155,350</td>
<td>$145,177 plus 8.82% of excess over $2,155,350</td>
</tr>
</tbody>
</table>

(iv) For taxable years beginning in two thousand twenty-one the following rates shall apply:

<table>
<thead>
<tr>
<th>New York taxable income</th>
<th>Tax is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $17,150</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $17,150 but not over $23,600</td>
<td>$686 plus 4.5% of excess over $17,150</td>
</tr>
<tr>
<td>Over $23,600 but not over $27,900</td>
<td>$976 plus 5.25% of excess over $23,600</td>
</tr>
<tr>
<td>Over $27,900 but not over $43,000</td>
<td>$1,202 plus 5.9% of excess over $27,900</td>
</tr>
<tr>
<td>Over $43,000 but not over $161,550</td>
<td>$2,093 plus 5.97% of excess over $43,000</td>
</tr>
<tr>
<td>Over $161,550 but not over $323,200</td>
<td>$9,170 plus 6.33% of excess over $161,550</td>
</tr>
<tr>
<td>Over $323,200 but not over Over $2,155,350</td>
<td>$2,155,350</td>
</tr>
<tr>
<td>Over $2,155,350</td>
<td>$145,177 plus 8.82% of excess over $2,155,350</td>
</tr>
</tbody>
</table>

(v) For taxable years beginning in two thousand twenty-two the following rates shall apply:

<table>
<thead>
<tr>
<th>New York taxable income</th>
<th>Tax is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $17,150</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $17,150 but not over $23,600</td>
<td>$686 plus 4.5% of excess over $17,150</td>
</tr>
<tr>
<td>Over $23,600 but not over $27,900</td>
<td>$976 plus 5.25% of excess over $23,600</td>
</tr>
<tr>
<td>Over $27,900 but not over $43,000</td>
<td>$1,202 plus 5.9% of excess over $27,900</td>
</tr>
<tr>
<td>Over $43,000 but not over $161,550</td>
<td>$2,093 plus 5.97% of excess over $43,000</td>
</tr>
<tr>
<td>Over $161,550 but not over $323,200</td>
<td>$9,170 plus 6.33% of excess over $161,550</td>
</tr>
<tr>
<td>Over $323,200 but not over Over $2,155,350</td>
<td>$2,155,350</td>
</tr>
<tr>
<td>Over $2,155,350</td>
<td>$144,905 plus 8.82% of excess over $2,155,350</td>
</tr>
<tr>
<td>New York Taxable Income</td>
<td>Tax</td>
</tr>
<tr>
<td>------------------------</td>
<td>-----</td>
</tr>
<tr>
<td>Not over $17,150</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $17,150 but not over $23,600</td>
<td>$686 plus 4.5% of excess over $17,150</td>
</tr>
<tr>
<td>Over $23,600 but not over $27,900</td>
<td>$976 plus 5.25% of excess over $23,600</td>
</tr>
<tr>
<td>Over $27,900 but not over $161,550</td>
<td>$1,202 plus 5.85% of excess over $27,900</td>
</tr>
<tr>
<td>Over $161,550 but not over $323,200</td>
<td>$9,021 plus 6.25% of excess over $161,550</td>
</tr>
<tr>
<td>Over $323,200 <strong>but not over $2,155,350</strong></td>
<td>$19,124 plus 6.85% of excess over $323,200</td>
</tr>
<tr>
<td><strong>Over $2,155,350</strong></td>
<td>$144,626 plus 8.82% of excess over $2,155,350</td>
</tr>
<tr>
<td>Over $2,155,350</td>
<td>$144,336 plus 8.82% of excess over $2,155,350</td>
</tr>
<tr>
<td>Over $2,155,350</td>
<td>$144,047 plus 8.82% of excess over $2,155,350</td>
</tr>
</tbody>
</table>

(vi) For taxable years beginning in two thousand twenty-three the following rates shall apply:

<table>
<thead>
<tr>
<th>New York Taxable Income</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $12,800</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $12,800 but not over $17,650</td>
<td>$512 plus 4.5% of excess over $12,800</td>
</tr>
<tr>
<td>Over $17,650 but not over $20,900</td>
<td>$730 plus 5.25% of excess over</td>
</tr>
</tbody>
</table>

(vii) For taxable years beginning in two thousand twenty-four the following rates shall apply:

<table>
<thead>
<tr>
<th>New York Taxable Income</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $12,800</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $12,800 but not over $17,650</td>
<td>$512 plus 4.5% of excess over $12,800</td>
</tr>
<tr>
<td>Over $17,650 but not over $20,900</td>
<td>$730 plus 5.25% of excess over</td>
</tr>
<tr>
<td>New York taxable income range</td>
<td>Tax rate</td>
</tr>
<tr>
<td>------------------------------------------------------</td>
<td>--------------------------------</td>
</tr>
<tr>
<td>Not over $12,800</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $12,800 but not over $17,650</td>
<td>$512 plus 4.5% of excess over</td>
</tr>
<tr>
<td>Over $17,650 but not over $20,900</td>
<td>$730 plus 5.25% of excess over</td>
</tr>
<tr>
<td>Over $20,900 but not over $32,200</td>
<td>$901 plus 5.9% of excess over</td>
</tr>
<tr>
<td>Over $32,200 but not over $107,650</td>
<td>$1,568 plus 5.97% of excess over</td>
</tr>
<tr>
<td>Over $107,650 but not over $269,300</td>
<td>$6,072 plus 6.33% of excess over</td>
</tr>
<tr>
<td>Over $269,300 but not over $1,616,450</td>
<td>$16,304 plus 6.85% of excess over</td>
</tr>
</tbody>
</table>

(v) For taxable years beginning in two thousand twenty-two the following rates shall apply:

<table>
<thead>
<tr>
<th>New York taxable income range</th>
<th>Tax rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $12,800</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $12,800 but not over $17,650</td>
<td>$512 plus 4.5% of excess over</td>
</tr>
<tr>
<td>Over $17,650 but not over $20,900</td>
<td>$730 plus 5.25% of excess over</td>
</tr>
<tr>
<td>Over $20,900 but not over $32,200</td>
<td>$901 plus 5.85% of excess over</td>
</tr>
<tr>
<td>Over $32,200 but not over $107,650</td>
<td>$5,976 plus 6.17% of excess over</td>
</tr>
<tr>
<td>Over $107,650 but not over $269,300</td>
<td>$16,079 plus 6.85% of excess over</td>
</tr>
<tr>
<td>Over $269,300 but not over $1,616,450</td>
<td>$108,584 plus 8.82% of excess over</td>
</tr>
</tbody>
</table>

(vi) For taxable years beginning in two thousand twenty-three the following rates shall apply:

<table>
<thead>
<tr>
<th>New York taxable income range</th>
<th>Tax rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $12,800</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $12,800 but not over $17,650</td>
<td>$512 plus 4.5% of excess over</td>
</tr>
<tr>
<td>Over $17,650 but not over $20,900</td>
<td>$730 plus 5.25% of excess over</td>
</tr>
<tr>
<td>Over $20,900 but not over $32,200</td>
<td>$901 plus 5.73% of excess over</td>
</tr>
<tr>
<td>Over $32,200 but not over $107,650</td>
<td>$5,872 plus 6.17% of excess over</td>
</tr>
<tr>
<td>New York Taxable Income</td>
<td>Tax Calculation</td>
</tr>
<tr>
<td>-------------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>Over $269,300 but not over $1,616,450</td>
<td>$15,845 plus 6.85% of excess over $269,300</td>
</tr>
<tr>
<td>Over $1,616,450</td>
<td>$108,125 plus 8.82% of excess over $1,616,450</td>
</tr>
</tbody>
</table>

(vii) For taxable years beginning in two thousand twenty-four the following rates shall apply:

<table>
<thead>
<tr>
<th>New York Taxable Income</th>
<th>Tax Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $1,616,450</td>
<td>$15,612 plus 6.85% of excess over $1,616,450</td>
</tr>
<tr>
<td>Over $1,616,450</td>
<td>$107,892 plus 8.82% of excess over $1,616,450</td>
</tr>
</tbody>
</table>

§ 3. Clauses (iii), (iv), (v), (vi) and (vii) of subparagraph (B) of paragraph 1 of subsection (c) of section 601 of the tax law, as added by section 3 of part R of chapter 59 of the laws of 2017, is amended to read as follows:

(iii) For taxable years beginning in two thousand twenty the following rates shall apply:

<table>
<thead>
<tr>
<th>New York Taxable Income</th>
<th>Tax Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $1,077,550</td>
<td>$13,288 plus 6.85% of excess over $1,077,550</td>
</tr>
<tr>
<td>Over $1,077,550</td>
<td>$72,345 plus 8.82% of excess over $1,077,550</td>
</tr>
</tbody>
</table>

(iv) For taxable years beginning in two thousand twenty-one the following rates shall apply:

<table>
<thead>
<tr>
<th>New York Taxable Income</th>
<th>Tax Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $1,077,550</td>
<td>$13,288 plus 6.85% of excess over $1,077,550</td>
</tr>
<tr>
<td>Over $1,077,550</td>
<td>$72,345 plus 8.82% of excess over $1,077,550</td>
</tr>
</tbody>
</table>
(v) For taxable years beginning in two thousand twenty-two the following rates shall apply:

<table>
<thead>
<tr>
<th>New York taxable income</th>
<th>Tax is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $8,500</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $8,500 but not over $11,700</td>
<td>$340 plus 4.5% of excess over $8,500</td>
</tr>
<tr>
<td>Over $11,700 but not over $13,900</td>
<td>$484 plus 5.25% of excess over $11,700</td>
</tr>
<tr>
<td>Over $13,900 but not over $80,650</td>
<td>$600 plus 5.85% of excess over $13,900</td>
</tr>
<tr>
<td>Over $80,650 but not over $215,400</td>
<td>$4,504 plus 6.25% of excess over $80,650</td>
</tr>
<tr>
<td>Over $215,400 but not over $1,077,550</td>
<td>$12,926 plus 6.85% of excess over $215,400</td>
</tr>
</tbody>
</table>

(vi) For taxable years beginning in two thousand twenty-three the following rates shall apply:

<table>
<thead>
<tr>
<th>New York taxable income</th>
<th>Tax is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $8,500</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $8,500 but not over $11,700</td>
<td>$340 plus 4.5% of excess over $8,500</td>
</tr>
<tr>
<td>Over $11,700 but not over $13,900</td>
<td>$484 plus 5.25% of excess over $11,700</td>
</tr>
<tr>
<td>Over $13,900 but not over $80,650</td>
<td>$600 plus 5.73% of excess over $13,900</td>
</tr>
<tr>
<td>Over $80,650 but not over $215,400</td>
<td>$4,424 plus 6.17% of excess over $80,650</td>
</tr>
<tr>
<td>Over $215,400 but not over $1,077,550</td>
<td>$12,738 plus 6.85% of excess over $215,400</td>
</tr>
</tbody>
</table>

(vii) For taxable years beginning in two thousand twenty-four the following rates shall apply:

<table>
<thead>
<tr>
<th>New York taxable income</th>
<th>Tax is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $8,500</td>
<td>4% of the New York taxable income</td>
</tr>
<tr>
<td>Over $8,500 but not over $11,700</td>
<td>$340 plus 4.5% of excess over $8,500</td>
</tr>
<tr>
<td>Over $11,700 but not over $13,900</td>
<td>$484 plus 5.25% of excess over $11,700</td>
</tr>
<tr>
<td>Over $13,900 but not over $80,650</td>
<td>$600 plus 5.61% of excess over $13,900</td>
</tr>
<tr>
<td>Over $80,650 but not over $215,400</td>
<td>$4,344 plus 6.09% of excess over $80,650</td>
</tr>
<tr>
<td>Over $215,400 but not over $1,077,550</td>
<td>$12,550 plus 6.85% of excess over $215,400</td>
</tr>
</tbody>
</table>

\section*{§ 4.} Subparagraph (D) of paragraph 1 of subsection (d-1) of section 601 of the tax law, as amended by section 4 of part R of chapter 59 of the laws of 2017, is amended to read as follows:
(D) The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection (a) of this section not subject to the 8.82 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (a) of this section less the sum of the tax table benefits in subparagraphs (A), (B) and (C) of this paragraph. The fraction for this subparagraph is computed as follows: the numerator is the lesser of fifty thousand dollars or the excess of New York adjusted gross income for the taxable year over two million dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to taxable years beginning on or after January first, two thousand twelve and before January first, two thousand twenty-five.

§ 5. Subparagraph (C) of paragraph 2 of subsection (d-1) of section 601 of the tax law, as amended by section 5 of part R of chapter 59 of the laws of 2017, is amended to read as follows:

(C) The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection (b) of this section not subject to the 8.82 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (b) of this section less the sum of the tax table benefits in subparagraphs (A) and (B) of this paragraph. The fraction for this subparagraph is computed as follows: the numerator is the lesser of fifty thousand dollars or the excess of New York adjusted gross income for the taxable year over one million five hundred thousand dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to taxable years beginning on or after January first, two thousand twelve and before January first, two thousand twenty-five.

§ 6. Subparagraph (C) of paragraph 3 of subsection (d-1) of section 601 of the tax law, as amended by section 6 of part R of chapter 59 of the laws of 2017, is amended to read as follows:

(C) The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection (c) of this section not subject to the 8.82 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (c) of this section less the sum of the tax table benefits in subparagraphs (A) and (B) of this paragraph. The fraction for this subparagraph is computed as follows: the numerator is the lesser of fifty thousand dollars or the excess of New York adjusted gross income for the taxable year over one million dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to taxable years beginning on or after January first, two thousand twelve and before January first, two thousand twenty-five.

§ 7. This act shall take effect immediately.

PART Q

Section 1. Subsection (g) of section 615 of the tax law, as amended by section 1 of part S of chapter 59 of the laws of 2017, is amended to read as follows:
(g) Notwithstanding subsection (a) of this section, the New York itemized deduction for charitable contributions shall be the amount allowed under section one hundred seventy of the internal revenue code, as modified by paragraph nine of subsection (c) of this section and as limited by this subsection. (1) With respect to an individual whose New York adjusted gross income is over one million dollars but no more than ten million dollars, the New York itemized deduction shall be an amount equal to fifty percent of any charitable contribution deduction allowed under section one hundred seventy of the internal revenue code for taxable years beginning after two thousand nine and before two thousand twenty-five. With respect to an individual whose New York adjusted gross income is over one million dollars, the New York itemized deduction shall be an amount equal to fifty percent of any charitable contribution deduction allowed under section one hundred seventy of the internal revenue code for taxable years beginning in two thousand nine or after two thousand nineteen twenty-four.

(2) With respect to an individual whose New York adjusted gross income is over ten million dollars, the New York itemized deduction shall be an amount equal to twenty-five percent of any charitable contribution deduction allowed under section one hundred seventy of the internal revenue code for taxable years beginning after two thousand nine and ending before two thousand twenty-five. With respect to an individual whose New York adjusted gross income is over ten million dollars, the New York itemized deduction shall be an amount equal to twenty-five percent of any charitable contribution deduction allowed under section one hundred seventy of the internal revenue code for taxable years beginning in two thousand nine or after two thousand nineteen twenty-four.

§ 2. Subdivision (g) of section 11-1715 of the administrative code of the city of New York, as amended by section 2 of part S of chapter 59 of the laws of 2017, is amended to read as follows:

(g) Notwithstanding subdivision (a) of this section, the city itemized deduction for charitable contributions shall be the amount allowed under section one hundred seventy of the internal revenue code, as limited by this subdivision. (1) With respect to an individual whose New York adjusted gross income is over one million dollars but no more than ten million dollars, the New York itemized deduction shall be an amount equal to fifty percent of any charitable contribution deduction allowed under section one hundred seventy of the internal revenue code for taxable years beginning after two thousand nine and before two thousand twenty-five. With respect to an individual whose New York adjusted gross income is over one million dollars, the New York itemized deduction shall be an amount equal to fifty percent of any charitable contribution deduction allowed under section one hundred seventy of the internal revenue code for taxable years beginning in two thousand nine or after two thousand nineteen twenty-four.

(2) With respect to an individual whose New York adjusted gross income is over ten million dollars, the New York itemized deduction shall be an amount equal to twenty-five percent of any charitable contribution deduction allowed under section one hundred seventy of the internal revenue code for taxable years beginning after two thousand nine and ending before two thousand twenty-five.

§ 3. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2018.

PART R

Section 1. Paragraph (a) of subdivision 25 of section 210-B of the tax law, as amended by chapter 315 of the laws of 2017, is amended to read as follows:

(a) General. A taxpayer shall be allowed a credit against the tax imposed by this article. Such credit, to be computed as hereinafter
provided, shall be allowed for bioheating fuel, used for space heating
or hot water production for residential purposes within this state
purchased before January first, two thousand twenty-three. Such
credit shall be $0.01 per percent of biodiesel per gallon of bioheating
fuel, not to exceed twenty cents per gallon, purchased by such taxpayer.
Provided, however, that on or after January first, two thousand seventeen,
this credit shall not apply to bioheating fuel that is less than
six percent biodiesel per gallon of bioheating fuel.
§ 2. Paragraph 1 of subdivision (mm) of section 606 of the tax law, as
amended by chapter 315 of the laws of 2017, is amended to read as
follows:
(1) A taxpayer shall be allowed a credit against the tax imposed by
this article. Such credit, to be computed as hereinafter provided, shall
be allowed for bioheating fuel, used for space heating or hot water
production for residential purposes within this state and purchased on
or after July first, two thousand six and before July first, two thou-
sand seven and on or after January first, two thousand eight and before
January first, two thousand twenty-three. Such credit shall be
$0.01 per percent of biodiesel per gallon of bioheating fuel, not to
exceed twenty cents per gallon, purchased by such taxpayer. Provided,
however, that on or after January first, two thousand seventeen, this
credit shall not apply to bioheating fuel that is less than six percent
biodiesel per gallon of bioheating fuel.
§ 3. This act shall take effect immediately.

PART S

Section 1. Subdivision (e) of section 23 of part U of chapter 61 of
the laws of 2011, as amended by section 5 of part G of chapter 60 of the
laws of 2016, is amended to read as follows:
(e) sections twenty-one and twenty-one-a of this act shall expire and
be deemed repealed December 31, 2024.
§ 2. This act shall take effect immediately.

PART T

Section 1. Subdivision 3 of section 77 of the cooperative corporations
law, as amended by chapter 429 of the laws of 1992, is amended to read
as follows:
3. Such annual fee shall be paid for each calendar year on the
fifteenth day of March next succeeding the close of such calendar year
but shall not be payable after January first, two thousand twenty;
provided, however, that cooperative corporations described in subdivi-
sions one or two of this section shall continue to not be subject to the
franchise, license, and corporation taxes referenced in such subdivi-
sions or, in the case of cooperative cooperations described in subdivi-
sion two of this section, the tax imposed under section one-hundred
eighty-six-a of the tax law.
§ 2. Section 66 of the rural electric cooperative law, as amended by
chapter 888 of the laws of 1983, is amended to read as follows:
§ 66. License fee in lieu of all franchise, excise, income, corpo-
ration and sales and compensating use taxes. Each cooperative and
foreign corporation doing business in this state pursuant to this chap-
ter shall pay annually, on or before the first day of July, to the state
tax commission, a fee of ten dollars, but shall be exempt from all other
franchise, excise, income, corporation and sales and compensating use
taxes whatsoever. The exemption from the sales and compensating use
taxes provided by this section shall not apply to the taxes imposed
pursuant to section eleven hundred seven or eleven hundred eight of the
tax law. Nothing contained in this section shall be deemed to exempt
such corporations from collecting and paying over sales and compensating
use taxes on retail sales of tangible personal property and services
made by such corporations to purchasers required to pay such taxes
imposed pursuant to article twenty-eight or authorized pursuant to the
authority of article twenty-nine of the tax law. Such annual fee shall
not be payable after January first, two thousand twenty.
§ 3. This act shall take effect immediately.

PART U

Section 1. Paragraph (e) of subdivision 26 of section 210-B of the tax
law, as amended by section 2 of part RR of chapter 59 of the laws of 2018, is amended to read as follows:
(e) [To] Except in the case of a qualified rehabilitation project
undertaken within a state park, state historic site, or other land owned
by the state, that is under the jurisdiction of the office of parks,
recreation and historic preservation, to be eligible for the credit
allowable under this subdivision, the rehabilitation project shall be in
whole or in part located within a census tract which is identified as
being at or below one hundred percent of the state median family income
as calculated as of April first of each year using the most recent five
year estimate from the American community survey published by the United
States Census bureau. If there is a change in the most recent five year
estimate, a census tract that qualified for eligibility under this
program before information about the change was released will remain
eligible for a credit under this subdivision for an additional two calen-
dar years.
§ 2. Paragraph 5 of subsection (oo) of section 606 of the tax law, as
amended by section 1 of part RR of chapter 59 of the laws of 2018, is
amended to read as follows:
(5) [To] Except in the case of a qualified rehabilitation project
undertaken within a state park, state historic site, or other land owned
by the state, that is under the jurisdiction of the office of parks,
recreation and historic preservation, to be eligible for the credit
allowable under this subdivision the rehabilitation project shall be in
whole or in part located within a census tract which is identified as
being at or below one hundred percent of the state median family income
as calculated as of April first of each year using the most recent five
year estimate from the American community survey published by the United
States Census bureau. If there is a change in the most recent five year
estimate, a census tract that qualified for eligibility under this
program before information about the change was released will remain
eligible for a credit under this subsection for an additional two calen-
dar years.
§ 3. Paragraph 5 of subdivision (y) of section 1511 of the tax law, as
amended by section 3 of part RR of chapter 59 of the laws of 2018, is
amended to read as follows:
(5) [To] Except in the case of a qualified rehabilitation project
undertaken within a state park, state historic site, or other land owned
by the state, that is under the jurisdiction of the office of parks,
recreation and historic preservation, to be eligible for the credit
allowable under this subdivision, the rehabilitation project shall be in
whole or in part located within a census tract which is identified as being at or below one hundred percent of the state median family income as calculated as of April first of each year using the most recent five year estimate from the American community survey published by the United States Census bureau. If there is a change in the most recent five year estimate, a census tract that qualified for eligibility under this program before information about the change was released will remain eligible for a credit under this subdivision for an additional two calendar years.

§ 3-a. Clause (iv) of subparagraph (A) of paragraph 5 of subsection (pp) of section 606 of the tax law, as amended by chapter 239 of the laws of 2009, is amended to read as follows:

(iv) which is in whole or in part a targeted area residence within the meaning of section 143(j) of the internal revenue code; or (2) is located within a census tract which is identified as being at or below one hundred percent of the state median family income in the most recent federal census; or (3) which is located in a city with a population of less than one million with a poverty rate greater than fifteen percent, rounded to the nearest whole number, in the most recent five year estimate from the American community survey published by the United States census bureau.

§ 4. This act shall take effect immediately; provided however, sections one, two and three of this act shall apply to taxable years beginning on and after January 1, 2020 and section three-a of this act shall apply to taxable years beginning on and after January 1, 2019.

PART V

Section 1. Subdivision (jj) of section 1115 of the tax law, as added by section 1 of part UU of chapter 59 of the laws of 2015, is amended to read as follows:

(jj) Tangible personal property or services otherwise taxable under this article sold to a related person shall not be subject to the taxes imposed by section eleven hundred five of this article or the compensating use tax imposed under section eleven hundred ten of this article where the purchaser can show that the following conditions have been met to the extent they are applicable: (1)(i) the vendor and the purchaser are referenced as either a "covered company" as described in section 243.2(f) or a "material entity" as described in section 243.2(l) of the Code of Federal Regulations in a resolution plan that has been submitted to an agency of the United States for the purpose of satisfying subparagraph 1 of paragraph (d) of section one hundred sixty-five of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the "Act") or any successor law, or (ii) the vendor and the purchaser are separate legal entities pursuant to a divestiture directed pursuant to subparagraph 5 of paragraph (d) of section one hundred sixty-five of such act or any successor law; (2) the sale would not have occurred between such related entities were it not for such resolution plan or divestiture; and (3) in acquiring such property or services, the vendor did not claim an exemption from the tax imposed by this state or another state based on the vendor's intent to resell such services or property. A person is related to another person for purposes of this subdivision if the person bears a relationship to such person described in section two hundred sixty-seven of the internal revenue code. The exemption provided by this subdivision shall not apply to sales made, services rendered, or uses occurring after June thirtieth, two thousand nineteen twenty-one,
Section 1. The mental hygiene law is amended by adding a new section 32.38 to read as follows:

§ 32.38 The recovery tax credit program.

(a) Authorization. The commissioner is authorized to and shall establish and administer the recovery tax credit program to provide tax incentives to certified employers for employing eligible individuals in recovery from a substance use disorder in part-time and full-time positions in the state. The commissioner is authorized to allocate up to two million dollars of tax credits annually for the recovery tax credit program beginning in the year two thousand twenty.

(b) Definitions. 1. The term "certified employer" means an employer that has received a certificate of tax credit from the commissioner after the commissioner has determined that the employer:

(i) provides a recovery supportive environment for their employees evidenced by a formal working relationship with a local recovery or treatment provider certified by the office to provide support for employers including any necessary assistance in the hiring process of eligible individuals in recovery from a substance use disorder and training for employers or supervisors; and

(ii) fulfills the eligibility criteria set forth in this section and by the commissioner to participate in the recovery tax credit program established in this section.

2. The term "eligible individual" means an individual with a substance use disorder as that term is defined in section 1.03 of this chapter who is in a state of wellness where there is an abatement of signs and symptoms that characterize active addiction and has demonstrated to the qualified employer's satisfaction, pursuant to guidelines established by the office, that he or she has completed a course of treatment or is currently in receipt of treatment for such substance use disorder. A relapse in an individual's state of wellness shall not make the individual ineligible, so long as such individual shows a continued commitment to recovery that aligns with an individual's relapse prevention plan, discharge plan, and/or recovery plan.

(c) Application and approval process. 1. To participate in the program established by this section, an employer must, in a form prescribed by the commissioner, apply annually to the office by January fifteenth to claim credit based on eligible individuals employed during the preceding calendar year. As part of such application, an employer must:

(i) Agree to allow the department of taxation and finance to share its tax information with the office of alcoholism and substance abuse services. However, any information shared because of this agreement shall not be available for disclosure or inspection under the state freedom of information law.

(ii) Allow the office of alcoholism and substance abuse services and its agents access to limited and specific information necessary to monitor compliance with program eligibility requirements. Such information shall be confidential and only used for the stated purpose of this section.
(iii) Demonstrate that the employer has satisfied program eligibility requirements and provided all the information necessary, including the number of hours worked by any eligible individual, for the commissioner to compute an actual amount of credit allowed.

2. (i) After reviewing the application and finding it sufficient, the commissioner shall issue a certificate of tax credit by March thirty-first. Such certificate shall include, but not be limited to, the name and employer identification number of the certified employer, the amount of credit that the certified employer may claim, and any other information the commissioner of taxation and finance determines is necessary.

(ii) In determining the amount of credit that any employer may claim, the commissioner shall review all claims submitted for credit by employers and, to the extent that the total amount claimed by employers exceeds the amount allocated for the program in that calendar year, shall issue credits on a pro-rata basis corresponding to each claimant's share of the total claimed amount.

(d) Eligibility. A certified employer shall be entitled to a tax credit equal to the product of one dollar and the number of hours worked by each eligible individual during such eligible individual's period of employment. The credit shall not be allowed unless the eligible individual has worked in state for a minimum of five hundred hours for the certified employer, and the credit cannot exceed two thousand dollars per eligible individual employed by the certified employer in the state. The certified employer may claim a credit for each eligible employee starting on the day the employee is hired and ends on December thirty-first of the immediately succeeding calendar year or the last day of the employee's employment by the certified employer, whichever comes first. If an employee has worked in excess of five hundred hours between the date of hiring and December thirty-first of that year, an employer can elect to compute and claim a credit for such employee in that year based on the hours worked by December thirty-first. Alternatively, the employer may elect to include such individual in the computation of the credit in the year immediately succeeding the year in which the employee was hired. In such case, the credit shall be computed on the basis of all hours worked by such eligible individual from the date of hire to the earlier of the last day of employment or December thirty-first of the succeeding year. However, in no event may an employee generate credit for hours worked in excess of two thousand hours. An employer may claim credit only once with respect to any eligible individual and may not aggregate hours of two or more employees to reach the minimum number of hours.

(e) Duties of the commissioner. The commissioner shall annually provide to the commissioner of the department of taxation and finance information about the program including, but not limited to, the number of certified employers then participating in the program, unique identifying information for each certified employer, the number of eligible individuals employed by each certified employer, unique identifying information for each eligible individual employed by the certified employers, the number of hours worked by such eligible individuals, the total dollar amount of claims for credit, and the dollar amount of credit granted to each certified employer.

(f) Certified employer's taxable year. If the certified employer's taxable year is a calendar year, the employer shall be entitled to claim the credit as shown on the certificate of tax credit on the calendar year return for which the certificate of tax credit was issued. If the certified employer's taxable year is a fiscal year, the employer shall
be entitled to claim the credit as shown on the certificate of tax cred-
it on the return for the fiscal year that includes the last day of the
calendar year covered by the certificate of tax credit.
(g) Cross references. For application of the credit provided for in
this section, see the following provisions of the tax law:
1. Article 9-A: Section 210-B, subdivision 53.
2. Article 22: Section 606, subsection (jjj).
3. Article 33: Section 1511, subdivision (dd).
§ 2. Section 210-B of the tax law is amended by adding a new subdivi-
sion 53 to read as follows:
53. Recovery tax credit. (a) Allowance of credit. A taxpayer that is a
certified employer pursuant to section 32.38 of the mental hygiene law
that has received a certificate of tax credit from the commissioner of
the office of alcoholism and substance abuse services shall be allowed a
credit against the tax imposed by this article equal to the amount shown
on such certificate of tax credit. A taxpayer that is a partner in a
partnership or member of a limited liability company that has been
certified by the commissioner of the office of alcoholism and substance
abuse services as a qualified employer pursuant to section 32.38 of the
mental hygiene law shall be allowed its pro rata share of the credit
earned by the partnership or limited liability company.
(b) Application of credit. The credit allowed under this subdivision
for any taxable year may not reduce the tax due for that year to less
than the amount prescribed in paragraph (d) of subdivision one of
section two hundred ten of this article. However, if the amount of the
credit allowed under this subdivision for any taxable year reduces the
tax to that amount or if the taxpayer otherwise pays tax based on the
fixed dollar minimum amount, any amount of credit not deductible in that
taxable year will be treated as an overpayment of tax to be credited or
refunded in accordance with the provisions of section one thousand
eighty-six of this chapter. Provided, however, no interest will be paid
thereon.
(c) Tax return requirement. The taxpayer shall be required to attach
to its tax return, in the form prescribed by the commissioner, proof of
receipt of its certificate of tax credit issued by the commissioner of
the office of alcoholism and substance abuse services pursuant to
section 32.38 of the mental hygiene law.
§ 3. Subparagraph (B) of paragraph 1 of subdivision (i) of section 606
of the tax law is amended by adding a new clause (xliv) to read as
follows:
(xliv) Recovery tax credit under Amount of credit under
subsection (jjj) subdivision fifty-three of
section two hundred ten-B
§ 4. Section 606 of the tax law is amended by adding a new subsection
(jjj) to read as follows:
(jjj) Recovery tax credit. (1) Allowance of credit. A taxpayer that is
a qualified employer pursuant to section 32.38 of the mental hygiene law
that has received a certificate of tax credit from the commissioner of
the office of alcoholism and substance abuse services shall be allowed a
credit against the tax imposed by this article equal to the amount shown
on such certificate of tax credit. A taxpayer that is a partner in a
partnership, member of a limited liability company or shareholder in an
S corporation that has been certified by the commissioner of the office
of alcoholism and substance abuse services as a qualified employer
pursuant to section 32.38 of the mental hygiene law shall be allowed its
pro rata share of the credit earned by the partnership, limited liability company or S corporation.

(2) Overpayment. If the amount of the credit allowed under this subsection for any taxable year exceeds the taxpayer's tax for the taxable year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, no interest will be paid thereon.

(3) Tax return requirement. The taxpayer shall be required to attach to its tax return, in the form prescribed by the commissioner, proof of receipt of its certificate of tax credit issued by the commissioner of the office of alcoholism and substance abuse services pursuant to section 32.38 of the mental hygiene law.

§ 5. Section 1511 of the tax law is amended by adding a new subdivision (dd) to read as follows:

(dd) Recovery tax credit. (1) Allowance of credit. A taxpayer that is a qualified employer pursuant to section 32.38 of the mental hygiene law that has received a certificate of tax credit from the commissioner of the office of alcoholism and substance abuse services shall be allowed a credit against the tax imposed by this article equal to the amount shown on such certificate of tax credit. A taxpayer that is a partner in a partnership or member of a limited liability company that has been certified by the commissioner of the office of alcoholism and substance abuse services as a qualified employer pursuant to section 32.38 of the mental hygiene law shall be allowed its pro rata share of the credit earned by the partnership or limited liability company.

(2) Application of credit. The credit allowed under this subdivision for any taxable year shall not reduce the tax due for such year to less than the minimum tax fixed by paragraph four of subdivision (a) of section fifteen hundred two of this article or by section fifteen hundred two-a of this article, whichever is applicable. However, if the amount of credit allowed under this subdivision for any taxable year reduces the tax to such amount, then any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.

(3) Tax return requirement. The taxpayer shall be required to attach to its tax return in the form prescribed by the commissioner, proof of receipt of its certificate of tax credit issued by the commissioner of the office of alcoholism and substance abuse services pursuant to section 32.38 of the mental hygiene law.

§ 6. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2020 and shall apply to those eligible individuals hired after this act shall take effect.

PART X

Section 1. Paragraph (a) of subdivision 9 of section 208 of the tax law is amended by adding a new subparagraph 20 to read as follows:

(20) Any amount excepted, for purposes of subsection (a) of section one hundred eighteen of the internal revenue code, from the term "contribution to the capital of the taxpayer" by paragraph two of
subsection (b) of section one hundred eighteen of the internal revenue
code.

§ 2. Paragraph 1 of subdivision (b) of section 1503 of the tax law is
amended by adding a new subparagraph (T) to read as follows:

(T) Any amount excepted, for purposes of subsection (a) of section one
hundred eighteen of the internal revenue code, from the term "contri-
bution to the capital of the taxpayer" by paragraph two of subsection (b)
of section one hundred eighteen of the internal revenue code.

§ 3. Paragraph (a) of subdivision 8 of section 11-602 of the adminis-
trative code of the city of New York is amended by adding a new subpara-
graph 14 to read as follows:

(14) any amount excepted, for purposes of subsection (a) of section
one hundred eighteen of the internal revenue code, from the term
"contribution to the capital of the taxpayer" by paragraph two of
subsection (b) of section one hundred eighteen of the internal revenue
code.

§ 4. This act shall take effect immediately and shall apply to taxable
years beginning on or after January 1, 2018.

PART Y

Intentionally Omitted

PART Z

Section 1. Paragraph 3 of subdivision (a) and paragraphs 2 and 5 of
subdivision (c) of section 43 of the tax law, as added by section 7 of
part K of chapter 59 of the laws of 2017, are amended to read as
follows:

(3) The total amount of credit allowable to a qualified life sciences
company, or, if the life sciences company is properly included or
required to be included in a combined report, to the combined group,
taken in the aggregate, shall not exceed five hundred thousand dollars
in any taxable year. If the taxpayer is a partner in a partnership that is a life sciences company or a shareholder of
a New York S corporation that is a life sciences company, then the total
amount of credit allowable shall be applied at the entity level, so that
the total amount of credit allowable to all the partners or shareholders
of each such entity, taken in the aggregate, does not exceed five
hundred thousand dollars in any taxable year.

(2) "New business" means any business that qualifies as a new business
under either paragraph (f) of subdivision one of section two hundred
ten-B or paragraph ten of subsection [one] (a) of section six hundred
six of this chapter.

(5) Related person" means a related person as defined in subparagraph
(C) of paragraph three of subsection (b) of section 465 of the
internal revenue code. For this purpose, a "related person" shall
include an entity that would have qualified as a "related person" if it
had not been dissolved, liquidated, merged with another entity or other-
wise ceased to exist or operate.

§ 2. Subdivision 5 of section 209 of the tax law, as amended by
section 5 of part A of chapter 59 of the laws of 2014, is amended to
read as follows:

5. For any taxable year of a real estate investment trust as defined
in section eight hundred fifty-six of the internal revenue code in which
such trust is subject to federal income taxation under section eight
hundred fifty-seven of such code, such trust shall be subject to a tax computed under either paragraph (a) or (d) of subdivision one of section two hundred ten of this chapter, whichever is greater, and shall not be subject to any tax under article thirty-three of this chapter except for a captive REIT required to file a combined return under subdivision (f) of section fifteen hundred fifteen of this chapter. In the case of such a real estate investment trust, including a captive REIT as defined in section two of this chapter, the term "entire net income" means "real estate investment trust taxable income" as defined in paragraph two of subdivision (b) of section eight hundred fifty-eight (as modified by the amount taxable under paragraph three of subdivision (b) of section eight hundred fifty-seven of such code) subject to the modifications required by subdivision nine of section two hundred eight of this article.

§ 3. Paragraph (a) of subdivision 8 of section 211 of the tax law, as amended by chapter 760 of the laws of 1992, is amended to read as follows:

(a) Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any tax commissioner, any officer or employee of the department [of taxation and finance], or any person who, pursuant to this section, is permitted to inspect any report, or to whom any information contained in any report is furnished, or any person engaged or retained by such department on an independent contract basis, or any person who in any manner may acquire knowledge of the contents of a report filed pursuant to this article, to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report under this article. The officers charged with the custody of such reports shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the state or the commissioner in an action or proceeding under the provisions of this chapter or in any other action or proceeding involving the collection of a tax due under this chapter to which the state or the commissioner is a party or a claimant, or on behalf of any party to any action or proceeding under the provisions of this article when the reports or facts shown thereby are directly involved in such action or proceeding, in any of which events the court may require the production of, and may admit in evidence, so much of said reports or of the facts shown thereby as are pertinent to the action or proceeding, and no more. The commissioner may, nevertheless, publish a copy or a summary of any determination or decision rendered after the formal hearing provided for in section one thousand eighty-nine of this chapter. Nothing herein shall be construed to prohibit the delivery to a corporation or its duly authorized representative of a copy of any report filed by it, nor to prohibit the publication of statistics so classified as to prevent the identification of particular reports and the items thereof; or the publication of delinquent lists showing the names of taxpayers who have failed to pay their taxes at the time and in the manner provided by section two hundred thirteen of this chapter together with any relevant information which in the opinion of the commissioner may assist in the collection of such delinquent taxes; or the inspection by the attorney general or other legal representatives of the state of the report of any corporation which shall bring action to set aside or review the tax based thereon, or against which an action or proceeding under this chapter has been recommended by the commissioner of taxation and finance or the
attorney general or has been instituted; or the inspection of the
reports of any corporation by the comptroller or duly designated officer
or employee of the state department of audit and control, for purposes
of the audit of a refund of any tax paid by such corporation under this
article[; and nothing in this chapter shall be construed to prohibit the
publication of the issuer's allocation percentage of any corporation, as
such term "issuer's allocation percentage" is defined in subparagraph
one of paragraph (b) of subdivision three of section two hundred ten of
this article].

§ 4. Subdivision (a) of section 213-b of the tax law, as amended by
section 10 of part Q of chapter 60 of the laws of 2016, is amended to
read as follows:

(a) First installments for certain taxpayers.--In privilege periods of
twelve months ending at any time during the calendar year nineteen
hundred seventy and thereafter, every taxpayer subject to the tax
imposed by section two hundred nine of this chapter must pay with the
report required to be filed for the preceding privilege period, or with
an application for extension of the time for filing the report, for
taxable years beginning before January first, two thousand sixteen, and
must pay on or before the fifteenth day of the third month of such privi-
lege periods, for taxable years beginning or after January first,
two thousand sixteen, an amount equal to (i) twenty-five percent of the
second preceding year's tax if the second preceding year's tax exceeded
one thousand dollars but was equal to or less than one hundred thousand
dollars, or (ii) forty percent of the second preceding year's tax if the
second preceding year's tax exceeded one hundred thousand dollars. If
the second preceding year's tax under section two hundred nine of this
chapter exceeded one thousand dollars and the taxpayer is subject to the
tax surcharge imposed by section two hundred nine-B of this chapter, the
taxpayer must also pay with the tax surcharge report required to be
filed for the second preceding privilege period, or with an application
for extension of the time for filing the report, for taxable years
beginning before January first, two thousand sixteen, and must pay on or
before the fifteenth day of the third month of such privilege periods,
for taxable years beginning or after January first, two thousand
sixteen, an amount equal to (i) twenty-five percent of the tax surcharge
imposed for the second preceding year if the second preceding year's tax
was equal to or less than one hundred thousand dollars, or (ii) forty
percent of the tax surcharge imposed for the second preceding year if
the second preceding year's tax exceeded one hundred thousand dollars. Provided, however, that every taxpayer that is [an] a New York S corpo-
ration must pay with the report required to be filed for the preceding
privilege period, or with an application for extension of the time for
filing the report, an amount equal to (i) twenty-five percent of the
preceeding year's tax if the preceding year's tax exceeded one thousand
dollars but was equal to or less than one hundred thousand dollars, or
(ii) forty percent of the preceding year's tax if the preceding year's
tax exceeded one hundred thousand dollars. [If the preceding year's tax
under section two hundred nine of this article exceeded one thousand
dollars and such taxpayer that is an S corporation is subject to the tax
surcharge imposed by section two hundred nine-B of this article, the
taxpayer must also pay with the tax surcharge report required to be
filed for the preceding privilege period, or with an application for
extension of the time for filing the report, an amount equal to (i)
twenty-five percent of the tax surcharge imposed for the preceding year
if the preceding year's tax was equal to or less than one hundred
thousand dollars, or (ii) forty percent of the tax surcharge imposed for the preceding year if the preceding year's tax exceeded one hundred thousand dollars.\]

§ 5. Subdivision (e) of section 213-b of the tax law, as amended by chapter 166 of the laws of 1991, the subdivision heading as amended by section 10-b of part Q of chapter 60 of the laws of 2016, is amended to read as follows:

(e) Interest on certain installments based on the second preceding year's tax.--Notwithstanding the provisions of section one thousand eighty-eight of this chapter or of section sixteen of the state finance law, if an amount paid pursuant to subdivision (a) exceeds the tax or tax surcharge, respectively, shown on the report required to be filed by the taxpayer for the privilege period during which the amount was paid, interest shall be allowed and paid on the amount by which the amount so paid pursuant to such subdivision exceeds such tax or tax surcharge. In the case of amounts so paid pursuant to subdivision (a), such interest shall be allowed and paid at the overpayment rate set by the commissioner of taxation and finance pursuant to section one thousand ninety-six of this chapter, or if no rate is set, at the rate of six per centum per annum from the date of payment of the amount so paid pursuant to such subdivision to the fifteenth day of the third month following the close of the taxable year, provided, however, that no interest shall be allowed or paid under this subdivision if the amount thereof is less than one dollar or if such interest becomes payable solely because of a carryback of a net operating loss in a subsequent privilege period.

§ 6. Subdivision (a) of section 1503 of the tax law, as amended by chapter 817 of the laws of 1987, is amended to read as follows:

(a) The entire net income of a taxpayer shall be its total net income from all sources which shall be presumably the same as the life insurance company taxable income (which shall include, in the case of a stock life insurance company [which has a balance, as determined as of the close of such company’s last taxable year beginning before January first, two thousand eighteen, in an existing policyholders surplus account, as such term is defined in section 815 of the internal revenue code as such section was in effect for taxable years beginning before January first, two thousand eighteen, the amount of direct and indirect distributions during the taxable year to shareholders from such account one-eighth of such balance], taxable income of a partnership or taxable income, but not alternative minimum taxable income, as the case may be, which the taxpayer is required to report to the United States treasury department, for the taxable year or, in the case of a corporation exempt from federal income tax (other than the tax on unrelated business taxable income imposed under section 511 of the internal revenue code) but not exempt from tax under section fifteen hundred one, the taxable income which such taxpayer would have been required to report but for such exemption, except as hereinafter provided.

§ 7. Intentionally omitted.

§ 8. Section 2 of chapter 369 of the laws of 2018 amending the tax law relating to unrelated business taxable income of a taxpayer, is amended to read as follows:

§ 2. This act shall take effect immediately and shall apply to taxable years beginning amounts paid or incurred on and after January 1, 2018.

§ 9. Paragraph (b) of subdivision 8 of section 11-602 of the administrative code of the city of New York is amended by adding a new subpara-

graph 20 to read as follows:
(20) the amount of any federal deduction that would have been allowed pursuant to section 250(a)(1)(A) of the internal revenue code if the taxpayer had not made an election under subchapter S of chapter one of the internal revenue code.

§ 10. Clause (i) of subparagraph 1 of paragraph (b) of subdivision 3 of section 11-604 of the administrative code of the city of New York, as added by chapter 241 of the laws of 1989, is amended to read as follows:

(i) In the case of an issuer or obligor subject to tax under this subchapter, subchapter three-A or subchapter four of this chapter, or subject to tax as a utility corporation under chapter eleven of this title, the issuer's allocation percentage shall be the percentage of the appropriate measure (as defined hereinafter) which is required to be allocated within the city on the report or reports, if any, required of the issuer or obligor under this title for the preceding year. The appropriate measure referred to in the preceding sentence shall be: in the case of an issuer or obligor subject to this subchapter or subchapter three-A, entire capital; in the case of an issuer or obligor subject to subchapter four of this chapter, issued capital stock; in the case of an issuer or obligor subject to chapter eleven of this title as a utility corporation, gross income.

§ 11. This act shall take effect immediately, provided, however, that:

(i) section one of this act shall be deemed to have been in full force and effect on and after the effective date of part K of chapter 59 of the laws of 2017;

(ii) sections two and six of this act shall be deemed to have been in full force and effect on and after the effective date of part KK of chapter 59 of the laws of 2018; provided, however, that section six of this act shall apply to taxable years beginning on or after January 1, 2018 through taxable years beginning on or before January 1, 2025;

(iii) section three of this act shall be deemed to have been in full force and effect on and after the effective date of part A of chapter 59 of the laws of 2014;

(iv) sections four and five of this act shall be deemed to have been in full force and effect on and after the effective date of part Q of chapter 60 of the laws of 2016;

(v) section eight of this act shall be deemed to have been in full force and effect on and after the effective date of chapter 369 of the laws of 2018;

(vi) section nine of this act shall apply to taxable years beginning on and after January 1, 2018.

PART AA

Section 1. Section 487 of the real property tax law is amended by adding a new subdivision 10 to read as follows:

10. Notwithstanding the foregoing provisions of this section, on or after April first, two thousand nineteen, a county, city, town or village may by local law or a school district, other than a school district to which article fifty-two of the education law applies, may by resolution provide that real property that comprises or includes a solar or wind energy system, farm waste energy system, microhydroelectric energy system, fuel cell electric generating system, microcombined heat and power generating equipment system, electric energy storage system, or fuel-flexible linear generator as such terms are defined in paragraphs (b), (f), (h), (j), (l), (n), and (o) of subdivision one of this section (hereinafter, individually or collectively, "energy system").
shall be permanently exempt from any taxation, special ad valorem
levies, and special assessments to the extent provided in section four
hundred ninety of this article, and the owner of such property shall not
be subject to any requirement to enter into a contract for payments in
lieu of taxes in accordance with subdivision nine of this section, if:
(a) the energy system is installed on real property that is owned or
controlled by the state of New York, a department or agency thereof, or
a state authority as that term is defined by subdivision one of section
two of the public authorities law; and (b) the state of New York, a
department or agency thereof, or a state authority as that term is
defined by subdivision one of section two of the public authorities law
has agreed to purchase the energy produced by such energy system or the
environmental credits or attributes created by virtue of the energy
system's operation, in accordance with a written agreement with the
owner or operator of such energy system. Such exemption shall be granted
only upon application by the owner of the real property on a form
prescribed by the commissioner, which application shall be filed with
the assessor of the appropriate county, city, town or village on or
before the taxable status date of such county, city, town or village.
§ 2. Section 490 of the real property tax law, as amended by chapter
87 of the laws of 2001, is amended to read as follows:
§ 490. Exemption from special ad valorem levies and special assess-
ments. Real property exempt from taxation pursuant to subdivision two
of section four hundred, subdivision one of section four hundred four,
subdivision one of section four hundred six, sections four hundred
eight, four hundred ten, four hundred ten-a, four hundred ten-b, four
hundred eighteen, four hundred twenty-a, four hundred twenty-b, four
hundred twenty-two, four hundred twenty-six, four hundred twenty-eight,
and and subdivision ten of section four hundred eighty-seven of this chapter
shall also be exempt from special ad valorem levies and special assess-
ments against real property located outside cities and villages for a
special improvement or service or a special district improvement or
service and special ad valorem levies and special assessments imposed by
a county improvement district or district corporation except (1) those
levied to pay for the costs, including interest and incidental and
preliminary costs, of the acquisition, installation, construction,
reconstruction and enlargement of or additions to the following improve-
ments, including original equipment, furnishings, machinery or appara-
tus, and the replacements thereof: water supply and distribution
systems; sewer systems (either sanitary or surface drainage or both,
including purification, treatment or disposal plants or buildings);
waterways and drainage improvements; street, highway, road and parkway
improvements (including sidewalks, curbs, gutters, drainage, landscap-
ing, grading or improving the right of way) and (2) special assessments
payable in installments on an indebtedness including interest contracted
prior to July first, nineteen hundred fifty-three, pursuant to section
two hundred forty-two of the town law or pursuant to any other compara-
ble provision of law.
§ 3. This act shall take effect immediately.
Section 1. Subdivision 1 of section 107 of the racing, pari-mutuel wagering and breeding law, as added by section 1 of part A of chapter 60 of the laws of 2012, is amended as follows:

1. No person shall be appointed to or employed by the commission if, during the period commencing three years prior to appointment or employment, person held any direct or indirect interest in, or employment by, any corporation, association or person engaged in gaming activity within the state. Prior to appointment or employment, each member, officer or employee of the commission shall swear or affirm that he or she possesses no interest in any corporation or association holding a franchise, license, registration, certificate or permit issued by the commission. Thereafter, no member or officer of the commission shall hold any direct interest in or be employed by any applicant for or by any corporation, association or person holding a license, registration, franchise, certificate or permit issued by the commission for a period of four years commencing on the date his or her membership with the commission terminates. Further, no employee of the commission may acquire any direct or indirect interest in, or accept employment with, any applicant for or any person holding a license, registration, franchise, certificate or permit issued by the commission for a period of two years commencing at the termination of employment with the commission. The commission may, by resolution adopted by unanimous vote at a properly noticed public meeting, waive for good cause the pre-employment restrictions enumerated in this subdivision for a prospective employee whose duties and responsibilities are primarily on racetrack grounds. Such adopted resolution shall state the reasons for waiving the pre-employment conditions for the prospective employee, including a finding that there were no other qualified candidates with the desired experience for the specified position.

§ 2. This act shall take effect immediately.

PART CC

Intentionally Omitted

PART DD

Section 1. This Part enacts into law legislation relating to the thoroughbred breeding and development fund, the Harry M. Zweig memorial fund and prize payment amounts and revenue distributions of lottery game sales. Each component is wholly contained within a Subpart identified as Subparts A through D. The effective date for each particular provision contained within such Subpart is set forth in the last section of such Subpart. Any provision in any section contained within a Subpart, including the effective date of the Subpart, 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 Subpart in which it is found. Section three of this Part sets forth the general effective date of this Part.

SUBPART A

Intentionally omitted.

SUBPART B
Section 1. Subdivision 1 of section 252 of the racing, pari-mutuel wagering and breeding law, as amended by section 11 of part A of chapter 60 of the laws of 2012, is amended to read as follows:

1. A corporation to be known as the New York state thoroughbred breeding and development fund corporation is hereby created. Such corporation shall be a body corporate and politic constituting a public benefit corporation. It shall be administered by a board of directors consisting of the chair of the state gaming commission or his or her designee, the commissioner of agriculture and markets, three members of the state gaming commission or their designees, all of whom are experienced, have knowledge, or have been actively engaged in the thoroughbred horse industry in the state as designated by the governor and six members appointed by the governor, all of whom are experienced or have been actively engaged in the breeding of thoroughbred horses in New York state, one, the president or the executive director of the statewide thoroughbred breeders association representing the majority of breeders of registered thoroughbreds in New York state, one upon the recommendation of the majority leader of the senate, one upon the recommendation of the speaker of the assembly, one upon the recommendation of the minority leader of the senate, and one upon the recommendation of the minority leader of the assembly. Two of the appointed members shall initially serve for a two year term, two of the appointed members shall initially serve for a three year term and two of the appointed members shall initially serve for a four year term. All successors appointed members shall serve for a four year term. All members shall continue in office until their successors have been appointed and qualified. The governor shall designate the chair from among the sitting members who shall serve as such at the pleasure of the governor.

§ 2. This act shall take effect immediately.

SUBPART C

Section 1. Section 703 of the racing, pari-mutuel wagering law is amended by adding a new subdivision 3 to read as follows:

3. Upon the authorization through a resolution by the committee, the fund may acquire moneys by the acceptance of conditional gifts, grants, devises or bequests given in furtherance of the mission of the fund to the extent that any such gift, grant, devise, or bequest is in the form of cash, securities, or other form of personal property that is readily convertible to cash, and only if the condition of the gift is that it be used for the unrestricted purpose of equine research. The fund may not accept a conditional gift, grant, devise, or bequest if the condition would require the fund to undertake to acquire property, construct, alter, or renovate any real property, or alter or suspend the research that the fund is already conducting or supporting. All moneys accepted shall be deposited into a segregated account subject to the requirements and conditions of subdivision one of this section. The fund shall provide notice of the acceptance of such moneys to the gaming commission.

§ 2. This act shall take effect immediately.

SUBPART D

Section 1. Paragraph 2 of subdivision a of section 1612 of the tax law, as amended by chapter 174 of the laws of 2013, is amended to read as follows:
(2) [sixty-five] **sixty-four and one-fourth** percent of the total amount for which tickets have been sold for the "Instant Cash" game in which the participant purchases a preprinted ticket on which dollar amounts or symbols are concealed on the face or the back of such ticket, provided however up to five new games may be offered during the fiscal year, [seventy-five] **seventy-four and one-fourth** percent of the total amount for which tickets have been sold for such five games in which the participant purchases a preprinted ticket on which dollar amounts or symbols are concealed on the face or the back of such ticket; or

§ 2. The opening paragraph of paragraph 1 of subdivision b of section 1612 of the tax law, as amended by chapter 174 of the laws of 2013, is amended to read as follows:

Notwithstanding section one hundred twenty-one of the state finance law, on or before the twentieth day of each month, the [division] commission shall pay into the state treasury, to the credit of the state lottery fund created by section ninety-two-c of the state finance law, not less than forty-five percent of the total amount for which tickets have been sold for games defined in paragraph five of subdivision a of this section during the preceding month, not less than forty-five percent of the total amount for which tickets have been sold for games defined in paragraph four of subdivision a of this section during the preceding month, not less than thirty-five percent of the total amount for which tickets have been sold for games defined in paragraph three of subdivision a of this section during the preceding month, not less than twenty and three-fourths percent of the total amount for which tickets have been sold for games defined in paragraph two of subdivision a of this section during the preceding month, provided however that for games with a prize payout of [seventy-five] **seventy-four and one-fourth** percent of the total amount for which tickets have been sold, the [division] commission shall pay not less than ten and three-fourths percent of sales into the state treasury and not less than twenty-five percent of the total amount for which tickets have been sold for games defined in paragraph one of subdivision a of this section during the preceding month; and the balance of the total revenue after payout for prizes for games known as "video lottery gaming," including any joint, multi-jurisdiction, and out-of-state video lottery gaming,

§ 3. Subdivision a of section 1614 of the tax law, as amended by chapter 170 of the laws of 1994, is amended to read as follows:

a. No prize claim shall be valid if submitted to the [division] commission following the expiration of a one-year time period from the date of the drawing or from the close of the game in which a prize was won, and the person otherwise entitled to such prize shall forfeit any claim or entitlement to such prize moneys. Unclaimed prize money, plus interest earned thereon, shall be retained in the lottery prize account to be used for payment of special lotto or supplemental lotto prizes offered pursuant to the plan or plans specified in this article, or for promotional purposes to supplement other games on an occasional basis not to exceed sixteen weeks within any twelve month period pursuant to the plan or plans specified in this article.

**Furthermore, the commission shall not use funds from such lottery prize account for such payments, as provided herein, in excess of sixty million dollars in any fiscal year. All unclaimed prize money in excess of the sixty million dollars spending limitation shall, at the end of the fiscal year, be paid into the state treasury to the credit of the state lottery fund created by section ninety-two-c of the state finance law.**
In the event that the director proposes to change any plan for the use of unclaimed prize funds or in the event the director intends to use funds in a game other than the game from which such unclaimed prize funds were derived, the director of the budget, the chairperson of the senate finance committee, and the chairperson of the assembly ways and means committee shall be notified in writing separately detailing the proposed changes to any plan prior to the implementation of the changes.

§ 4. This act shall take effect immediately.

§ 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or subpart 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 subpart 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 Subparts A through D of this Part shall be as specifically set forth in the last section of such Subparts.

PART EE

Section 1. Subparagraphs (ii) and (iii) of paragraph 1 of subdivision b of section 1612 of the tax law are REPEALED and two new subparagraphs (ii) and (iii) are added to read as follows:

(ii) less a vendor's fee the amount of which is to be paid for serving as a lottery agent to the track operator of a vendor track or the operator of any other video lottery gaming facility authorized pursuant to section sixteen hundred seventeen-a of this article. The amount of the vendor's fee shall be calculated as follows:

(A) when a vendor track is located within development zone one as defined by section thirteen hundred ten of the racing, pari-mutuel wagering and breeding law, at a rate of thirty-nine and one-half percent of the total revenue wagered at the vendor track after payout for prizes pursuant to this chapter;

(B) when a vendor track is located within zone two as defined by section thirteen hundred ten of the racing, pari-mutuel wagering and breeding law, at a rate of forty-three and one-half percent for a vendor track located more than fifteen miles but less than fifty miles from a destination resort gaming facility authorized pursuant to article thirteen of the racing, pari-mutuel wagering and breeding law;

(1) forty-three and one-half percent for a vendor track located more than fifteen miles but less than fifty miles from a destination resort gaming facility authorized pursuant to article thirteen of the racing, pari-mutuel wagering and breeding law;

(2) forty-nine percent for a vendor track located within fifteen miles of a destination resort gaming facility authorized pursuant to article thirteen of the racing, pari-mutuel wagering and breeding law;

(3) fifty-one percent for vendor track located more than fifteen miles but less than fifty miles from a Native American class III gaming facility as defined in 25 U.S.C. §2703(8);

(4) fifty-six percent for a vendor track located within fifteen miles of a Native American class III gaming facility as defined in 25 U.S.C §2703(8);

(B-1) Notwithstanding subparagraph (B) of this paragraph, for the period commencing on April first, two thousand nineteen and ending on March thirty-first, two thousand twenty, for a vendor track that is
located within Ontario County, such vendor fee shall be thirty-seven and one-half percent of the total revenue wagered at the vendor track after payout for prizes pursuant to this chapter;

(B-2) Notwithstanding subparagraph (B) of this paragraph, for the period commencing on April first, two thousand nineteen and ending on March thirty-first two thousand twenty, for a vendor track that is located within Saratoga County, such vendor fee shall be thirty-nine and one-half percent of the total revenue wagered at the vendor track after payout for prizes pursuant to this chapter;

(C) when a video lottery facility is located at Aqueduct racetrack, at a rate of fifty percent of the total revenue wagered at the video lottery gaming facility after payout for prizes pursuant to this chapter;

(D) when a video lottery gaming facility is located in either Nassau or Suffolk counties and is operated by a corporation established pursuant to section five hundred two of the racing, pari-mutuel wagering and breeding law, at a rate of forty-five percent of the total revenue wagered at the video lottery gaming facility after payout for prizes pursuant to this chapter.

(iii) less any additional vendor's fees. Additional vendor's fees shall be calculated as follows:

(A) when a vendor track is located within region two of development zone two, as such zone is defined in section thirteen hundred ten of the racing, pari-mutuel wagering and breeding law, or is located within region six of such development zone two and is located within Ontario county, the additional vendor fee received by the vendor track shall be calculated pursuant to subclause one of this clause; provided, however, such additional vendor fee shall not exceed ten percent.

(1) The additional vendor fee is a percentage of the total revenue wagered at the vendor track after payout for prizes pursuant to this chapter. That percentage is calculated by subtracting the effective tax rate on all taxable gross gaming revenue paid by a gaming facility within the same region as the vendor track from the percentage that is ninety percent less than the percentage of the vendor track's vendor fee. For purposes of this clause, Seneca and Wayne counties shall be deemed to be located within region six of development zone two.

(2) The additional vendor fee paid pursuant to this clause shall commence with the state fiscal year beginning on April first, two thousand nineteen and shall be paid to a vendor track no later than ninety days after the close of the fiscal year. The additional vendor fee authorized by this clause shall only be applied to revenue wagered at a vendor track while a gaming facility in the same region as that vendor track is open and operating pursuant to an operation certificate issued pursuant to section thirteen hundred thirty-one of the racing, pari-mutuel wagering and breeding law.

(B) for a vendor track that is located within Oneida county, within fifteen miles of a Native American class III gaming facility, such additional vendor fee shall be six and four-tenths percent of the total revenue wagered at the vendor after payout for prizes pursuant to this chapter. The vendor track shall forfeit this additional vendor fee for any time period that the vendor track does not maintain at least ninety percent of full-time equivalent employees as they employed in the year two thousand sixteen.

§ 1-a. Notwithstanding section one of this part to the contrary, any additional commission earned on or prior to March thirty-first, two thousand nineteen pursuant to subparagraphs (ii) and (iii) of paragraph
§ 2. Subdivision b of section 1612 of the tax law is amended by adding three new paragraphs 1-a, 1-b, and 1-c to read as follows:

1-a. (i) Notwithstanding any provision of law to the contrary, any operators of a vendor track or the operators of any other video lottery gaming facility eligible to receive a capital award as of December thirty-first, two thousand eighteen shall deposit from their vendor fee into a segregated account an amount equal to four percent of the first sixty-two million five hundred thousand dollars of revenue wagered at the vendor track after payout for prizes pursuant to this chapter to be used exclusively for capital investments, except for Aqueduct, which shall deposit an amount equal to four percent of all revenue wagered at the video lottery gaming facility after payout for prizes pursuant to this chapter into a segregated account for capital investments.

(ii) Vendor tracks and video lottery gaming facilities shall be permitted to withdraw funds for projects approved by the commission to improve the facilities of the vendor track or video lottery gaming facility which enhance or maintain the video lottery gaming facility including, but not limited to hotels, other lodging facilities, entertainment facilities, retail facilities, dining facilities, events arenas, parking garages and other improvements and amenities customary to a gaming facility, provided, however, the vendor tracks and video lottery gaming facilities shall be permitted to withdraw funds for unreimbursed capital awards approved prior to the effective date of this subparagraph.

(iii) Any proceeds from the divestiture of any assets acquired through these capital funds or any prior capital award must be deposited into this segregated account, provided that if the vendor track or video lottery gaming facility ceases use of such asset for gaming purposes or transfers the asset to a related party, such vendor track or video lottery gaming facility shall deposit an amount equal to the fair market value of that asset into the account.

(iv) In the event a vendor track or video lottery gaming facility ceases gaming operations, any balance in the account along with an amount equal to the value of all remaining assets acquired through this fund or prior capital awards shall be returned to the state for deposit into the state lottery fund for education aid, except for Aqueduct, which shall return to the state for deposit into the state lottery fund for education aid all amounts in excess of the amount needed to fund a project pursuant to an agreement with the operator to construct an expansion of the facility, hotel, and convention and exhibition space requiring a minimum capital investment of three hundred million dollars and any subsequent amendments to such agreement.

(v) The comptroller or his legally authorized representative is authorized to audit any and all expenditures made out of these segregated capital accounts.

(vi) Notwithstanding subparagraphs (i) through (v) of this paragraph, a vendor track located in Ontario county may withdraw up to two million dollars from this account for the purpose of constructing a turf course at the vendor track and may withdraw up to six million dollars in calendar year two thousand nineteen for the purpose of covering ongoing operating expenses.

(vii) Notwithstanding subparagraphs (i) through (vi) of this paragraph, a vendor track located within Saratoga county may withdraw up to
three million dollars in calendar year two thousand nineteen for the
purpose of covering ongoing operating expenses.

(viii) Any balance remaining in the capital award account of a vendor
track or operator or any other video lottery gaming facility as of March
thirty-first, two thousand nineteen shall be transferred for deposit
into a segregated account established by this subparagraph.

1-b. Notwithstanding any provision of law to the contrary, free play
allowance credits authorized by the division pursuant to subdivision i
of section sixteen hundred seventeen-a of this article shall not be
included in the calculation of the total amount wagered on video lottery
games, the total amount wagered after payout of prizes, the vendor fees
payable to the operators of video lottery gaming facilities, fees paya-
ble to the division's video lottery gaming equipment contractors, or
racing support payments.

1-c. Notwithstanding any provision of law to the contrary, the opera-
tor of a vendor track or the operator of any other video lottery gaming
facility shall fund a marketing and promotion program out of the
vendor's fee. Each operator shall submit an annual marketing plan for
the review and approval of the commission and any other required docu-
ments detailing promotional activities as prescribed by the commission.
The commission shall have the right to reject any advertisement or
promotion that does not properly represent the mission or interests of
the lottery or its programs.

§ 3. This act shall take effect immediately; provided, however, clause
(B) of subparagraph (iii) of paragraph 1 of subdivision b of section
1612 of the tax law as added by section one of this act shall take
effect June 30, 2019 and shall expire and be deemed repealed March 31,
2023.

PART FF

Section 1. Subdivision 25 of section 1301 of the racing, pari-mutuel
wagering and breeding law, as added by chapter 174 of the laws of 2013,
is amended to read as follows:
25. "Gross gaming revenue". The total of all sums actually received by
a gaming facility licensee from gaming operations less the total of all
sums paid out as winnings to patrons; provided, however, that the total
of all sums paid out as winnings to patrons shall not include the cash
equivalent value of any merchandise or thing of value included in a
jackpot or payout[, provided further, that the issuance to or wagering
by patrons of a gaming facility of any promotional gaming credit shall
not be taxable for the purposes of determining gross revenue].

§ 2. Section 1351 of the racing, pari-mutuel wagering and breeding law
is amended by adding a new subdivision 2 to read as follows:
2. Permissible deductions. (a) A gaming facility may deduct from gross
gaming revenue the amount of approved promotional gaming credits issued
to and wagered by patrons of such gaming facility. The amount of
approved promotional credits shall be calculated as follows:
(1) for the period commencing on April first, two thousand eighteen
and ending on March thirty-first, two thousand twenty-one, an aggregate
maximum amount equal to nineteen percent of the base taxable gross
gaming revenue amount during the specified period;
(2) for the period commencing on April first, two thousand twenty-one
and ending on March thirty-first, two thousand twenty-three, a maximum
amount equal to nineteen percent of the base taxable gross gaming reven-
ue amount for each fiscal year during the specified period; and
(3) for the period commencing on April first, two thousand twenty-three and thereafter, a maximum amount equal to fifteen percent of the base taxable gross gaming revenue amount for each fiscal year during the specified period.

(b) For purposes of paragraph (a) of this subdivision, "base taxable gross gaming revenue amount" means that portion of gross gaming revenue not attributable to deductible promotional credit.

(c) Any tax due on promotional credits deducted during the fiscal year in excess of the allowable deduction shall be paid within thirty days from the end of the fiscal year.

(d) Only promotional credits that are issued pursuant to a written plan approved by the commission as designed to increase revenue at the facility may be eligible for such deduction. The commission, in conjunction with the director of the budget, may suspend approval of any plan whenever they jointly determine that the use of the promotional credits under such plan is not effective in increasing the amount of revenue earned.

§ 3. This act shall take effect immediately.

PART GG

Section 1. Subdivision 12 of section 502 of the racing, pari-mutuel wagering and breeding law is amended to read as follows:

12. a. The board of directors shall hold an annual meeting and meet not less than quarterly.

b. Each board member shall receive, not less than seven days in advance of a meeting, documentation necessary to ensure knowledgeable and engaged participation. Such documentation shall include material relevant to each agenda item including background information of discussion items, resolutions to be considered and associated documents, a monthly financial statement which shall include an updated cash flow statement and aged payable listing of industry payables, financial statements, management reports, committee reports and compliance items.

c. Staff of the corporation shall annually submit to the board for approval a financial plan accompanied by expenditure, revenue and cash flow projections. The plan shall contain projection of revenues and expenditures based on reasonable and appropriate assumptions and methods of estimations, and shall provide that operations will be conducted within the cash resources available. The financial plan shall also include information regarding projected employment levels, collective bargaining agreements and other actions relating to employee costs, capital construction and such other matters as the board may direct.

d. Staff of the corporation shall prepare and submit to the board on a quarterly basis a report of summarized budget data depicting overall trends, by major category within funds, of actual revenues and budget expenditures for the entire budget rather than individual line items, as well as updated quarterly cash flow projections of receipts and disbursements. Such reports shall compare revenue estimates and appropriations as set forth in such budget and in the quarterly revenue and expenditure projections submitted therewith, with the actual revenues and expenditures made to date. Such reports shall also compare actual receipts and disbursements with the estimates contained in the cash flow projections, together with variances and their explanation. All quarterly reports shall be accompanied by recommendations from the president setting forth any remedial action necessary to resolve any unfavorable budget variance including the overestimation of revenues and the under-
estimation of appropriations. These reports shall be completed within thirty days after the end of each quarter and shall be submitted to the board by the corporation comptroller.

e. Revenue estimates and the financial plan shall be regularly reexamined by the board and staff and shall provide a modified financial plan in such detail and within such time periods as the board may require. In the event of reductions in such revenue estimates, the board shall consider and approve such adjustments in revenue estimates and reductions in total expenditures as may be necessary to conform to such revised revenue estimates or aggregate expenditure limitations.

§ 2. Subdivision 2-a of section 1009 of the racing, pari-mutuel wagering and breeding law, is amended by adding a new paragraph (c) to read as follows:

(c) The board may authorize a special demonstration project to be located in any facility licensed pursuant to article thirteen of this chapter in Schenectady county. Notwithstanding the provisions of paragraph a of subdivision five of this section, an admission fee shall not be required for a demonstration project authorized in this paragraph. Provided however, on any day when a regional harness track conducts a live race meeting, a demonstration facility within that region shall predominantly display the live video of such regional harness track.

§ 3. This act shall take effect immediately.
sixteen and one thousand seventeen of this article; provided further
that the contract provisions or other simulcast arrangements for such
simulcast facility shall be no less favorable than those in effect on
January first, two thousand five; (ii) that each off-track betting
corporation having within its geographic boundaries such residences,
homes or other areas technically capable of receiving the simulcast
signal shall be a contracting party; (iii) the distribution of revenues
shall be subject to contractual agreement of the parties except that
statutory payments to non-contracting parties, if any, may not be
reduced; provided, however, that nothing herein to the contrary shall
prevent a track from televising its races on an irregular basis primari-
ly for promotional or marketing purposes as found by the commission. For
purposes of this paragraph, the provisions of section one thousand thir-
teen of this article shall not apply. Any agreement authorizing an
in-home simulcasting experiment commencing prior to May fifteenth, nine-
teen hundred ninety-five, may, and all its terms, be extended until June
thirtieth, two thousand nineteen twenty; provided, however, that any
party to such agreement may elect to terminate such agreement upon
conveying written notice to all other parties of such agreement at least
forty-five days prior to the effective date of the termination, via
registered mail. Any party to an agreement receiving such notice of an
intent to terminate, may request the commission to mediate between the
parties new terms and conditions in a replacement agreement between the
parties as will permit continuation of an in-home experiment until June
thirtieth, two thousand nineteen twenty; and (iv) no in-home simul-
casting in the thoroughbred special betting district shall occur without
the approval of the regional thoroughbred track.
§ 2. Subparagraph (iii) of paragraph d of subdivision 3 of section
1007 of the racing, pari-mutuel wagering and breeding law, as amended by
section 2 of part GG of chapter 59 of the laws of 2018, is amended to
read as follows:
(iii) Of the sums retained by a receiving track located in Westchester
county on races received from a franchised corporation, for the period
commencing January first, two thousand eight and continuing through June
thirtieth, two thousand nineteen twenty, the amount used exclusively
for purses to be awarded at races conducted by such receiving track
shall be computed as follows: of the sums so retained, two and one-half
percent of the total pools. Such amount shall be increased or decreased
in the amount of fifty percent of the difference in total commissions
determined by comparing the total commissions available after July twen-
ty-first, nineteen hundred ninety-five to the total commissions that
would have been available to such track prior to July twenty-first, nineteen hundred ninety-five.
§ 3. The opening paragraph of subdivision 1 of section 1014 of the
racing, pari-mutuel wagering and breeding law, as amended by section 3
of part GG of chapter 59 of the laws of 2018, is amended to read as
follows:
The provisions of this section shall govern the simulcasting of races
conducted at thoroughbred tracks located in another state or country on
any day during which a franchised corporation is conducting a race meet-
ing in Saratoga county at Saratoga thoroughbred racetrack until June
thirtieth, two thousand nineteen twenty and on any day regardless of
whether or not a franchised corporation is conducting a race meeting in
Saratoga county at Saratoga thoroughbred racetrack after June thirtieth,
two thousand nineteen twenty. On any day on which a franchised corpo-
ration has not scheduled a racing program but a thoroughbred racing
corporation located within the state is conducting racing, every off-track betting corporation branch office and every simulcasting facility licensed in accordance with section one thousand seven (that have) has entered into a written agreement with such facility's representative horsemen's organization, as approved by the commission), one thousand eight, or one thousand nine of this article shall be authorized to accept wagers and display the live simulcast signal from thoroughbred tracks located in another state or foreign country subject to the following provisions:

$\$ 4. Subdivision 1 of section 1015 of the racing, pari-mutuel wagering and breeding law, as amended by section 4 of part GG of chapter 59 of the laws of 2018, is amended to read as follows:

1. The provisions of this section shall govern the simulcasting of races conducted at harness tracks located in another state or country during the period July first, nineteen hundred ninety-four through June thirtieth, two thousand nineteen twenty. This section shall supersede all inconsistent provisions of this chapter.

$\$ 5. The opening paragraph of subdivision 1 of section 1016 of the racing, pari-mutuel wagering and breeding law, as amended by section 5 of part GG of chapter 59 of the laws of 2018, is amended to read as follows:

The provisions of this section shall govern the simulcasting of races conducted at thoroughbred tracks located in another state or country on any day during which a franchised corporation is not conducting a race meeting in Saratoga county at Saratoga thoroughbred racetrack until June thirtieth, two thousand nineteen twenty. Every off-track betting corporation branch office and every simulcasting facility licensed in accordance with section one thousand seven that have entered into a written agreement with such facility's representative horsemen's organization as approved by the commission, one thousand eight or one thousand nine of this article shall be authorized to accept wagers and display the live full-card simulcast signal of thoroughbred tracks (which may include quarter horse or mixed meetings provided that all such wagering on such races shall be construed to be thoroughbred races) located in another state or foreign country, subject to the following provisions; provided, however, no such written agreement shall be required of a franchised corporation licensed in accordance with section one thousand seven of this article:

$\$ 6. The opening paragraph of section 1018 of the racing, pari-mutuel wagering and breeding law, as amended by section 6 of part GG of chapter 59 of the laws of 2018, is amended to read as follows:

Notwithstanding any other provision of this chapter, for the period July twenty-fifth, two thousand one through September eighth, two thousand [eighteen] nineteen, when a franchised corporation is conducting a race meeting within the state at Saratoga Race Course, every off-track betting corporation branch office and every simulcasting facility licensed in accordance with section one thousand seven (that has entered into a written agreement with such facility's representative horsemen's organization as approved by the commission), one thousand eight or one thousand nine of this article shall be authorized to accept wagers and display the live simulcast signal from thoroughbred tracks located in another state, provided that such facility shall accept wagers on races run at all in-state thoroughbred tracks which are conducting racing programs subject to the following provisions; provided, however, no such written agreement shall be required of a franchised corporation licensed in accordance with section one thousand seven of this article.
§ 7. Section 32 of chapter 281 of the laws of 1994, amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting, as amended by section 7 of part GG of chapter 59 of the laws of 2018, is amended to read as follows:

§ 32. This act shall take effect immediately and the pari-mutuel tax reductions in section six of this act shall expire and be deemed repealed on July 1, [2019] 2020; provided, however, that nothing contained herein shall be deemed to affect the application, qualification, expiration, or repeal of any provision of law amended by any section of this act, and such provisions shall be applied or qualified or shall expire or be deemed repealed in the same manner, to the same extent and on the same date as the case may be as otherwise provided by law; provided further, however, that sections twenty-three and twenty-five of this act shall remain in full force and effect only until May 1, 1997 and at such time shall be deemed to be repealed.

§ 8. Section 54 of chapter 346 of the laws of 1990, amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and the imposition of certain taxes, as amended by section 8 of part GG of chapter 59 of the laws of 2018, is amended to read as follows:

§ 54. This act shall take effect immediately; provided, however, sections three through twelve of this act shall take effect on January 1, 1991, and section 1013 of the racing, pari-mutuel wagering and breeding law, as added by section thirty-eight of this act, shall expire and be deemed repealed on July 1, [2019] 2020; and section eighteen of this act shall take effect on July 1, 2008 and sections fifty-one and fifty-two of this act shall take effect as of the same date as chapter 772 of the laws of 1989 took effect.

§ 9. Paragraph (a) of subdivision 1 of section 238 of the racing, pari-mutuel wagering and breeding law, as amended by section 9 of part GG of chapter 59 of the laws of 2018, is amended to read as follows:

(a) The franchised corporation authorized under this chapter to conduct pari-mutuel betting at a race meeting or races run thereat shall distribute all sums deposited in any pari-mutuel pool to the holders of winning tickets therein, provided such tickets be presented for payment before April first of the year following the year of their purchase, less an amount which shall be established and retained by such franchised corporation of between twelve to seventeen per centum of the total deposits in pools resulting from on-track regular bets, and fourteen to twenty-one per centum of the total deposits in pools resulting from on-track multiple bets and fifteen to twenty-five per centum of the total deposits in pools resulting from on-track exotic bets and fifteen to thirty-six per centum of the total deposits in pools resulting from on-track super exotic bets, plus the breaks. The retention rate to be established is subject to the prior approval of the gaming commission.

Such rate may not be changed more than once per calendar quarter to be effective on the first day of the calendar quarter. "Exotic bets" and "multiple bets" shall have the meanings set forth in section five hundred nineteen of this chapter. "Super exotic bets" shall have the meaning set forth in section three hundred one of this chapter. For purposes of this section, a "pick six bet" shall mean a single bet or wager on the outcomes of six races. The breaks are hereby defined as the odd cents over any multiple of five for payoffs greater than one dollar five cents but less than five dollars, over any multiple of ten for payoffs greater than five dollars but less than twenty-five dollars, over any multiple of twenty-five for payoffs greater than twenty-five
dollars but less than two hundred fifty dollars, or over any multiple of fifty for payoffs over two hundred fifty dollars. Out of the amount so retained there shall be paid by such franchised corporation to the commissioner of taxation and finance, as a reasonable tax by the state for the privilege of conducting pari-mutuel betting on the races run at the race meetings held by such franchised corporation, the following percentages of the total pool for regular and multiple bets five per centum of regular bets and four per centum of multiple bets plus twenty per centum of the breaks; for exotic wagers seven and one-half per centum plus twenty per centum of the breaks, and for super exotic bets seven and one-half per centum plus fifty per centum of the breaks.

For the period June first, nineteen hundred ninety-five through September ninth, nineteen hundred ninety-nine, such tax on regular wagers shall be three per centum and such tax on multiple wagers shall be two and one-half per centum, plus twenty per centum of the breaks.

For the period September tenth, nineteen hundred ninety-nine through March thirty-first, two thousand one, such tax on all wagers shall be two and six-tenths per centum and for the period April first, two thousand one through December thirty-first, two thousand nineteen, such tax on all wagers shall be one and six-tenths per centum, plus, in each such period, twenty per centum of the breaks. Payment to the New York state thoroughbred breeding and development fund by such franchised corporation shall be one-half of one per centum of total daily on-track pari-mutuel pools resulting from regular, multiple and exotic bets and three per centum of super exotic bets provided, however, that for the period September tenth, nineteen hundred ninety-nine through March thirty-first, two thousand one, such payment shall be six-tenths of one per centum of regular, multiple and exotic pools and for the period April first, two thousand one through December thirty-first, two thousand nineteen, such payment shall be seven-tenths of one per centum of such pools.

§ 10. This act shall take effect immediately.

PART II

Intentionally Omitted

PART JJ

Section 1. Section 2 of part EE of chapter 59 of the laws of 2018, amending the racing, pari-mutuel wagering and breeding law, relating to adjusting the franchise payment establishing an advisory committee to review the structure, operations and funding of equine drug testing and research, is amended to read as follows:

§ 2. An advisory committee shall be established within the New York gaming commission comprised of individuals with demonstrated interest in the performance of thoroughbred and standardbred race horses to review the present structure, operations and funding of equine drug testing and research conducted pursuant to article nine of the racing, pari-mutuel wagering and breeding law. Members of the committee, who shall be appointed by the governor, shall include but not be limited to a designee at the recommendation of each licensed or franchised thoroughbred and standardbred racetrack, a designee at the recommendation of each operating regional off-track betting corporation, a designee at the recommendation of each recognized horsemen's organization at licensed or franchised thoroughbred and standardbred racetracks, a designee at the
recommendation of both Morrisville State College and the Cornell University School of Veterinary Medicine, and two designees each at the recommendation of the speaker of the assembly and temporary president of the senate. The governor shall designate the chair from among the members who shall serve as such at the pleasure of the governor. State agencies shall cooperate with and assist the committee in the fulfillment of its duties and may render informational, non-personnel services to the committee within their respective functions as the committee may reasonably request. Recommendations shall be delivered to the temporary president of the senate, speaker of the assembly and governor by December 1, [2018] 2019 regarding the future of such research, testing and funding. Members of the board shall not be considered policymakers.

§ 2. Subdivision 1 of section 902 of the racing, pari-mutuel wagering and breeding law, as amended by chapter 15 of the laws of 2010, is amended to read as follows:

1. In order to assure the public's confidence and continue the high degree of integrity in racing at the pari-mutuel betting tracks, equine drug testing at race meetings shall be conducted by a state college or at a land grant university within this state [with an approved equine science program]. The [state racing and wagering board] gaming commission shall promulgate any rules and regulations necessary to implement the provisions of this section, including administrative penalties of loss of purse money, fines, or denial, suspension[.] or revocation of a license for racing drugged horses.

§ 3. This act shall take effect immediately.

PART KK

Intentionally Omitted

PART LL

Section 1. Subparagraph (i) of paragraph (a) of subdivision 2 of section 1306-a of the real property tax law, as amended by section 6 of part N of chapter 58 of the laws of 2011, is amended to read as follows:

(i) The tax savings for each parcel receiving the exemption authorized by section four hundred twenty-five of this chapter shall be computed by subtracting the amount actually levied against the parcel from the amount that would have been levied if not for the exemption, provided however, that [beginning with] for the two thousand eleven-two thousand twelve through two thousand eighteen-two thousand nineteen school year [year] years, the tax savings applicable to any "portion" (which as used herein shall mean that part of an assessing unit located within a school district) shall not exceed the tax savings applicable to that portion in the prior school year multiplied by one hundred two percent, with the result rounded to the nearest dollar; and provided further that beginning with the two thousand nineteen-two thousand twenty school year: (A) for purposes of the exemption authorized by section four hundred twenty-five of this chapter, the tax savings applicable to any portion shall not exceed the tax savings for the prior year, and (B) for purposes of the credit authorized by subsection (e) of section six hundred six of the tax law, the tax savings applicable to any portion shall not exceed the tax savings applicable to that portion in the prior school year multiplied by one hundred two percent, with the result rounded to the nearest dollar. The tax savings attributable to the basic and enhanced exemptions shall be calculated separately. It shall be the responsibil-
§ 1. It is the commissioner to calculate tax savings limitations for purposes of this subdivision.

§ 2. Subparagraph (G) of paragraph 1 of subsection (eee) of section 606 of the tax law, as amended by section 8 of part A of chapter 73 of the laws of 2016, is amended to read as follows:

(G) "STAR tax savings" means the tax savings attributable to the STAR exemption within a portion of a school district, as determined by the commissioner pursuant to subdivision two of section thirteen hundred six-a of the real property tax law for purposes of the credit authorized by this subsection.

§ 3. This act shall take effect immediately.

PART MM

Section 1. Section 1405-B of the tax law is amended by adding a new subdivision (c) to read as follows:

(c) The information contained within information returns filed under subdivision (b) of this section may be provided by the commissioner to local assessors for use in real property tax administration, and such information shall not be subject to the secrecy provisions set forth in section fourteen hundred eighteen of this chapter, provided, however, that the commissioner shall not disclose social security numbers or employer identification numbers.

§ 2. This act shall take effect January 1, 2020.

PART NN

Section 1. Paragraph 3 of subsection (e-1) of section 606 of the tax law, as added by section 2 of part K of chapter 59 of the laws of 2014, is amended as follows:

(3) Determination of credit. For taxable years after two thousand thirteen [and prior to two thousand sixteen], the amount of the credit allowable under this subsection shall be determined as follows:

If household gross income for the taxable year is: Excess real property taxes are the excess of real property tax over the following percentage of household gross income:

<table>
<thead>
<tr>
<th>Income Range</th>
<th>Excess Real Property</th>
<th>Percentage of Gross Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $100,000</td>
<td>4</td>
<td>4.5</td>
</tr>
<tr>
<td>$100,000 to less than</td>
<td>5</td>
<td>3.0</td>
</tr>
<tr>
<td>$150,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$150,000 to less than</td>
<td>6</td>
<td>1.5</td>
</tr>
<tr>
<td>$200,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notwithstanding the foregoing provisions, the maximum credit determined under this subparagraph may not exceed five hundred dollars.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2016; provided, however, that the amendments to subsection (e-1) of section 606 of the tax law made by section one of this act shall not affect the repeal of such subsection and shall be deemed to be repealed therewith.
Section 1. Subdivision v of section 233 of the real property law, as amended by chapter 566 of the laws of 1996, is amended to read as follows:

v. On and after April first, nineteen hundred eighty-nine, the commissioner of housing and community renewal shall have the power and duty to enforce and ensure compliance with the provisions of this section. However, the commissioner shall not have the power or duty to enforce manufactured home park rules and regulations established under subdivision f of this section.

2. On or before January first, nineteen hundred eighty-nine, each manufactured home park owner or operator shall file a registration statement with the commissioner and shall thereafter file an annual registration statement on or before January first of each succeeding year. The commissioner, by regulation, shall provide that such registration statement shall include only the names of all persons owning an interest in the park, the names of all tenants of the park, all services provided by the park owner to the tenants and a copy of all current manufactured home park rules and regulations. The reporting of such information to the commissioner of taxation and finance pursuant to subparagraph (B) of paragraph six of subsection (eee) of section six hundred six of the tax law shall be deemed to satisfy the requirements of this paragraph. That the commissioner may not be the primary recipient of such registration statement shall not be construed to limit, alter or diminish the ability or responsibility of the division of housing and community renewal in regards to enforcement of this section or any other applicable laws. The commissioner may request additional or corrected information to be filed by each manufactured home park owner or operator as he or she deems necessary to carry out proper oversight of such manufactured home parks. The commissioner shall annually make publicly available on its website a report of the data collected pursuant to this subdivision or subparagraph (B) of paragraph six of subsection (eee) of section six hundred six of the tax law, not including any personally identifiable information.

3. Whenever there shall be a violation of this section, an application may be made by the commissioner of housing and community renewal in the name of the people of the state of New York to a court or justice having jurisdiction by a special proceeding to issue an injunction, and upon notice to the defendant of not less than five days, to enjoin and restrain the continuance of such violation; and if it shall appear to the satisfaction of the court or justice that the defendant has, in fact, violated this section, an injunction may be issued by such court or justice, enjoining and restraining any further violation and with respect to this subdivision, directing the filing of a registration statement. In any such proceeding, the court may make allowances to the commissioner of housing and community renewal of a sum not exceeding two thousand dollars against each defendant, and direct restitution. Whenever the court shall determine that a violation of this section has occurred, the court may impose a civil penalty of not more than one thousand five hundred dollars for each violation. Such penalty shall be deposited in the manufactured home cooperative fund, created pursuant to section fifty-nine-h of the private housing finance law. In connection with any such proposed application, the commissioner of housing and community renewal is authorized to take proof and make a determination of the relevant facts and to issue subpoenas in accordance with the
civil practice law and rules. The provisions of this subdivision shall not impair the rights granted under subdivision u of this section.

§ 2. Subparagraph (B) of paragraph 6 of subsection (eee) of section 606 of the tax law, as amended by section 8 of part A of chapter 73 of the laws of 2016, is amended to read as follows:

(B) In the case of property consisting of a mobile home that is described in paragraph (1) of subdivision two of section four hundred twenty-five of the real property tax law, the amount of the credit allowable with respect to such mobile home shall be equal to the basic STAR tax savings for the school district portion, or the enhanced STAR tax savings for the school district portion, whichever is applicable, that would be applied to a separately assessed parcel in the school district portion with a taxable assessed value equal to twenty thousand dollars multiplied by the latest state equalization rate or special equalization rate for the assessing unit in which the mobile home is located. Provided, however, that if the commissioner is in possession of information, including but not limited to assessment records, that demonstrates to the commissioner's satisfaction that the taxpayer's mobile home is worth more than twenty thousand dollars, or if the taxpayer provides the commissioner with such information, the taxpayer's credit shall be increased accordingly, but in no case shall the credit exceed the basic STAR tax savings or enhanced STAR tax savings, whichever is applicable, for the school district portion.

(ii) The commissioner may implement an electronic system for the reporting of information by owners and operators of manufactured home parks, as defined by section two hundred thirty-three of the real property law. Upon the implementation of such a system, each such owner and operator shall file electronic statements with the commissioner according to a schedule to be determined by the commissioner. Such statement shall require reporting of names of all persons owning an interest in the park, the services provided by the park owner to the tenants, the name of the agent designated pursuant to subdivision l of section two hundred thirty-three of the real property law, the names and addresses of all tenants of the park, whether the tenant leases or owns the home, the rent set for each lot in the park, and such additional information as the commissioner may deem necessary for the proper administration of the STAR exemption established pursuant to section four hundred twenty-five of the real property tax law and the STAR credit and any other property tax-based credit established pursuant to this section. In the case of the first registration statement filed in a calendar year, such statement shall also include a copy of all current manufactured home park rules and regulations. In the case that the manufactured home park rules and regulations are modified after the filing of the first registration statement in a calendar year, the next subsequent registration statement shall also include a copy of such rules and regulations. The commissioner shall provide the commissioner of housing and community renewal with the information contained in each report no later than thirty days after the receipt thereof.

§ 3. This act shall take effect immediately.
(iv) (A) Effective with applications for the enhanced exemption on final assessment rolls to be completed in two thousand nineteen, the application form shall indicate that all owners of the property and any owners' spouses residing on the premises must have their income eligibility verified annually by the department and must furnish their taxpayer identification numbers in order to facilitate matching with records of the department. The income eligibility of such persons shall be verified annually by the department, and the assessor shall not request income documentation from them. All applicants for the enhanced exemption and all assessing units shall be required to participate in this program, which shall be known as the STAR income verification program.

(B) Effective with final assessment rolls to be completed in two thousand twenty, the commissioner shall also annually verify the eligibility of such persons for the enhanced exemption on the basis of age and residency as well as income.

(C) Where the commissioner finds that the enhanced exemption should be replaced with a basic exemption because the income limitation applicable to the enhanced exemption has been exceeded, the property is only eligible for a basic exemption, he or she shall provide the property owners with notice and an opportunity to submit to the commissioner evidence to the contrary. Where the commissioner finds that the enhanced exemption should be removed or denied without being replaced with a basic exemption because the income limitation applicable to the basic exemption has also been exceeded, the property is not eligible for either exemption, he or she shall provide the property owners with notice and an opportunity to submit to the commissioner evidence to the contrary. In either case, if the owners fail to respond to such notice within forty-five days from the mailing thereof, or if their response does not show to the commissioner's satisfaction that the property is eligible for the exemption claimed, the commissioner shall direct the assessor or other person having custody or control of the assessment roll or tax roll to either replace the enhanced exemption with a basic exemption, or to remove or deny the enhanced exemption without replacing it with a basic exemption, as appropriate. The commissioner shall further direct such person to correct the roll accordingly. Such a directive shall be binding upon the assessor or other person having custody or control of the assessment roll or tax roll, and shall be implemented by such person without the need for further documentation or approval.

[(C)] (D) Notwithstanding any provision of law to the contrary, neither an assessor nor a board of assessment review has the authority to consider an objection to the replacement or removal or denial of an exemption pursuant to this subdivision, nor may such an action be reviewed in a proceeding to review an assessment pursuant to title one or one-A of article seven of this chapter. Such an action may only be challenged before the department. If a taxpayer is dissatisfied with the department's final determination, the taxpayer may appeal that determination to the state board of real property tax services in a form and manner to be prescribed by the commissioner. Such appeal shall be filed within forty-five days from the issuance of the department's final determination. If dissatisfied with the state board's determination, the taxpayer may seek judicial review thereof pursuant to article seventy-eight of the civil practice law and rules. The taxpayer shall otherwise have no right to challenge such final determination in a court action, administrative proceeding or any other form of legal recourse against
the commissioner, the department, the state board of real property tax
services, the assessor or other person having custody or control of the
assessment roll or tax roll regarding such action.
§ 2. Paragraph (c) of subdivision 13 of section 425 of the real prop-
erty tax law, as amended by section 1 of part J of chapter 57 of the
laws of 2013, is amended, and a new paragraph (f) is added to read as
follows:
(c) Additional consequences. A penalty tax may be imposed pursuant to
this subdivision whether or not the improper exemption has been revoked
in the manner provided by this section. In addition, a person or persons
who are found to have made a material misstatement shall be disqualified
from further exemption pursuant to this section, and if such misstate-
ment appears on an application filed on or after April first, two thou-
sand nineteen, from the credit authorized by subsection (eee) of section
six hundred six of the tax law, for a period of five years if such
misstatement appears on an application filed prior to October first, two
thousand thirteen, and six years if such misstatement appears on an
application filed thereafter. In addition, such person or persons may
be subject to prosecution pursuant to the penal law.
(f) Assessor notification. The assessor shall inform the commissioner
whenever a person or persons is found to have made a material misstate-
ment on an application for the exemption authorized by this section.
§ 3. Paragraph (13) of subsection (eee) of section 606 of the tax law
is amended by adding a new subparagraph (E) to read as follows:
(E) On or after April first, two thousand nineteen, a taxpayer who is
found to have made a material misstatement on an application for the
credit authorized by this section shall be disqualified from receiving
such credit for six years. As used herein, the term "material misstate-
ment" shall have the same meaning as set forth in paragraph (a) of
subdivision thirteen of section four hundred twenty-five of the real
property tax law.
§ 4. Subparagraph (E) of paragraph (10) of subsection (eee) of section
606 of the tax law, as amended by section 8 of part A of chapter 73 of
the laws of 2016, is amended to read as follows:
(E) If the commissioner determines after issuing an advance payment
that it was issued in an excessive amount or to an ineligible or incor-
rect party, the commissioner shall be empowered to utilize any of the
procedures for collection, levy and lien of personal income tax set
forth in this article, any other relevant procedures referenced within
the provisions of this article, and any other law as may be applicable,
to recoup the improperly issued amount; provided that in the event such
party was determined to be ineligible on the basis that his or her
primary residence received the STAR exemption in the associated fiscal
year, the improperly issued credit amount shall be deemed a clerical
error and shall be paid upon notice and demand without the issuance of a
notice of deficiency and shall be assessed, collected and paid in the
same manner as taxes.
§ 5. This act shall take effect immediately.

PART QQ

Section 1. Section 467 of the real property tax law is amended by
adding a new subdivision 11 to read as follows:
11. (a) Notwithstanding any provision of law to the contrary, upon the
request of an assessor, the commissioner may disclose to the assessor
the names and addresses of the owners of property in that assessor's
assessing unit who are receiving the enhanced STAR exemption or enhanced
STAR credit and whose federal adjusted gross income is less than the
uppermost amount specified by subparagraph three of paragraph (b) of
subdivision one of this section (represented therein as M + $8,400).
Such amount shall be determined without regard to any local options that
the municipal corporation may or may not have exercised in relation to
increasing or decreasing the maximum income eligibility level authorized
by this section, provided that the amount so determined for a city with
a population of one million or more shall take into account the distinct
maximum income eligibility level established for such city by paragraph
(a) of subdivision three of this section. In no case shall the commis-
sioner disclose to an assessor the amount of an owner's federal adjusted
gross income.

(b) The assessor may use the information contained in such a report to
contact those owners who are not already receiving the exemption author-
ized by this section and to suggest that they consider applying for it.
Provided, however, that nothing contained herein shall be construed as
enabling any person or persons to qualify for the exemption authorized
by this section on the basis of their federal adjusted gross income,
rather than on the basis of their income as determined pursuant to the
provisions of paragraph (a) of subdivision three of this section.

(c) Information disclosed to an assessor pursuant to this subdivision
shall be used only for purposes of real property tax administration. It
shall be deemed confidential otherwise, and shall not be subject to the
provisions of article six of the public officers law.

§ 2. Section 1532 of the real property tax law is amended by adding a
new subdivision 5 to read as follows:

5. Information regarding decedents provided by the commissioner to a
county director of real property tax services pursuant to subsection (c)
of section six hundred fifty-one of the tax law shall be used only for
purposes of real property tax administration. The contents of the report
may be shared with the assessor and tax collecting officer of the munic-
ipal corporation in which the decedent's former residence is located,
and with the enforcing officer if such residence is subject to delin-
quent taxes. The information shall be deemed confidential otherwise, and
shall not be subject to the provisions of article six of the public
officers law.

§ 3. Subsection (c) of section 651 of the tax law, as amended by chap-
ter 783 of the laws of 1962, is amended to read as follows:

(c) Decedents. The return for any deceased individual shall be made
and filed by his executor, administrator, or other person charged with
his property. If a final return of a decedent is for a fractional part
of a year, the due date of such return shall be the fifteenth day of the
fourth month following the close of the twelve-month period which began
with the first day of such fractional part of the year. Notwithstanding
any provision of law to the contrary, when a return has been filed for a
decedent, the commissioner may disclose the decedent's name, address,
and the date of death to the director of real property tax services of
the county in which the address reported on such return is located.

§ 4. This act shall take effect immediately.
(b-1) Income. For final assessment rolls to be used for the levy of taxes for the two thousand eleven-two thousand twelve school year through two thousand eighteen-two thousand nineteen years, the parcel's affiliated income may be no greater than five hundred thousand dollars, as determined by the commissioner pursuant to subdivision fourteen of this section or section one hundred seventy-one-u of the tax law, in order to be eligible for the basic exemption authorized by this section. Beginning with the two thousand nineteen-two thousand twenty school year, for purposes of the exemption authorized by this section, the parcel's affiliated income may be no greater than two hundred fifty thousand dollars, as so determined.

As used herein, the term "affiliated income" shall mean the combined income of all of the owners of the parcel who resided primarily thereon on the applicable taxable status date, and of any owners' spouses residing primarily thereon. For exemptions on final assessment rolls to be used for the levy of taxes for the two thousand eleven-two thousand twelve school year, affiliated income shall be determined based upon the parties' incomes for the income tax year ending in two thousand nine. In each subsequent school year, the applicable income tax year shall be advanced by one year. The term "income" as used herein shall have the same meaning as in subdivision four of this section.

§ 2. Subparagraph (A) of paragraph 3 of subsection (eee) of section 606 of the tax law, as added by section 8 of part A of chapter 73 of the laws of 2016, is amended to read as follows:

(A) Beginning with taxable years after two thousand fifteen, a basic STAR credit shall be available to a qualified taxpayer if the affiliated income of the parcel that serves as the taxpayer's primary residence is less than or equal to five hundred thousand dollars. The income limit established for the basic STAR exemption by paragraph (b-1) of subdivision three of section four hundred twenty-five of the real property tax law shall not be taken into account when determining eligibility for the basic STAR credit.

§ 3. This act shall take effect immediately.

PART SS

Section 1. Subdivision 6 of section 1306-a of the real property tax law, as amended by section 3 of part TT of chapter 59 of the laws of 2017, is amended to read as follows:

6. When the commissioner determines, at least twenty days prior to the levy of school district taxes, that an advance credit of the personal income tax credit authorized by subsection (eee) of section six hundred six of the tax law will be provided to the owners of a parcel in that school district, he or she shall so notify the assessor, the county director of real property tax services, and the authorities of the school district, who shall cause a statement to be placed on the tax bill for the parcel in substantially the following form: "An estimated STAR check has been or will be mailed to you [upon issuance] by the NYS Tax Department. Any overpayment or underpayment can be reconciled on your next tax return or STAR credit check."

Notwithstanding any provision of law to the contrary, in the event that the parcel in question had been granted a STAR exemption on the assessment roll upon which school district taxes are to be levied, such exemption shall be deemed null and void, shall be removed from the assessment roll, and shall be disregarded when the parcel's tax liability is determined. The assessor or other local official or officials
having custody and control of the data file used to generate school
district tax rolls and tax bills shall be authorized and directed to
change such file as necessary to enable the school district authorities
to discharge the duties imposed upon them by this subdivision.

§ 2. This act shall take effect immediately.

PART TT

Section 1. Paragraph (a-2) of subdivision 6 of section 425 of the real
property tax law, as added by section 1 of part D of chapter 60 of the
laws of 2016, is amended to read as follows:

(a-2) Notwithstanding any provision of law to the contrary, where [a

renewal] an application for the "enhanced" STAR exemption authorized by

subdivision four of this section has not been filed on or before the
taxable status date, and the owner believes that good cause existed for
the failure to file the [renewal] application by that date, the owner
may, no later than the last day for paying school taxes without incurring interest or penalty, submit a written request to the commissioner
asking him or her to extend the filing deadline and grant the exemption.
Such request shall contain an explanation of why the deadline was
missed, and shall be accompanied by [a-renewal] an application, reflecting the facts and circumstances as they existed on the taxable status
date. After consulting with the assessor, the commissioner may extend
the filing deadline and grant the exemption if the commissioner is
satisfied that (i) good cause existed for the failure to file the
renewal] application by the taxable status date, and that (ii) the
applicant is otherwise entitled to the exemption. The commissioner shall
mail notice of his or her determination to such owner and the assessor.
If the determination states that the commissioner has granted the
exemption, the assessor shall thereupon be authorized and directed to
correct the assessment roll accordingly, or, if another person has
custody or control of the assessment roll, to direct that person to make
the appropriate corrections. If the correction is not made before school
taxes are levied, the [failure to take the exemption into account in the
computation of the tax shall be deemed a "clerical error" for purposes
of title three of article five of this chapter, and shall be corrected
accordingly] school district authorities shall be authorized and
directed to take account of the fact that the commissioner has granted
the exemption by correcting the applicant's tax bill and/or issuing a
refund accordingly.

§ 2. Paragraph (d) of subdivision 2 of section 496 of the real proper-

ty tax law, as added by section 3 of part A of chapter 60 of the laws of
2016, is amended to read as follows:

(d) If the applicant is renouncing a STAR exemption in order to qualify for the personal income tax credit authorized by subsection (eee) of
section six hundred six of the tax law, and no other exemptions are being renounced on the same application, or if the applicant is renounc-
ing a STAR exemption before school taxes have been levied on the assess-
ment roll upon which that exemption appears, no processing fee shall be
applicable.

§ 3. Paragraph (a) of subdivision 2 of section 496 of the real proper-

ty tax law, as amended by section 3 of part A of chapter 60 of the laws
of 2016, is amended to read as follows:

(a) For each assessment roll on which the renounced exemption appears,
the assessed value that was exempted shall be multiplied by the tax rate
or rates that were applied to that assessment roll, or in the case of a
renounced STAR exemption, the tax savings calculated pursuant to subdi-
vision two of section thirteen hundred six-a of this chapter. Interest
shall then be added to each such product at the rate prescribed by
section nine hundred twenty-four-a of this chapter or such other law as
may be applicable for each month or portion thereon since the levy of
taxes upon such assessment roll.
§ 4. Paragraph 5 of subsection (eee) of section 606 of the tax law, as
amended by section 8 of part A of chapter 73 of the laws of 2016, is
amended to read as follows:
(5) Disqualification. A taxpayer shall not qualify for the credit
authorized by this subsection if the parcel that serves as the taxpay-
er's primary residence received the STAR exemption on the assessment
roll upon which school district taxes for the associated fiscal year
were levied. Provided, however, that the taxpayer may remove
this disqualification by renouncing the exemption [and making any
required payments] by December thirty-first of the taxable year, as
provided by subdivision sixteen of section four hundred twenty-five of
the real property tax law, and making any required payments within the
time frame prescribed by section four hundred ninety-six of the real
property tax law.
§ 5. This act shall take effect immediately.

PART UU

Section 1. The tax law is amended by adding a new article 28-C to read
as follows:

ARTICLE 28-C
SUPPLEMENTAL TAX ON VAPOR PRODUCTS

Section 1180. Definitions.

1181. Imposition of tax.
1182. Imposition of compensating use tax.
1183. Vapor products dealer registration and renewal.
1184. Administrative provisions.
1185. Criminal penalties.
1186. Deposit and disposition of revenue.

§ 1180. Definitions. For the purposes of the taxes imposed by this
article, the following terms shall mean:
(a) "Vapor product" means any noncombustible liquid or gel, regardless
of the presence of nicotine therein, that is manufactured in to a
finished product for use in an electronic cigarette, electronic cigar,
electronic cigarillo, electronic pipe, vaping pen, hookah pen or other
similar device. "Vapor product" shall not include any product approved
by the United States food and drug administration as a drug or medical
device, or manufactured and dispensed pursuant to title five-A of arti-
cle thirty-three of the public health law.
(b) "Vapor products dealer" means a person licensed by the commission-
er to sell vapor products in this state.
§ 1181. Imposition of Tax. In addition to any other tax imposed by
this chapter or other law, there is hereby imposed a tax of twenty
percent on receipts from the retail sale of vapor products sold in this
state. The tax is imposed on the purchaser and collected by the vapor
products dealer as defined in subdivision (b) of section eleven hundred
eighty of this article, in trust for and on account of the state.
§ 1182. Imposition of compensating use tax. (a) Except to the extent that vapor products have already been or will be subject to the tax imposed by section eleven hundred eighty-one of this article, or are otherwise exempt under this article, there is hereby imposed a use tax on every use within the state of vapor products: (1) purchased at retail; and (2) manufactured or processed by the user if items of the same kind are sold by him or her in the regular course of his or her business.

(b) For purposes of paragraph one of subdivision (a) of this section, the tax shall be at the rate of twenty percent of the consideration given or contracted to be given for such vapor product purchased at retail. For purposes of paragraph two of subdivision (a) of this section, the tax shall be at the rate of twenty percent of the price at which such items of the same kind of vapor product are offered for sale by the user, and the mere storage, keeping, retention or withdrawal from storage of such vapor product by the person that manufactured or processed such vapor product shall not be deemed a taxable use by him or her.

(c) The tax due pursuant to this section shall be paid and reported no later than twenty days after such use on a form prescribed by the commissioner.

§ 1183. Vapor products dealer registration and renewal. (a) Every person who intends to sell vapor products in this state must receive from the commissioner a certificate of registration prior to engaging in business. Such person must electronically submit a properly completed application for a certificate of registration for each location at which vapor products will be sold in this state, on a form prescribed by the commissioner, and shall be accompanied by a non-refundable application fee of three hundred dollars.

(b) A vapor products dealer certificate of registration shall be valid for the calendar year for which it is issued unless earlier suspended or revoked. Upon the expiration of the term stated on the certificate of registration, such certificate shall be null and void. A certificate of registration shall not be assignable or transferable and shall be destroyed immediately upon the vapor products dealer ceasing to do business as specified in such certificate or in the event that such business never commenced.

(c) Every vapor product dealer shall publicly display a vapor products dealer certificate of registration in each place of business in this state where vapor products are sold at retail. A vapor products dealer who has no regular place of business shall publicly display such valid certificate on each of its carts, stands, trucks or other merchandising devices through which it sells vapor products.

(d) (1) The commissioner shall refuse to issue a certificate of registration to any applicant who does not possess a valid certificate of authority under section eleven hundred thirty-four of this chapter. In addition, the commissioner may refuse to issue a certificate of registration, or suspend, cancel or revoke a certificate of registration issued to any person who: (A) has a past-due liability as that term is defined in section one hundred seventy-one-v of this chapter; (B) has had a certificate of registration under this article or any license or registration provided for in this chapter revoked within one year from the date on which such application was filed; (C) has been convicted of a crime provided for in this chapter within one year from the date on which such application was filed; (D) willfully fails to file a report or return required by this article; (E) willfully files, causes to be
filed, gives or causes to be given a report, return, certificate or affidavit required by this article which is false; (F) willfully fails to collect or truthfully account for or pay over any tax imposed by this article; or (G) whose place of business is at the same premises as that of a person whose vapor products dealer registration has been revoked and where such revocation is still in effect, unless the applicant or vapor products dealer provides the commissioner with adequate documentation demonstrating that such applicant or vapor products dealer acquired the premises or business through an arm’s length transaction as defined in paragraph (e) of subdivision one of section four hundred eighty-a of this chapter.

(2) In addition to the grounds provided in paragraph one of this subdivision, the commissioner shall refuse to issue a certificate of registration and shall cancel or suspend a certificate of registration as directed by an enforcement officer pursuant to article thirteen-F of the public health law. Notwithstanding any provision of law to the contrary, an applicant whose application for a certificate of registration is refused or a vapor products dealer whose registration is cancelled or suspended under this paragraph shall have no right to a hearing under this chapter and shall have no right to commence a court action or proceeding or to any other legal recourse against the commissioner with respect to such refusal, suspension or cancellation; provided, however, that nothing herein shall be construed to deny a vapor products dealer a hearing under article thirteen-F of the public health law or to prohibit vapor products dealers from commencing a court action or proceeding against an enforcement officer as defined in section thirteen hundred ninety-nine-aa of the public health law.

(e) If a vapor products dealer is suspended, cancelled or revoked and such vapor products dealer sells vapor products through more than one place of business in this state, the vapor products dealer’s certificate of registration issued to that place of business, cart, stand, truck or other merchandising device, where such violation occurred, shall be suspended, revoked or cancelled. Provided, however, upon a vapor products dealer’s third suspension, cancellation or revocation within a five-year period for any one or more businesses owned or operated by the vapor products dealer, such suspension, cancellation, or revocation of the vapor products dealer’s certificate of registration shall apply to all places of business where he or she sells vapor products in this state.

(f) Every holder of a certificate of registration must notify the commissioner of changes to any of the information stated on the certificate or changes to any information contained in the application for the certificate of registration. Such notification must be made on or before the last day of the month in which a change occurs and must be made electronically on a form prescribed by the commissioner.

(g) Every vapor products dealer who holds a certificate of registration under this article shall be required to reapply for a certificate of registration for the following calendar year on or before the twentieth day of September and such reapplication shall be subject to the same requirements and conditions, including grounds for refusal, as an initial registration under this article, including but not limited to the payment of the three hundred dollar application fee for each retail location.

(h) In addition to any other penalty imposed by this chapter, any vapor products dealer who violates the provisions of this section, (1) for a first violation is liable for a civil fine not less than five
thousand dollars but not to exceed twenty-five thousand dollars and such
certificate of registration may be suspended for a period of not more
than six months; and (2) for a second or subsequent violation within
three years following a prior violation of this section, is liable for a
civil fine not less than ten thousand dollars but not to exceed thirty-
five thousand dollars and such certificate of registration may be
suspended for a period of up to thirty-six months; or (3) for a third
violation within a period of five years, its vapor products certificate
or certificates of registration issued to each place of business owned
or operated by the vapor products dealer in this state, shall be revoked
for a period of up to five years.

§ 1184. Administrative provisions. (a) Except as otherwise provided
for in this article, the taxes imposed by this article shall be adminis-
tered and collected in a like manner as and jointly with the taxes
imposed by sections eleven hundred five and eleven hundred ten of this
chapter. In addition, except as otherwise provided in this article, all
of the provisions of article twenty-eight of this chapter (except
sections eleven hundred seven, eleven hundred eight, eleven hundred
nine, and eleven hundred forty-eight) relating to or applicable to the
administration, collection and review of the taxes imposed by such
sections eleven hundred five and eleven hundred ten, including, but not
limited to, the provisions relating to definitions, returns, exemptions,
penalties, tax secrecy, personal liability for the tax, and collection
of tax from the customer, shall apply to the taxes imposed by this arti-
cle so far as such provisions can be made applicable to the taxes
imposed by this article with such limitations as set forth in this arti-
cle and such modifications as may be necessary in order to adapt such
language to the taxes so imposed. Such provisions shall apply with the
same force and effect as if the language of those provisions had been
set forth in full in this article except to the extent that any
provision is either inconsistent with a provision of this article or is
not relevant to the taxes imposed by this article.

(b) Notwithstanding the provisions of subdivision (a) of this section,
the exemptions provided in paragraph ten of subdivision (a) of section
eleven hundred fifteen of this chapter, and the provisions of section
eleven hundred sixteen, except those provided in paragraphs one, two,
three and six of subdivision (a) of such section, shall not apply to the
taxes imposed by this article.

(c) Notwithstanding the provisions of this section or section eleven
hundred forty-six of this chapter, the commissioner may, in his or her
discretion, permit the commissioner of health or his or her authorized
representative to inspect any return related to the tax imposed by this
article and may furnish to the commissioner of health any such return
or supply him or her with information concerning an item contained in
any such return, or disclosed by any investigation of a liability under
this article.

§ 1185. Criminal penalties. The criminal penalties in sections eigh-
teen hundred one through eighteen hundred seventeen of this chapter shall apply to this article with the same
force and effect as if the language of those provisions had been set
forth in full in this article except to the extent that any provision is
either inconsistent with a provision of this article or is not relevant
to the taxes imposed by this article.

§ 1186. Deposit and disposition of revenue. The taxes, interest, and
penalties imposed by this article and collected or received by the
commissioner shall be deposited daily with such responsible banks, bank-
ing houses or trust companies, as may be designated by the comptroller, to the credit of the comptroller in trust for the tobacco control and insurance initiatives pool established by section ninety-two-dd of the state finance law and distributed by the commissioner of health in accordance with section twenty-eight hundred seven-v of the public health law. Such deposits will be kept separate and apart from all other money in the possession of the comptroller. The comptroller shall require adequate security from all such depositories. Of the total revenue collected or received under this article, the comptroller shall retain such amount as the commissioner may determine to be necessary for refunds under this article. Provided, however that the commissioner is authorized and directed to deduct from the amounts he or she receives from the registration fees under section eleven hundred eighty-three of this article, before deposit into the tobacco control and insurance initiatives pool, a reasonable amount necessary to effectuate refunds of appropriations of the department to reimburse the department for the costs incurred to administer, collect and distribute the taxes imposed by this article.

§ 2. Subsection (a) of section 92-dd of the state finance law, as amended by section 3 of part T of chapter 61 of the laws of 2011, is amended to read as follows:

(a) On and after April first, two thousand five, such fund shall consist of the revenues heretofore and hereafter collected or required to be deposited pursuant to paragraph (a) of subdivision eighteen of section twenty-eight hundred seven-c, and sections twenty-eight hundred seven-j, twenty-eight hundred seven-s and twenty-eight hundred seven-t of the public health law, subdivision (b) of section four hundred eighty-two of the tax law and required and section eleven hundred eighty-six of this article, before deposit into the tobacco control and insurance initiatives pool, a reasonable amount necessary to effectuate refunds of appropriations of the department to reimburse the department for the costs incurred to administer, collect and distribute the taxes imposed by this article.

§ 3. This act shall take effect on the first day of a quarterly period described in subdivision (b) of section 1136 of the tax law next commencing at least one hundred eighty days after this act shall become a law, and shall apply to sales and uses of vapor products on or after such date.

PART VV

Intentionally Omitted

PART WW

Section 1. Section 1166-a of the tax law, as added by section 1 of part F of chapter 25 of the laws of 2009, is amended to read as follows:

§ 1166-a. Special supplemental tax on passenger car rentals within the metropolitan commuter transportation district. (a) In addition to the tax imposed under section eleven hundred sixty of this article and in addition to any tax imposed under any other article of this chapter, there is hereby imposed and there shall be paid a tax at the rate of [five] six percent upon the receipts from every rental of a passenger car which is a retail sale of such passenger car within the metropolitan
commuter transportation district as defined in [subdivision] subsection
(a) of section eight hundred of this chapter.

(b) Except to the extent that a passenger car rental described in
subsection (a) of this section, or section eleven hundred sixty-six-b
of this article, has already been or will be subject to the tax imposed
under such subdivision or section and except as otherwise exempted under
this article, there is hereby imposed on every person and there shall be
paid a use tax for the use within the metropolitan commuter transporta-
tion district as defined in [subdivision] subsection (a) of section
eight hundred of this chapter; of any passenger car rented by the user
[which] that is a purchase at retail of such passenger car, but not
including any lease of a passenger car to which subdivision (i) of
section eleven hundred eleven of this chapter applies. For purposes of
this [paragraph] subdivision, the tax shall be at the rate of [five] six
percent of the consideration given or contracted to be given for such
property, or for the use of such property, including any charges for
shipping or delivery as described in paragraph three of subdivision (b)
of section eleven hundred one of this chapter, but excluding any credit
for tangible personal property accepted in part payment and intended for
resale.

§ 2. The tax law is amended by adding a new section 1166-b to read as
follows:

§ 1166-b. Special supplemental tax on passenger car rentals outside of
the metropolitan commuter transportation district. (a) In addition to
the tax imposed under section eleven hundred sixty of this article and
in addition to any tax imposed under any other article of this chapter,
there is hereby imposed and there shall be paid a tax at the rate of six
percent upon the receipts from every rental of a passenger car that is
not subject to the tax described in section eleven hundred sixty-six-a
of this article, but which is a retail sale of such passenger car within
the state.

(b) Except to the extent that a passenger car rental described in
subdivision (a) of this section or in section eleven hundred
sixty-six-a of this article, has already been subject to the tax imposed
under such subdivision or section, and except as otherwise exempted
under this article, there is hereby imposed on every person and there
shall be paid a use tax for the use within the state of any passenger
car rented by the user that is a purchase at retail of such passenger
car, but not including any lease of a passenger car to which subdivision
(i) of section eleven hundred eleven of this chapter applies. For
purposes of this subdivision, the tax shall be at the rate of six
percent of the consideration given or contracted to be given for such
property, or for the use of such property, including any charges for
shipping or delivery as described in paragraph three of subdivision (b)
of section eleven hundred one of this chapter, but excluding any credit
for tangible personal property accepted in part payment and intended for
resale.

§ 3. Section 1167 of the tax law, as amended by section 3 of part F of
chapter 25 of the laws of 2009, is amended to read as follows:

§ 1167. Deposit and disposition of revenue. 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, except that after reserving
amounts in accordance with such section one hundred seventy-one-a of
this chapter, the remainder shall be paid by the comptroller to the
credit of the highway and bridge trust fund established by section
eighty-nine-b of the state finance law, provided, however: (a) taxes, interest and penalties collected or received pursuant to section eleven hundred sixty-six-a of this article shall be paid to the credit of the metropolitan transportation authority aid trust account of the metropolitan transportation authority financial assistance fund established by section ninety-two-ff of the state finance law; and (b) taxes, interest and penalties collected or received pursuant to section eleven hundred sixty-six-b of this article shall be paid to the credit of the public transportation systems operating assistance account established by section eighty-eight-a of the state finance law.

§ 4. This act shall take effect June 1, 2019, and shall apply to rentals of passenger cars commencing on and after such date whether or not under a prior contract; provided, however where such passenger car rentals are billed on a monthly, quarterly or other period basis, the tax imposed by this act shall apply to the rental for such period if more than half of the days included in such period are days subsequent to such effective date.

PART XX

Section 1. The tax law is amended by adding a new article 20-D to read as follows:

ARTICLE 20-D
EXCISE TAX ON SALE OF OPIOIDS

Section 497. Definitions.

498. Imposition of excise tax.

499. Returns to be secret.

§ 497. Definitions. The following terms shall have the following meanings when used in this article.

(a) "Opioid" shall mean an "opiate" as defined by subdivision twenty-three of section thirty-three hundred two of the public health law and any natural, synthetic, or semisynthetic "narcotic drug" as defined by subdivision twenty-two of such section that has agonist, partial agonist, or agonist/antagonist morphine-like activities or effects similar to natural opium alkaloids, and any derivative, congener, or combination thereof listed in schedules II-V of section thirty-three hundred six of the public health law. The term "opioid" shall not mean buprenorphine, methadone, or morphine.

(b) "Unit" shall mean a single finished dosage form of an opioid, such as a pill, tablet, capsule, suppository, transdermal patch, buccal film, milliliter of liquid, milligram of topical preparation, or any other form.

(c) "Strength per unit" shall mean the amount of opioid in a unit, as measured by weight, volume, concentration or other metric.

(d) "Morphine milligram equivalent conversion factor" shall mean that reference standard of a particular opioid as it relates in potency to morphine as determined by the commissioner of health.

(e) "Morphine milligram equivalent" shall mean a unit multiplied by its strength per unit multiplied by the morphine milligram equivalent conversion factor.

(f) "Registrant" shall mean: (1) any person, firm, corporation or association that: (i) is required to be registered with the education department as a wholesaler, manufacturer, or outsourcing facility pursuant to section six thousand eight hundred eight or section six thousand eight hundred eight-b of the education law and (ii) holds and transfers title to an opioid unit; (2) any person, firm, corporation or associ-
ation that: (i) would be required to be registered with the education
department as a wholesaler, manufacturer, or outsourcing facility pursu-
ant to such section six thousand eight hundred eight-b but for the
exception in subdivision two of such section and (ii) holds and trans-
fers title to an opioid unit; or (3) any person, firm, corporation or
association that: (i) is required to be registered with the health
department as a manufacturer or distributor of a controlled substance
pursuant to section thirty-three hundred ten of the public health law
and (ii) holds and transfers title to an opioid unit.

(g) "Wholesale acquisition cost" shall mean the manufacturer's list
price for an opioid unit to wholesalers or direct purchasers in the
United States, not including prompt pay or other discounts, rebates or
reductions in price, for the most recent month for which the information
is available, as reported in wholesale price guides or other publica-
tions of drug or biological pricing data.

(h) "Sale" shall mean any transfer of title to an opioid unit for a
consideration where actual or constructive possession of such opioid
unit is transferred by a registrant holding title to such opioid unit to
a purchaser or its designee in this state. A sale shall not include
either the dispensing of an opioid unit pursuant to a prescription to an
ultimate consumer or the transfer of title to an opioid unit from a
manufacturer in this state to a purchaser outside this state when such
opioid unit will be used or consumed outside this state.

§ 498. Imposition of excise tax. (a) There is hereby imposed an excise
tax on the first sale of every opioid unit in the state at the following
rates: (1) a quarter of a cent per morphine milligram equivalent where
the wholesale acquisition cost is less than fifty cents, or (2) one and
one-half cents per morphine milligram equivalent where the wholesale
acquisition cost is fifty cents or more; except that such tax shall not
apply when such first sale is to any program operated pursuant to arti-
acle forty of the public health law and article thirty-two of the mental
hygiene law. The tax imposed by this article shall be charged against
and paid by the registrant making such first sale, and shall accrue at
the time of such sale. For the purpose of the proper administration of
this article and to prevent evasion of the tax hereby imposed, it shall
be presumed that any sale of an opioid unit in this state by a regis-
trant is the first sale of such in the state until the contrary is
established, and the burden of proving that any sale is not the first
sale in the state shall be upon the registrant.

(b) Every registrant liable for the tax imposed by this article shall
file with the commissioner a return on forms to be prescribed by the
commissioner showing the total morphine milligram equivalent and whole-
sale acquisition costs of such opioid units that are subject to the tax
imposed by this article, the amount of tax due thereon, and such further
information as the commissioner may require. Such returns shall be filed
for quarterly periods ending on the last day of March, June, September
and December of each year. Each return shall be filed within twenty days
after the end of such quarterly period and shall cover all opioid sales
in the state made in the prior quarter, except that the first return
required to be filed pursuant to this section shall be due on January
twentieth, two thousand twenty, and shall cover all opioid sales occur-
ing in the period between the effective date of this article and Decem-
ber thirty-first, two thousand nineteen. Every registrant required to
file a return under this section shall, at the time of filing such
return, pay to the commissioner the total amount of tax due for the
period covered by such return. If a return is not filed when due, the
tax shall be due the day on which the return is required to be filed. The commissioner may require that the returns and payments required by this section be filed or paid electronically.

(c) Where a sale of an opioid unit by a registrant has been cancelled by the purchaser and tax thereon was previously paid by the registrant, the commissioner shall allow to the registrant a refund or credit of such tax on a return for a later period subject to the limitations period for claiming a refund or credit as prescribed by section one thousand eighty-seven of this chapter. Where a registrant proves that an opioid unit for which it previously paid a tax has been distributed out of the state for use or consumption outside this state, the commissioner shall allow a credit to the registrant for tax paid on a return for a later period subject to the limitations period for claiming a credit as prescribed by section one thousand eighty-seven of this chapter.

(d) All sales slips, invoices, receipts, or other statements or memoranda of sale from any sale or purchase of opioid units by registrants must be retained for a period of six years after the due date of the return to which they relate, unless the commissioner provides for a different retention period by rule or regulation. Such records must be sufficient to determine the number of units transferred along with the morphine milligram equivalent of the units transferred, and otherwise be suitable to determine the correct amount of tax due. Such records must also record either (1) the address from which the units are shipped or delivered, along with the address to which the units are shipped or delivered, or (2) the place at which actual physical possession of the units is transferred. Such records shall be produced upon demand by the commissioner.

(e) The provisions of article twenty-seven of this chapter shall apply to the tax imposed by this article in the same manner and with the same force and effect as if the language of such article had been incorporated in full into this article and had expressly referred to the tax imposed by this article, except to the extent that any provision of such article twenty-seven is either inconsistent with a provision of this article or is not relevant to this article.

(f) The commissioners of education and health shall cooperate with the commissioner in administering this tax, including sharing with the commissioner pertinent information about registrants upon the request of the commissioner.

(g) Each registrant shall provide a report to the department of health detailing all opioids sold by such registrant in the state of New York. Such report shall include:

(i) the registrant's name, address, phone number, federal Drug Enforcement Agency (DEA) registration number, education department registration number, and controlled substance license number issued by the department of health, if applicable;

(ii) the name, address and DEA registration number of the entity to whom the opioid was sold;

(iii) the date of the sale of the opioid;

(iv) the gross receipt total, in dollars, for each opioid sold;

(v) the name and National Drug Code of the opioid sold;

(vi) the number of containers and the strength and metric quantity of controlled substance in each container of the opioid sold;

(vii) the total number of morphine milligram equivalents sold; and

(viii) any other elements as deemed necessary by the commissioner of health.
Such information shall be reported annually in such form as defined by
the commissioner of health and shall not be subject to the provisions of
section four hundred ninety-nine of this article.
§ 499. Returns to be secret. (a) Except in accordance with a proper
judicial order or as otherwise provided for by law, it shall be unlawful
for the commissioner, any officer or employee of the department, or any
person engaged or retained by such department on an independent contract
basis or any other person who in any manner may acquire knowledge of the
contents of a return or report filed pursuant to this article to divulge
or make known in any manner the contents or any other information
relating to the business of a registrant contained in any return or
report required under this article. The officers charged with the
custody of such returns or reports shall not be required to produce any
of them or evidence of anything contained in them in any action or
proceeding in any court, except on behalf of the state, the state
department of health, the state department of education or the commis-
sioner in an action or proceeding under the provisions of this chapter
or on behalf of the state or the commissioner in any other action or
proceeding involving the collection of a tax due under this chapter to
which the state or the commissioner is a party or a claimant or on
behalf of any party to any action or proceeding under the provisions of
this article, when the returns or the reports or the facts shown thereby
are directly involved in such action or proceeding, in any of which
events the court may require the production of, and may admit in
evidence so much of said returns or reports or of the facts shown there-
by as are pertinent to the action or proceeding and no more. Nothing
herein shall be construed to prohibit the commissioner, in his or her
discretion, from allowing the inspection or delivery of a certified copy
of any return or report filed under this article, or from providing any
information contained in any such return or report, by or to a duly
authorized officer or employee of the state department of health or the
state department of education; nor to prohibit the inspection or deliv-
ery of a certified copy of any return or report filed under this arti-
cle, or the provision of any information contained therein, by or to the
attorney general or other legal representatives of the state when an
action shall have been recommended or commenced pursuant to this chap-
ter in which such returns or reports or the facts shown thereby are
directly involved; nor to prohibit the commissioner from providing or
certifying to the division of budget or the comptroller the total number
of returns or reports filed under this article in any reporting period
and the total collections received therefrom; nor to prohibit the
inspection of the returns or reports required under this article by the
comptroller or duly designated officer or employee of the state depart-
ment of audit and control, for purposes of the audit of a refund of any
tax paid by a registrant or other person under this article; nor to
prohibit the delivery to a registrant, or a duly authorized represen-
tative of such registrant, a certified copy of any return or report
filed by such registrant pursuant to this article, nor to prohibit the
publication of statistics so classified as to prevent the identification
of particular returns or reports and the items thereof.
(b)(1) Any officer or employee of the state who willfully violates the
provisions of subdivision (a) of this section shall be dismissed from
office and be incapable of holding any public office in this state for a
period of five years thereafter.
(2) Cross-reference: For criminal penalties, see article thirty-seven
of this chapter.
§ 2. Section 1825 of the tax law, as amended by section 3 of part NNN of chapter 59 of the laws of 2018, is amended to read as follows:

§ 1825. Violation of secrecy provisions of the tax law.--Any person who violates the secrecy provisions of subdivision (b) of section twenty-one, subdivision one of section two hundred two, subdivision eight of section two hundred eleven, subdivision (a) of section three hundred fourteen, subdivision one or two of section four hundred thirty-seven, section four hundred eighty-seven, subdivision one or two of section five hundred fourteen, subdivision (a) of section six hundred ninety-seven, subsection (e) of section eight hundred ninety-five, subdivision (a) of section fifteen hundred eighteen, subdivision (a) of section fifteen hundred fifty-five of this chapter, or subdivision (e) of section eleven hundred thirty of the administrative code of the city of New York shall be guilty of a misdemeanor.

§ 3. Subdivision 1 of section 171-a of the tax law, as amended by section 3 of part MM of chapter 59 of the laws of 2018, is amended to read as follows:

1. All taxes, interest, penalties and fees collected or received by the commissioner or the commissioner's duly authorized agent under articles nine (except section one hundred eighty-two-a thereof and except as otherwise provided in section two hundred five thereof), nine-A, twelve-A (except as otherwise provided in section two hundred eighty-four thereof), thirteen, thirteen-A (except as otherwise provided in section three hundred twelve thereof), eighteen, nineteen, twenty (except as otherwise provided in section four hundred eighty-two thereof), twenty-B, twenty-D, twenty-one, twenty-two, twenty-four, twenty-six, twenty-eight (except as otherwise provided in section eleven hundred two thereof), twenty-eight-A, thirty-one (except as otherwise provided in section fourteen hundred twenty-one thereof), thirty-three and thirty-three-A of this chapter shall be deposited daily in one account with such responsible banks, banking houses or trust companies as may be designated by the comptroller, to the credit of the comptroller. Such an account may be established in one or more of such depositories. Such deposits shall be kept separate and apart from all other money in the possession of the comptroller. The comptroller shall require adequate security from all such depositories. Of the total revenue collected or received under such articles of this chapter, the comptroller shall retain in the comptroller's hands such amount as the commissioner may determine to be necessary for refunds or reimbursements under such articles of this chapter out of which amount the comptroller shall pay any refunds or reimbursements to which taxpayers shall be entitled under the provisions of such articles of this chapter. The commissioner and the comptroller shall maintain a system of accounts showing the amount of revenue collected or received from each of the taxes imposed by such articles. The comptroller, after reserving the amount to pay such refunds or reimbursements, shall, on or before the tenth day of each month, pay into the state treasury to the credit of the general fund all revenue deposited under this section during the preceding calendar month and remaining to the comptroller's credit on the last day of such preceding month, (i) except that the comptroller shall pay to the state department of social services that amount of overpayments of tax imposed by article twenty-two of this chapter and the interest on such amount which is
certified to the comptroller by the commissioner as the amount to be credited against past-due support pursuant to subdivision six of section one hundred seventy-one-c of this article, (ii) and except that the comptroller shall pay to the New York state higher education services corporation and the state university of New York or the city university of New York respectively that amount of overpayments of tax imposed by article twenty-two of this chapter and the interest on such amount which is certified to the comptroller by the commissioner as the amount to be credited against the amount of defaults in repayment of guaranteed student loans and state university loans or city university loans pursuant to subdivision five of section one hundred seventy-one-d and subdivision six of section one hundred seventy-one-e of this article, (iii) and except further that, notwithstanding any law, the comptroller shall credit to the revenue arrearage account, pursuant to section ninety-one-a of the state finance law, that amount of overpayment of tax imposed by article nine, twenty-two, thirty, thirty-A, thirty-B or thirty-three of this chapter, and any interest thereon, which is certified to the comptroller by the commissioner as the amount to be credited against a past-due legally enforceable debt owed to a state agency pursuant to paragraph (a) of subdivision six of section one hundred seventy-one-f of this article, provided, however, he shall credit it to the special offset fiduciary account, pursuant to section ninety-one-c of the state finance law, any such amount creditable as a liability as set forth in paragraph (b) of subdivision six of section one hundred seventy-one-f of this article, (iv) and except further that the comptroller shall pay to the city of New York that amount of overpayment of tax imposed by article nine, twenty-two, thirty, thirty-A, thirty-B or thirty-three of this chapter and any interest thereon that is certified to the comptroller by the commissioner as the amount to be credited against city of New York tax warrant judgment debt pursuant to section one hundred seventy-one-l of this article, (v) and except further that the comptroller shall pay to a non-obligated spouse that amount of overpayment of tax imposed by article twenty-two of this chapter and the interest on such amount which has been credited pursuant to section one hundred seventy-one-c, one hundred seventy-one-d, one hundred seventy-one-e, one hundred seventy-one-f or one hundred seventy-one-l of this article and which is certified to the comptroller by the commissioner as the amount due such non-obligated spouse pursuant to paragraph six of subsection (b) of section six hundred fifty-one of this chapter; and (vi) the comptroller shall deduct a like amount which the comptroller shall pay into the treasury to the credit of the general fund from amounts subsequently payable to the department of social services, the state university of New York, the city university of New York, or the higher education services corporation, or the revenue arrearage account or special offset fiduciary account pursuant to section ninety-one-a or ninety-one-c of the state finance law, as the case may be, whichever had been credited the amount originally withheld from such overpayment, and (vii) with respect to amounts originally withheld from such overpayment pursuant to section one hundred seventy-one-l of this article and paid to the city of New York, the comptroller shall collect a like amount from the city of New York.

§ 4. Subdivision 1 of section 171-a of the tax law, as amended by section 4 of part MM of chapter 59 of the laws of 2018, is amended to read as follows:

1. All taxes, interest, penalties and fees collected or received by the commissioner or the commissioner’s duly authorized agent under arti-
icles nine (except section one hundred eighty-two-a thereof and except as otherwise provided in section two hundred five thereof), nine-A, twelve-A (except as otherwise provided in section two hundred eighty-four-d thereof), thirteen, thirteen-A (except as otherwise provided in section three hundred twelve thereof), eighteen, nineteen, twenty (except as otherwise provided in section four hundred eighty-two thereof), twenty-one, twenty-two, twenty-four, twenty-six, twenty-eight-A, twenty-nine-B, thirty-one (except as otherwise provided in section fourteen hundred twenty-one thereof), thirty-three and thirty-three-A of this chapter shall be deposited daily in one account with such responsible banks, banking houses or trust companies as may be designated by the comptroller, to the credit of the comptroller. Such an account may be established in one or more of such depositories. Such deposits shall be kept separate and apart from all other money in the possession of the comptroller. The comptroller shall require adequate security from all such depositories.

Of the total revenue collected or received under such articles of this chapter, the comptroller shall retain in the comptroller's hands such amount as the commissioner may determine to be necessary for refunds or reimbursements under such articles of this chapter out of which amount the comptroller shall pay any refunds or reimbursements to which taxpayers shall be entitled under the provisions of such articles of this chapter. The commissioner and the comptroller shall maintain a system of accounts showing the amount of revenue collected or received from each of the taxes imposed by such articles. The comptroller, after reserving the amount to pay such refunds or reimbursements, shall, on or before the tenth day of each month, pay into the state treasury to the credit of the general fund all revenue deposited under this section during the preceding calendar month and remaining to the comptroller's credit on the last day of such preceding month, (i) except that the comptroller shall pay to the state department of social services that amount of overpayments of tax imposed by article twenty-two of this chapter and the interest on such amount which is certified to the comptroller by the commissioner as the amount to be credited against past-due support pursuant to subdivision six of section one hundred seventy-one-c of this article, (ii) and except that the comptroller shall pay to the New York state higher education services corporation and the state university of New York or the city university of New York respectively that amount of overpayments of tax imposed by article twenty-two of this chapter and the interest on such amount which is certified to the comptroller by the commissioner as the amount to be credited against defaults in repayment of guaranteed student loans and state university loans or city university loans pursuant to subdivision five of section one hundred seventy-one-d and subdivision six of section one hundred seventy-one-e of this article, (iii) and except further that, notwithstanding any law, the comptroller shall credit to the revenue arrearage account, pursuant to subdivision six of section ninety-one-a of the state finance law, that amount of overpayment of tax imposed by article nine, nine-A, twenty-two, thirty, thirty-A, thirty-B or thirty-three of this chapter, and any interest thereon, which is certified to the comptroller by the commissioner as the amount to be credited against a past-due legally enforceable debt owed to a state agency pursuant to paragraph (a) of subdivision six of section one hundred seventy-one-f of this article, provided, however, he shall credit to the special offset fiduciary account, pursuant to section ninety-one-c of the state finance law, any such amount credita-
§ 5. Section 5 of part NN of chapter 57 of the laws of 2018, amending the public health law and the state finance law relating to enacting the opioid stewardship act, is amended to read as follows:

§ 5. This act shall take effect July 1, 2018 and shall expire and be deemed to be repealed on June 30, 2024, provided that, effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date, and, provided that this act shall only apply to the sale or distribution of opioids in the state of New York on or before December 31, 2018.

§ 6. This act shall take effect July 1, 2019; provided, however, that the amendments to subdivision 1 of section 171-a of the tax law made by section three of this act shall not affect the expiration of such subdivision and shall expire therewith, when upon such date the provisions of section four of this act shall take effect.

PART YY

Section 1. Subsections (b) and (c) of section 857 of the tax law, as added by section 1 of part MM of chapter 59 of the laws of 2018, are amended to read as follows:

(b) [Notwithstanding the provisions of section six hundred ninety-seven of this chapter, if the commissioner determines that a person is liable for any tax, penalty or interest under this article pursuant to subsection (b) of section eight hundred fifty-four of this article, upon request in writing of such person, the commissioner shall disclose in writing to such person: (i) the name of any other person the commissioner]
has determined to be liable for such tax, penalty or interest under this article for the electing employer, and (2) whether the commissioner has attempted to collect such tax, penalty or interest from such other person or electing employer, the general nature of such collection activities, and the amount collected.

Notwithstanding any other law to the contrary, the commissioner may require that all filings of forms or returns under this article must be filed electronically and all payments of tax must be paid electronically. The commissioner may prescribe the methods for quarterly filings by electing employers, including but not limited to, the inclusion of specific employee-level detail.

§ 2. Subsection (d) of section 850 of the tax law, as added by section 1 of part MM of chapter 59 of the laws of 2018, is amended to read as follows:
(d) Covered employee. Covered employee means an employee of an electing employer who is employed in New York, who is required to have amounts withheld under section six hundred seventy-one of this chapter, and who receives annual wages and compensation from his or her employer of more than forty thousand dollars annually. The determination of whether an employee is a covered employee under this article will be made by utilizing the rules applicable to the jurisdiction of employment for purposes of the statewide wage reporting system under section one hundred seventy-one-a of this chapter.

§ 3. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after the effective date of part MM of chapter 59 of the laws of 2018.

PART ZZ

Section 1. The opening paragraph of subdivision 7 of section 221 of the racing, pari-mutuel wagering and breeding law, as amended by section 1 of part NN of chapter 59 of the laws of 2018, is amended to read as follows:
In order to pay the costs of the insurance required by this section and by the workers' compensation law and to carry out its other powers and duties and to pay for any of its liabilities under section fourteen-a of the workers' compensation law, the New York Jockey Injury Compensation Fund, Inc. shall ascertain the total funding necessary and establish the sums that are to be paid by all owners and trainers licensed or required to be licensed under section two hundred twenty of this article, to obtain the total funding amount required annually. In order to provide that any sum required to be paid by an owner or trainer is equitable, the fund shall establish payment schedules which reflect such factors as are appropriate, including where applicable, the geographic location of the racing corporation at which the owner or trainer participates, the duration of such participation, the amount of any purse earnings, the number of horses involved, or such other factors as the fund shall determine to be fair, equitable and in the best interests of racing. In no event shall the amount deducted from an owner's share of purses exceed two per centum; provided, however, for two thousand [eighteen] nineteen the New York Jockey Injury Compensation Fund, Inc. may use up to two million dollars from the account established pursuant to subdivision nine of section two hundred eight of this article to pay the annual costs required by this section and the funds from such account shall not count against the two per centum of purses deducted from an owner's share of purses. The amount deducted from an
owner's share of purses shall not exceed one per centum after April first, two thousand twenty. In the cases of multiple ownerships and limited racing appearances, the fund shall equitably adjust the sum required.

§ 2. Paragraph (a) of subdivision 9 of section 208 of the racing, pari-mutuel wagering and breeding law, as amended by section 2 of part NN of chapter 59 of the laws of 2018, is amended to read as follows:

(a) The franchised corporation shall maintain a separate account for all funds held on deposit in trust by the corporation for individual horsemen's accounts. Purse funds shall be paid by the corporation as required to meet its purse payment obligations. Funds held in horsemen's accounts shall only be released or applied as requested and directed by the individual horseman. For two thousand nineteen, the New York Jockey Injury Compensation Fund, Inc. may use up to two million dollars from the account established pursuant to this subdivision to pay the annual costs required by section two hundred twenty-one of this article.

§ 3. This act shall take effect immediately.

PART AAA

Section 1. Section 28 of the tax law, as added by section 2 of part V of chapter 62 of the laws of 2006, paragraph 1 of subdivision (a) as amended by chapter 518 of the laws of 2018, paragraph 2 of subdivision (a) as amended by chapter 300 of the laws of 2007, subparagraph (i) of paragraph 2 of subdivision (a) as amended by section 2 of part I of chapter 59 of the laws of 2012, subparagraph (iii) of paragraph 2 of subdivision (a) as amended by section 2 of part O of chapter 59 of the laws of 2014, paragraph 3 of subdivision (a) and subdivision (d) as amended by section 45 of part A of chapter 59 of the laws of 2014, paragraph 4 of subdivision (a) as separately amended by section 45 of part A and section 6 of part S of chapter 59 of the laws of 2014, paragraph 2 of subdivision (b) as amended by chapter 448 of the laws of 2009, subdivision (c) as added and subdivision (d) as relettered by section 2 of part J of chapter 59 of the laws of 2015, is amended to read as follows:

§ 28. Empire state commercial production credit. (a) Allowance of credit. (1) A taxpayer which is a qualified commercial production company, or which is a sole proprietor of a qualified commercial production company, and which is subject to tax under article nine-A or twenty-two of this chapter, shall be allowed a credit against such tax, pursuant to the provisions referenced in subdivision (c) of this section, to be computed as provided in this section. Provided, however, to be eligible for such credit, at least seventy-five percent of the production costs (excluding post production costs) paid or incurred directly and predominantly in the actual filming or recording of the qualified commercial must be costs incurred in New York state. The tax credit allowed pursuant to this section shall apply to taxable years beginning before January first, two thousand twenty-four.

(2) The state has annually seven million dollars in total tax credits to disburse to all eligible commercial production companies. The seven million dollars in total tax credits shall be allocated according to subparagraphs (i) and (ii) of this paragraph:

(i) [The state annually will disburse one million of the total seven million in tax credits to all eligible production companies and the amount of the credit shall be the product (or pro rata share of the product, in the case of a member of a partnership) of twenty percent of]
the qualified production costs paid or incurred in the production of a qualified commercial, provided that the qualified production costs paid or incurred are attributable to the use of tangible property or the performance of services within the state in the production of such qualified commercial. To be eligible for said credit the total qualified production costs of a qualified production company must be greater in the aggregate during the current calendar year than the average of the three previous years for which the credit was applied. Provided, however, that until a qualified production company has established a three year history, the credit will be based on either the previous year or the average of the two previous years, whichever period is longer for the qualified production company seeking the credit. If the qualified production company has never applied for the growth credit, the previous year’s data will be used to create a benchmark. The tax credit shall be applied only to the amount of the total qualified production costs of the current calendar year that are greater than the total amount of production costs of the appropriate measurement period as described in this subparagraph. The tax credit must be distributed to eligible production companies on a pro rata basis, provided, however, that no such qualified production company shall receive more than three hundred thousand dollars annually for such credit. The credit shall be allowed for the taxable year in which the production of such qualified commercial is completed.

{(iii)} The state annually will disburse [three] four million of the total seven million in tax credits to all eligible production companies who film or record qualified commercials within the metropolitan commuter transportation district as defined in section twelve hundred sixty-two of the public authorities law. The amount of the credit shall be the product (or pro rata share of the product, in the case of a member of a partnership) of [twenty] percent of the qualified production costs paid or incurred in the production of a qualified commercial, provided that the qualified production costs paid or incurred are attributable to the use of tangible property or the performance of services within the state in the production of such qualified commercial. To be eligible for said credit the total qualified production costs of a qualified production company must be greater than five hundred thousand dollars in the aggregate during the calendar year. Such credit will be applied to qualified production costs exceeding five hundred thousand dollars in a calendar year.

{(iii)} (ii) The state annually will disburse three million of the total seven million in tax credits to all eligible production companies who film or record a qualified commercial outside of the metropolitan commuter transportation district as defined in section twelve hundred sixty-two of the public authorities law; provided, however, that if, after July thirty-first the state reviews all applications from eligible production companies who film or record a qualified commercial outside of the metropolitan commuter district for a given year, tax credits remain unallocated under this subparagraph, those credits shall be allotted to the credits set forth in subparagraph (i) of this paragraph for use consistent with the purposes of such subparagraph. The amount of the credit shall be the product (or pro rata share of the product, in the case of a member of a partnership) of [thirty] percent of the qualified production costs paid or incurred in the production of a qualified commercial, provided that the qualified production costs paid or incurred are attributable to the use of tangible property or the performance of services within the state in the production of such qual-
ified commercial. To be eligible for said credit the total qualified production costs of a qualified production company must be greater than one hundred thousand dollars in the aggregate during the calendar year. Such credit will be applied to all qualified production costs exceeding one hundred thousand dollars in a calendar year.

(3) No qualified production costs used by a taxpayer either as the basis for the allowance of the credit provided for under this section or used in the calculation of the credit provided for under this section shall be used by such taxpayer to claim any other credit allowed pursuant to this chapter.

(4) Notwithstanding any provisions of this section to the contrary, a corporation or partnership, which otherwise qualifies as a qualified commercial production company, and is similar in operation and in ownership to a business entity or entities taxable, or previously taxable, under section one hundred eighty-three or one hundred eighty-four or former section one hundred eighty-five of article nine; article nine-A or thirty-three of this chapter or which would have been subject to tax under article twenty-three of this chapter (as such article was in effect on January first, nineteen hundred eighty) or which would have been subject to tax under article thirty-two of this chapter (as such article was in effect on December thirty-first, two thousand fourteen) or the income or losses of which is or was includable under article twenty-two of this chapter shall not be deemed a new or separate business, and therefore shall not be eligible for empire state commercial production benefits, if it was not formed for a valid business purpose, as such term is defined in clause (D) of subparagraph one of paragraph (o) of subdivision nine of section two hundred eight of this chapter and was formed solely to gain empire state commercial production credit benefits.

(b) Definitions. As used in this section, the following terms shall have the following meanings:

(1) "Qualified production costs" means production costs only to the extent such costs are attributable to the use of tangible property or the performance of services within the state directly and predominantly in the production (including pre-production and post-production) of a qualified commercial.

(2) "Production costs" means any costs for tangible property used and services performed directly and predominantly in the production (including pre-production and post-production) of a qualified commercial. "Production costs" shall not include (i) costs for a story, script or scenario to be used for a qualified commercial and (ii) wages or salaries or other compensation for writers, directors, including music directors, producers and performers (other than background actors with no scripted lines who are employed by a qualified company and musicians). "Production costs" generally include technical and crew production costs, such as expenditures for commercial production facilities and/or location costs, or any part thereof, film, audiotape, videotape or digital medium, props, makeup, wardrobe, commercial processing, camera, sound recording, scoring, set construction, lighting, shooting, editing and meals. For purposes of this section, "post production costs" include the production of original content for a qualified commercial employing techniques traditionally used in post-production for visual effects, graphic design, animation, and musical composition. However, where the commercial consists in its entirety of techniques such as visual effects, graphic design, or animation, such costs incurred in the production of the commercial, when occurring in New York, shall be
deemed qualified production costs for the purposes of this section. Provided further, however, that "post production costs" shall not include the editing of previously produced content for a qualified commercial.

(3) "Qualified commercial" means an advertisement of any length that is recorded on film, audiotape, videotape or digital medium in New York for multi-market distribution by way of radio, television networks, cable, satellite, motion picture theaters or internet. "Qualified commercial" shall not include (i) news or current affairs program, interview or talk program, network promos, i.e., commercials promoting television series or movies, "how-to" (i.e., instructional) commercial or program, commercial or program consisting entirely of stock footage, trailers promoting theatrical films, sporting event or sporting program, game show, award ceremony, daytime drama (i.e., daytime "soap opera"), or "reality" program, or (ii) a production for which records are required under section 2257 of title 18, United States code, to be maintained with respect to any performer in such production (reporting of books, commercials, etc. with respect to sexually explicit conduct).

(4) "Qualified commercial production company" is a corporation, partnership, limited partnership, or other entity or individual which or who is principally engaged in the production of a qualified commercial and controls the production of the qualified commercial and is not the distributor or the contracting entity for production of such commercial, nor is a variable interest entity of such distributor or contracting entity.

(c) The department of economic development shall submit, on or before December first of each year, to the governor, the director of the division of the budget, the temporary president of the senate, and the speaker of the assembly an annual report including, but not limited to, the following information regarding the previous calendar year:

(1) the total dollar amount of credits allocated, the name and address of each qualified commercial production company allocated credits under this section, the total amount of credits allocated to each qualified commercial production company, the total amount of qualified production costs and production costs for each qualified commercial production company, and the estimated number of employees, credit-eligible man hours, and credit-eligible wages associated with each qualified commercial production company allocated credits under this section;

(2) for qualified commercial production companies that were allocated credit pursuant to subparagraph (i) of paragraph two of subdivision (a) of this section: the name and address of each qualified commercial production company, the total dollar amount of credits allocated, the total amount of credits allocated to each qualified commercial production company, total qualified production costs and production costs for each qualified production company, and the estimated number of employees, credit-eligible man hours, and credit-eligible wages associated with each qualified commercial production company that filmed or recorded a qualified commercial within the district;

(3) for qualified commercial production companies that were allocated credit pursuant to subparagraph (ii) of paragraph two of subdivision (a) of this section: the name and address of each qualified commercial production company, the total dollar amount of credits allocated, the total amount of credits allocated to each qualified commercial production company, total qualified production costs and production costs for each qualified production company, and the estimated number of employees, credit-eligible man hours, and credit-eligible wages associ-
ated with each qualified commercial production company that filmed or recorded a qualified commercial outside the district; and
(4) the amount of credits reallocated to all eligible qualified commercial production companies pursuant to subparagraph (iii) of paragraph two of subdivision (a) of this section.
(5) The report may also include any recommendations for changes in the calculation or administration of the credit, recommendations regarding continuing modification or repeal of this credit, and any other information regarding this credit as may be useful and appropriate.
(d) Cross-references. For application of the credit provided for in this section, see the following provision of this chapter:
(1) article 9-A: section 210-B: subdivision 23.
(2) article 22: section 606: subsection (jj).
§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2019.

PART BBB

Section 1. The opening paragraph of subsection (b) of section 619 of the tax law, as amended by chapter 243 of the laws of 1967, is amended to read as follows:
The New York fiduciary adjustment shall be the net amount of the modifications described in section six hundred twelve (including subsection (d) if the estate or trust is a beneficiary of another estate or trust), and in subsection (c) and paragraphs (2) and (3) of subsection (d) of section six hundred fifteen, and in subsection (e) of this section, which relate to items of income, gain, loss or deduction of an estate or trust. The net amount of such modifications shall not include:
§ 2. Section 619 of the tax law is amended by adding a new subsection (e) to read as follows:
(e) Additional modifications. (1) For any taxable year beginning after December thirty-first, two thousand seventeen, and before January first, two thousand twenty-six, to the extent that the estate or trust claimed a deduction for taxes under section 164 of the internal revenue code that was limited to ten thousand dollars as provided in section 164(b)(6)(B) or was denied as a result of section 164(b)(6)(A), there shall be subtracted the taxes paid or accrued in that taxable year by an estate or trust that the estate or trust was not able to deduct for federal income tax purposes because of such limitation or denial, other than state and local sales taxes and income taxes described in paragraph one of subsection (c) of section six hundred fifteen of this part. In determining the makeup of the ten thousand dollars of deduction claimed by the estate or trust under section 164 of the internal revenue code, it shall be presumed that the ten thousand dollars of deduction first comprises the state and local sales taxes or income taxes the estate or trust accrued or paid during the taxable year.
(2) For any taxable year beginning after December thirty-first, two thousand seventeen, and before January first, two thousand twenty-six, there shall be subtracted the miscellaneous itemized deductions as described in and limited by section 67 of the internal revenue code (but excluding the deductions described in subsection (e) of section 67), but determined without regard to subsection (g) of such section.
(3) For any taxable year, there shall be added the amount of any deduction allowed pursuant to section 199A of the internal revenue code.
§ 3. The opening paragraph of subdivision (b) of section 11-1719 of the administrative code of the city of New York, as amended by chapter 639 of the laws of 1986, is amended to read as follows:

The city fiduciary adjustment shall be the net amount of the modifications described in section 11-1712 (including subdivision (d) if the estate or trust is a beneficiary of another estate or trust), subdivision (c) and paragraphs two and three of subdivision (d) of section 11-1715, and in subdivision (e) of this section, which relate to items of income, gain, loss or deduction of an estate or trust. The net amount of such modifications shall not include:

§ 4. Section 11-1719 of the administrative code of the city of New York is amended by adding a new subdivision (e) to read as follows:

(e) Additional modifications. (1) For any taxable year beginning after December thirty-first, two thousand seventeen, and before January first, two thousand twenty-six, to the extent that the estate or trust claimed a deduction for taxes under section 164 of the internal revenue code that was limited to ten thousand dollars as provided in section 164(b)(6)(B) or was denied as a result of section 164(b)(6)(A), there shall be subtracted the taxes paid or accrued in that taxable year by an estate or trust that the estate or trust was not able to deduct for federal income tax purposes because of such limitation or denial, other than state and local sales taxes and income taxes described in paragraph one of subdivision (c) of section 11-1715 of this subchapter. In determining the makeup of the ten thousand dollars of deduction claimed by the estate or trust under section 164 of the internal revenue code, it shall be presumed that the ten thousand dollars of deduction first comprises the state and local sales taxes or income taxes the estate or trust accrued or paid during the taxable year.

(2) For any taxable year beginning after December thirty-first, two thousand seventeen, and before January first, two thousand twenty-six, there shall be subtracted the miscellaneous itemized deductions as described in and limited by section 67 of the internal revenue code (but excluding the deductions described in subsection (e) of section 67), but determined without regard to subsection (g) of such section.

(3) For any taxable year, there shall be added the amount of any deduction allowed pursuant to section 199A of the internal revenue code.

§ 5. This act shall take effect immediately.
subparagraphs (i), (ii) and (iii) of subparagraph (A) of this paragraph, and bottled water, shall be exempt under this paragraph when sold for one dollar and fifty cents or less through any vending machine activated by the use of coin or currency, credit card or debit card or less through any vending machine that accepts any form of payment other than coin or currency, whether or not it also accepts coin or currency. With the exception of the provision in this paragraph providing for an exemption for certain food or drink sold for one dollar and fifty cents or less through vending machines, nothing herein shall be construed as exempting food or drink from the tax imposed under subdivision (d) of section eleven hundred five of this article.

§ 2. This act shall take effect June 1, 2019, and shall apply to sales made and uses occurring on and after such date.

PART DDD

Section 1. Paragraph 1 of subdivision (a) of section 1132 of the tax law, as amended by chapter 255 of the laws of 1998, is amended to read as follows:

(1) Except as otherwise permitted in subdivision (d) of section eleven hundred thirty-three of this part, every person required to collect the tax shall collect the tax from the customer when collecting the price, amusement charge or rent to which it applies. If the customer is given any sales slip, invoice, receipt or other statement or memorandum of the price, amusement charge or rent paid or payable, the tax shall be stated, charged and shown separately on the first of such documents given to him. The tax shall be paid to the person required to collect it as trustee for and on account of the state.

§ 2. Subdivision (d) of section 1133 of the tax law, as added by chapter 93 of the laws of 1965, is amended to read as follows:

(d) no person required to collect any tax imposed by this article shall advertise or hold out to the public in any manner, directly or indirectly, that the tax imposed by this article is not considered as an element in the price, amusement charge or rent payable by customers. However, such person required to collect tax may advertise, hold out, or state to a retail purchaser or to the public, that such person will pay the tax imposed by section eleven hundred five of this article on behalf of a retail purchaser, subject to the following conditions:

(i) In so advertising, holding out, or stating to a retail purchaser or to the public, such person required to collect tax shall expressly state on every bill, memorandum, receipt or other statement of the price, amusement charge or rent paid or payable given to such purchaser, that such person will pay the tax imposed by section eleven hundred five of this article on behalf of such purchaser, and such person shall not indicate or imply that the transaction is exempt or excluded from any tax imposed by this article; and

(ii) Every bill, memorandum, receipt or other statement of the price, amusement charge or rent paid or payable given to such purchaser shall separately state the amount of tax due pursuant to such section eleven hundred five and that the tax was not collected from such purchaser. Such person required to collect tax shall hold such tax as trustee for and on account of the state; and

(iii) A retail purchaser, who in good faith accepts from a person required to collect any tax imposed by this article, a bill, memorandum, receipt or other statement of the price, amusement charge or rent that
indicates the amount of tax due pursuant to such section eleven hundred
tax on behalf of such purchaser, shall not be liable for the tax imposed
by such section eleven hundred five, or any interest or penalties there-
provided, however that nothing in this subdivision shall exempt such
purchaser from any additional tax due pursuant to section eleven hundred
ten of this article.
§ 3. Subdivision (d) of section 1817 of the tax law, as amended by
section 30 of subpart I of part V-1 of chapter 57 of the laws of 2009,
is amended to read as follows:
(d) Any person (1) who willfully fails to charge separately the tax
imposed under article twenty-eight of this chapter or to state such tax
separately on any bill, statement, memorandum [●] receipt or other
issued or employed by him or her upon which the tax is
required to be stated separately as provided in subdivision (a) of
section eleven hundred thirty-two of this chapter; or (2) who shall
refer or cause reference to be made to such tax in a form or manner
other than that required by such article twenty-eight, shall be guilty
of a misdemeanor. Provided however, that a person who has paid the tax
on behalf of a retail purchaser as provided in subdivision (d) of
section eleven hundred thirty-three of this chapter shall not be guilty
of a misdemeanor for failure to separately charge the tax imposed by
such article twenty-eight.
§ 4. This act shall take effect immediately.
PART EEE

Section 1. Subdivisions 3 and 5 of section 171-v of the tax law, as
added by section 1 of part P of chapter 59 of the laws of 2013, are
amended to read as follows:
(3) The department shall provide notice to the taxpayer of his or her
inclusion in the license suspension program no later than sixty days
prior to the date the department intends to inform the commissioner of
motor vehicles of the taxpayer's inclusion. However, no such notice
shall be issued to a taxpayer whose wages are being garnished by the
department for the payment of past-due tax liabilities or past-due child
support or combined child and spousal support arrears. Notice shall be
provided by first class mail to the taxpayer's last known address as
such address appears in the electronic systems or records of the depart-
ment. Such notice shall include:
(a) a clear statement of the past-due tax liabilities along with a
statement that the department shall provide to the department of motor
vehicle's the taxpayer's name, social security number and any other iden-
tifying information necessary for the purpose of suspending his or her
driver's license pursuant to this section and subdivision four-f of
section five hundred ten of the vehicle and traffic law sixty days after
the mailing or sending of such notice to the taxpayer;
(b) a statement that the taxpayer may avoid suspension of his or her
license by fully satisfying the past-due tax liabilities [●] by making
payment arrangements satisfactory to the commissioner, [and information
as to how] or by demonstrating any of the grounds for challenge set
forth in subdivision five of this section. Such statement shall include
information regarding programs through which the taxpayer can pay the
past-due tax liabilities to the department, enter into a payment
arrangement or request additional information;
(c) a statement that the taxpayer's right to protest the notice is limited to raising issues set forth in subdivision five of this section;
(d) a statement that the suspension of the taxpayer's driver's license shall continue until the past-due tax liabilities are fully paid or the taxpayer makes payment arrangements satisfactory to the commissioner; and
(e) any other information that the commissioner deems necessary.

(5) Notwithstanding any other provision of law, and except as specifically provided herein, the taxpayer shall have no right to commence a court action or proceeding or to any other legal recourse against the department or the department of motor vehicles regarding a notice issued by the department pursuant to this section and the referral by the department of any taxpayer with past-due tax liabilities to the department of motor vehicles pursuant to this section for the purpose of suspending the taxpayer's driver's license. A taxpayer may only challenge such suspension or referral on the grounds that (i) the individual to whom the notice was provided is not the taxpayer at issue; (ii) the past-due tax liabilities were satisfied; (iii) the taxpayer's wages are being garnished by the department for the payment of the past-due tax liabilities at issue or for past-due child support or combined child and spousal support arrears; (iv) the taxpayer's wages are being garnished for the payment of past-due child support or combined child and spousal support arrears pursuant to an income execution issued pursuant to section five thousand two hundred forty-one of the civil practice law and rules; (v) the taxpayer's driver's license is a commercial driver's license as defined in section five hundred one-a of the vehicle and traffic law; (vi) the department incorrectly found that the taxpayer has failed to comply with the terms of a payment arrangement made with the commissioner more than once within a twelve month period for the purposes of subdivision three of this section; (vii) the taxpayer receives public assistance or supplemental security income; or (viii) the taxpayer demonstrates that suspension of the taxpayer's driver's license will cause the taxpayer undue economic hardship.

However, nothing in this subdivision is intended to limit a taxpayer from seeking relief pursuant to an offer in compromise pursuant to subdivision fifteenth of section one hundred seventy-one of this article or from joint and several liability pursuant to section six hundred fifty-four of this chapter, to the extent that he or she is eligible pursuant to such section, or establishing to the department that the enforcement of the underlying tax liabilities has been stayed by the filing of a petition pursuant to the Bankruptcy Code of 1978 (Title Eleven of the United States Code).

§ 2. The commissioner of taxation and finance is authorized and directed to promulgate any rules and regulations necessary to implement the provisions of this act in accordance with the provisions of the state administrative procedure act.

§ 3. This act shall take effect on the ninetieth day after it shall have become a law.

PART FFF

Section 1. Paragraph 44 of subdivision (a) of section 1115 of the tax law, as added by section 1 of part WW of chapter 59 of the laws of 2017, is amended to read as follows:
(44) monuments as that term is defined in subdivision paragraph (f) of section fifteen hundred two of the not-for-profit corporation law.
and tangible personal property that will become a physical component part of such monuments.

§ 2. This act shall take effect on June 1, 2019 and shall apply to sales made on and after such date.

PART GGG

Section 1. Section 1 of subpart K of part II of a chapter of the laws of 2019 amending the public officers law relating to prohibiting disclosure of law enforcement booking information and photographs, as proposed in legislative bill numbers S.1505-C and A.2005-C, is amended to read as follows:

Section 1. Legislative findings. The legislature finds that law enforcement [booking information and] photographs, otherwise known as "mugshots," are published on the internet and other public platforms with impunity. An individual's mugshot is displayed publicly even if the arrest does not lead to a conviction, or the conviction is later expunged, sealed, or pardoned. This practice presents an unacceptable invasion of the individual's personal privacy. While there is a well-established Constitutional right for the press and the public to publish government records which are in the public domain or that have been lawfully accessed, arrest and booking information have not been found by courts to have the same public right of access as criminal court proceedings or court filings. Therefore, each state can set access to this information through its Freedom of Information laws. The federal government has already limited access to booking photographs through privacy formulations in its Freedom of Information Act, and the legislature hereby declares that New York will follow the same principle to protect its residents from this unwarranted invasion of personal privacy, absent a specific law enforcement purpose, such as disclosure of a photograph to alert victims or witnesses to come forward to aid in a criminal investigation.

§ 2. Paragraph (b) of subdivision 2 of section 89 of the public officers law, as amended by section 2 of subpart K of part II of a chapter of the laws of 2019 amending the public officers law relating to prohibiting disclosure of law enforcement booking information and photographs, as proposed in legislative bill numbers S.1505-C and A.2005-C, is amended to read as follows:

(b) An unwarranted invasion of personal privacy includes, but shall not be limited to:

i. disclosure of employment, medical or credit histories or personal references of applicants for employment;

ii. disclosure of items involving the medical or personal records of a client or patient in a medical facility;

iii. sale or release of lists of names and addresses if such lists would be used for solicitation or fund-raising purposes;

iv. disclosure of information of a personal nature when disclosure would result in economic or personal hardship to the subject party and such information is not relevant to the work of the agency requesting or maintaining it;

v. disclosure of information of a personal nature reported in confidence to an agency and not relevant to the ordinary work of such agency;

vi. information of a personal nature contained in a workers' compensation record, except as provided by section one hundred ten-a of the workers' compensation law;
vii. disclosure of electronic contact information, such as an e-mail address or a social network username, that has been collected from a taxpayer under section one hundred four of the real property tax law; or
viii. disclosure of law enforcement booking information about an individual, including arrest or booking photographs of an individual, unless public release of such information photographs will serve a specific law enforcement purpose and disclosure is not precluded by any state or federal laws.

§ 3. This act shall take effect on the same date and in the same manner as subpart K of part II of a chapter of the laws of 2019 amending the public officers law relating to prohibiting disclosure of law enforcement booking information and photographs, as proposed in legislative bill numbers S.1505-C and A.2005-C, takes effect.

PART HHH

Section 1. Section 1 of part TT of a chapter of the laws of 2019 relating to the closure of correctional facilities, as proposed in legislative bill numbers S.1505-C and A.2005-C, is amended to read as follows:

Section 1. Notwithstanding the provisions of sections 79-a and 79-b of the correction law, the governor is authorized to close [two] up to three correctional facilities of the department of corrections and community supervision, in state fiscal year 2019-2020, as he determines to be necessary for the cost-effective and efficient operation of the correctional system, provided that the governor provides at least 90 days notice prior to any such closures to the temporary president of the senate and the speaker of the assembly.

§ 2. This act shall take effect on the same date and in the same manner as part TT of a chapter of the laws of 2019 relating to the closure of correctional facilities, as proposed in legislative bill numbers S.1505-C and A.2005-C, takes effect provided, however, that the amendments to section 1 of part TT of such chapter made by section one of this act shall not affect the repeal of such section and shall be deemed repealed therewith.

PART III

Section 1. Subparagraph (iii) of paragraph c of subdivision 2 of section 140 of the transportation law, as added by chapter 173 of the laws of 1990, item (b) as amended by chapter 604 of the laws of 2000, the second undesignated paragraph of item (b) as amended by chapter 260 of the laws of 2001, and such paragraph as relettered by section 6 of part G of chapter 58 of the laws of 2012, is amended to read as follows:

(iii) (a) Except as provided in subparagraph (iv) of this paragraph, any person, corporation, company, association, joint stock association, partnership, person or any officer or agent thereof, found guilty of violating any of the department's safety rules or regulations shall be subject to a fine of not less than [one] two hundred fifty dollars nor more than [five hundred] one thousand dollars for the first offense, and upon being found guilty of a second or subsequent offense committed within eighteen months by a fine of not less than [five hundred] one thousand dollars nor more than one thousand five hundred dollars, or by imprisonment for not more than thirty days or by both such fine and imprisonment.
Any person, corporation, company, association, joint stock association, partnership, person or any officer or agent thereof, found guilty of violating any of the department's safety rules or regulations involving an out-of-service defect relating to brake systems, steering components and/or coupling devices shall be subject to a fine of not less than three hundred fifty dollars nor more than one thousand five hundred dollars for the first offense, and upon being found guilty of a second or subsequent offense committed within eighteen months by a fine of not less than one thousand two hundred fifty dollars nor more than three thousand five hundred dollars, or by imprisonment for not more than sixty days or by both such fine and imprisonment; provided, however, that if any such person, corporation, company, association, joint stock association, partnership, person or any officer or agent thereof is operating a farm vehicle registered pursuant to subdivision thirteen of section four hundred one of the vehicle and traffic law in conformance with the terms of such registration, and if the violation as set forth in the summons is corrected not later than one-half hour after sunset on the third full business day after the issuance of the summons and proof of such correction as set forth in item (b) of subparagraph (iv) of this paragraph is submitted to the court, the penalty for a first violation involving brake systems shall be a fine of one hundred fifty dollars, the penalty for a first violation involving steering components and/or coupling devices shall be a fine of one hundred dollars and the penalty for a first violation involving any other out-of-service defect shall be a fine of one hundred fifty dollars. A motor vehicle shall be deemed to be out-of-service only until such time as the applicable out-of-service defect is repaired or adjusted.

Any person, corporation, company, association, joint stock association, partnership, person or any officer or agent thereof, found guilty of violating any of the department's safety rules or regulations involving an out-of-service defect relating to load securement, shall be subject to a fine of not less than five hundred dollars nor more than one thousand five hundred dollars for the first offense, and upon being found guilty of a second or subsequent offense committed within eighteen months by a fine of not less than one thousand two hundred fifty dollars nor more than three thousand five hundred dollars, or by imprisonment for not more than sixty days or by both such fine and imprisonment; provided, however, that if any such person, corporation, company, association, joint stock association, partnership, person or any officer or agent thereof is operating a farm vehicle registered pursuant to subdivision thirteen of section four hundred one of the vehicle and traffic law in conformance with the terms of such registration, the penalty for such violation shall be a fine of two hundred fifty dollars. A motor vehicle shall be deemed to be out-of-service only until such time as the applicable out-of-service defect is repaired or adjusted.

§ 2. Subparagraphs (v) and (vii) of paragraph c of subdivision 2 of section 140 of the transportation law, subparagraph (v) as amended by section 10 of part K of chapter 59 of the laws of 2009 and such paragraph as relettered by section 6 of part G of chapter 58 of the laws of 2012, subparagraph (vii) as added by section 10 of part I of chapter 58 of the laws of 2015, are amended to read as follows:

(v) (a) A driver who is convicted of violating an out-of-service order as provided for in the department's safety rules and regulations shall be guilty of a traffic infraction which shall be punishable by a fine of
(b) No person, corporation, limited liability company or business entity, joint stock association, partnership, or any officer or agent thereof, shall knowingly allow, require, permit or authorize any person to operate a commercial motor vehicle as defined by section five hundred one-a of the vehicle and traffic law during any period in which such person, such commercial motor vehicle, or such motor carrier operation has been placed out of service as provided for in the department's safety rules and regulations and shall be subject to a fine of not less than [two] three thousand seven hundred fifty dollars and not more than [two] three thousand dollars for any violation thereof.

(c) No person, corporation, limited liability company or business entity, joint stock association, partnership, or any officer or agent thereof, shall knowingly allow, require, permit or authorize any person to operate a commercial motor vehicle as defined in section five hundred one-a of the vehicle and traffic law in violation of section eleven hundred seventy-one or eleven hundred seventy-six of the vehicle and traffic law and, upon conviction thereof, shall be subject to a fine of not more than [ten] twelve thousand dollars for any violation thereof.

(vii) No person, corporation, limited liability company or business entity, joint stock association, partnership, or any officer or agent thereof, shall knowingly allow, require, permit or authorize any person to operate a commercial motor vehicle, as defined in section five hundred one-a of the vehicle and traffic law, during any period in which the operator:

(a) does not have a valid commercial learner's permit or commercial driver's license; or

(b) does not have a commercial learner's permit or commercial driver's license with the proper class or endorsements; or

(c) violates any restriction on such operator's commercial learner's permit or commercial driver's license; or

(d) has a commercial learner's permit or commercial driver's license that is suspended, revoked or cancelled, or such operator has been otherwise disqualified by the commissioner of motor vehicles; or

(e) has more than one commercial learner's permit or commercial driver's license.

A violation of this subparagraph shall be punishable by a fine of not less than two hundred fifty dollars nor more than one thousand two hundred fifty dollars.

§ 3. Subdivision 9 of section 140 of the transportation law, as amended by chapter 349 of the laws of 1993, is amended to read as follows:

9. a. If, after notice and opportunity to be heard, the commissioner shall find that any person is operating in violation of the provisions of this section, the commissioner may penalize such person pursuant to subdivision three of section one hundred forty-five of this article. The commissioner may also notify the commissioner of motor vehicles that such person is operating in violation of this section and the commissioner of motor vehicles shall thereupon suspend the registration of all motor vehicles owned or operated by such person, with the exception of private passenger automobiles, until such time as the commissioner may give notice that the violation has been satisfactorily adjusted, and the
commissioner of motor vehicles may direct any police officer to secure
possession of the number plates of such motor vehicles and to return the
same to the commissioner of motor vehicles. Failure of the holder or of
any person possessing such number plates to deliver such number plates
to any police officer who requests the same pursuant to this subdivision
shall constitute a misdemeanor. The commissioner of motor vehicles shall
have the authority to deny a registration or renewal application to any
other person for the same vehicle and may deny a registration or renewal
application for any other motor vehicle registered in the name of the
applicant where it has been determined that such registrant's intent has
been to evade the purposes of this subdivision and where the commissio-
er of motor vehicles has reasonable grounds to believe that such regis-
tration or renewal will have the effect of defeating the purposes of
this subdivision. The procedure on any such suspension shall be the same
as in the case of a suspension under the vehicle and traffic law. Opera-
tion of any motor vehicle while under suspension as herein provided
shall constitute a class A misdemeanor. A person who operates a motor
vehicle while such vehicle is under suspension as provided in this
subdivision in a manner that causes the death of another person, knowing
that the operation of such vehicle is in violation of this subdivision,
shall be guilty of a class E felony.

b. Whenever an altered motor vehicle commonly referred to as a
"stretch limousine" has failed an inspection and been placed out-of-ser-
vice, the commissioner may direct a police officer or his or her agent
to immediately secure possession of the number plates of such vehicle
and return the same to the commissioner of motor vehicles. The commis-
sioner shall notify the commissioner of motor vehicles to that effect,
and the commissioner of motor vehicles shall thereupon suspend the
registration of such vehicle until such time as the commissioner gives
notice that the out-of-service defect has been satisfactorily adjusted.
Provided, however, that the commissioner shall give notice and an oppor-
tunity to be heard within not more than thirty days of the suspension.
Failure of the holder or of any person possessing such plates to deliver
to the commissioner or his or her agent who requests the same pursuant
to this paragraph shall be a misdemeanor. The commissioner of motor
vehicles shall have the authority to deny a registration or renewal
application to any other person for the same vehicle where it has been
determined that such registrant's intent has been to evade the purposes
of this paragraph and where the commissioner of motor vehicles has
reasonable grounds to believe that such registration or renewal will
have the effect of defeating the purposes of this paragraph. The proce-
dure on any such suspension shall be the same as in the case of a
suspension under the vehicle and traffic law. Operation of such motor
vehicle while under suspension as provided in this subdivision shall
constitute a class A misdemeanor.

§ 4. Subdivision 3 of section 145 of the transportation law, as added
by chapter 635 of the laws of 1983, is amended to read as follows:
3. In addition to, or in lieu of, any sanctions set forth in this
section, the commissioner may, after a hearing, impose a penalty not to
exceed a maximum of [five] ten thousand dollars in any one proceeding
upon any person if the commissioner finds that such person or officer,
agent or employee thereof has failed to comply with the requirements of
this chapter or any rule, regulation or order of the commissioner
promulgated thereunder. If such penalty is not paid within four months,
the amount thereof may be entered as a judgment in the office of the
clerk of the county of Albany and in any other county in which the
1. If a person resides, has a place of business or through which it operates, 
2. thereafter, if said judgment has not been satisfied within ninety days, 
3. any certificate or permit held by any such person may be revoked upon 
4. notice but without a further hearing. Provided, however, that if a 
5. person shall apply for a rehearing of the determination of the penalty 
6. pursuant to the provisions of section eighty-nine of this chapter, judg-
7. ment shall not be entered until a determination has been made on the 
8. application for a rehearing. Further provided however, that if after a 
9. rehearing a penalty is imposed and such penalty is not paid within four 
10. months of the date of service of the rehearing decision, the amount of 
11. such penalty may be entered as a judgment in the office of the clerk of 
12. the county of Albany and in any other county in which the person 
13. resides, has a place of business or through which it operates. Thereaft-
14. er, if said judgment has not been satisfied within ninety days, any 
15. certificate or permit held by any such person may be revoked upon notice 
16. but without a further hearing.

§ 5. Subdivision 4 of section 145 of the transportation law, as 
amended by chapter 349 of the laws of 1993, is amended to read as 
follows:

4. If after notice and opportunity to be heard, the commissioner shall 
find that any person or persons is or are providing transportation 
subject to regulation under this chapter without having any certificate 
or permit, or is or are holding themselves out to the public by adver-
tising or any other means to provide such transportation without having 
any certificate or permit or approval from a city having jurisdiction 
pursuant to section eighty of this chapter, the commissioner may notify 
the commissioner of motor vehicles to that effect and the commissioner 
of motor vehicles shall thereupon suspend the registration or registra-
tions of all motor vehicles owned or operated by such person or persons 
except private passenger automobiles until such time as the commissioner 
of transportation may give notice that the violation has been satisfac-
torily adjusted, and the commissioner of motor vehicles may direct any 
police officer to secure possession of the number plates of such motor 
vehicles and to return the same to the commissioner of motor vehicles. 
Failure of the holder or of any person possessing such number plates to 
deliver such number plates to any police officer who requests the same 
pursuant to this subdivision shall constitute a misdemeanor. The commis-
sioner of motor vehicles shall have the authority to deny a registration 
or renewal application to any other person for the same vehicle and may 
deny a registration or renewal application for any other motor vehicle 
registered in the name of the applicant where it has been determined 
that such registrant's intent has been to evade the purposes of this 
subdivision and where the commissioner of motor vehicles has reasonable 
grounds to believe that such registration or renewal will have the 
effect of defeating the purposes of this subdivision. The procedure on 
any such suspension shall be the same as in the case of a suspension 
under the vehicle and traffic law. Operation of any motor vehicle while 
under suspension as herein provided shall constitute a class A misdemea-
nor. A person who operates a motor vehicle while such vehicle is under 
suspension as provided in this subdivision in a manner that causes the 
death of another person, knowing that the operation of such vehicle is 
in violation of this subdivision, shall be guilty of a class E felony.

§ 6. Subdivision 5 of section 145 of the transportation law, as added 
by chapter 635 of the laws of 1983, is amended to read as follows:
5. Any person, whether carrier, passenger, shipper, consignee, or 
broker, or any officer, employee, agent or representative thereof, who
shall knowingly offer, grant or give or solicit, accept, or receive any rebate, concession or discrimination in violation of this chapter, or who by means of any false statement or representation, or by the use of any false or fictitious bill, bill of lading, receipt, voucher, roll, account, claim, certificate, affidavit, deposition, lease or bill of sale, or by any other means or device, shall knowingly and willfully assist, suffer or permit any person or persons to obtain transportation of property or passengers subject to this chapter for less than the applicable rate, toll or charge, or who, with respect to the transportation of household goods, shall knowingly or willfully misrepresent the applicable rate for transportation or the weight of a shipment or the cost of transportation to the shipper, or who shall knowingly and willfully by any such means or otherwise fraudulently seek to evade or defeat regulation as provided for in this chapter, shall be guilty of a misdemeanor and upon conviction thereof be fined not more than [five hundred] one thousand dollars for the first offense and not more than two thousand five hundred dollars for any subsequent offense.

§ 7. Subdivision 6 of section 145 of the transportation law, as amended by chapter 444 of the laws of 1992, is amended to read as follows:

6. Any person who shall provide transportation for compensation within the state, or hold himself or herself out to the public by advertising or any other means to provide such transportation, when such transportation requires either the permission or approval of the commissioner, or the permission, approval or franchise of any city having regulatory jurisdiction over such transportation and who does not possess a valid permit, certificate or approval for such transportation, from the commissioner or from such city, shall be guilty of a traffic infraction punishable by a fine of not less than [five hundred] one thousand dollars and not more than one thousand five hundred dollars for the first offense. A violation of this subdivision by a person who has previously been convicted of such offense within five years of the violation shall be a misdemeanor and shall be punishable by a fine of not less than [one] two thousand dollars and not more than [twenty-five hundred] five thousand dollars, or by imprisonment for not more than sixty days, or by both such fine and imprisonment. Upon conviction as a second or subsequent offender as described herein the court may order forfeiture of any right, title or interest held by the defendant in any motor vehicle used in the commission of such offense pursuant to the provisions of subdivision seven of this section. In addition to, or in lieu of, any sanction set forth in this subdivision, the commissioner may, after a hearing, impose a penalty equal to the gain or profit derived from transportation services conducted in violation of this subdivision. Any person holding regulatory authority or a franchise from either the commissioner or any city having regulatory jurisdiction over such transportation, or any public transportation authority created pursuant to title nine, eleven, eleven-A, eleven-B, eleven-C or eleven-D of article five of the public authorities law, who is being adversely affected by a person providing transportation without having the necessary regulatory authority or franchise from the commissioner or any such city, may bring suit in his, her or its own behalf to restrain such person and recover damages resulting from the actions of such person.

§ 8. Section 375 of the vehicle and traffic law is amended by adding a new subdivision 53 to read as follows:

53. Federal motor vehicle safety standard certification label. No person shall, with intent to defraud, knowingly remove, deface, destroy,
cover, alter, or otherwise change the form or appearance of a federal motor vehicle safety standard certification label, issued in accordance with section 30115 of title 49 of the United States Code and part 567 of title 49 of the code of federal regulations, on an altered motor vehicle. No person shall, with intent to defraud, affix to an altered motor vehicle a federal motor vehicle safety standard certification label except in accordance with section 30115 of title 49 of the United States Code and part 567 of title 49 of the code of federal regulations. A violation of this subdivision shall be punishable as a misdemeanor.

§ 9. Section 401 of the vehicle and traffic law is amended by adding two new subdivisions 22 and 23 to read as follows:

22. The commissioner shall not register any altered motor vehicle that fails to comply, as demonstrated to the satisfaction of the commissioner, with the certification requirements established by Part 567 of title 49 of the code of federal regulations for altered vehicles.

23. The commissioner shall revoke the registration of any altered motor vehicle which fails to comply with the certification requirements of Part 567 of title 49 of the code of federal regulations, as determined by the commissioner, and refund to or credit the account of any person who paid a registration fee for an altered motor vehicle, the pro rata unused portion of such registration fee.

§ 10. Subdivision (e) of section 303 of the vehicle and traffic law, as amended by chapter 605 of the laws of 1989, the opening paragraph as amended by chapter 608 of the laws of 1993, is amended to read as follows:

(e) 1. A license to operate an official inspection station or a certificate to inspect vehicles may be suspended or revoked or renewal thereof may be refused by the commissioner or any person duly deputized for one or more of the following causes:

   1-] (i) Failure to conduct inspections in conformance with the provisions of this article and the rules and regulations promulgated thereunder or improper issuance of certificates of inspections.

   2-] (ii) Conviction of a crime involving fraud, theft, perjury or bribery or other cause which would permit disqualification from receiving a license or a certificate to inspect vehicles upon the original application.

   3-] (iii) Fraud, deceit or misrepresentation in securing the license or a certificate to inspect vehicles or in the conduct of licensed or certified activity.

   4-] (iv) Excessive charges for conducting inspections and for making adjustments, corrections or repairs required by such inspections.

   5-] (v) Violation of any provision of this article or any rule or regulation promulgated thereunder.

2. Provided, however a license to operate an official inspection station or a certificate to inspect vehicles shall be suspended or revoked or renewal thereof shall be refused by the commissioner or any person duly deputized, upon a third or subsequent violation committed within a period of eighteen months of any rule or regulation of the commissioner requiring an inspection station to refuse to perform an inspection as set forth in paragraph two of subdivision (f) of section 79.20 of title fifteen of the codes, rules and regulations of the state of New York. If the commissioner or any person duly deputized orders penalties to be paid pursuant to subdivision (h) of this section, such penalties shall be in addition to, but not in lieu of, a suspension, revocation, or renewal thereof imposed pursuant to this paragraph.
§ 11. Subdivision (h) of section 303 of the vehicle and traffic law, as amended by section 1 of part OO of chapter 59 of the laws of 2009, is amended to read as follows:

(h) The commissioner, or any person duly deputized, in addition to or in lieu of revoking or suspending a license to operate an official inspection station or a certificate to inspect vehicles, may by order require the licensee or certified inspector to pay to the people of this state a penalty for a first violation a sum not exceeding [seven hundred and fifty] one thousand dollars for each violation found to have been committed; and for a second or subsequent violation not arising out of the same incident both of which were committed within a period of thirty months, a sum of not more than one thousand five hundred dollars for each violation found to have been committed; provided, however, the penalty for each and any violation of subparagraph (iii) of paragraph [three] one of subdivision (e) of this section found to have been committed shall be no less than [three hundred and fifty] five hundred dollars and no more than one thousand five hundred dollars, and provided further, however, the penalty for a violation found to have been committed of any rule or regulation of the commissioner requiring an inspection station to refuse to perform an inspection as set forth in paragraph two of subdivision (f) of section 79.20 of title fifteen of the codes, rules and regulations of the state of New York shall be a fine of not less than two hundred fifty dollars nor more than one thousand dollars for a first violation, and a fine of not less than five hundred dollars nor more than one thousand five hundred dollars for a second or subsequent such violation not arising out of the same incident both of which were committed within a period of eighteen months, and upon the failure of such licensee to pay such penalty within twenty days after the mailing of such order, postage prepaid, registered or certified, and addressed to the last known place of business of such licensee or certified inspector, unless such order is stayed by a court of competent jurisdiction or in accordance with the provisions of Article three-A of this chapter, the commissioner may revoke the license of such licensee or the certificate of such certified inspector or may suspend the same for such period as may be determined. Civil penalties assessed under this subdivision shall be paid to the commissioner for deposit into the state treasury, and unpaid civil penalties may be recovered by the commissioner in a civil action in the name of the commissioner. In addition, as an alternative to such civil action and provided that no proceeding for judicial review shall then be pending and the time for initiation of such proceeding shall have expired, the commissioner may file with the county clerk of the county in which the registrant is located or the certified inspector resides a final order of the commissioner containing the amount of the penalty assessed. The filing of such final order shall have the full force and effect of a judgment duly docketed in the office of such clerk and may be enforced in the same manner and with the same effect as that provided by law in respect to executions issued against property upon judgments of a court of record.

§ 12. The vehicle and traffic law is amended by adding a new section 308-a to read as follows:

§ 308-a. Mandatory reporting. If any motor vehicle is presented for inspection at a licensed official inspection station, and such vehicle has been altered, a vehicle commonly referred to as a "stretch limousine", so as to add seating capacity beyond that provided by the original manufacturer by way of an extended chassis, lengthened wheel
base, or an elongated seating area, and in the case of a truck, has been
modified to transport passengers, such licensed official inspection
station shall refuse inspection for such vehicle and promptly report
such vehicle to the commissioner in a form and manner prescribed by such
commissioner. Provided, however, that the provisions of this section
shall not apply to any altered motor vehicle for which the department of
transportation has issued an exemption letter pursuant to paragraph
three of subdivision (f) of part 79.20 of title fifteen of the codes,
rules, and regulations of the state of New York and that is in compli-
ance with part 567 of title forty-nine of the code of federal regu-
lations.
§ 13. Paragraph (a) of subdivision 1 of section 370 of the vehicle and
traffic law, as amended by chapter 305 of the laws of 1995, is amended
to read as follows:
(a) For damages for and incident to death or injuries to persons: For
each motorcycle and for each motor vehicle engaged in the business of
carrying or transporting passengers for hire, having a seating capacity
of not more than seven passengers, a bond or insurance policy with a
minimum liability of twenty-five thousand dollars and a maximum liability
of fifty thousand dollars for bodily injury, and a minimum liability
of fifty thousand dollars and a maximum liability of one hundred thou-
sand dollars for death; for each motor vehicle engaged in the business
of carrying or transporting passengers for hire, having a seating capac-
ity of not less than eight [nor more than twelve] passengers, a bond or
insurance policy with a [minimum liability of twenty-five thousand
dollars and a maximum liability of eighty thousand dollars] combined
single limit of at least one million five hundred thousand dollars for
bodily injury[.] and [a minimum liability of fifty thousand dollars and
a maximum liability of one hundred fifty thousand dollars for] death[.]
for each motor vehicle having a seating capacity of not less than thir-
ten nor more than twenty passengers, a bond or insurance policy with a
minimum liability of twenty-five thousand dollars and a maximum liability
of one hundred twenty thousand dollars for bodily injury and a minimum liability
of fifty thousand dollars for death; for each motor vehicle having
a seating capacity of not less than twenty-one nor more than thirty
passengers, a bond or insurance policy with a minimum liability of twen-
ty-five thousand dollars and a maximum liability of one hundred sixty
thousand dollars for bodily injury and a minimum liability of fifty
thousand dollars for death; for each motor vehicle having a seating capacity of more than
thirty passengers, a bond or insurance policy with a minimum liability
of twenty-five thousand dollars and a maximum liability of two hundred
thousand dollars for bodily injury and a minimum liability of fifty
thousand dollars and a maximum liability of two hundred fifty thousand
dollars for death);
§ 14. Section 1161 of the vehicle and traffic law is amended by adding
a new subdivision c to read as follows:
c. No altered motor vehicle commonly referred to as a "stretch limous-
ine" having a seating capacity of ten or more passengers including the
driver shall make a U-turn upon any public highway or private road open
to public motor vehicle traffic.
§ 15. The vehicle and traffic law is amended by adding a new section
509-z to read as follows:
§ 509-z. Motor carrier information. The commissioner of transporta-
tion, in consultation with the commissioner, shall establish require-
ments for any person or entity that owns and operates one or more altered motor vehicles, commonly referred to as "stretch limousines", for purposes of establishing conspicuous display of valid operating authority, inspection information, and driver qualifications at locations where such persons or entities perform contract or common carrier services with altered motor vehicles and within any altered motor vehicle used to provide such services.

§ 16. Section 138 of the transportation law is amended by adding a new subdivision 9 to read as follows:

9. To maintain and update its website to provide information with regard to each bus operator under subparagraphs (ii) and (vi) of paragraph a of subdivision two of section one hundred forty of this chapter requiring department operating authority that includes the bus operator's name, number of inspections, number of out of service orders, operator identification number, location and region of operation including place of address, percentile to which a motor carrier falls with respect to out of service defects, and the number of serious physical injury or fatal crashes involving a for-hire vehicle requiring operating authority pursuant to this article.

§ 17. (1) The department of transportation, in consultation with the department of motor vehicles, the governor's traffic safety committee, the division of state police and any other state agency, authority or political subdivision thereof deemed necessary by the commissioner of transportation, shall conduct a study to assess the current design of entrance and exit ramps and the appropriateness of existing signage on state parkways to mitigate U-turns and wrong-way entry by commercial vehicles and make recommendations to mitigate. (2) The department of motor vehicles, in consultation with the department of transportation, the governor's traffic safety committee and the division of state police and any other state agency, authority or political subdivision thereof deemed necessary by the commissioner of transportation, shall conduct a study and provide recommendations to improve crash reporting and data collection pertaining to commercial vehicles. (3) Such commissioners shall submit each study with recommendations and findings to the governor, the temporary president of the senate and the speaker of the assembly within two years of the effective date of this act.

§ 18. The transportation law is amended by adding a new section 144 to read as follows:

§ 144. Fees and charges. The commissioner or authorized officer or employee of the department shall charge and collect eighty-five dollars for the inspection or reinspection of all motor vehicles transporting passengers subject to the department's inspection requirements pursuant to section one hundred forty of this article, except such: (a) motor vehicles operated under contract with a municipality to provide state-wide mass transportation operating assistance eligible service; (b) motor vehicles operated under contract with a municipality or school district to provide school-related transportation services; (c) motor vehicles authorized by the commissioner of health to provide non-emergency medical transportation services; and (d) motor vehicles used primarily to transport passengers pursuant to subparagraphs (i), (iii), (iv), and (v) of paragraph a of subdivision two of section one hundred forty of this article. The department may deny inspection of any motor vehicle transporting passengers subject to the department's inspection requirements if such fee is not paid within ninety days of the date noted on the department invoice.
§ 19. Paragraph 1 and subparagraph (A) of paragraph 2 of subsection (f) of section 3420 of the insurance law, paragraph 1 as amended by chapter 305 of the laws of 1995 and subparagraph (A) of paragraph 2 as separately amended by chapters 547 and 568 of the laws of 1997, are amended to read as follows:

(1) No policy insuring against loss resulting from liability imposed by law for bodily injury or death suffered by any natural person arising out of the ownership, maintenance and use of a motor vehicle or an altered motor vehicle commonly referred to as a "stretch limousine" having a seating capacity of eight or more passengers used in the business of carrying or transporting passengers for hire, by the insured shall be issued or delivered by any authorized insurer upon any motor vehicle or an altered motor vehicle commonly referred to as a "stretch limousine" having a seating capacity of eight or more passengers used in the business of carrying or transporting passengers for hire, then principally garaged or principally used in this state unless it contains a provision whereby the insurer agrees that it will pay to the insured, as defined in such provision, subject to the terms and conditions set forth therein to be prescribed by the board of directors of the Motor Vehicle Accident Indemnification Corporation and approved by the superintendent, all sums, not exceeding a maximum amount or limit of twenty-five thousand dollars exclusive of interest and costs, on account of injury to and all sums, not exceeding a maximum amount or limit of fifty thousand dollars exclusive of interest and costs, on account of death of one person, in any one accident, and the maximum amount or limit, subject to such limit for any one person so injured of fifty thousand dollars or so killed of one hundred thousand dollars, exclusive of interest and costs, on account of injury to, or death of, more than one person in any one accident, which the insured or his legal representative shall be entitled to recover as damages from an owner or operator of an uninsured motor vehicle, unidentified motor vehicle which leaves the scene of an accident, a motor vehicle registered in this state as to which at the time of the accident there was not in effect a policy of liability insurance, a stolen vehicle, a motor vehicle operated without permission of the owner, an insured motor vehicle where the insurer disclaims liability or denies coverage or an unregistered vehicle because of bodily injury, sickness or disease, including death resulting therefrom, sustained by the insured, caused by accident occurring in this state and arising out of the ownership, maintenance or use of such motor vehicle. No payment for non-economic loss shall be made under such policy provision to a covered person unless such person has incurred a serious injury, as such terms are defined in section five thousand one hundred twenty of this chapter. Such policy shall not duplicate any element of basic economic loss provided for under article fifty-one of this chapter. No payments of first party benefits for basic economic loss made pursuant to such article shall diminish the obligations of the insurer under this policy provision for the payment of non-economic loss and economic loss in excess of basic economic loss. Notwithstanding any inconsistent provisions of section three thousand four hundred twenty-five of this article, any such policy which does not contain the aforesaid provisions shall be construed as if such provisions were embodied therein.

(A) Any such policy shall, at the option of the insured, also provide supplementary uninsured/underinsured motorists insurance for bodily injury, in an amount up to the bodily injury liability insurance limits of coverage provided under such policy, subject to a maximum of two
hundred fifty thousand dollars because of bodily injury to or death of one person in any one accident and, subject to such limit for one person, up to five hundred thousand dollars because of bodily injury to or death of two or more persons in any one accident, or a combined single limit policy of five hundred thousand dollars because of bodily injury to or death of one or more persons in any one accident; and any such policy insuring against loss resulting from liability imposed by law for bodily injury or death suffered by any natural person arising out of the ownership, maintenance, and use of an altered motor vehicle commonly referred to as a "stretch limousine" having a seating capacity of eight or more passengers used in the business of carrying or transporting passengers for hire, shall provide supplementary uninsured/underinsured motorists insurance for bodily injury, in an amount of a combined single limit of one million five hundred thousand dollars because of bodily injury to or death of one or more persons in any one accident. Provided however, an insurer issuing any such policy, except a policy insuring against loss resulting from liability imposed by law for bodily injury or death suffered by any natural person arising out of the ownership, maintenance, and use of an altered motor vehicle commonly referred to as a "stretch limousine" having a seating capacity of eight or more passengers used in the business of carrying or transporting passengers for hire, in lieu of offering to the insured the coverages stated above, may provide supplementary uninsured/underinsured motorists insurance for bodily injury, in an amount up to the bodily injury liability insurance limits of coverage provided under such policy, subject to a maximum of one hundred thousand dollars because of bodily injury to or death of one person in any one accident and, subject to such limit for one person, up to three hundred thousand dollars because of bodily injury to or death of two or more persons in any one accident, or a combined single limit policy of three hundred thousand dollars because of bodily injury to or death of one or more persons in any one accident, if such insurer also makes available a personal umbrella policy with liability coverage limits up to at least five hundred thousand dollars which also provides coverage for supplementary uninsured/underinsured motorist claims. Supplementary uninsured/underinsured motorists insurance shall provide coverage, in any state or Canadian province, if the limits of liability under all bodily injury liability bonds and insurance policies of another motor vehicle liable for damages are in a lesser amount than the bodily injury liability insurance limits of coverage provided by such policy. Upon written request by any insured covered by supplemental uninsured/underinsured motorists insurance or his duly authorized representative and upon disclosure by the insured of the insured's bodily injury and supplemental uninsured/underinsured motorists insurance coverage limits, the insurer of any other owner or operator of another motor vehicle against which a claim has been made for damages to the insured shall disclose, within forty-five days of the request, the bodily injury liability insurance limits of its coverage provided under the policy or all bodily injury liability bonds. The time of the insured to make any supplementary uninsured/underinsured motorist claim, shall be tolled during the period the insurer of any other owner or operator of another motor vehicle that may be liable for damages to the insured, fails to so disclose its coverage. As a condition precedent to the obligation of the insurer to pay under the supplementary uninsured/underinsured motorists insurance coverage, the limits of liability of all bodily injury liability bonds or insurance policies
applicable at the time of the accident shall be exhausted by payment of judgments or settlements.

§ 20. This act shall take effect immediately; provided, however, that sections eight, ten, eleven and fourteen of this act shall take effect on the first of November next succeeding the date on which it shall have become a law; provided, however, sections nine and twelve of this act shall take effect on the one hundred eighty-first day after it shall have become a law; provided, however, sections thirteen and nineteen of this act shall take effect on the first day of January next succeeding the date on which it shall have become a law and shall apply to all policies issued, renewed, altered, or modified on or after such date; provided, however, section fifteen of this act shall take effect on the thirty-first day after it shall have become a law; provided, however, section eighteen of this act shall take effect October 1, 2019; provided, further, that effective immediately, the department of transportation and the department of motor vehicles are authorized and directed to promulgate such rules and regulations as are necessary for the implementation of this act on its effective date.

PART JJJ

Section 1. Section 150.10 of the criminal procedure law is amended by adding a new subdivision 3 to read as follows:

3. Before issuing an appearance ticket a police officer or other public servant must inform the arrestee that they may provide their contact information for the purposes of receiving a court notification to remind them of their court appearance date from the court or a certified pretrial services agency. Such contact information may include one or more phone numbers, a residential address or address at which the arrestee receives mail, or an email address. The contact information shall be recorded and be transmitted to the local criminal court as required by section 150.80 of this article.

§ 1-a. Subdivision 1 of section 150.20 of the criminal procedure law, as amended by chapter 550 of the laws of 1987, is amended to read as follows:

1. (a) Whenever a police officer is authorized pursuant to section 140.10 of this title to arrest a person without a warrant for an offense other than a class A, B, C or D felony or a violation of section 130.25, 130.40, 205.10, 205.17, 205.19 or 215.50 of the penal law, he [may] shall, except as set out in paragraph (b) of this subdivision, subject to the provisions of subdivisions three and four of section 150.40 of this title, instead issue to and serve upon such person an appearance ticket.

(b) An officer is not required to issue an appearance ticket if:

(i) the person has one or more outstanding local criminal court or superior court warrants;

(ii) the person has failed to appear in court proceedings in the last two years;

(iii) the person has been given a reasonable opportunity to make their verifiable identity and a method of contact known, and has been unable or unwilling to do so, so that a custodial arrest is necessary to subject the individual to the jurisdiction of the court. For the purposes of this section, an officer may rely on various factors to determine a person’s identity, including but not limited to personal knowledge of such person, such person’s self-identification, or photographic identification. There is no requirement that a person present
photographic identification in order to be issued an appearance ticket in lieu of arrest where the person's identity is otherwise verifiable; however, if offered by such person, an officer shall accept as evidence of identity the following: a valid driver's license or non-driver identification card issued by the commissioner of motor vehicles, the federal government, any United States territory, commonwealth or possession, the District of Columbia, a state government or municipal government within the United States or a provincial government of the dominion of Canada; a valid passport issued by the United States government or any other country; an identification card issued by the armed forces of the United States; a public benefit card, as defined in paragraph (a) of subdivision one of section 158.00 of the penal law;

(iv) the person is charged with a crime between members of the same family or household, as defined in subdivision one of section 530.11 of this chapter;

(v) the person is charged with a crime defined in article 130 of the penal law;

(vi) it reasonably appears the person should be brought before the court for consideration of issuance of an order of protection, pursuant to section 530.13 of this chapter, based on the facts of the crime or offense that the officer has reasonable cause to believe occurred;

(vii) the person is charged with a crime for which the court may suspend or revoke his or her driver license;

(viii) it reasonably appears to the officer, based on the observed behavior of the individual in the present contact with the officer and facts regarding the person's condition that indicates a sign of distress to such a degree that the person would face harm without immediate medical or mental health care, that bringing the person before the court would be in such person's interest in addressing that need; provided, however, that before making the arrest, the officer shall make all reasonable efforts to assist the person in securing appropriate services.

§ 1-b. Section 150.30 of the criminal procedure law is REPEALED.

§ 1-c. Subdivision 1 of section 150.40 of the criminal procedure law is amended to read as follows:

1. An appearance ticket must be made returnable at a date as soon as possible, but in no event later than twenty days from the date of issuance, or at a later date, with the court's permission due to enrollment in a pre-arraignment diversion program. The appearance ticket shall be made returnable in a local criminal court designated in section 100.55 of this title as one with which an information for the offense in question may be filed.

§ 1-d. The criminal procedure law is amended by adding a new section 150.80 to read as follows:

§ 150.80 Court appearance reminders.

1. A police officer or other public servant who has issued and served an appearance ticket must, within twenty-four hours of issuance, file or cause to be filed with the local criminal court the appearance ticket and any contact information made available pursuant to subdivision three of section 150.10 of this article.

2. Upon receipt of the appearance ticket and any contact information made available pursuant to subdivision three of section 150.10 of this article, the local criminal court shall issue a court appearance reminder and notify the arrestee of their court appearances by text message, telephone call, electronic mail, or first class mail. The local criminal court may partner with a certified pretrial services agency or agencies
in that county to provide such notification and shall include a copy of
the appearance ticket.

3. A local criminal court is not required to issue a court appearance
reminder if the appearance ticket requires the arrestee's appearance
within seventy-two hours of its issuance, or no contact information has
been provided.

§ 1-e. Subdivisions 1, 2, 4, 5, 6, 7 and 9 of section 500.10 of the
criminal procedure law are amended and a new subdivision 3-a is added to
read as follows:

1. "Principal" means a defendant in a criminal action or proceeding,
or a person adjudged a material witness therein, or any other person so
involved therein that [he] the principal may by law be compelled to
appear before a court for the purpose of having such court exercise
control over [his] the principal's person to secure [his] the principal's
future attendance at the action or proceeding when required, and
who in fact either is before the court for such purpose or has been
before it and been subjected to such control.

2. "Release on own recognizance." A court releases a principal on
[his] the principal's own recognizance when, having acquired control
over [his] the principal's person, it permits [him] the principal to be
at liberty during the pendency of the criminal action or proceeding
involved upon condition that [he] the principal will appear thereat
whenever [his] the principal's attendance may be required and will at
times render [himself] the principal amenable to the orders and
processes of the court.

3-a. "Release under non-monetary conditions." A court releases a prin-
cipal under non-monetary conditions when, having acquired control over a
person, it authorizes the person to be at liberty during the pendency of
the criminal action or proceeding involved under conditions ordered by
the court, which shall be the least restrictive conditions that will
reasonably assure the principal's return to court. Such conditions may
include, among other conditions reasonable under the circumstances:
that the principal be in contact with a pretrial services agency serving
principals in that county; that the principal abide by reasonable, spec-
ified restrictions on travel that are reasonably related to an actual
risk of flight from the jurisdiction; that the principal refrain from
possessing a firearm, destructive device or other dangerous weapon;
that, when it is shown pursuant to subdivision four of section 510.45 of
this title that no other realistic monetary condition or set of non-mon-
etary conditions will suffice to reasonably assure the person's return
to court, the person be placed in reasonable pretrial supervision with a
pretrial services agency serving principals in that county; that, when
it is shown pursuant to paragraph (a) of subdivision four of section
510.40 of this title that no other realistic non-monetary condition or
set of non-monetary conditions will suffice to reasonably assure the
principal's return to court, the principal's location be monitored with
an approved electronic monitoring device, in accordance with such subdi-
vision four of section 510.40 of this title. A principal shall not be
required to pay for any part of the cost of release on non-monetary
conditions.

4. "Commit to the custody of the sheriff." A court commits a principal
to the custody of the sheriff when, having acquired control over [his] the principal's person, it orders that [he] the principal be confined in
the custody of the sheriff during the pendency of the criminal action or
proceeding involved.
5. "Securing order" means an order of a court committing a principal to the custody of the sheriff or fixing bail, where authorized, or releasing the principal on his own recognizance or under non-monetary conditions.

6. "Order of recognizance or bail" means a securing order releasing a principal on his own recognizance or under non-monetary conditions, or, where authorized, fixing bail.

7. "Application for recognizance or bail" means an application by a principal that the court, instead of committing him to the custody of the sheriff, either release him on his own recognizance, release the principal under non-monetary conditions, or, where authorized, fix bail.

9. "Bail" means cash bail, a bail bond or money paid with a credit card.

§ 1-f. Section 500.10 of the criminal procedure law is amended by adding two new subdivisions 21 and 22 to read as follows:

21. "Qualifies for electronic monitoring." For purposes of subdivision four of section 510.40 of this title, means a person charged with a felony, a misdemeanor crime of domestic violence, a misdemeanor defined in article one hundred thirty of the penal law, a crime and the circumstances of paragraph (b) of subdivision two of section 530.60 of this title apply, or any misdemeanor where the defendant stands previously convicted, within the past five years, of a violent felony offense as defined in section 70.02 of the penal law. For the purposes of this subdivision, in calculating such five year period, any period of time during which the defendant was incarcerated for any reason between the time of the commission of any such previous crime and the time of commission of the present crime shall be excluded and such five year period shall be extended by a period or periods equal to the time served under such incarceration.

22. "Misdemeanor crime of domestic violence," for purposes of subdivision twenty-one of this section, means a misdemeanor under the penal law provisions and circumstances described in subdivision one of section 530.11 of this title.

§ 2. Section 510.10 of the criminal procedure law, as amended by chapter 459 of the laws of 1984, is amended to read as follows:

§ 510.10 Securing order; when required; alternatives available; standard to be applied.

1. When a principal, whose future court attendance at a criminal action or proceeding is or may be required, comes under the control of a court, such court must, in accordance with this title, by a securing order either release the principal on his own recognizance, release the principal under non-monetary conditions, or, where authorized, fix bail or commit the principal to the custody of the sheriff. In all such cases, except where another type of securing order is shown to be required by law, the court shall release the principal pending trial on the principal's own recognizance, unless it is demonstrated and the court makes an individualized determination that the principal poses a risk of flight to avoid prosecution. If such a finding is made, the court must select the least restrictive alternative and condition or conditions that will reasonably assure the principal's return to court. The court shall explain its choice of release, release with conditions, bail or remand on the record or in writing.
2. A principal is entitled to representation by counsel under this chapter in preparing an application for release, when a securing order is being considered and when a securing order is being reviewed for modification, revocation or termination. If the principal is financially unable to obtain counsel, counsel shall be assigned to the principal.

3. In cases other than as described in subdivision four of this section the court shall release the principal pending trial on the principal's own recognizance, unless the court finds on the record or in writing that release on the principal's own recognizance will not reasonably assure the principal's return to court. In such instances, the court shall release the principal under non-monetary conditions, selecting the least restrictive alternative and conditions that will reasonably assure the principal's return to court. The court shall explain its choice of alternative and conditions on the record or in writing.

4. Where the principal stands charged with a qualifying offense, the court, unless otherwise prohibited by law, may in its discretion release the principal pending trial on the principal's own recognizance or under non-monetary conditions, fix bail, or, where the defendant is charged with a qualifying offense which is a felony, the court may commit the principal to the custody of the sheriff. A principal stands charged with a qualifying offense for the purposes of this subdivision when he or she stands charged with:

(a) a felony enumerated in section 70.02 of the penal law, other than burglary in the second degree as defined in subdivision two of section 140.25 of the penal law or robbery in the second degree as defined in subdivision one of section 160.10 of the penal law;

(b) a crime involving witness intimidation under section 215.15 of the penal law;

(c) a crime involving witness tampering under section 215.11, 215.12 or 215.13 of the penal law;

(d) a class A felony defined in the penal law, other than in article two hundred twenty of such law with the exception of section 220.77 of such law;

(e) a felony sex offense defined in section 70.80 of the penal law or a crime involving incest as defined in section 255.25, 255.26 or 255.27 of such law, or a misdemeanor defined in article one hundred thirty of such law;

(f) conspiracy in the second degree as defined in section 105.15 of the penal law, where the underlying allegation of such charge is that the defendant conspired to commit a class A felony defined in article one hundred twenty-five of the penal law;

(g) money laundering in support of terrorism in the first degree as defined in section 470.24 of the penal law; money laundering in support of terrorism in the second degree as defined in section 470.23 of the penal law; or a felony crime of terrorism as defined in article four hundred ninety of the penal law, other than the crime defined in section 490.20 of such law;

(h) criminal contempt in the second degree as defined in subdivision three of section 215.50 of the penal law, criminal contempt in the first degree as defined in subdivision (b), (c) or (d) of section 215.51 of the penal law or aggravated criminal contempt as defined in section 215.52 of the penal law, and the underlying allegation of such charge of criminal contempt in the second degree, criminal contempt in the first degree or aggravated criminal contempt is that the defendant violated a duly served order of protection where the protected party is a member of
the defendant's same family or household as defined in subdivision one
of section 530.11 of this article; or

(i) facilitating a sexual performance by a child with a controlled
substance or alcohol as defined in section 263.30 of the penal law, use
of a child in a sexual performance as defined in section 263.05 of the
penal law or luring a child as defined in subdivision one of section
120.70 of the penal law.

5. Notwithstanding the provisions of subdivisions three and four of
this section, with respect to any charge for which bail or remand is not
ordered, and for which the court would not or could not otherwise
require bail or remand, a defendant may, at any time, request that the
court set bail in a nominal amount requested by the defendant in the
form specified in paragraph (a) of subdivision one of section 520.10 of
this title; if the court is satisfied that the request is voluntary, the
court shall set such bail in such amount.

6. When a securing order is revoked or otherwise terminated in the
course of an uncompleted action or proceeding but the principal's future
court attendance still is or may be required and [he] the principal is
still under the control of a court, a new securing order must be issued.
When the court revokes or otherwise terminates a securing order which
committed the principal to the custody of the sheriff, the court shall
give written notification to the sheriff of such revocation or termi-
nation of the securing order.

§ 3. Section 510.20 of the criminal procedure law is amended to read
as follows:
§ 510.20 Application for [recognizance or bail; making and determi-
nation thereof in general] a change in securing order.
1. Upon any occasion when a court [is required to issue] has issued a
securing order with respect to a principal[or at any time when a] and
the principal is confined in the custody of the sheriff as a result of
the securing order or a previously issued securing order, [he] the prin-
cipal may make an application for recognizance, release under non-mone-
tary conditions or bail.
2. (a) The principal is entitled to representation by counsel in the
making and presentation of such application. If the principal is finan-
cially unable to obtain counsel, counsel shall be assigned to the prin-
cipal.
   (b) Upon such application, the principal must be accorded an opportu-
nity to be heard, present evidence and to contend that an order of
recognizance, release under non-monetary conditions or, where author-
ized, bail must or should issue, that the court should release [him on
his] the principal on the principal's own recognizance or under non-mon-
eyary conditions rather than fix bail, and that if bail is authorized
and fixed it should be in a suggested amount and form.

§ 4. Intentionally omitted.

§ 5. Section 510.30 of the criminal procedure law, subparagraph (v) of
paragraph (a) of subdivision 2 as amended by chapter 920 of the laws of
1982, subparagraph (vi) of paragraph (a) of subdivision 2 as renumbered
by chapter 447 of the laws of 1977, subparagraph (vii) as added and
subparagraphs (viii) and (ix) of paragraph (a) of subdivision 2 as
renumbered by section 1 of part D of chapter 491 of the laws of 2012,
and subdivision 3 as added by chapter 788 of the laws of 1981, is
amended to read as follows:
§ 510.30 Application for [recognizance or bail] securing order; rules of
law and criteria controlling determination.
1. Determinations of applications for recognizance or bail are not in all cases discretionary but are subject to rules, prescribed in article five hundred thirty and other provisions of law relating to specific kinds of criminal actions and proceedings, providing (a) that in some circumstances such an application must as a matter of law be granted, (b) that in others it must as a matter of law be denied and the principal committed to or retained in the custody of the sheriff, and (c) that in others the granting or denial thereof is a matter of judicial discretion.

2. To the extent that the issuance of an order of recognizance or bail and the terms thereof are matters of discretion rather than of law, an application is determined on the basis of the following factors and criteria:

   (a) With respect to any principal, the court in all cases, unless otherwise provided by law, must impose the least restrictive kind and degree of control or restriction that is necessary to secure the principal's court attendance and the principal's return to court when required. In determining that matter, the court must, on the basis of available information, consider and take into account:

      (i) The principal's character, reputation, habits and mental condition;
      (ii) His employment and financial resources; and
      (iii) His family ties and the length of his residence if any in the community; and
      (iv) His information about the principal that is relevant to the principal's return to court, including:

         (a) The principal's activities and history;
         (b) If the principal is a defendant, the charges facing the principal;
         (c) The principal's criminal conviction record if any; and
         (d) The principal's record of previous adjudication as a juvenile delinquent, as retained pursuant to section 354.2 of the family court act, or, of pending cases where fingerprints are retained pursuant to section 306.1 of such act, or a youthful offender, if any; and
         (e) The principal's previous record [if any in responding to court appearances when required or] with respect to flight to avoid criminal prosecution; and
         (f) If monetary bail is authorized, according to the restrictions set forth in this title, the principal's individual financial circumstances, and, in cases where bail is authorized, the principal's ability to post bail without posing undue hardship, as well as his or her ability to obtain a secured, unsecured, or partially secured bond;

        (g) Where the principal is charged with a crime or crimes against a member or members of the same family or household as that term is defined in subdivision one of section 530.11 of this title, the following factors:

           (i) any violation by the principal of an order of protection issued by any court for the protection of a member or members of the same family or household as that term is defined in subdivision one of section 530.11 of this title, whether or not such order of protection is currently in effect; and

           (ii) the principal's history of use or possession of a firearm; and

           (h) If he the principal is a defendant, [the weight of the evidence against him in the pending criminal action and any other factor indicating probability or improbability of conviction; or,]
of an application for [bail or recognizance] a securing order pending appeal, the merit or lack of merit of the appeal[...and
(ix) If he is a defendant, the sentence which may be or has been imposed upon conviction].
(b) 2. Where the principal is a defendant-appellant in a pending appeal from a judgment of conviction, the court must also consider the likelihood of ultimate reversal of the judgment. A determination that the appeal is palpably without merit alone justifies, but does not require, a denial of the application, regardless of any determination made with respect to the factors specified in [paragraph-(a)] subdivision one of this section.

3. When bail or recognizance is ordered, the court shall inform the principal, if [he] the principal is a defendant charged with the commission of a felony, that the release is conditional and that the court may revoke the order of release and may be authorized to commit the principal to the custody of the sheriff in accordance with the provisions of subdivision two of section 530.60 of this chapter if [he] the principal commits a subsequent felony while at liberty upon such order.

§ 6. Section 510.40 of the criminal procedure law is amended to read as follows:

§ 510.40 [Application for recognizance or bail; determination thereof, form of securing order and execution thereof] Court notification to principal of conditions of release and of alleged violations of conditions of release.

1. [An application for recognizance or bail must be determined by a securing order which either:
(a) Grants the application and releases the principal on his own recognizance; or
(b) Grants the application and fixes bail; or
(c) Denies the application and commits the principal to, or retains him in, the custody of the sheriff.

2. Upon ordering that a principal be released on [his] the principal's own recognizance, or released under non-monetary conditions, or, if bail has been fixed, upon the posting of bail, the court must direct [him] the principal to appear in the criminal action or proceeding involved whenever [his] the principal's attendance may be required and to [render himself] be at all times amenable to the orders and processes of the court. If such principal is in the custody of the sheriff or at liberty upon bail at the time of the order, the court must direct that [he] the principal be discharged from such custody or, as the case may be, that [his] the principal's bail be exonerated.

3. Upon the issuance of an order fixing bail, where authorized, and upon the posting thereof, the court must examine the bail to determine whether it complies with the order. If it does, the court must, in the absence of some factor or circumstance which in law requires or authorizes disapproval thereof, approve the bail and must issue a certificate of release, authorizing the principal to be at liberty, and, if [he] the principal is in the custody of the sheriff at the time, directing the sheriff to discharge [him] the principal therefrom. If the bail fixed is not posted, or is not approved after being posted, the court must order that the principal be committed to the custody of the sheriff. In the event of any such non-approval, the court shall explain promptly in writing the reasons therefor.

3. Non-monetary conditions of release shall be individualized and established in writing by the court. At future court appearances, the court shall consider a lessening of conditions or modification of condi-
tions to a less burdensome form based on the principal's compliance with such conditions of release. In the event of alleged non-compliance with the conditions of release in an important respect, pursuant to this subdivision, additional conditions may be imposed by the court, on the record or in writing, only after notice of the facts and circumstances of such alleged non-compliance, reasonable under the circumstances, affording the principal and the principal's attorney and the people an opportunity to present relevant, admissible evidence, relevant witnesses and to cross-examine witnesses, and a finding by clear and convincing evidence that the principal violated a condition of release in an important respect. Following such a finding, in determining whether to impose additional conditions for non-compliance, the court shall consider and may select conditions consistent with the court's obligation to impose the least restrictive condition or conditions that will reasonably assure the defendant's return to court. The court shall explain on the record or in writing the reasons for its determination and for any changes to the conditions imposed.

4. (a) Electronic monitoring of a principal's location may be ordered only if the court finds, after notice, an opportunity to be heard and an individualized determination explained on the record or in writing, that the defendant qualifies for electronic monitoring in accordance with subdivision twenty-one of section 500.10 of this title, and no other realistic non-monetary condition or set of non-monetary conditions will suffice to reasonably assure a principal's return to court.

(b) The specific method of electronic monitoring of the principal's location must be approved by the court. It must be the least restrictive procedure and method that will reasonably assure the principal's return to court, and unobtrusive to the greatest extent practicable.

(c) Electronic monitoring of the location of a principal may be conducted only by a public entity under the supervision and control of a county or municipality or a non-profit entity under contract to the county, municipality or the state. A county or municipality shall be authorized to enter into a contract with another county or municipality in the state to monitor principals under non-monetary conditions of release in its county, but counties, municipalities and the state shall not contract with any private for-profit entity for such purposes.

(d) Electronic monitoring of a principal's location may be for a maximum period of sixty days, and may be renewed for such period, after notice, an opportunity to be heard and a de novo, individualized determination in accordance with this subdivision, which shall be explained on the record or in writing.

A defendant subject to electronic location monitoring under this subdivision shall be considered held or confined in custody for purposes of section 180.80 of this chapter and shall be considered committed to the custody of the sheriff for purposes of section 170.70 of the chapter, as applicable.

5. If a principal is released under non-monetary conditions, the court shall, on the record and in an individualized written document provided to the principal, notify the principal, in plain language and a manner sufficiently clear and specific:

(a) of any conditions to which the principal is subject, to serve as a guide for the principal's conduct; and

(b) that the possible consequences for violation of such a condition may include revocation of the securing order and the ordering of a more restrictive securing order.
§ 7. The criminal procedure law is amended by adding a new section 510.43 to read as follows:
§ 510.43 Court appearances: additional notifications.
The court or, upon direction of the court, a certified pretrial services agency, shall notify all principals released under non-monetary conditions and on recognizance of all court appearances in advance by text message, telephone call, electronic mail or first class mail. The chief administrator of the courts shall, pursuant to subdivision one of section 10.40 of this chapter, develop a form which shall be offered to the principal at court appearances. On such form, which upon completion shall be retained in the court file, the principal may select one such preferred manner of notice.

§ 8. The criminal procedure law is amended by adding a new section 510.45 to read as follows:
§ 510.45 Pretrial services agencies.
1. The office of court administration shall certify and regularly review for recertification one or more pretrial services agencies in each county to monitor principals released under non-monetary conditions. Such office shall maintain a listing on its public website identifying by county each pretrial services agency so certified in the state.
2. Every such agency shall be a public entity under the supervision and control of a county or municipality or a non-profit entity under contract to the county, municipality or the state. A county or municipality shall be authorized to enter into a contract with another county or municipality in the state to monitor principals under non-monetary conditions of release in its county, but counties, municipalities and the state shall not contract with any private for-profit entity for such purposes.
3. (a) Any questionnaire, instrument or tool used with a principal in the process of considering or determining the principal's possible release on recognizance, release under non-monetary conditions or on bail, or used with a principal in the process of considering or determining a condition or conditions of release or monitoring by a pretrial services agency, shall be promptly made available to the principal and the principal's counsel upon written request. Any such blank form questionnaire, instrument or tool regularly used in the county for such purpose or a related purpose shall be made available to any person promptly upon request.
   (b) Any such questionnaire, instrument or tool used to inform determinations on release or conditions of release shall be:
      (i) designed and implemented in a way that ensures the results are free from discrimination on the basis of race, national origin, sex, or any other protected class; and
      (ii) empirically validated and regularly revalidated, with such validation and revalidation studies and all underlying data, except personal identifying information for any defendant, publicly available upon request.
4. Supervision by a pre-trial services agency may be ordered as a non-monetary condition pursuant to this title only if the court finds, after notice, an opportunity to be heard and an individualized determination explained on the record or in writing, that no other realistic non-monetary condition or set of non-monetary conditions will suffice to reasonably assure the principal's return to court.
5. Each pretrial service agency certified by the office of court administration pursuant to this section shall at the end of each year...
prepare and file with such office an annual report, which the office
shall compile, publish on its website and make available upon request to
members of the public. Such reports shall not include any personal iden-
tifying information for any individual defendants. Each such report, in
addition to other relevant information, shall set forth, disaggregated
by each county served:

(a) the number of defendants supervised by the agency;
(b) the length of time (in months) each such person was supervised by
the agency prior to acquittal, dismissal, release on recognizance, revo-
cation of release on conditions, and sentencing;
(c) the race, ethnicity, age and sex of each person supervised;
(d) the crimes with which each person supervised was charged;
(e) the number of persons supervised for whom release conditions were
modified by the court, describing generally for each person or group of
persons the type and nature of the condition or conditions added or
removed;
(f) the number of persons supervised for whom release under conditions
was revoked by the court, and the basis for such revocations; and
(g) the court disposition in each supervised case, including sentenc-
ing information.

§ 9. Section 510.50 of the criminal procedure law is amended to read
as follows:
$510.50 Enforcement of securing order.

1. When the attendance of a principal confined in the custody of the
sheriff is required at the criminal action or proceeding at a particular
time and place, the court may compel such attendance by directing the
sheriff to produce [him] the principal at such time and place. If the
principal is at liberty on [his] the principal's own recognizance or
non-monetary conditions or on bail, [his] the principal's attendance
may be achieved or compelled by various methods, including notification
and the issuance of a bench warrant, prescribed by law in provisions
governing such matters with respect to the particular kind of action or
proceeding involved.

2. Except when the principal is charged with a new crime while at
liberty, absent relevant, credible evidence demonstrating that a princi-
pal's failure to appear for a scheduled court appearance was willful,
the court, prior to issuing a bench warrant for a failure to appear for
a scheduled court appearance, shall provide at least forty-eight hours
notice to the principal or the principal's counsel that the principal is
required to appear, in order to give the principal an opportunity to
appear voluntarily.

§10. Paragraph (b) of subdivision 2 of section 520.10 of the criminal
procedure law, as amended by chapter 784 of the laws of 1972, is amended
to read as follows:

(b) The court [may] shall direct that the bail be posted in any one of
two three or more of the forms specified in subdivision one of this
section, designated in the alternative, and may designate different
amounts varying with the forms[+] except that one of the forms shall be
either an unsecured or partially secured surety bond, as selected by the
court.

§11. Section 530.10 of the criminal procedure law is amended to read
as follows:

§ 530.10 Order of recognizance release under non-monetary conditions or
bail; in general.

Under circumstances prescribed in this article, a court, upon applica-
tion of a defendant charged with or convicted of an offense, is required
or authorized to order bail or recognizance] to issue a securing order for [the release or prospective release of] such defendant during the pendency of either:

1. A criminal action based upon such charge; or
2. An appeal taken by the defendant from a judgment of conviction or a sentence or from an order of an intermediate appellate court affirming or modifying a judgment of conviction or a sentence.

§ 12. Subdivision 4 of section 530.11 of the criminal procedure law, as added by chapter 186 of the laws of 1997, is amended to read as follows:

4. When a person is arrested for an alleged family offense or an alleged violation of an order of protection or temporary order of protection or arrested pursuant to a warrant issued by the supreme or family court, and the supreme or family court, as applicable, is not in session, such person shall be brought before a local criminal court in the county of arrest or in the county in which such warrant is returnable pursuant to article one hundred twenty of this chapter. Such local criminal court may issue any order authorized under subdivision eleven of section 530.12 of this article, section one hundred fifty-four-d or one hundred fifty-five of the family court act or subdivision three-b of section two hundred forty or subdivision two-a of section two hundred fifty-two of the domestic relations law, in addition to discharging other arraignment responsibilities as set forth in this chapter. In making such order, the local criminal court shall consider de novo the [bail] recommendation and securing order, if any, made by the supreme or family court as indicated on the warrant or certificate of warrant. Unless the petitioner or complainant requests otherwise, the court, in addition to scheduling further criminal proceedings, if any, regarding such alleged family offense or violation allegation, shall make such matter returnable in the supreme or family court, as applicable, on the next day such court is in session.

§ 13. Paragraph (a) of subdivision 8 of section 530.13 of the criminal procedure law, as added by chapter 388 of the laws of 1984, is amended to read as follows:

(a) revoke an order of recognizance, release under non-monetary conditions or bail and commit the defendant to custody; or

§ 14. The opening paragraph of subdivision 1 of section 530.13 of the criminal procedure law, as amended by chapter 137 of the laws of 2007, is amended to read as follows:

When any criminal action is pending, and the court has not issued a temporary order of protection pursuant to section 530.12 of this article, the court, in addition to the other powers conferred upon it by this chapter, may for good cause shown issue a temporary order of protection in conjunction with any securing order [committing the defendant to the custody of the sheriff or as a condition of a pre-trial release, or as a condition of release on bail] or an adjournment in contemplation of dismissal. In addition to any other conditions, such an order may require that the defendant:

§ 15. Subdivision 11 of section 530.12 of the criminal procedure law, as amended by chapter 498 of the laws of 1993, the opening paragraph as amended by chapter 597 of the laws of 1998, paragraph (a) as amended by chapter 222 of the laws of 1994, paragraph (d) as amended by chapter 644 of the laws of 1996, is amended to read as follows:

11. If a defendant is brought before the court for failure to obey any lawful order issued under this section, or an order of protection issued by a court of competent jurisdiction in another state, territorial or
tribal jurisdiction, and if, after hearing, the court is satisfied by
competent proof that the defendant has willfully failed to obey any such
order, the court may:
   (a) revoke an order of recognizance or release under non-monetary
conditions or revoke an order of bail or order forfeiture of such bail
and commit the defendant to custody; or
   (b) restore the case to the calendar when there has been an adjourn-
ment in contemplation of dismissal and commit the defendant to custody;
or
   (c) revoke a conditional discharge in accordance with section 410.70
of this chapter and impose probation supervision or impose a sentence of
imprisonment in accordance with the penal law based on the original
conviction; or
   (d) revoke probation in accordance with section 410.70 of this chapter
and impose a sentence of imprisonment in accordance with the penal law
based on the original conviction. In addition, if the act which consti-
tutes the violation of the order of protection or temporary order of
protection is a crime or a violation the defendant may be charged with
and tried for that crime or violation.
§ 16. Section 530.20 of the criminal procedure law, as amended by
chapter 531 of the laws of 1975, subparagraph (ii) of paragraph (b) of
subdivision 2 as amended by chapter 218 of the laws of 1979, is amended
to read as follows:
§ 530.20 [Order of recognizance or bail;] Securing order by local crimi-
nal court when action is pending therein.
When a criminal action is pending in a local criminal court, such
court, upon application of a defendant, [must or may order recognizance
or bail] shall proceed as follows:
1. [When the defendant is charged, by information, simplified informa-
tion, prosecutor's information or misdemeanor complaint, with an offense
or offenses of less than felony grade only, the court must order recog-
nizance or bail.] (a) In cases other than as described in paragraph (b)
of this subdivision the court shall release the principal pending trial
on the principal's own recognizance, unless the court finds on the
record or in writing that release on the principal's own recognizance
will not reasonably assure the principal's return to court. In such
instances, the court shall release the principal under non-monetary
conditions, selecting the least restrictive alternative and conditions
that will reasonably assure the principal's return to court. The court
shall explain its choice of alternative and conditions on the record or
in writing.
   (b) Where the principal stands charged with a qualifying offense, the
court, unless otherwise prohibited by law, may in its discretion release
the principal pending trial on the principal's own recognizance or under
non-monetary conditions, fix bail, or, where the defendant is charged
with a qualifying offense which is a felony, the court may commit the
principal to the custody of the sheriff. The court shall explain its
choice of release, release with conditions, bail or remand on the record
or in writing. A principal stands charged with a qualifying offense when
he or she stands charged with:
   (i) a felony enumerated in section 70.02 of the penal law, other than
burglary in the second degree as defined in subdivision two of section
140.25 of the penal law or robbery in the second degree as defined in
subdivision one of section 160.10 of the penal law;
   (ii) a crime involving witness intimidation under section 215.15 of
the penal law;
(iii) a crime involving witness tampering under section 215.11, 215.12 or 215.13 of the penal law;
(iv) a class A felony defined in the penal law, other than in article two hundred twenty of such law with the exception of section 220.77 of such law;
(v) a felony sex offense defined in section 70.80 of the penal law or a crime involving incest as defined in section 255.25, 255.26 or 255.27 of such law, or a misdemeanor defined in article one hundred thirty of such law;
(vi) conspiracy in the second degree as defined in section 105.15 of the penal law, where the underlying allegation of such charge is that the defendant conspired to commit a class A felony defined in article one hundred twenty-five of the penal law;
(vii) money laundering in support of terrorism in the first degree as defined in section 470.24 of the penal law; money laundering in support of terrorism in the second degree as defined in section 470.23 of the penal law; or a felony crime of terrorism as defined in article four hundred ninety of the penal law, other than the crime defined in section 490.20 of such law;
(viii) criminal contempt in the second degree as defined in subdivision three of section 215.50 of the penal law, criminal contempt in the first degree as defined in subdivision (b), (c) or (d) of section 215.51 of the penal law or aggravated criminal contempt as defined in section 215.52 of the penal law, and the underlying allegation of such charge of criminal contempt in the second degree, criminal contempt in the first degree or aggravated criminal contempt is that the defendant violated a duly served order of protection where the protected party is a member of the defendant's same family or household as defined in subdivision one of section 530.11 of this article; or
(ix) facilitating a sexual performance by a child with a controlled substance or alcohol as defined in section 263.30 of the penal law, use of a child in a sexual performance as defined in section 263.05 of the penal law or luring a child as defined in subdivision one of section 120.70 of the penal law.
(d) Notwithstanding the provisions of paragraphs (a) and (b) of this subdivision, with respect to any charge for which bail or remand is not ordered, and for which the court would not or could not otherwise require bail or remand, a defendant may, at any time, request that the court set bail in a nominal amount requested by the defendant in the form specified in paragraph (a) of subdivision one of section 520.10 of this title; if the court is satisfied that the request is voluntary, the court shall set such bail in such amount.

2. When the defendant is charged, by felony complaint, with a felony, the court may, in its discretion, order recognizance, release under non-monetary conditions, or, where authorized, bail or commit the defendant to the custody of the sheriff except as otherwise provided in subdivision one of this section or this subdivision:
(a) A city court, a town court or a village court may not order recognizance or bail when (i) the defendant is charged with a class A felony, or (ii) it appears that the defendant has two previous felony convictions;
(b) No local criminal court may order recognizance, release under non-monetary conditions or bail with respect to a defendant charged with a felony unless and until:
(i) The district attorney has been heard in the matter or, after knowledge or notice of the application and reasonable opportunity to be
heard, has failed to appear at the proceeding or has otherwise waived his right to do so; and

(ii) The court [has] and counsel for the defendant have been furnished with a report of the division of criminal justice services concerning the defendant's criminal record, if any, or with a police department report with respect to the defendant's prior arrest and conviction record, if any. If neither report is available, the court, with the consent of the district attorney, may dispense with this requirement; provided, however, that in an emergency, including but not limited to a substantial impairment in the ability of such division or police department to timely furnish such report, such consent shall not be required if, for reasons stated on the record, the court deems it unnecessary. When the court has been furnished with any such report or record, it shall furnish a copy thereof to counsel for the defendant or, if the defendant is not represented by counsel, to the defendant.

§ 17. The section heading and subdivisions 1 and 2 of section 530.30 of the criminal procedure law, subdivision 2 as amended by chapter 762 of the laws of 1971, are amended to read as follows:

Order of recognizance, release under non-monetary conditions or bail; by superior court judge when action is pending in local criminal court.

1. When a criminal action is pending in a local criminal court, other than one consisting of a superior court judge sitting as such, a judge of a superior court holding a term thereof in the county, upon application of a defendant, may order recognizance, release under non-monetary conditions or, where authorized, bail when such local criminal court:

(a) Lacks authority to issue such an order, pursuant to [paragraph (a) of subdivision two] the relevant provisions of section 530.20 of this article; or

(b) Has denied an application for recognizance, release under non-monetary conditions or bail; or

(c) Has fixed bail, where authorized, which is excessive; or

(d) Has set a securing order of release under non-monetary conditions which are more restrictive than necessary to reasonably assure the defendant's return to court.

In such case, such superior court judge may vacate the order of such local criminal court and release the defendant on [his own] recognizance or under non-monetary conditions, or where authorized, fix bail in a lesser amount or in a less burdensome form, whichever are the least restrictive alternative and conditions that will reasonably assure the defendant's return to court. The court shall explain its choice of alternative and conditions on the record or in writing.

2. Notwithstanding the provisions of subdivision one of this section, when the defendant is charged with a felony in a local criminal court, a superior court judge may not order recognizance, release under non-monetary conditions or, where authorized, bail unless and until the district attorney has had an opportunity to be heard in the matter and such judge [has] and counsel for the defendant have been furnished with a report as described in subparagraph (ii) of paragraph (b) of subdivision two of section 530.20 of this article.

§ 18. Section 530.40 of the criminal procedure law, subdivision 3 as amended by chapter 264 of the laws of 2003, and subdivision 4 as amended by chapter 762 of the laws of 1971, is amended to read as follows:

§ 530.40 Order of recognizance, release under non-monetary conditions or bail; by superior court when action is pending therein.
When a criminal action is pending in a superior court, such court, upon application of a defendant, must or may order recognizance or bail as follows:

1. When the defendant is charged with an offense or offenses of less than felony grade only, the court must, unless otherwise provided by law, order recognizance or [bail] release under non-monetary conditions in accordance with this section.

2. When the defendant is charged with a felony, the court may, unless otherwise provided by law in its discretion, order recognizance [or], release under non-monetary conditions or, where authorized, bail. In any such case in which an indictment (a) has resulted from an order of a local criminal court holding the defendant for the action of the grand jury, or (b) was filed at a time when a felony complaint charging the same conduct was pending in a local criminal court, and in which such local criminal court or a superior court judge has issued an order of recognition [or], release under non-monetary conditions or, where authorized, bail which is still effective, the superior court's order may be in the form of a direction continuing the effectiveness of the previous order.

3. In cases other than as described in subdivision four of this section the court shall release the principal pending trial on the principal's own recognizance, unless the court finds on the record or in writing that release on the principal's own recognizance will not reasonably assure the principal's return to court. In such instances, the court shall release the principal under non-monetary conditions, selecting the least restrictive alternative and conditions that will reasonably assure the principal's return to court. The court shall explain its choice of alternative and conditions on the record or in writing.

4. Where the principal stands charged with a qualifying offense, the court, unless otherwise prohibited by law, may in its discretion release the principal pending trial on the principal's own recognizance or under non-monetary conditions, fix bail, or, where the defendant is charged with a qualifying offense which is a felony, the court may commit the principal to the custody of the sheriff. The court shall explain its choice of release, release with conditions, bail or remand on the record or in writing. A principal stands charged with a qualifying offense for the purposes of this subdivision when he or she stands charged with:

(a) a felony enumerated in section 70.02 of the penal law, other than burglary in the second degree as defined in subdivision two of section 140.25 of the penal law or robbery in the second degree as defined in subdivision one of section 160.10 of the penal law;

(b) a crime involving witness intimidation under section 215.15 of the penal law;

(c) a crime involving witness tampering under section 215.11, 215.12 or 215.13 of the penal law;

(d) a class A felony defined in the penal law, other than in article two hundred twenty of such law with the exception of section 220.77 of such law;

(e) a felony sex offense defined in section 70.80 of the penal law or a crime involving incest as defined in section 255.25, 255.26 or 255.27 of such law, or a misdemeanor defined in article one hundred thirty of such law;

(f) conspiracy in the second degree as defined in section 105.15 of the penal law, where the underlying allegation of such charge is that
the defendant conspired to commit a class A felony defined in article
one hundred twenty-five of the penal law;

(g) money laundering in support of terrorism in the first degree as
defined in section 470.24 of the penal law; money laundering in support
of terrorism in the second degree as defined in section 470.23 of the
penal law; or a felony crime of terrorism as defined in article four
hundred ninety of the penal law, other than the crime defined in section
490.20 of such law;

(h) criminal contempt in the second degree as defined in subdivision
three of section 215.50 of the penal law, criminal contempt in the first
degree as defined in subdivision (b), (c) or (d) of section 215.51 of
the penal law or aggravated criminal contempt as defined in section
215.52 of the penal law, and the underlying allegation of such charge of
criminal contempt in the second degree, criminal contempt in the first
degree or aggravated criminal contempt is that the defendant violated a
duly served order of protection where the protected party is a member of
the defendant’s same family or household as defined in subdivision one
of section 530.11 of this article; or

(i) facilitating a sexual performance by a child with a controlled
substance or alcohol as defined in section 263.30 of the penal law, use
of a child in a sexual performance as defined in section 263.05 of the
penal law or luring a child as defined in subdivision one of section
120.70 of the penal law.

5. Notwithstanding the provisions of subdivisions three and four of
this section, with respect to any charge for which bail or remand is not
ordered, and for which the court would not or could not otherwise
require bail or remand, a defendant may, at any time, request that the
court set bail in a nominal amount requested by the defendant in the
form specified in paragraph (a) of subdivision one of section 520.10 of
this title; if the court is satisfied that the request is voluntary, the
shall set such bail in such amount.

6. Notwithstanding the provisions of [subdivision two] subdivisions
two, three and four of this section, a superior court may not order
recognizance, release under non-monetary conditions or, where author-
ized, bail, or permit a defendant to remain at liberty pursuant to an
existing order, after [he] the defendant has been convicted of either:
(a) a class A felony or (b) any class B or class C felony as defined in
article one hundred thirty of the penal law committed or attempted to be
committed by a person eighteen years of age or older against a person
less than eighteen years of age. In either case the court must commit or
remand the defendant to the custody of the sheriff.

[4.] 7. Notwithstanding the provisions of [subdivision two] subdivi-
sions two, three and four of this section, a superior court may not
order recognizance, release under non-monetary conditions or, where
authorized, bail when the defendant is charged with a felony unless and
until the district attorney has had an opportunity to be heard in the
matter and such court [has] and counsel for the defendant have been
furnished with a report as described in subparagraph (ii) of paragraph
(b) of subdivision two of section 530.20 of this article.

§ 19. Subdivision 1 of section 530.45 of the criminal procedure law,
as amended by chapter 264 of the laws of 2003, is amended to read as
follows:

1. When the defendant is at liberty in the course of a criminal action
as a result of a prior order of recognizance, release under non-monetary
conditions or bail and the court revokes such order and then [either]
where authorized, fixes no bail or fixes bail in a greater amount or in
a more burdensome form than was previously fixed and remands or commits
defendant to the custody of the sheriff, or issues a more restrictive
securing order, a judge designated in subdivision two of this section,
upon application of the defendant following conviction of an offense
other than a class A felony or a class B or class C felony offense as
defined in article one hundred thirty of the penal law committed or
attempted to be committed by a person eighteen years of age or older
against a person less than eighteen years of age, and before sentencing,
may issue a securing order and [either] release the defendant on [his]
the defendant's own recognizance, release the defendant under non-mone-
tary conditions, or, where authorized, fix bail or fix bail in a
lesser amount or in a less burdensome form, or issue a less restrictive
securing order, than fixed by the court in which the conviction was
entered.
§ 20. Section 530.60 of the criminal procedure law, subdivision 1 as
amended by chapter 565 of the laws of 2011, subdivision 2 as added by
chapter 788 of the laws of 1981 and paragraph (a) of subdivision 2 as
amended by chapter 794 of the laws of 1986, is amended to read as
follows:
§ 530.60 [Order of recognizance or bail; revocation thereof] Certain
modifications of a securing order.
1. Whenever in the course of a criminal action or proceeding a defend-
ant is at liberty as a result of an order of recognizance, release under
non-monetary conditions or bail issued pursuant to this chapter, and the
court considers it necessary to review such order, [it] whether due to a
motion by the people or otherwise, the court may, and except as provided
in subdivision two of section 510.50 of this title concerning a failure
to appear in court, by a bench warrant if necessary, require the defend-
ant to appear before the court. Upon such appearance, the court, for
good cause shown, may revoke the order of recognizance, release under
non-monetary conditions, or bail. If the defendant is entitled to recogn-
izance, release under non-monetary conditions, or bail as a matter of
right, the court must issue another such order. If [he or she] the
defendant is not, the court may either issue such an order or commit the
defendant to the custody of the sheriff in accordance with this section.
Where the defendant is committed to the custody of the sheriff and is
held on a felony complaint, a new period as provided in section 180.80
of this chapter shall commence to run from the time of the defendant's
commitment under this subdivision.
2. (a) Whenever in the course of a criminal action or proceeding a
defendant charged with the commission of a felony is at liberty as a
result of an order of recognizance, release under non-monetary condi-
tions or bail issued pursuant to this article it shall be grounds for
revoking such order that the court finds reasonable cause to believe the
defendant committed one or more specified class A or violent felony
offenses or intimidated a victim or witness in violation of [sections]
section 215.15, 215.16 or 215.17 of the penal law while at liberty.
(b) Except as provided in paragraph (a) of this subdivision or any
other law, whenever in the course of a criminal action or proceeding a
defendant charged with the commission of an offense is at liberty as a
result of an order of recognizance, release under non-monetary condi-
tions or bail issued pursuant to this article it shall be grounds for
revoking such order and fixing bail in such criminal action or proceed-
ing when the court has found, by clear and convincing evidence, that the
defendant:
(i) persistently and willfully failed to appear after notice of scheduled appearances in the case before the court; or
(ii) violated an order of protection in the manner prohibited by subdivision (b), (c) or (d) of section 215.51 of the penal law while at liberty; or
(iii) stands charged in such criminal action or proceeding with a misdemeanor or violation and, after being so charged, intimidated a victim or witness in violation of section 215.15, 215.16 or 215.17 of the penal law or tampered with a witness in violation of section 215.11, 215.12 or 215.13 of the penal law, while at liberty; or
(iv) stands charged in such action or proceeding with a felony and, after being so charged, committed a felony while at liberty.

(c) Before revoking an order of recognizance, release under non-monetary conditions, or bail pursuant to this subdivision, the court must hold a hearing and shall receive any relevant, admissible evidence not legally privileged. The defendant may cross-examine witnesses and may present relevant, admissible evidence on his own behalf. Such hearing may be consolidated with, and conducted at the same time as, a felony hearing conducted pursuant to article one hundred eighty of this chapter. A transcript of testimony taken before the grand jury upon presentation of the subsequent offense shall be admissible as evidence during the hearing. The district attorney may move to introduce grand jury testimony of a witness in lieu of that witness' appearance at the hearing.

[(b)] (d) Revocation of an order of recognizance, release under non-monetary conditions or bail and a new securing order fixing bail or commitment, as specified in this paragraph and pursuant to this subdivision shall be for the following periods:

(i) Under paragraph (a) of this subdivision, revocation of the order of recognizance, release under non-monetary conditions or, as the case may be, bail, and a new securing order fixing bail or committing the defendant to the custody of the sheriff shall be as follows:

[(i)] (A) For a period not to exceed ninety days exclusive of any periods of adjournment requested by the defendant; or
[(ii)] (B) Until the charges contained within the accusatory instrument have been reduced or dismissed such that no count remains which charges the defendant with commission of a felony; or
[(iii)] (C) Until reduction or dismissal of the charges contained within the accusatory instrument charging the subsequent offense such that no count remains which charges the defendant with commission of a class A or violent felony offense.

Upon expiration of any of the three periods specified within this paragraph subparagraph, whichever is shortest, the court may grant or deny release upon an order of bail or recognizance in accordance with the provisions of this article. Upon conviction to an offense the provisions of article five hundred thirty of this chapter shall apply; and

[(c)] (ii) Under paragraph (b) of this subdivision, revocation of the order of recognizance, release under non-monetary conditions or, as the case may be, bail shall result in the issuance of a new securing order which may, if otherwise authorized by law, permit the principal's release on recognizance or release under non-monetary conditions, but shall also render the defendant eligible for an order fixing bail provided, however, that in accordance with the principles in this title the court must select the least restrictive alternative and condition or conditions that will reasonably assure the principal's return to court.
Nothing in this subparagraph shall be interpreted as shortening the period of detention, or requiring or authorizing any less restrictive form of a securing order, which may be imposed pursuant to any other law.

(e) Notwithstanding the provisions of paragraph (a) or (b) of this subdivision a defendant, against whom a felony complaint has been filed which charges the defendant with commission of a class A or violent felony offense or violation of section 215.15, 215.16 or 215.17 of the penal law committed while he was at liberty as specified therein, may be committed to the custody of the sheriff pending a revocation hearing for a period not to exceed seventy-two hours. An additional period not to exceed seventy-two hours may be granted by the court upon application of the district attorney upon a showing of good cause or where the failure to commence the hearing was due to the defendant's request or occurred with his consent. Such good cause must consist of some compelling fact or circumstance which precluded conducting the hearing within the initial prescribed period.

§ 21. Paragraph (a) of subdivision 9 of section 216.05 of the criminal procedure law, as amended by chapter 258 of the laws of 2015, is amended to read as follows:
(a) If at any time during the defendant's participation in the judicial diversion program, the court has reasonable grounds to believe that the defendant has violated a release condition in an important respect or has willfully failed to appear before the court as requested, the court except as provided in subdivision two of section 510.50 of this chapter regarding a failure to appear, shall direct the defendant to appear or issue a bench warrant to a police officer or an appropriate peace officer directing him or her to take the defendant into custody and bring the defendant before the court without unnecessary delay; provided, however, that under no circumstances shall a defendant who requires treatment for opioid abuse or dependence be deemed to have violated a release condition on the basis of his or her participation in medically prescribed drug treatments under the care of a health care professional licensed or certified under title eight of the education law, acting within his or her lawful scope of practice. The relevant provisions of [subdivision one of] section 530.60 of this chapter relating to [revocation of recognizance or bail] issuance of securing orders shall apply to such proceedings under this subdivision.

§ 22. The opening paragraph of section 240.44 of the criminal procedure law, as added by chapter 558 of the laws of 1982, is amended to read as follows:
Subject to a protective order, at a pre-trial hearing held in a criminal court at which a witness is called to testify, each party, [at the conclusion prior to the commencement of the direct examination of each of its witnesses, shall, upon request of the other party, make available to that party to the extent not previously disclosed:]

§ 23. Section 410.60 of the criminal procedure law, as amended by chapter 652 of the laws of 2008, is amended to read as follows:
§ 410.60 Appearance before court.
A person who has been taken into custody pursuant to section 410.40 or section 410.50 of this article for violation of a condition of a sentence of probation or a sentence of conditional discharge must forthwith be brought before the court that imposed the sentence. Where a violation of probation petition and report has been filed and the person has not been taken into custody nor has a warrant been issued, an initial court appearance shall occur within ten business days of the
court's issuance of a notice to appear. If the court has reasonable cause to believe that such person has violated a condition of the sentence, it may commit such person to the custody of the sheriff or fix bail, release such person under non-monetary conditions or release such person on his own recognizance for future appearance at a hearing to be held in accordance with section 410.70 of this article. If the court does not have reasonable cause to believe that such person has violated a condition of the sentence, it must direct that such person be released.

§ 24. Subdivision 3 of section 620.50 of the criminal procedure law is amended to read as follows:

3. A material witness order must be executed as follows:

(a) If the bail is posted and approved by the court, the witness must, as provided in subdivision three of section 510.40 of this part, be released and be permitted to remain at liberty; provided that, where the bail is posted by a person other than the witness himself, he may not be so released except upon his signed written consent thereto;

(b) If the bail is not posted, or if though posted it is not approved by the court, the witness must, as provided in subdivision two of section 510.40 of this part, be committed to the custody of the sheriff.

§ 25. This act shall take effect on January 1, 2020.

PART KKK

Section 1. Section 30.30 of the criminal procedure law, as added by chapter 184 of the laws of 1972, paragraph (a) of subdivision 3 as amended by chapter 93 of the laws of 2006, paragraph (a) of subdivision 4 as amended by chapter 558 of the laws of 1982, paragraph (c) of subdivision 4 as amended by chapter 631 of the laws of 1996, paragraph (h) of subdivision 4 as added by chapter 837 of the laws of 1986, paragraph (j) of subdivision 4 as added by chapter 446 of the laws of 1993, paragraph (b) of subdivision 5 as amended by chapter 222 of the laws of 1994, paragraph (g) of subdivision five as added by chapter 209 of the laws of 1982, paragraphs (e) and (f) of subdivision 5 as added by chapter 109 of the laws of 1989, is amended to read as follows:

§ 30.30 Speedy trial; time limitations.

1. Except as otherwise provided in subdivision three of this section, a motion made pursuant to paragraph (e) of subdivision one of section 170.30 or paragraph (g) of subdivision one of section 210.20 of this chapter must be granted where the people are not ready for trial within:

(a) six months of the commencement of a criminal action wherein a defendant is accused of one or more offenses, at least one of which is a felony;

(b) ninety days of the commencement of a criminal action wherein a defendant is accused of one or more offenses, at least one of which is a misdemeanor punishable by a sentence of imprisonment of more than three months and none of which is a felony;

(c) sixty days of the commencement of a criminal action wherein the defendant is accused of one or more offenses, at least one of which is a misdemeanor punishable by a sentence of imprisonment of not more than three months and none of which is a crime punishable by a sentence of imprisonment of more than three months; or

(d) thirty days of the commencement of a criminal action wherein the defendant is accused of one or more offenses, at least one of which is a violation and none of which is a crime.
(e) for the purposes of this subdivision, the term offense shall include vehicle and traffic law infractions.

2. Except as provided in subdivision three of this section, where a defendant has been committed to the custody of the sheriff or the office of children and family services in a criminal action he or she must be released on bail or on his or her own recognizance, upon such conditions as may be just and reasonable, if the people are not ready for trial in that criminal action within:
   (a) ninety days from the commencement of his or her commitment to the custody of the sheriff or the office of children and family services in a criminal action wherein the defendant is accused of one or more offenses, at least one of which is a felony;
   (b) thirty days from the commencement of his or her commitment to the custody of the sheriff or the office of children and family services in a criminal action wherein the defendant is accused of one or more offenses, at least one of which is a misdemeanor punishable by a sentence of imprisonment of more than three months and none of which is a felony;
   (c) fifteen days from the commencement of his or her commitment to the custody of the sheriff or the office of children and family services in a criminal action wherein the defendant is accused of one or more offenses, at least one of which is a misdemeanor punishable by a sentence of imprisonment of not more than three months and none of which is a crime.
   (d) five days from the commencement of his or her commitment to the custody of the sheriff or the office of children and family services in a criminal action wherein the defendant is accused of one or more offenses, at least one of which is a violation and none of which is a crime.

(e) for the purposes of this subdivision, the term offense shall include vehicle and traffic law infractions.

3. (a) Subdivisions one and two of this section do not apply to a criminal action wherein the defendant is accused of an offense defined in sections 125.10, 125.15, 125.20, 125.25, 125.26 and 125.27 of the penal law.
   (b) A motion made pursuant to subdivisions one or two of this section upon expiration of the specified period may be denied where the people are not ready for trial if the people were ready for trial prior to the expiration of the specified period and their present unreadiness is due to some exceptional fact or circumstance, including, but not limited to, the sudden unavailability of evidence material to the people's case, when the district attorney has exercised due diligence to obtain such evidence and there are reasonable grounds to believe that such evidence will become available in a reasonable period.
   (c) A motion made pursuant to subdivision two of this section shall not:
      (i) apply to any defendant who is serving a term of imprisonment for another offense;
      (ii) require the release from custody of any defendant who is also being held in custody pending trial of another criminal charge as to which the applicable period has not yet elapsed;
      (iii) prevent the redetention of or otherwise apply to any defendant who, after being released from custody pursuant to this section or otherwise, is charged with another crime or violates the conditions on
which he has been released, by failing to appear at a judicial proceeding at which his presence is required or otherwise.

4. In computing the time within which the people must be ready for trial pursuant to subdivisions one and two of this section, the following periods must be excluded:

(a) a reasonable period of delay resulting from other proceedings concerning the defendant, including but not limited to: proceedings for the determination of competency and the period during which defendant is incompetent to stand trial; demand to produce; request for a bill of particulars; pre-trial motions; appeals; trial of other charges; and the period during which such matters are under consideration by the court; or

(b) the period of delay resulting from a continuance granted by the court at the request of, or with the consent of, the defendant or his or her counsel. The court must grant such a continuance only if it is satisfied that postponement is in the interest of justice, taking into account the public interest in the prompt dispositions of criminal charges. A defendant without counsel must not be deemed to have consented to a continuance unless he or she has been advised by the court of his or her rights under these rules and the effect of his consent, which must be done on the record in open court; or

(c) (i) the period of delay resulting from the absence or unavailability of the defendant. A defendant must be considered absent whenever his location is unknown and he is attempting to avoid apprehension or prosecution, or his location cannot be determined by due diligence. A defendant must be considered unavailable whenever his location is known but his presence for trial cannot be obtained by due diligence; or

(ii) where the defendant has either escaped from custody or has failed to appear when required after having previously been released on bail or on his own recognizance, and provided the defendant is not in custody on another matter, the period extending from the day the court issues a bench warrant pursuant to section 530.70 of this chapter because of the defendant's failure to appear in court when required, to the day the defendant subsequently appears in the court pursuant to a bench warrant or voluntarily or otherwise; or

(d) a reasonable period of delay when the defendant is joined for trial with a co-defendant as to whom the time for trial pursuant to this section has not run and good cause is not shown for granting a severance; or

(e) the period of delay resulting from detention of the defendant in another jurisdiction provided the district attorney is aware of such detention and has been diligent and has made reasonable efforts to obtain the presence of the defendant for trial; or

(f) the period during which the defendant is without counsel through no fault of the court; except when the defendant is proceeding as his own attorney with the permission of the court; or

(g) other periods of delay occasioned by exceptional circumstances, including but not limited to, the period of delay resulting from a continuance granted at the request of a district attorney if (i) the continuance is granted because of the unavailability of evidence material to the people's case, when the district attorney has exercised due diligence to obtain such evidence and there are reasonable grounds to believe that such evidence will become available in a reasonable period; or (ii) the continuance is granted to allow the district attorney additional time to prepare the people's case and additional time is justified by the exceptional circumstances of the case. Any such exclusion
when a statement of unreadiness has followed a statement of readiness
made by the people must be evaluated by the court after inquiry on the
record as to the reasons for the people's unreadiness and shall only be
approved upon a showing of sufficient supporting facts; or
(h) the period during which an action has been adjourned in contem-
plation of dismissal pursuant to sections 170.55, 170.56 and 215.10 of
this chapter[\textsuperscript{\textsuperscript{-}}]; or
(i) [The] the period prior to the defendant's actual appearance for
arraignment in a situation in which the defendant has been directed to
appear by the district attorney pursuant to subdivision three of section
120.20 or subdivision three of section 210.10[\textsuperscript{\textsuperscript{-}}] of this chapter; or
(j) the period during which a family offense is before a family court
until such time as an accusatory instrument or indictment is filed
against the defendant alleging a crime constituting a family offense, as
such term is defined in section 530.11 of this chapter.
5. Whenever pursuant to this section a prosecutor states or otherwise
provides notice that the people are ready for trial, the court shall
make inquiry on the record as to their actual readiness. If, after
conducting its inquiry, the court determines that the people are not
ready to proceed to trial, the prosecutor's statement or notice of read-
iness shall not be valid for purposes of this section. Any statement of
trial readiness must be accompanied or preceded by a certification of
good faith compliance with the disclosure requirements of section 245.20
of this chapter and the defense shall be afforded an opportunity to be
heard on the record as to whether the disclosure requirements have been
met. This subdivision shall not apply to cases where the defense has
waived disclosure requirements.
5-a. Upon a local criminal court accusatory instrument, a statement of
readiness shall not be valid unless the prosecuting attorney certifies
that all counts charged in the accusatory instrument meet the require-
ments of sections 100.15 and 100.40 of this chapter and those counts not
meeting the requirements of sections 100.15 and 100.40 of this chapter
have been dismissed.
6. An order finally denying a motion to dismiss pursuant to subdivi-
sion one of this section shall be reviewable upon an appeal from an
ensuing judgment of conviction notwithstanding the fact that such judg-
ment is entered upon a plea of guilty.
7. For purposes of this section, (a) where the defendant is to be
tried following the withdrawal of the plea of guilty or is to be retried
following a mistrial, an order for a new trial or an appeal or collat-
eral attack, the criminal action and the commitment to the custody of
the sheriff or the office of children and family services, if any, must
be deemed to have commenced on the date the withdrawal of the plea of
guilty or the date the order occasioning a retrial becomes final;
(b) where a defendant has been served with an appearance ticket, the
criminal action must be deemed to have commenced on the date the defend-
ant first appears in a local criminal court in response to the ticket;
(c) where a criminal action is commenced by the filing of a felony
complaint, and thereafter, in the course of the same criminal action
either the felony complaint is replaced with or converted to an informa-
tion, prosecutor's information or misdemeanor complaint pursuant to
article \textsuperscript{[180]} one hundred eighty of this chapter or a prosecutor's
information is filed pursuant to section 190.70 of this chapter, the
period applicable for the purposes of subdivision one must be the period
applicable to the charges in the new accusatory instrument, calculated
from the date of the filing of such new accusatory instrument; provided,
however, that when the aggregate of such period and the period of time, excluding the periods provided in subdivision four, already elapsed from the date of the filing of the felony complaint to the date of the filing of the new accusatory instrument exceeds six months, the period applicable to the charges in the felony complaint must remain applicable and continue as if the new accusatory instrument had not been filed;

(d) where a criminal action is commenced by the filing of a felony complaint, and thereafter, in the course of the same criminal action either the felony complaint is replaced with or converted to an information, prosecutor's information or misdemeanor complaint pursuant to article [180] one hundred eighty of this chapter or a prosecutor's information is filed pursuant to section 190.70 of this chapter, the period applicable for the purposes of subdivision two of this section must be the period applicable to the charges in the new accusatory instrument, calculated from the date of the filing of such new accusatory instrument; provided, however, that when the aggregate of such period and the period of time, excluding the periods provided in subdivision four of this section, already elapsed from the date of the filing of the felony complaint to the date of the filing of the new accusatory instrument exceeds ninety days, the period applicable to the charges in the felony complaint must remain applicable and continue as if the new accusatory instrument had not been filed.

(e) where a count of an indictment is reduced to charge only a misdemeanor or petty offense and a reduced indictment or a prosecutor's information is filed pursuant to subdivisions one-a and six of section 210.20 of this chapter, the period applicable for the purposes of subdivision one of this section must be the period applicable to the charges in the new accusatory instrument, calculated from the date of the filing of such new accusatory instrument; provided, however, that when the aggregate of such period and the period of time, excluding the periods provided in subdivision four of this section, already elapsed from the date of the filing of the indictment to the date of the filing of the new accusatory instrument exceeds six months, the period applicable to the charges in the indictment must remain applicable and continue as if the new accusatory instrument had not been filed.

(f) where a count of an indictment is reduced to charge only a misdemeanor or petty offense and a reduced indictment or a prosecutor's information is filed pursuant to subdivisions one-a and six of section 210.20 of this chapter, the period applicable for the purposes of subdivision two of this section must be the period applicable to the charges in the new accusatory instrument, calculated from the date of the filing of such new accusatory instrument; provided, however, that when the aggregate of such period and the period of time, excluding the periods provided in subdivision four of this section, already elapsed from the date of the filing of the indictment to the date of the filing of the new accusatory instrument exceeds ninety days, the period applicable to the charges in the indictment must remain applicable and continue as if the new accusatory instrument had not been filed.

The procedural rules prescribed in subdivisions one through seven of section 210.45 of this chapter with respect to a motion to dismiss an indictment are applicable to a motion made pursuant to subdivision two of this section. If, upon oral argument, a time period in dispute, the court must promptly conduct a hearing in which the people must prove that the time period is excludable.

§ 2. This act shall take effect January 1, 2020.
Section 1. Article 240 of the criminal procedure law is REPEALED.

$ 2. The criminal procedure law is amended by adding a new article 245 to read as follows:

**ARTICLE 245**

**DISCOVERY**

Section 245.10 Timing of discovery.

245.20 Automatic discovery.

245.25 Disclosure prior to certain guilty pleas.

245.30 Court orders for preservation, access or discovery.

245.35 Court ordered procedures to facilitate compliance.

245.40 Non-testimonial evidence from the defendant.

245.45 DNA comparison order.

245.50 Certificates of compliance; readiness for trial.

245.55 Flow of information.

245.60 Continuing duty to disclose.

245.65 Work product.

245.70 Protective orders.

245.75 Waiver of discovery by defendant.

245.80 Remedies or sanctions for non-compliance.

245.85 Admissibility of discovery.

§ 245.10 Timing of discovery.

1. (a) The prosecution shall perform its initial discovery obligations under subdivision one of section 245.20 of this article as soon as practicable but not later than fifteen calendar days after the defendant's arraignment on an indictment, superior court information, prosecutor's information, information, simplified information, misdemeanor complaint or felony complaint. Portions of materials claimed to be non-discoverable may be withheld pending a determination and ruling of the court under section 245.70 of this article; but the defendant shall be notified in writing that information has not been disclosed under a particular subdivision of such section, and the discoverable portions of such materials shall be disclosed to the extent practicable. When the discoverable materials are exceptionally voluminous or, despite diligent, good faith efforts, are otherwise not in the actual possession of the prosecution, the time period in this paragraph may be stayed by up to an additional thirty calendar days without need for a motion pursuant to subdivision two of section 245.70 of this article.

(b) The prosecution shall perform its supplemental discovery obligations under subdivision three of section 245.20 of this article as soon as practicable but not later than fifteen calendar days prior to the first scheduled trial date.

(c) The prosecution shall disclose statements of the defendant as described in paragraph (a) of subdivision one of section 245.20 of this article to any defendant who has been arraigned in a local criminal court upon a currently undisposed of felony complaint charging an offense which is a subject of a prospective or pending grand jury proceeding, no later than forty-eight hours before the time scheduled for the defendant to testify at a grand jury proceeding pursuant to subdivision five of section 190.50 of this part.

2. Defendant's performance of obligations. The defendant shall perform his or her discovery obligations under subdivision four of section 245.20 of this article not later than thirty calendar days after being served with the prosecution’s certificate of compliance pursuant to subdivision one of section 245.50 of this article, except that portions
of materials claimed to be non-discoverable may be withheld pending a
determination and ruling of the court under section 245.70 of this arti-
cle; but the prosecution must be notified in writing that information
has not been disclosed under a particular section.
§ 245.20 Automatic discovery.

1. Initial discovery for the defendant. The prosecution shall disclose
to the defendant, and permit the defendant to discover, inspect, copy,
photograph and test, all items and information that relate to the
subject matter of the case and are in the possession, custody or control
of the prosecution or persons under the prosecution's direction or
control, including but not limited to:
(a) All written or recorded statements, and the substance of all oral
statements, made by the defendant or a co-defendant to a public servant
engaged in law enforcement activity or to a person then acting under his
or her direction or in cooperation with him or her.
(b) All transcripts of the testimony of a person who has testified
before a grand jury, including but not limited to the defendant or a
co-defendant. If in the exercise of reasonable diligence, and due to the
limited availability of transcription resources, a transcript is
unavailable for disclosure within the time period specified in subdivi-
sion one of section 245.10 of this article, such time period may be
stayed by up to an additional thirty calendar days without need for a
motion pursuant to subdivision two of section 245.70 of this article;
except that such disclosure shall be made as soon as practicable and not
later than thirty calendar days before the first scheduled trial date,
unless an order is obtained pursuant to section 245.70 of this article.
When the court is required to review grand jury transcripts, the prose-
cution shall disclose such transcripts to the court expeditiously upon
receipt by the prosecutor, notwithstanding the otherwise-applicable time
periods for disclosure in this article.
(c) The names and adequate contact information for all persons other
than law enforcement personnel whom the prosecutor knows to have
evidence or information relevant to any offense charged or to any poten-
tial defense thereto, including a designation by the prosecutor as to
which of those persons may be called as witnesses. Nothing in this para-
graph shall require the disclosure of physical addresses; provided,
however, upon a motion and good cause shown the court may direct the
disclosure of a physical address. Information under this subdivision
relating to a confidential informant may be withheld, and redacted from
discovery materials, without need for a motion pursuant to section
245.70 of this article; but the prosecution shall notify the defendant
in writing that such information has not been disclosed, unless the
court rules otherwise for good cause shown.
(d) The name and work affiliation of all law enforcement personnel
whom the prosecutor knows to have evidence or information relevant to
any offense charged or to any potential defense thereto, including a
designation by the prosecutor as to which of those persons may be called
as witnesses. Information under this subdivision relating to undercover
personnel may be withheld, and redacted from discovery materials, with-
out need for a motion pursuant to section 245.70 of this article; but
the prosecution shall notify the defendant in writing that such informa-
tion has not been disclosed, unless the court rules otherwise for good
cause shown.
(e) All statements, written or recorded or summarized in any writing
or recording, made by persons who have evidence or information relevant
to any offense charged or to any potential defense thereto, including
all police reports, notes of police and other investigators, and law
enforcement agency reports. This provision also includes statements,
written or recorded or summarized in any writing or recording, by
persons to be called as witnesses at pre-trial hearings.

(f) Expert opinion evidence, including the name, business address,
current curriculum vitae, a list of publications, and all proficiency
tests and results administered or taken within the past ten years of
each expert witness whom the prosecutor intends to call as a witness at
trial or a pre-trial hearing, and all reports prepared by the expert
that pertain to the case, or if no report is prepared, a written state-
ment of the facts and opinions to which the expert is expected to testi-
fy and a summary of the grounds for each opinion. This paragraph does
not alter or in any way affect the procedures, obligations or rights set
forth in section 250.10 of this title. If in the exercise of reasonable
diligence this information is unavailable for disclosure within the time
period specified in subdivision one of section 245.10 of this article,
that period shall be stayed without need for a motion pursuant to
subdivision two of section 245.70 of this article; except that the pros-
eecution shall notify the defendant in writing that such information has
not been disclosed, and such disclosure shall be made as soon as practi-
cable and not later than sixty calendar days before the first scheduled
trial date, unless an order is obtained pursuant to section 245.70 of
this article. When the prosecution's expert witness is being called in
response to disclosure of an expert witness by the defendant, the court
shall alter a scheduled trial date, if necessary, to allow the prose-
cution thirty calendar days to make the disclosure and the defendant
thirty calendar days to prepare and respond to the new materials.

(g) All tapes or other electronic recordings, including all electronic
recordings of 911 telephone calls made or received in connection with
the alleged criminal incident, and a designation by the prosecutor as to
which of the recordings under this paragraph the prosecution intends to
introduce at trial or a pre-trial hearing. If the discoverable materials
under this paragraph exceed ten hours in total length, the prosecution
may disclose only the recordings that it intends to introduce at trial
or a pre-trial hearing, along with a list of the source and approximate
quantity of other recordings and their general subject matter if known,
and the defendant shall have the right upon request to obtain recordings
not previously disclosed. The prosecution shall disclose the requested
materials as soon as practicable and not less than fifteen calendar days
after the defendant's request, unless an order is obtained pursuant to
section 245.70 of this article.

(h) All photographs and drawings made or completed by a public servant
engaged in law enforcement activity, or which were made by a person
whom the prosecutor intends to call as a witness at trial or a pre-trial
hearing, or which relate to the subject matter of the case.

(i) All photographs, photocopies and reproductions made by or at the
direction of law enforcement personnel of any property prior to its
release pursuant to section 450.10 of the penal law.

(j) All reports, documents, records, data, calculations or writings,
including but not limited to preliminary tests and screening results
and bench notes and analyses performed or stored electronically,
concerning physical or mental examinations, or scientific tests or
experiments or comparisons, relating to the criminal action or proceed-
ing which were made by or at the request or direction of a public serv-
ant engaged in law enforcement activity, or which were made by a person
whom the prosecutor intends to call as a witness at trial or a pre-trial
hearing, or which the prosecution intends to introduce at trial or a
pre-trial hearing. Information under this paragraph also includes, but
is not limited to, laboratory information management system records
relating to such materials, any preliminary or final findings of non-
conformance with accreditation, industry or governmental standards or
laboratory protocols, and any conflicting analyses or results by labora-
tory personnel regardless of the laboratory's final analysis or results.
If the prosecution submitted one or more items for testing to, or
received results from, a forensic science laboratory or similar entity
not under the prosecution's direction or control, the court on motion of
a party shall issue subpoenas or orders to such laboratory or entity to
cause materials under this paragraph to be made available for disclo-
sure.

(k) All evidence and information, including that which is known to
police or other law enforcement agencies acting on the government's
behalf in the case, that tends to: (i) negate the defendant's guilt as
to a charged offense; (ii) reduce the degree of or mitigate the defend-
ant's culpability as to a charged offense; (iii) support a potential
defense to a charged offense; (iv) impeach the credibility of a testi-
fying prosecution witness; (v) undermine evidence of the defendant's
identity as a perpetrator of a charged offense; (vi) provide a basis for
a motion to suppress evidence; or (vii) mitigate punishment. Informa-
tion under this subdivision shall be disclosed whether or not such
information is recorded in tangible form and irrespective of whether the
prosecutor credits the information. The prosecutor shall disclose the
information expeditiously upon its receipt and shall not delay disclo-
sure if it is obtained earlier than the time period for disclosure in
subdivision one of section 245.10 of this article.

(l) A summary of all promises, rewards and inducements made to, or in
favor of, persons who may be called as witnesses, as well as requests
for consideration by persons who may be called as witnesses and copies
of all documents relevant to a promise, reward or inducement.

(m) A list of all tangible objects obtained from, or allegedly
possessed by, the defendant or a co-defendant. The list shall include a
designation by the prosecutor as to which objects were physically or
constructively possessed by the defendant and were recovered during a
search or seizure by a public servant or an agent thereof, and which
tangible objects were recovered by a public servant or an agent thereof
after allegedly being abandoned by the defendant. If the prosecution
intends to prove the defendant's possession of any tangible objects by
means of a statutory presumption of possession, it shall designate such
intention as to each such object. If reasonably practicable, the prose-
cution shall also designate the location from which each tangible object
was recovered. There is also a right to inspect, copy, photograph and
test the listed tangible objects.

(n) Whether a search warrant has been executed and all documents
relating thereto, including but not limited to the warrant, the warrant
application, supporting affidavits, a police inventory of all property
seized under the warrant, and a transcript of all testimony or other
oral communications offered in support of the warrant application.

(o) All tangible property that relates to the subject matter of the
case, along with a designation of which items the prosecution intends to
introduce in its case-in-chief at trial or a pre-trial hearing. If in
the exercise of reasonable diligence the prosecutor has not formed an
intention within the time period specified in subdivision one of section
245.10 of this article that an item under this subdivision will be
at trial or a pre-trial hearing, the prosecution shall notify the defendant in writing, and the time period in which to designate items as exhibits shall be stayed without need for a motion pursuant to subdivision two of section 245.70 of this article; but the disclosure shall be made as soon as practicable and subject to the continuing duty to disclose in section 245.60 of this article.

(p) A complete record of judgments of conviction for all defendants and all persons designated as potential prosecution witnesses pursuant to paragraph (c) of this subdivision, other than those witnesses who are experts.

(q) When it is known to the prosecution, the existence of any pending criminal action against all persons designated as potential prosecution witnesses pursuant to paragraph (c) of this subdivision.

(r) The approximate date, time and place of the offense or offenses charged and of the defendant's seizure and arrest.

(s) In any prosecution alleging a violation of the vehicle and traffic law, where the defendant is charged by indictment, superior court information, prosecutor's information, information, or simplified information, all records of calibration, certification, inspection, repair or maintenance of machines and instruments utilized to perform any scientific tests and experiments, including but not limited to any test of a person's breath, blood, urine or saliva, for the period of six months prior and six months after such test was conducted, including the records of gas chromatography related to the certification of all reference standards and the certification certificate, if any, held by the operator of the machine or instrument. The time period required by subdivision one of section 245.10 of this article shall not apply to the disclosure of records created six months after a test was conducted, but such disclosure shall be made as soon as practicable and in any event, the earlier of fifteen days following receipt, or fifteen days before the first scheduled trial date.

(t) In any prosecution alleging a violation of section 156.05 or 156.10 of the penal law, the time, place and manner such violation occurred.

(u) (i) A copy of all electronically created or stored information seized or obtained by or on behalf of law enforcement from: (A) the defendant as described in subparagraph (ii) of this paragraph; or (B) a source other than the defendant which relates to the subject matter of the case.

(ii) If the electronically created or stored information originates from a device, account, or other electronically stored source that the prosecution believes the defendant owned, maintained, or had lawful access to and is within the possession, custody or control of the prosecution or persons under the prosecution's direction or control, the prosecution shall provide a complete copy of the electronically created or stored information from the device or account or other source.

(iii) If possession of such electronically created or stored information would be a crime under New York state or federal law, the prosecution shall make those portions of the electronically created or stored information that are not criminal to possess available as specified under this paragraph and shall afford counsel for the defendant access to inspect contraband portions at a supervised location that provides regular and reasonable hours for such access, such as a prosecutor's office, police station, or court.

(iv) This paragraph shall not be construed to alter or in any way affect the right to be free from unreasonable searches and seizures or
such other rights a suspect or defendant may derive from the state
constitution or the United States constitution. If in the exercise of
reasonable diligence the information under this paragraph is not avail-
able for disclosure within the time period required by subdivision one
of section 245.10 of this article, that period shall be stayed without
need for a motion pursuant to subdivision two of section 245.70 of this
article, except that the prosecution shall notify the defendant in writ-
ing that such information has not been disclosed, and such disclosure
shall be made as soon as practicable and not later than forty-five
calendar days before the first scheduled trial date, unless an order is
obtained pursuant to section 245.70 of this article.

2. Duties of the prosecution. The prosecutor shall make a diligent,
good faith effort to ascertain the existence of material or information
disclosable under subdivision one of this section and to cause such
material or information to be made available for discovery where it
exists but is not within the prosecutor’s possession, custody or
control; provided that the prosecutor shall not be required to obtain by
subpoena duces tecum material or information which the defendant may
thereby obtain. For purposes of subdivision one of this section, all
items and information related to the prosecution of a charge in the
possession of any New York state or local police or law enforcement
agency shall be deemed to be in the possession of the prosecution. The
prosecution shall also identify any laboratory having contact with
evidence related to the prosecution of a charge. This subdivision shall
not require the prosecutor to ascertain the existence of witnesses not
known to the police or another law enforcement agency, or the written or
recorded statements thereof, under paragraph (c) or (e) of subdivision
one of this section.

3. Supplemental discovery for the defendant. The prosecution shall
disclose to the defendant a list of all misconduct and criminal acts of
the defendant not charged in the indictment, superior court information,
prosecutor’s information, information, or simplified information, which
the prosecution intends to use at trial for purposes of (a) impeaching
the credibility of the defendant, or (b) as substantive proof of any
material issue in the case. In addition the prosecution shall designate
whether it intends to use each listed act for impeachment and/or as
substantive proof.

4. Reciprocal discovery for the prosecution. (a) The defendant shall,
subject to constitutional limitations, disclose to the prosecution, and
permit the prosecution to discover, inspect, copy or photograph, any
material and relevant evidence within the defendant’s or counsel for the
defendant’s possession or control that is discoverable under paragraphs
(f), (g), (h), (j), (l) and (o) of subdivision one of this section,
which the defendant intends to introduce at trial or a pre-trial hear-
ing, and the names, addresses, birth dates, and all statements, written
or recorded or summarized in any writing or recording, of those persons
other than the defendant whom the defendant intends to call as witnesses
at trial or a pre-trial hearing.

(b) Disclosure of the name, address, birth date, and all statements,
written or recorded or summarized in any writing or recording, of a
person whom the defendant intends to call as a witness for the sole
purpose of impeaching a prosecution witness is not required until after
the prosecution witness has testified at trial.

(c) If in the exercise of reasonable diligence the reciprocally
disclosable information under paragraph (f) or (o) of subdivision one
of this section is unavailable for disclosure within the time period
specified in subdivision two of section 245.10 of this article, such
time period shall be stayed without need for a motion pursuant to subdi-
vision two of section 245.70 of this article; but the disclosure shall
be made as soon as practicable and subject to the continuing duty to
disclose in section 245.60 of this article.

5. Stay of automatic discovery; remedies and sanctions. Section 245.10
and subdivisions one, two, three and four of this section shall have
the force and effect of a court order, and failure to provide discovery
pursuant to such section or subdivision may result in application of any
remedies or sanctions permitted for non-compliance with a court order
under section 245.80 of this article. However, if in the judgment of
either party good cause exists for declining to make any of the disclo-
sures set forth above, such party may move for a protective order pursu-
ant to section 245.70 of this article and production of the item shall
be stayed pending a ruling by the court. The opposing party shall be
notified in writing that information has not been disclosed under a
particular section. When some parts of material or information are
discoverable but in the judgment of a party good cause exists for
delaying to disclose other parts, the discoverable parts shall be
disclosed and the disclosing party shall give notice in writing that
non-discoverable parts have been withheld.

6. Redactions permitted. Either party may redact social security
numbers and tax numbers from disclosures under this article.

7. Presumption of openness. There shall be a presumption in favor of
disclosure when interpreting sections 245.10 and 245.25, and subdivision
one of section 245.20, of this article.

§ 245.25 Disclosure prior to certain guilty pleas.

1. Pre-indictment guilty pleas. Upon a felony complaint, where the
prosecution has made a pre-indictment guilty plea offer requiring a plea
to a crime, the prosecutor must disclose to the defense, and permit the
defense to discover, inspect, copy, photograph and test, all items and
information that would be discoverable prior to trial under subdivision
one of section 245.20 of this article and are in the possession, custody
or control of the prosecution. The prosecution shall disclose the
discussable items and information not less than three calendar days
prior to the expiration date of any guilty plea offer by the prosecution
or any deadline imposed by the court for acceptance of the guilty plea
offer. If the prosecution does not comply with the requirements of this
subdivision, then, on a defendant's motion alleging a violation of this
subdivision, the court must consider the impact of any violation on the
defendant's decision to accept or reject a plea offer. If the court
finds that such violation materially affected the defendant's decision,
and if the prosecution declines to reinstate the lapsed or withdrawn
plea offer, the court - as a presumptive minimum sanction - must
preclude the admission at trial of any evidence not disclosed as
required under this subdivision. The court may take other appropriate
action as necessary to address the non-compliance. The rights under this
subdivision do not apply to items or information that are the subject of
a protective order under section 245.70 of this article; but if such
information tends to be exculpatory, the court shall reconsider the
protective order. A defendant may waive his or her rights under this
subdivision; but a guilty plea offer may not be conditioned on such
waiver.

2. Other guilty pleas. Upon an indictment, superior court information,
prosecutor's information, information, simplified information, or
misdemeanor complaint, where the prosecution has made a guilty plea
offer requiring a plea to a crime, the prosecutor must disclose to the
defense, and permit the defense to discover, inspect, copy, photograph
and test, all items and information that would be discoverable prior to
trial under subdivision one of section 245.20 of this article and are
within the possession, custody or control of the prosecution. The prose-
cution shall disclose the discoverable items and information not less
than seven calendar days prior to the expiration date of any guilty plea
offer by the prosecution or any deadline imposed by the court for
acceptance of the guilty plea offer. If the prosecution does not comply
with the requirements of this subdivision, then, on a defendant's motion
alleging a violation of this subdivision, the court must consider the
impact of any violation on the defendant's decision to accept or reject
a plea offer. If the court finds that such violation materially affected
the defendant's decision, and if the prosecution declines to reinstate
the lapsed or withdrawn plea offer, the court - as a presumptive minimum
sanction - must preclude the admission at trial of any evidence not
disclosed as required under this subdivision. The court may take other
appropriate action as necessary to address the non-compliance. The
rights under this subdivision do not apply to items or information that
are the subject of a protective order under section 245.70 of this arti-
cle; but if such information tends to be exculpatory, the court shall
reconsider the protective order. A defendant may waive his or her
rights under this subdivision; but a guilty plea offer may not be condi-
tioned on such waiver.

§ 245.30 Court orders for preservation, access or discovery.

1. Order to preserve evidence. At any time, a party may move for a
court order to any individual, agency or other entity in possession,
custody or control of items which relate to the subject matter of the
case or are otherwise relevant, requiring that such items be preserved
for a specified period of time. The court shall hear and rule upon such
motions expeditiously. The court may modify or vacate such an order
upon a showing that preservation of particular evidence will create
significant hardship to such individual, agency or entity, on condition
that the probative value of that evidence is preserved by a specified
alternative means.

2. Order to grant access to premises. Without prejudice to its ability
to issue a subpoena pursuant to this chapter and after an accusatory
instrument has been filed, the defendant may move, upon notice to the
prosecution and any impacted individual, agency, or entity, for a court
order to access a crime scene or other premises relevant to the subject
matter of the case, requiring that counsel for the defendant be granted
reasonable access to inspect, photograph, or measure such crime scene or
premises, and that the condition of the crime scene or premises remain
unchanged in the interim. The court shall consider defendant’s expressed
need for access to the premises including the risk that defendant will
be deprived of evidence or information relevant to the case, the posi-
tion of any individual or entity with possessor or ownership rights to
the premises, the nature of the privacy interest and any perceived or
actual hardship of the individual or entity with possessor or ownership
rights, and the position of the prosecution with respect to any applica-
tion for access to the premises. The court may deny access to the prem-
ises when the probative value of access to such location has been or
will be preserved by specified alternative means. If the court grants
access to the premises, the individual or entity with ownership or
possessor rights to the premises may request law enforcement presence
at the premises while defense counsel or a representative thereof is present.

3. Discretionary discovery by order of the court. The court in its discretion may, upon a showing by the defendant that the request is reasonable and that the defendant is unable without undue hardship to obtain the substantial equivalent by other means, order the prosecution, or any individual, agency or other entity subject to the jurisdiction of the court, to make available for disclosure to the defendant any material or information which relates to the subject matter of the case and is reasonably likely to be material. A motion under this subdivision must be on notice to any person or entity affected by the order. The court may, on its own, upon request of any person or entity affected by the order, modify or vacate the order if compliance would be unreasonable or will create significant hardship. For good cause shown, the court may permit a party seeking or opposing a discretionary order of discovery under this subdivision, or another affected person or entity, to submit papers or testify on the record ex parte or in camera. For good cause shown, any such papers and a transcript of such testimony may be sealed and shall constitute a part of the record on appeal.

§ 245.35 Court ordered procedures to facilitate compliance. To facilitate compliance with this article, and to reduce or streamline litigation of any disputes about discovery, the court in its discretion may issue an order:

1. Requiring that the prosecutor and counsel for the defendant diligently confer to attempt to reach an accommodation as to any dispute concerning discovery prior to seeking a ruling from the court;
2. Requiring a discovery compliance conference at a specified time prior to trial between the prosecutor, counsel for all defendants, and the court or its staff;
3. Requiring the prosecution to file an additional certificate of compliance that states that the prosecutor and/or an appropriate named agent has made reasonable inquiries of all police officers and other persons who have participated in investigating or evaluating the case about the existence of any favorable evidence or information within paragraph (k) of subdivision one of section 245.20 of this article, including such evidence or information that was not reduced to writing or otherwise memorialized or preserved as evidence, and has disclosed any such information to the defendant; and/or
4. Requiring other measures or proceedings designed to carry into effect the goals of this article.

§ 245.40 Non-testimonial evidence from the defendant.

1. Availability. After the filing of an accusatory instrument, and subject to constitutional limitations, the court may, upon motion of the prosecution showing probable cause to believe the defendant has committed the crime, a clear indication that relevant material evidence will be found, and that the method used to secure such evidence is safe and reliable, require a defendant to provide non-testimonial evidence, including to:

(a) Appear in a lineup;
(b) Speak for identification by a witness or potential witness;
(c) Be fingerprinted;
(d) Pose for photographs not involving reenactment of an event;
(e) Permit the taking of samples of the defendant's blood, hair, and other materials of the defendant's body that involves no unreasonable intrusion thereof;
(f) Provide specimens of the defendant's handwriting; and
(g) Submit to a reasonable physical or medical inspection of the
defendant's body.

2. Limitations. This section shall not be construed to alter or in any
way affect the issuance of a similar court order, as may be authorized
by law, before the filing of an accusatory instrument, consistent with
such rights as the defendant may derive from the state constitution or
the United States constitution. This section shall not be construed to
alter or in any way affect the administration of a chemical test where
otherwise authorized. An order pursuant to this section may be denied,
limited or conditioned as provided in section 245.70 of this article.

§ 245.45 DNA comparison order.
Where property in the prosecution's possession, custody, or control
consists of a deoxyribonucleic acid ("DNA") profile obtained from
probative biological material gathered in connection with the investi-
gation of the crime, or the defendant, or the prosecution of the defend-
ant, and the defendant establishes (a) that such profile complies with
federal bureau of investigation or state requirements, whichever are
applicable and as such requirements are applied to law enforcement agen-
cies seeking a keyboard search or similar comparison, and (b) that the
data meets state DNA index system or national DNA index system criteria
as such criteria are applied to law enforcement agencies seeking such a
keyboard search or similar comparison, the court may, upon motion of a
defendant against whom an indictment, superior court information,
prosecutor's information, information, or simplified information is
pending, order an entity that has access to the combined DNA index
system or its successor system to compare such DNA profile against DNA
databanks by keyboard searches, or a similar method that does not
involve uploading, upon notice to both parties and the entity required
to perform the search, upon a showing by the defendant that such a
comparison is material to the presentation of his or her defense and
that the request is reasonable. For purposes of this section, a
"keyboard search" shall mean a search of a DNA profile against the
databank in which the profile that is searched is not uploaded to or
maintained in the databank.

§ 245.50 Certificates of compliance; readiness for trial.
1. By the prosecution. When the prosecution has provided the discovery
required by subdivision one of section 245.20 of this article, except
for any items or information that are the subject of an order pursuant
to section 245.70 of this article, it shall serve upon the defendant and
file with the court a certificate of compliance. The certificate of
compliance shall state that, after exercising due diligence and making
reasonable inquiries to ascertain the existence of material and infor-
mation subject to discovery, the prosecutor has disclosed and made
available all known material and information subject to discovery. It
shall also identify the items provided. If additional discovery is
subsequently provided prior to trial pursuant to section 245.60 of this
article, a supplemental certificate shall be served upon the defendant
and filed with the court identifying the additional material and infor-
mation provided. No adverse consequence to the prosecution or the prose-
cutor shall result from the filing of a certificate of compliance in
good faith; but the court may grant a remedy or sanction for a discov-
ery violation as provided in section 245.80 of this article.

2. By the defendant. When the defendant has provided all discovery
required by subdivision four of section 245.20 of this article, except
for any items or information that are the subject of an order pursuant
to section 245.70 of this article, counsel for the defendant shall serve
upon the prosecution and file with the court a certificate of compliance. The certificate shall state that, after exercising due diligence and making reasonable inquiries to ascertain the existence of material and information subject to discovery, counsel for the defendant has disclosed and made available all known material and information subject to discovery. It shall also identify the items provided. If additional discovery is subsequently provided prior to trial pursuant to section 245.60 of this article, a supplemental certificate shall be served upon the prosecution and filed with the court identifying the additional material and information provided. No adverse consequence to the defendant or counsel for the defendant shall result from the filing of a certificate of compliance in good faith; but the court may grant a remedy or sanction for a discovery violation as provided in section 245.80 of this article.

3. Trial readiness. Notwithstanding the provisions of any other law, absent an individualized finding of exceptional circumstances by the court before which the charge is pending, the prosecution shall not be deemed ready for trial for purposes of section 30.30 of this chapter until it has filed a proper certificate pursuant to subdivision one of this section.

§ 245.55 Flow of information.

1. Sufficient communication for compliance. The district attorney and the assistant responsible for the case, or, if the matter is not being prosecuted by the district attorney, the prosecuting agency and its assigned representative, shall endeavor to ensure that a flow of information is maintained between the police and other investigative personnel and his or her office sufficient to place within his or her possession or control all material and information pertinent to the defendant and the offense or offenses charged, including, but not limited to, any evidence or information discoverable under paragraph (k) of subdivision one of section 245.20 of this article.

2. Provision of law enforcement agency files. Absent a court order or a requirement that defense counsel obtain a security clearance mandated by law or authorized government regulation, upon request by the prosecution, each New York state and local law enforcement agency shall make available to the prosecution a complete copy of its complete records and files related to the investigation of the case or the prosecution of the defendant for compliance with this article.

3. 911 telephone call and police radio transmission electronic recordings, police body worn camera recordings and other police recordings. (a) Whenever an electronic recording of a 911 telephone call or a police radio transmission or video or audio footage from a police body-worn camera or other police recording was made or received in connection with the investigation of an apparent criminal incident, the arresting officer or lead detective shall expeditiously notify the prosecution in writing upon the filing of an accusatory instrument of the existence of all such known recordings. The prosecution shall expeditiously take whatever reasonable steps are necessary to ensure that all known electronic recordings of 911 telephone calls, police radio transmissions and video and audio footage and other police recordings made or available in connection with the case are preserved. Upon the defendant's timely request and designation of a specific electronic recording of a 911 telephone call, the prosecution shall also expeditiously take whatever reasonable steps are necessary to ensure that it is preserved.
(b) If the prosecution fails to disclose such an electronic recording to the defendant pursuant to paragraph (e), (g) or (k) of subdivision one of section 245.20 of this article due to a failure to comply with this obligation by police officers or other law enforcement or prosecution personnel, the court upon motion of the defendant shall impose an appropriate remedy or sanction pursuant to section 245.80 of this article.

§ 245.60 Continuing duty to disclose.

If either the prosecution or the defendant subsequently learns of additional material or information which it would have been under a duty to disclose pursuant to any provisions of this article had it known of it at the time of a previous discovery obligation or discovery order, it shall expeditiously notify the other party and disclose the additional material and information as required for initial discovery under this article. This section also requires expeditious disclosure by the prosecution of material or information that became relevant to the case or discoverable based on reciprocal discovery received from the defendant pursuant to subdivision four of section 245.20 of this article.

§ 245.65 Work product.

This article does not authorize discovery by a party of those portions of records, reports, correspondence, memoranda, or internal documents of the adverse party which are only the legal research, opinions, theories or conclusions of the adverse party or its attorney or the attorney's agents, or of statements of a defendant, written or recorded or summarized in any writing or recording, made to the attorney for the defendant or the attorney's agents.

§ 245.70 Protective orders.

1. Any discovery subject to protective order. Upon a showing of good cause by either party, the court may at any time order that discovery or inspection of any kind of material or information under this article be denied, restricted, conditioned or deferred, or make such other order as is appropriate. The court may impose as a condition on discovery to a defendant that the material or information to be discovered be available only to counsel for the defendant; or, alternatively, that counsel for the defendant, and persons employed by the attorney or appointed by the court to assist in the preparation of a defendant's case, may not disclose physical copies of the discoverable documents to a defendant or to anyone else, provided that the prosecution affords the defendant access to inspect redacted copies of the discoverable documents at a supervised location that provides regular and reasonable hours for such access, such as a prosecutor's office, police station, facility of detention, or court. Should the court impose as a condition that some material or information be available only to counsel for the defendant, the court shall inform the defendant on the record that his or her attorney is not permitted by law to disclose such material or information to the defendant. The court may permit a party seeking or opposing a protective order under this section, or another affected person, to submit papers or testify on the record ex parte or in camera. Any such papers and a transcript of such testimony may be sealed and shall constitute a part of the record on appeal. This section does not alter the allocation of the burden of proof with regard to matters at issue, including privilege.

2. Modification of time periods for discovery. Upon motion of a party in an individual case, the court may alter the time periods for discovery imposed by this article upon a showing of good cause.
3. Prompt hearing. Upon request for a protective order, unless the defendant voluntarily consents to the people's request for a protective order, the court shall conduct an appropriate hearing within three business days to determine whether good cause has been shown and when practicable shall render a decision expeditiously. Any materials submitted and a transcript of the proceeding may be sealed and shall constitute a part of the record on appeal.

4. Showing of good cause. In determining good cause under this section the court may consider: constitutional rights or limitations; danger to the integrity of physical evidence or the safety of a witness; risk of intimidation, economic reprisal, bribery, harassment or unjustified annoyance or embarrassment to any person, and the nature, severity and likelihood of that risk; a risk of an adverse effect upon the legitimate needs of law enforcement, including the protection of the confidentiality of informants, and the nature, severity and likelihood of that risk; the nature and circumstances of the factual allegations in the case; whether the defendant has a history of witness intimidation or tampering and the nature of that history; the nature of the stated reasons in support of a protective order; the nature of the witness identifying information that is sought to be addressed by a protective order, including the option of employing adequate alternative contact information; danger to any person stemming from factors such as a defendant's substantiated affiliation with a criminal enterprise as defined in subdivision three of section 460.10 of the penal law; and other similar factors found to outweigh the usefulness of the discovery.

5. Successor counsel or pro se defendant. In cases in which the attorney-client relationship is terminated prior to trial for any reason, any material or information disclosed subject to a condition that it be available only to counsel for the defendant, or limited in dissemination by protective order or otherwise, shall be provided only to successor counsel for the defendant under the same condition or conditions or be returned to the prosecution, unless the court rules otherwise for good cause shown or the prosecutor gives written consent. Any work product derived from such material or information shall not be provided to the defendant, unless the court rules otherwise or the prosecutor gives written consent. If the defendant is acting as his or her own attorney, the court may regulate the time, place and manner of access to any discoverable material or information; and it may as appropriate appoint persons to assist the defendant in the investigation or preparation of the case. Upon motion or application of a defendant acting as his or her own attorney, the court may at any time modify or vacate any condition or restriction relating to access to discoverable material or information, for good cause shown.

6. Expedited review of adverse ruling. (a) A party that has unsuccessfully sought, or unsuccessfully opposed the granting of, a protective order under this section relating to the name, address, contact information or statements of a person may obtain expedited review of that ruling by an individual justice of the intermediate appellate court to which an appeal from a judgment of conviction in the case would be taken.

(b) Such review shall be sought within two business days of the adverse or partially adverse ruling, by order to show cause filed with the intermediate appellate court. The order to show cause shall in addition be timely served on the lower court and on the opposing party, and shall be accompanied by a sworn affirmation stating in good faith (i) that the ruling affects substantial interests, and (ii) that diligent
efforts to reach an accommodation of the underlying discovery dispute with opposing counsel failed or that no accommodation was feasible; except that service on the opposing party, and a statement regarding efforts to reach an accommodation, are unnecessary where the opposing party was not made aware of the application for a protective order and good cause is shown for omitting service of the order to show cause on the opposing party. The lower court’s order subject to review shall be stayed until the appellate justice renders a determination.

(c) The assignment of the individual appellate justice, and the mode of and procedure for the review, shall be determined by rules of the individual appellate courts. The appellate justice may consider any relevant and reliable information bearing on the issue, and may dispense with written briefs other than supporting and opposing materials previously submitted to the lower court. The appellate justice may dispense with the issuance of a written opinion in rendering his or her decision, and when practicable shall render decision and order expeditiously. Such review, decision and order shall not affect the right of a defendant, in a subsequent appeal from a judgment of conviction, to claim as error the ruling reviewed.

7. Compliance with protective order. Any protective order issued under this article is a mandate of the court for purposes of the offense of criminal contempt in subdivision three of section 215.50 of the penal law.

§ 245.75 Waiver of discovery by defendant.
A defendant who does not seek discovery from the prosecution under this article shall so notify the prosecution and the court at the defendant's arraignment on an indictment, superior court information, prosecutor's information, information, or simplified information, or expeditiously thereafter but before receiving discovery from the prosecution pursuant to subdivision one of section 245.20 of this article, and the defendant need not provide discovery to the prosecution pursuant to subdivision four of section 245.20 and section 245.60 of this article. A waiver shall be in writing, signed for the individual case by counsel for the defendant and filed with the court. Such a waiver does not alter or in any way affect the procedures, obligations or rights set forth in sections 250.10, 250.20 and 250.30 of this title, or otherwise established or required by law. The prosecution may not condition a guilty plea offer on the defense’s execution of a waiver under this section.

§ 245.80 Remedies or sanctions for non-compliance.
1. Need for remedy or sanction. (a) When material or information is discoverable under this article but is disclosed belatedly, the court shall impose an appropriate remedy or sanction if the party entitled to disclosure shows that it was prejudiced. Regardless of a showing of prejudice the party entitled to disclosure shall be given reasonable time to prepare and respond to the new material.
(b) When material or information is discoverable under this article but cannot be disclosed because it has been lost or destroyed, the court shall impose an appropriate remedy or sanction if the party entitled to disclosure shows that the lost or destroyed material may have contained some information relevant to a contested issue. The appropriate remedy or sanction is that which is proportionate to the potential ways in which the lost or destroyed material reasonably could have been helpful to the party entitled to disclosure.
2. Available remedies or sanctions. For failure to comply with any discovery order imposed or issued pursuant to this article, the court
may make a further order for discovery, grant a continuance, order that a hearing be reopened, order that a witness be called or recalled, instruct the jury that it may draw an adverse inference regarding the non-compliance, preclude or strike a witness’s testimony or a portion of a witness’s testimony, admit or exclude evidence, order a mistrial, order the dismissal of all or some of the charges, or make such other order as it deems just under the circumstances; except that any sanction against the defendant shall comport with the defendant's constitutional right to present a defense, and precluding a defense witness from testifying shall be permissible only upon a finding that the defendant's failure to comply with the discovery obligation or order was willful and motivated by a desire to obtain a tactical advantage.

3. Consequences of non-disclosure of statement of testifying prosecution witness. The failure of the prosecutor or any agent of the prosecutor to disclose any written or recorded statement made by a prosecution witness which relates to the subject matter of the witness’s testimony shall not constitute grounds for any court to order a new pre-trial hearing or set aside a conviction, or reverse, modify or vacate a judgment of conviction, in the absence of a showing by the defendant that there is a reasonable possibility that the non-disclosure material contributed to the result of the trial or other proceeding; provided, however, that nothing in this section shall affect or limit any right the defendant may have to a reopened pre-trial hearing when such statements were disclosed before the close of evidence at trial.

§ 245.85 Admissibility of discovery.
The fact that a party has indicated during the discovery process an intention to offer specified evidence or to call a specified witness is not admissible in evidence or grounds for adverse comment at a hearing or a trial.

§ 3. Subdivision 3 of section 610.20 of the criminal procedure law is amended and a new subdivision 4 is added to read as follows:

3. An attorney for a defendant in a criminal action or proceeding, as an officer of a criminal court, may issue a subpoena of such court, subscribed by himself, for the attendance in such court of any witness whom the defendant is entitled to call in such action or proceeding. An attorney for a defendant may not issue a subpoena duces tecum of the court directed to any department, bureau or agency of the state or of a political subdivision thereof, or to any officer or representative thereof, unless the subpoena is indorsed by the court and provides at least three days for the production of the requested materials. In the case of an emergency, the court may by order dispense with the three-day production period. [Such a subpoena duces tecum may be issued in behalf of a defendant upon order of a court pursuant to the rules applicable to civil cases as provided in section twenty-three hundred seven of the civil practice law and rules.]

4. The showing required to sustain any subpoena under this section is that the testimony or evidence sought is reasonably likely to be relevant and material to the proceedings, and the subpoena is not overbroad or unnecessarily burdensome.

§ 4. Subdivision 9 of section 65.20 of the criminal procedure law, as added by chapter 505 of the laws of 1985 and as renumbered by chapter 548 of the laws of 2007, is amended to read as follows:

9. (a) Prior to the commencement of the hearing conducted pursuant to subdivision [five] six of this section, the district attorney shall, subject to a protective order, comply with the provisions of subdivision one of section [240.45] 245.20 of this chapter as they concern any
1 witness whom the district attorney intends to call at the hearing and
2 the child witness.
3 (b) Before a defendant calls a witness at such hearing, he or she
4 must, subject to a protective order, comply with the provisions of
5 subdivision four of section 245.20 of this chapter as
6 they concern all the witnesses the defendant intends to call at such
7 hearing.
8 § 5. Subdivision 5 of section 200.95 of the criminal procedure law, as
9 added by chapter 558 of the laws of 1982, is amended to read as follows:
10 5. Court ordered bill of particulars. Where a prosecutor has timely
11 served a written refusal pursuant to subdivision four of this section
12 and upon motion, made in writing, of a defendant, who has made a request
13 for a bill of particulars and whose request has not been complied with
14 in whole or in part, the court must, to the extent a protective order is
15 not warranted, order the prosecutor to comply with the request if it is
16 satisfied that the items of factual information requested are authorized
17 to be included in a bill of particulars, and that such information is
18 necessary to enable the defendant adequately to prepare or conduct his
19 defense and, if the request was untimely, a finding of good cause for
20 the delay. Where a prosecutor has not timely served a written refusal
21 pursuant to subdivision four of this section the court must, unless it
22 is satisfied that the people have shown good cause why such an order
23 should not be issued, issue an order requiring the prosecutor to comply
24 or providing for any other order authorized by subdivision one of
25 section 240.70 of this title.
26 § 6. Paragraph (c) of subdivision 1 of section 255.10 of the criminal
27 procedure law, as added by chapter 763 of the laws of 1974, is amended
28 to read as follows:
29 (c) granting discovery pursuant to article four of this chapter; or
30 § 7. Subdivision 1 of section 255.20 of the criminal procedure law, as
31 amended by chapter 369 of the laws of 1982, is amended to read as
32 follows:
33 1. Except as otherwise expressly provided by law, whether the defend-
34 ant is represented by counsel or elects to proceed pro se, all pre-trial
35 motions shall be served or filed within forty-five days after arraign-
36 ment and before commencement of trial, or within such additional time as
37 the court may fix upon application of the defendant made prior to entry
38 of judgment. In an action in which either (a) material or information
39 has been disclosed pursuant to paragraph (m) or (n) of subdivision one
40 of section 245.20 of this title, (b) an eavesdropping warrant and appli-
41 cation have been furnished pursuant to section 700.70 of this chapter,
42 or (c) a notice of intention to introduce evidence has been served
43 pursuant to section 710.30 of this chapter, such period shall be
44 extended until forty-five days after the last date of such service. If
45 the defendant is not represented by counsel and has requested an
46 adjournment to obtain counsel or to have counsel assigned, such forty-
47 five day period shall commence on the date counsel initially appears on
48 defendant's behalf.
49 § 8. Section 340.30 of the criminal procedure law is amended to read
50 as follows:
51 § 340.30 Pre-trial discovery and notices of defenses.
52 The provisions of article two hundred forty-five of this part,
53 concerning pre-trial discovery by a defendant under indictment in a
54 superior court, and article two hundred fifty of this part, concerning
55 pre-trial notice to the people by a defendant under indictment in a
56 superior court who intends to advance a trial defense of mental disease
or defect or of alibi, apply to a prosecution of an information in a local criminal court.

§ 9. Subdivision 14 of section 400.27 of the criminal procedure law, as added by chapter 1 of the laws of 1995, is amended to read as follows:

14. (a) At a reasonable time prior to the sentencing proceeding or a mental retardation hearing:
   (i) the prosecutor shall, unless previously disclosed and subject to a protective order, make available to the defendant the statements and information specified in subdivision one of section [240.45] 245.20 of this part and make available for inspection, photographing, copying or testing the property specified in subdivision one of section [240.20] 245.20; and
   (ii) the defendant shall, unless previously disclosed and subject to a protective order, make available to the prosecution the statements and information specified in subdivision [two] four of section [240.45] 245.20 and make available for inspection, photographing, copying or testing, subject to constitutional limitations, the reports, documents and other property specified [in subdivision one of section 240.30] in section 245.20 of this part.

(b) Where a party refuses to make disclosure pursuant to this section, the provisions of section [240.35, subdivision one of section 240.40 and section 240.50] 245.70, 245.75 and/or 245.80 of this part shall apply.

(c) If, after complying with the provisions of this section or an order pursuant thereto, a party finds either before or during a sentencing proceeding or mental retardation hearing, additional material subject to discovery or covered by court order, the party shall promptly make disclosure or apply for a protective order.

(d) If the court finds that a party has failed to comply with any of the provisions of this section, the court may [ante] employ any of the [orders] remedies or sanctions specified in subdivision one of section [240.70] 245.80 of this part.

§ 10. The opening paragraph of paragraph (b) of subdivision 1 of section 440.30 of the criminal procedure law, as added by chapter 19 of the laws of 2012, is amended to read as follows:

In conjunction with the filing or consideration of a motion to vacate a judgment pursuant to section 440.10 of this article by a defendant convicted after a trial, in cases where the court has ordered an evidentiary hearing upon such motion, the court may order that the people produce or make available for inspection property[, as defined in subdivision three of section 240.10 of this part,] in its possession, custody, or control that was secured in connection with the investigation or prosecution of the defendant upon credible allegations by the defendant and a finding by the court that such property, if obtained, would be probative to the determination of defendant's actual innocence, and that the request is reasonable. The court shall deny or limit such a request upon a finding that such a request, if granted, would threaten the integrity or chain of custody of property or the integrity of the processes or functions of a laboratory conducting DNA testing, pose a risk of harm, intimidation, embarrassment, reprisal, or other substantially negative consequences to any person, undermine the proper functions of law enforcement including the confidentiality of informants, or on the basis of any other factor identified by the court in the interests of justice or public safety. The court shall further ensure that any property produced pursuant to this paragraph is subject to a protective
order, where appropriate. The court shall deny any request made pursuant
to this paragraph where:
§ 11. Subdivision 10 of section 450.10 of the penal law, as added by
chapter 795 of the laws of 1984, is amended to read as follows:
10. Where there has been a failure to comply with the provisions of
this section, and where the district attorney does not demonstrate to
the satisfaction of the court that such failure has not caused the
defendant prejudice, the court shall instruct the jury that it may
consider such failure in determining the weight to be given such
evidence and may also impose any other sanction set forth in subdivision
one of section [240.70] 245.80 of the criminal procedure law; provided,
however, that unless the defendant has convinced the court that such
failure has caused him undue prejudice, the court shall not preclude the
district attorney from introducing into evidence the property, photo-
graphs, photocopies, or other reproductions of the property or, where
appropriate, testimony concerning its value and condition, where such
evidence is otherwise properly authenticated and admissible under the
rules of evidence. Failure to comply with any one or more of the
provisions of this section shall not for that reason alone be grounds
for dismissal of the accusatory instrument.
§ 12. Section 460.80 of the penal law, as added by chapter 516 of the
laws of 1986, is amended to read as follows:
§ 460.80 Court ordered disclosure.
Notwithstanding the provisions of article two hundred forty-five of the criminal procedure law, when forfeiture is sought pursuant
to section 460.30 of this article, the court may order discov-
ery of any property not otherwise disclosed which is material and
reasonably necessary for preparation by the defendant with respect to
the forfeiture proceeding pursuant to such section. The court may issue
a protective order denying, limiting, conditioning, delaying or regulat-
ing such discovery where a danger to the integrity of physical evidence
or a substantial risk of physical harm, intimidation, economic reprisal,
bribery or unjustified annoyance or embarrassment to any person or an
adverse effect upon the legitimate needs of law enforcement, including
the protection of the confidentiality of informants, or any other factor
or set of factors outweighs the usefulness of the discovery.
§ 13. Subdivision 5 of section 480.10 of the penal law, as added by
chapter 655 of the laws of 1990, is amended to read as follows:
5. In addition to information required to be disclosed pursuant to
article two hundred forty-five of the criminal procedure law,
when forfeiture is sought pursuant to this article, and following the
defendant's arraignment on the special forfeiture information, the court
shall order discovery of any information not otherwise disclosed which
is material and reasonably necessary for preparation by the defendant
with respect to a forfeiture proceeding brought pursuant to this arti-
cle. Such material shall include those portions of the grand jury
minutes and such other information which pertain solely to the special
forfeiture information and shall not include information which pertains
to the criminal charges. Upon application of the prosecutor, the court
may issue a protective order pursuant to section [240.40] 245.70 of the
criminal procedure law with respect to any information required to be
disclosed pursuant to this subdivision.
§ 14. This act shall take effect January 1, 2020; provided, however,
the amendments to section 65.20 of the criminal procedure law made by
section four of this act shall not affect the repeal of such section and
shall be deemed repealed therewith.
Section 1. Paragraphs (d) and (e) of subdivision 1-a of section 70.15 of the penal law, as added by section 2 of part OO of a chapter of the laws of 2019 amending the penal law and the criminal procedure law relating to reducing certain sentences of imprisonment for misdemeanors to three hundred sixty-four days, as proposed in legislative bill numbers S.1505-C and A.2005-C, are amended to read as follows:

(d) Any sentence for a misdemeanor conviction imposed prior to the effective date of this subdivision that is other than a definite sentence of imprisonment of one year may be set aside, upon motion of the defendant under section 440.20 of the criminal procedure law based on a showing that the judgment and sentence under the law in effect at the time of conviction imposed prior to the effective date of this subdivision is likely to result in [severe] collateral consequences, in order to permit the court to resentence the defendant in accordance with the amendatory provisions of this subdivision.

(e) Resentence by operation of law is without prejudice to an individual seeking further relief pursuant to paragraph [(j)] of subdivision one of section 440.10 of the criminal procedure law. Nothing in this section is intended to diminish or abrogate any rights or remedies otherwise available to the individual.

§ 2. Paragraph (j) of subdivision 1 of section 440.10 of the criminal procedure law, as added by section 3 of part OO of a chapter of the laws of 2019 amending the penal law and the criminal procedure law relating to reducing certain sentences of imprisonment for misdemeanors to three hundred sixty-four days, as proposed in legislative bill numbers S.1505-C and A.2005-C, is amended to read as follows:

(j) The judgment is a conviction for a class A or unclassified misdemeanor entered prior to the effective date of this paragraph and satisfies the ground prescribed in paragraph (h) of this subdivision. There shall be a rebuttable presumption that a conviction by plea to such an offense was not knowing, voluntary and intelligent, based on [severe or] ongoing collateral consequences, including potential or actual immigration consequences, and there shall be a rebuttable presumption that a conviction by verdict constitutes cruel and unusual punishment under section five of article one of the state constitution based on such consequences.

§ 3. This act shall take effect on the same date and in the same manner as part OO of a chapter of the laws of 2019 amending the penal law and the criminal procedure law relating to reducing certain sentences of imprisonment for misdemeanors to three hundred sixty-four days, as proposed in legislative bill numbers S.1505-C and A.2005-C, takes effect.

Section 1. Section 13 of part A of chapter 97 of the laws of 2011, amending the general municipal law and the education law relating to establishing limits upon school district and local government tax levies, as amended by section 18 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

§ 13. This act shall take effect immediately [provided, however, that sections two through eleven of this act shall take effect July 1, 2011 and shall first apply to school district budgets and the budget adoption process for the 2012-13 school year; and shall continue to apply to
school district budgets and the budget adoption process for any school
year beginning in any calendar year during which this act is in effect;
provided further, that if section 26 of part A of chapter 58 of the laws
of 2011 shall not have taken effect on or before such date then section
ten of this act shall take effect on the same date and in the same
manner as such chapter of the laws of 2011, takes effect; provided
further, that section one of this act shall first apply to the levy of
taxes by local governments for the fiscal year that begins in 2012 and
shall continue to apply to the levy of taxes by local governments for
any fiscal year beginning in any calendar year during which this act is
in effect; provided, further, that this act shall remain in full force
and effect at a minimum until and including June 15, 2020 and shall
remain in effect thereafter only so long as the public emergency requir-
ing the regulation and control of residential rents and evictions and
all such laws providing for such regulation and control continue as
provided in subdivision 3 of section 1 of the local emergency rent
control act, sections 26-501, 26-502 and 26-520 of the administrative
code of the city of New York, section 17 of chapter 576 of the laws of
1974 and subdivision 2 of section 1 of chapter 274 of the laws of 1946
constituting the emergency housing rent control law, and section 10 of
chapter 555 of the laws of 1982, amending the general business law and
the administrative code of the city of New York relating to conversions
of residential property to cooperative or condominium ownership in the
city of New York as such laws are continued by chapter 93 of the laws of
2011 and as such sections are amended from time to time]
§ 2. This act shall take effect immediately.

PART 000

Section 1. Subdivision (a) of section 1402 of the tax law, as amended
by chapter 170 of the laws of 1994, is amended to read as follows:
(a) A tax is hereby imposed on each conveyance of real property or
interest therein when the consideration exceeds five hundred dollars, at
the rate of two dollars for each five hundred dollars or fractional part
thereof; provided, however, that with respect to (A) a conveyance of a
one, two or three-family house and an individual residential condominium
unit, or interests therein; and (B) conveyances where the consideration
is less than five hundred thousand dollars, the consideration for the
interest conveyed shall exclude the value of any lien or encumbrance
remaining thereon at the time of conveyance. The rate of this tax shall
be: (1) two dollars for each five hundred dollars or fractional part
thereof on all conveyances of real property or interest therein; plus
(2) an additional one dollar and twenty-five cents for each five hundred
dollars or fractional part thereof of consideration on each conveyance
of real property or interest therein within any city in this state
having a population of one million or more (i) when the consideration
for the entire conveyance of residential real property is three million
dollars or more, and (ii) when the consideration for the entire convey-
ance of any other property is two million dollars or more. For purposes
of this section, residential real property shall include any premises
that is or may be used in whole or in part as a personal residence, and
shall include a one, two, or three-family house, an individual condomin-
ium unit, or a cooperative apartment unit.
§ 2. Subdivision (b) of section 1402-a of the tax law, as added by
chapter 61 of the laws of 1989, is amended to read as follows:
(b) Notwithstanding the provisions of subdivision (a) of section fourteen hundred four of this article, the additional tax imposed by this section shall be paid by the grantee. If the grantee has failed to pay the tax imposed by this article at the time required by section fourteen hundred ten of this article or if the grantee is exempt from such tax, the grantor shall have the duty to pay the tax. Where the grantor has the duty to pay the tax because the grantee has failed to pay, such tax shall be the joint and several liability of the grantor and the grantee.

§ 3. The tax law is amended by adding a new section 1402-b to read as follows:

§ 1402-b. Supplemental tax in cities having a population of one million or more. (a) In addition to the taxes imposed by sections fourteen hundred two and fourteen hundred two-a of this article, a tax is hereby imposed on each conveyance of residential real property or interest therein within any city in this state having a population of one million or more when the consideration for the conveyance is two million dollars or more. For purposes of this section, residential real property shall include any premises that is or may be used in whole or in part as a personal residence, and shall include a one, two, or three-family house, an individual condominium unit, or a cooperative apartment unit. Such tax shall be paid at the same time and in the same manner as the taxes imposed by sections fourteen hundred two and fourteen hundred two-a of this article.

The rate of such tax shall be:

(1) one-quarter of one percent of the consideration or part thereof attributable to the residential real property when such consideration for the entire conveyance is at least two million dollars but less than three million dollars;

(2) one-half of one percent of the consideration or part thereof attributable to the residential real property when such consideration for the entire conveyance is at least three million dollars but less than five million dollars;

(3) one and one-quarter percent of the consideration or part thereof attributable to the residential real property when such consideration for the entire conveyance is at least five million dollars but less than ten million dollars;

(4) two and one-quarter percent of the consideration or part thereof attributable to the residential real property when such consideration for the entire conveyance is at least ten million dollars but less than fifteen million dollars;

(5) two and one-half percent of the consideration or part thereof attributable to the residential real property when such consideration for the entire conveyance is at least fifteen million dollars but less than twenty million dollars;

(6) two and three-quarters percent of the consideration or part thereof attributable to the residential real property when such consideration for the entire conveyance is at least twenty million dollars but less than twenty-five million dollars; and

(7) two and nine-tenths percent of the consideration or part thereof attributable to the residential real property when such consideration for the entire conveyance is at least twenty-five million dollars.

(b) Notwithstanding the provisions of subdivision (a) of section fourteen hundred four of this article, the tax imposed by this section shall be paid by the grantee. If the grantee has failed to pay the tax imposed by this article at the time required by section fourteen hundred ten of this article or if the grantee is exempt from such tax, the grantor
shall have the duty to pay the tax. Where the grantor has the duty to pay the tax because the grantee has failed to pay, such tax shall be the joint and several liability of the grantor and the grantee.

(c) Except as otherwise provided in this section, all the provisions of this article relating to or applicable to the administration, collection, determination and distribution of the tax imposed by section fourteen hundred two of this article shall apply to the tax imposed under the authority of this section with such modifications as may be necessary to adapt such language to the tax so authorized. Such provisions shall apply with the same force and effect as if those provisions had been set forth in this section except to the extent that any provision is either inconsistent with a provision of this section or not relevant to the tax authorized by this section.

§ 4. Section 1421 of the tax law, as amended by chapter 99 of the laws of 2010, is amended to read as follows:

§ 1421. Deposit and dispositions of revenues. (a) From the taxes, interest and penalties attributable to the tax imposed pursuant to section fourteen hundred two of this article, the amount of one hundred ninety-nine million three hundred thousand dollars shall be deposited by the comptroller in the environmental protection fund established pursuant to section ninety-two-s of the state finance law for the fiscal year beginning April first, two thousand nine; the amount of one hundred nineteen million one hundred thousand dollars shall be deposited in such fund for the fiscal year beginning April first, two thousand ten; and for each fiscal year thereafter. On or before June twelfth, nineteen hundred ninety-five and on or before the twelfth day of each month thereafter (excepting the first and second months of each fiscal year), the comptroller shall deposit into such fund from the taxes, interest and penalties collected pursuant to such section fourteen hundred two of this article which have been deposited and remain to the comptroller's credit in the banks, banking houses or trust companies referred to in section one hundred seventy-one-a of this chapter at the close of business on the last day of the preceding month, an amount equal to one-tenth of the annual amount required to be deposited in such fund pursuant to this section for the fiscal year in which such deposit is required to be made. In the event such amount of taxes, interest and penalties so remaining to the comptroller's credit is less than the amount required to be deposited in such fund by the comptroller, an amount equal to the shortfall shall be deposited in such fund by the comptroller with subsequent deposits, as soon as the revenue is available. Beginning April first, nineteen hundred ninety-seven, the comptroller shall transfer monthly to the clean water/clean air fund established pursuant to section ninety-seven-bbb of the state finance law, all moneys remaining from such taxes, interest and penalties collected that are not required for deposit in the environmental protection fund.

(b) Notwithstanding subdivision (a) of this section, the taxes, interest and penalties attributable to (i) the tax imposed under section fourteen hundred two of this article at the rate specified in paragraph two of subdivision (a) of such section, and (ii) the tax imposed under section fourteen hundred two-b of this article, and collected or received by the commissioner shall be deposited daily with such responsible banks, banking houses or trust companies, as may be designated by the comptroller, to the credit of the comptroller in trust for the metropolitan transportation authority. An account may be established in one or more of such depositories. Such deposits will be kept separate and apart from all other money in the possession of the comptroller. The
comptroller shall require adequate security from all such depositories. Of the total revenue collected or received under this article, the comptroller shall retain such amount as the commissioner may determine to be necessary for refunds under this article. On or before the twelfth and twenty-sixth day of each succeeding month, after reserving such amount for such refunds, the commissioner shall certify to the comptroller the amount of all revenues so received during the prior month as a result of the taxes, interest and penalties so imposed. The amount of revenues so certified shall be paid over by the fifteenth and the final business day of each succeeding month from such account without appropriation into the central business district tolling capital lockbox fund established pursuant to section five hundred fifty-three-j of the public authorities law, provided, however, that the comptroller shall ensure that any payments to the central business district tolling capital lockbox fund established that are due to be paid by the final business day in the month of December pursuant to this subdivision shall be received by the central business district tolling capital lockbox fund on the same business day in which it is paid.

§ 5. This act shall take effect July 1, 2019, and shall apply to conveyances occurring on or after such date other than conveyances which are made pursuant to binding written contracts entered into on or before April 1, 2019, provided that the date of execution of such contract is confirmed by independent evidence, such as the recording of the contract, payment of a deposit or other facts and circumstances as determined by the commissioner of taxation and finance.

PART PPP

Section 1. Subparagraph (viii) of paragraph a of subdivision 10 of section 54 of the state finance law, as amended by section 1 of part O of chapter 56 of the laws of 2008, clause 2 as amended by section 1 of part I of chapter 57 of the laws of 2011, is amended and a new subparagraph (v) is added to paragraph b to read as follows:

(vii) "Prior year aid" means:

(1) for the state fiscal year commencing April first, two thousand seven, the total amount of state aid a municipality or county having a population of less than one million but more than nine hundred twenty-five thousand according to the federal decennial census of two thousand received in the state fiscal year commencing April first, two thousand six.

(2) for the state fiscal year commencing April first, two thousand eight and in each state fiscal year thereafter, the base level grant received in the immediately preceding state fiscal year pursuant to paragraph b of this subdivision and chapter three hundred thirteen of the laws of two thousand ten, excluding any deficit reduction adjustment pursuant to paragraph c-1 of this subdivision, plus any additional apportionments received in such year pursuant to paragraph d of this subdivision and any per capita adjustments received in such year pursuant to paragraph e of this subdivision] for the state fiscal year commencing April first, two thousand nineteen and in each state fiscal year thereafter, the base level grant received in the immediately preceding state fiscal year pursuant to paragraph b of this subdivision.

(v) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand nineteen, and annually thereafter, there shall be apportioned and paid to each municipality which is a city a base level grant in an
amount equal to the prior year aid received by such city, and there
shall be apportioned and paid to each municipality which is a town or
evillage a base level grant in accordance with clause two of this subpar-
agraph.

(1) When used in this subparagraph, unless otherwise expressly stated:
(A) "two thousand eighteen--two thousand nineteen AIM funding" shall
mean the sum of the base level grant paid in the state fiscal year that
began April first, two thousand eighteen pursuant to this paragraph.
(B) "two thousand seventeen total expenditures" shall mean all funds
and total expenditures for a town or a village as reported to the state
comptroller for local fiscal years ended in two thousand seventeen.
(C) "AIM Reliance" shall mean two thousand eighteen--two thousand
nineteen AIM funding calculated as a percentage of two thousand seven-
teen total expenditures, provided that, for a village which dissolved
during the state fiscal year that began April first, two thousand eigh-
teen, the village's two thousand eighteen--two thousand nineteen AIM
funding shall be added to the existing two thousand eighteen--two thou-
sand nineteen AIM funding of the town into which the village dissolved
for purposes of this calculation.

(2) A base level grant equal to a town or village's prior year aid
only if such town or village's AIM reliance equals two percent or great-
er as reported to and published by the state comptroller as of January
tenth, two thousand nineteen.

§ 2. Paragraph i of subdivision 10 of section 54 of the state finance
law is amended by adding a new subparagraph (ix) to read as follows:

(ix) Notwithstanding subparagraph (i) of this paragraph, in the state
fiscal year commencing April first, two thousand nineteen, the base
level grant adjustment pursuant to subparagraph (v) of paragraph b of
this subdivision shall be made on or before September twenty-fifth for a
town or village.

§ 3. Subdivision (c) of section 1261 of the tax law is amended by
adding a new paragraph 5-a to read as follows:

(5-a) However, after the comptroller has made the payments required by
paragraphs two, three and five of this subdivision, for each munici-
pality that received a base level grant in state fiscal year two thou-
sand eighteen--two thousand nineteen but not in state fiscal year two
thousand nineteen--two thousand twenty under the aid and incentives for
municipalities program pursuant to subdivision ten of section fifty-four
of the state finance law, the comptroller shall annually withhold from
the remaining taxes, penalties and interest imposed by the county in
which a majority of the population of such municipality resides an
amount equal to the base level grant received by such municipality in
state fiscal year two thousand eighteen--two thousand nineteen and shall
annually distribute, by December fifteenth, two thousand nineteen and by
such date annually thereafter, such amount directly to such munici-
pality, unless such municipality has a fiscal year ending May thirty-
first, then such annual distribution shall be made by May fifteen, two
thousand twenty and by such date annually thereafter. No county shall
have any right, title or interest in or to the taxes, penalties and
interest required to be withheld and distributed pursuant to this para-
graph.

§ 4. This act shall take effect immediately; provided, however,
section three of this act shall take effect June 1, 2019.
Section 1. Section 1 of part KK of a chapter of the laws of 2019 directing the department of health to conduct a study relating to staffing enhancement and patient safety, as proposed in legislative bill numbers S.1507-C and A.2007-C, is amended to read as follows:

Section 1. The Department of Health shall conduct a study to examine how staffing enhancements and other initiatives could be used to improve patient safety and the quality of healthcare service delivery in hospitals and nursing homes subject to article 28 of the public health law. The Department study shall consider minimum staffing levels, other staffing enhancement strategies, and other patient quality improvement initiatives for registered nurses, licensed practical nurses, and certified nurse aides to improve the quality of care and patient safety.

The study will analyze the range of potential fiscal impacts of staffing levels, other staffing enhancement strategies, and other patient quality improvement initiatives.

The Department study will commence no later than May 1, 2019, and shall engage stakeholders, including the statewide hospital and nursing home associations, direct care health workers, labor representatives, and patient and community health advocates, and shall report its findings and recommendations to the Commissioner of the Department of Health and to the Temporary President of the Senate and Speaker of the Assembly no later than December 31, 2019.

§ 2. This act shall take effect on the same date and in the same manner as part KK of a chapter of the laws of 2019 directing the department of health to conduct a study relating to staffing enhancement and patient safety, as proposed in legislative bill numbers S.1507-C and A.2007-C, takes effect.

PART RRR

Section 1. Section 10 of the highway law is amended by adding a new subdivision 24-e to read as follows:

24-e. The commissioner of transportation is hereby authorized to enter into an agreement with any fiber optic utility for use and occupancy of the state right of way for the purposes of installing, modifying, relocating, repairing, operating, or maintaining fiber optic facilities. Such agreement may include a fee for use and occupancy of the right of way, provided, however, such fee shall not be greater than fair market value. Any provider using or occupying a right of way in fulfillment of a state grant award through the New NY Broadband Program shall not be subject to a fee for such use or occupancy. Any fee for use or occupancy charged to a fiber optic utility shall not be passed through in whole or in part as a fee, charge, increased service cost, or by any other means by a fiber optic utility to any person or entity that contracts with such fiber optic utility for service. Any compensation received by the state pursuant to such agreement shall be deposited by the comptroller into the special obligation reserve and payment account of the dedicated highway and bridge trust fund established pursuant to section eighty-nine-b of the state finance law. Nothing herein shall impair, inhibit, or otherwise affect the ability of any municipality to regulate zoning, land use, or any other power or authority granted under the law. For purposes of this subdivision, "municipality" shall include a county, city, village, or town.

§ 2. The transportation corporations law is amended by adding a new section 7 to read as follows:
§ 7. Agreement for fiber optic utility use and occupancy of state right of way. The commissioner of transportation is hereby authorized to enter into an agreement with any fiber optic utility for use and occupancy of the state right of way for the purposes of installing, modifying, relocating, repairing, operating, or maintaining fiber optic facilities. Such agreement may include a fee for use and occupancy of the right of way, provided, however, such fee shall not be greater than fair market value. Any provider using or occupying a right of way in fulfillment of a state grant award through the New NY Broadband Program shall not be subject to a fee for such use or occupancy. Any fee for use or occupancy charged to a fiber optic utility shall not be passed through in whole or in part as a fee, charge, increased service cost, or by any other means by a fiber optic utility to any person or entity that contracts with such fiber optic utility for service. Any compensation received by the state pursuant to such agreement shall be deposited by the comptroller into the special obligation reserve and payment account of the dedicated highway and bridge trust fund established pursuant to section eighty-nine-b of the state finance law. Nothing herein shall impair, inhibit, or otherwise affect the ability of any municipality to regulate zoning, land use, or any other power or authority granted under the law. For purposes of this section, "municipality" shall include a county, city, village, or town.

§ 3. This act shall take effect immediately and shall expire and be deemed repealed five years after such date, provided that agreements executed prior to such repeal shall be permitted to continue for the term of the agreement executed under this act notwithstanding such repeal.

PART SSS

Section 1. Paragraph 5 of subdivision (a) of section 24 of the tax law, as amended by section 1 of part M of chapter 59 of the laws of 2017, is amended to read as follows:

(5) For the period two thousand fifteen through two thousand twenty-four, in addition to the amount of credit established in paragraph two of this subdivision, a taxpayer shall be allowed a credit equal to the product (or pro rata share of the product, in the case of a member of a partnership) of ten percent and the amount of wages or salaries paid to individuals directly employed (excluding those employed as writers, directors, music directors, producers and performers, including background actors with no scripted lines) by a qualified film production company or a qualified independent film production company for services performed by those individuals in one of the counties specified in this paragraph in connection with a qualified film with a minimum budget of five hundred thousand dollars. For purposes of this additional credit, the services must be performed in one or more of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Wyoming, or Yates. The aggregate amount of tax credits allowed pursuant to the authority of this paragraph shall be five million dollars each year during the period two thousand fifteen through two thousand twenty-two.
twenty-four of the annual allocation made available to the program pursuant to paragraph four of subdivision (e) of this section. Such aggregate amount of credits shall be allocated by the governor's office for motion picture and television development among taxpayers in order of priority based upon the date of filing an application for allocation of film production credit with such office. If the total amount of allocated credits applied for under this paragraph in any year exceeds the aggregate amount of tax credits allowed for such year under this paragraph, such excess shall be treated as having been applied for on the first day of the next year. If the total amount of allocated tax credits applied for under this paragraph at the conclusion of any year is less than five million dollars, the remainder shall be treated as part of the annual allocation made available to the program pursuant to paragraph four of subdivision (e) of this section. However, in no event may the total of the credits allocated under this paragraph and the credits allocated under paragraph five of subdivision (a) of section thirty-one of this article exceed five million dollars in any year during the period two thousand fifteen through two thousand twenty-four.

§ 2. Paragraph 4 of subdivision (e) of section 24 of the tax law, as amended by section 2 of part M of chapter 59 of the laws of 2017, is amended to read as follows:

(4) Additional pool 2 - The aggregate amount of tax credits allowed in subdivision (a) of this section shall be increased by an additional four hundred twenty million dollars in each year starting in two thousand ten through two thousand twenty-four provided however, seven million dollars of the annual allocation shall be available for the empire state film post production credit pursuant to section thirty-one of this article in two thousand thirteen and two thousand fourteen and twenty-five million dollars of the annual allocation shall be available for the empire state film post production credit pursuant to section thirty-one of this article in each year starting in two thousand fifteen through two thousand twenty-four. This amount shall be allocated by the governor's office for motion picture and television development among taxpayers in accordance with subdivision (a) of this section. If the commissioner of economic development determines that the aggregate amount of tax credits available from additional pool 2 for the empire state film production tax credit have been previously allocated, and determines that the pending applications from eligible applicants for the empire state film post production tax credit pursuant to section thirty-one of this article is insufficient to utilize the balance of unallocated film production tax credits from such pool, the remainder, after such pending applications are considered, shall be made available for allocation in the empire state film tax credit pursuant to this section, subdivision twenty of section two hundred ten-B and subsection (gg) of section six hundred six of this chapter. Also, if the commissioner of economic development determines that the aggregate amount of tax credits available from additional pool 2 for the empire state film post production tax credit have been previously allocated, and determines that the pending applications from eligible applicants for the empire state film production tax credit pursuant to this section is insufficient to utilize the balance of unallocated film production tax credits from such pool, then all or part of the remainder, after such pending applications are considered, shall be made available for allocation for the empire state film post production credit pursuant to this section, subdivision thirty-two of section two hundred ten-B and subsection (qq) of section six hundred six of this
chapter. The governor's office for motion picture and television develop-
ment must notify taxpayers of their allocation year and include the
allocation year on the certificate of tax credit. Taxpayers eligible to
claim a credit must report the allocation year directly on their empire
state film production credit tax form for each year a credit is claimed
and include a copy of the certificate with their tax return. In the case
of a qualified film that receives funds from additional pool 2, no
empire state film production credit shall be claimed before the later of
the taxable year the production of the qualified film is complete, or
the taxable year immediately following the allocation year for which the
film has been allocated credit by the governor's office for motion
picture and television development.

§ 3. Paragraph 6 of subdivision (a) of section 31 of the tax law, as
amended by section 3 of part M of chapter 59 of the laws of 2017, is
amended to read as follows:

(6) For the period two thousand fifteen through two thousand [twenty-
twenty-four], in addition to the amount of credit established in
paragraph two of this subdivision (a) of this section, a taxpayer
shall be allowed a credit equal to the product (or pro rata share of the
product, in the case of a member of a partnership) of ten percent and
the amount of wages or salaries paid to individuals directly employed
(excluding those employed as writers, directors, music directors,
producers and performers, including background actors with no scripted
lines) for services performed by those individuals in one of the coun-
ties specified in this paragraph in connection with the post production
work on a qualified film with a minimum budget of five hundred thousand
dollars at a qualified post production facility in one of the counties
listed in this paragraph. For purposes of this additional credit, the
taxes must be performed in one or more of the following counties:
Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung,
Chenango, Clinton, Cortland, Delaware, Erie, Essex, Franklin, Fulton,
Genesee, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison,
Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orleans, Oswego,
Otsego, Schoenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben,
Tioga, Tompkins, Wayne, Wyoming, or Yates. The aggregate amount of tax
credits allowed pursuant to the authority of this paragraph shall be
five million dollars each year during the period two thousand fifteen
through two thousand [twenty-two] twenty-four of the annual allocation
made available to the empire state film post production credit pursuant
to paragraph four of subdivision (e) of section twenty-four of this
article. Such aggregate amount of credits shall be allocated by the
governor's office for motion picture and television development among
taxpayers in order of priority based upon the date of filing an applica-
tion for allocation of post production credit with such office. If the
total amount of allocated credits applied for under this paragraph in
any year exceeds the aggregate amount of tax credits allowed for such
year under this paragraph, such excess shall be treated as having been
applied for on the first day of the next year. If the total amount of
allocated tax credits applied for under this paragraph at the conclusion
of any year is less than five million dollars, the remainder shall be
treated as part of the annual allocation for two thousand seventeen made
available to the empire state film post production credit pursuant to
paragraph four of subdivision (e) of section twenty-four of this arti-
cle. However, in no event may the total of the credits allocated under
this paragraph and the credits allocated under paragraph five of subdivi-
sion (a) of section twenty-four of this article exceed five million
dollars in any year during the period two thousand fifteen through two thousand [twenty-two] twenty-four.

§ 4. This act shall take effect immediately.

PART TTT

Section 1. The state comptroller is hereby authorized and directed to loan money in accordance with the provisions set forth in subdivision 5 of section 4 of the state finance law to the following funds and/or accounts:

1. DOL-Child performer protection account (20401).
2. Proprietary vocational school supervision account (20452).
3. Local government records management account (20501).
4. Child health plus program account (20810).
5. EPIC premium account (20818).
7. VLT - Sound basic education fund (20904).
8. Sewage treatment program management and administration fund (21000).
9. Hazardous bulk storage account (21061).
10. Federal grants indirect cost recovery account (21065).
11. Low level radioactive waste account (21066).
12. Recreation account (21067).
13. Public safety recovery account (21077).
14. Environmental regulatory account (21081).
15. Natural resource account (21082).
16. Mined land reclamation program account (21084).
17. Great lakes restoration initiative account (21087).
18. Environmental protection and oil spill compensation fund (21200).
19. Public transportation systems account (21401).
20. Metropolitan mass transportation (21402).
21. Operating permit program account (21451).
22. Mobile source account (21452).
23. Statewide planning and research cooperative system account (21902).
25. Mental hygiene program fund account (21907).
26. Mental hygiene patient income account (21909).
27. Financial control board account (21911).
28. Regulation of racing account (21912).
29. New York Metropolitan Transportation Council account (21913).
30. State university dormitory income reimbursable account (21937).
31. Criminal justice improvement account (21945).
32. Environmental laboratory reference fee account (21959).
33. Training, management and evaluation account (21961).
34. Clinical laboratory reference system assessment account (21962).
35. Indirect cost recovery account (21978).
36. High school equivalency program account (21979).
37. Multi-agency training account (21989).
38. Interstate reciprocity for post-secondary distance education account (23800).
39. Bell jar collection account (22003).
40. Industry and utility service account (22004).
41. Real property disposition account (22006).
42. Parking account (22007).
43. Courts special grants (22008).
1. Asbestos safety training program account (22009).
2. Camp Smith billeting account (22017).
3. Batavia school for the blind account (22032).
4. Investment services account (22034).
5. Surplus property account (22036).
6. Financial oversight account (22039).
7. Regulation of Indian gaming account (22046).
8. Rome school for the deaf account (22053).
9. Seized assets account (22054).
10. Administrative adjudication account (22055).
11. Federal salary sharing account (22056).
12. New York City assessment account (22062).
13. Cultural education account (22063).
14. Local services account (22078).
15. DHCR mortgage servicing account (22085).
16. Housing indirect cost recovery account (22090).
17. DHCR-HCA application fee account (22100).
18. Low income housing monitoring account (22130).
19. Corporation administration account (22135).
20. Montrose veteran's home account (22144).
21. Deferred compensation administration account (22151).
22. Rent revenue other New York City account (22156).
23. Rent revenue account (22158).
24. Tax revenue arrearage account (22168).
25. State university general income offset account (22654).
26. Lake George park trust fund account (22751).
27. State police motor vehicle law enforcement account (22802).
29. DOH drinking water program account (23102).
30. NYCCC operating offset account (23151).
31. Commercial gaming revenue account (23701).
32. Commercial gaming regulation account (23702).
33. Highway use tax administration account (23801).
34. Fantasy sports administration account (24951).
35. Highway and bridge capital account (30051).
36. Aviation purpose account (30053).
37. State university residence hall rehabilitation fund (30100).
38. State parks infrastructure account (30351).
40. Hazardous waste remedial cleanup account (31506).
41. Youth facilities improvement account (31701).
42. Housing assistance fund (31800).
43. Housing program fund (31850).
44. Highway facility purpose account (31951).
45. Information technology capital financing account (32215).
46. New York racing account (32213).
47. Capital miscellaneous gifts account (32214).
48. New York environmental protection and spill remediation account (32219).
49. Mental hygiene facilities capital improvement fund (32300).
50. Correctional facilities capital improvement fund (32350).
52. OGS convention center account (50318).
53. Empire Plaza Gift Shop (50327).
54. Centralized services fund (55000).
55. Archives records management account (55052).
1. Federal USDA-food and nutrition services fund (25000).
2. Federal health and human services fund (25100).
4. Federal block grant fund (25250).
5. Federal miscellaneous operating grants fund (25300).
6. Federal unemployment insurance administration fund (25900).
7. Federal unemployment insurance occupational training fund (25950).

§ 1-b. The state comptroller is hereby authorized and directed to loan money in accordance with the provisions set forth in subdivision 5 of section 4 of the state finance law to any fund within the special revenue, capital projects, proprietary or fiduciary funds for the purpose of payment of any fringe benefit or indirect cost liabilities or obligations incurred.

§ 2. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, on or before March 31, 2020, up to the unencumbered balance or the following amounts:

Economic Development and Public Authorities:
1. $175,000 from the miscellaneous special revenue fund, underground facilities safety training account (22172), to the general fund.
2. An amount up to the unencumbered balance from the miscellaneous special revenue fund, business and licensing services account (21977), to the general fund.

3. $14,810,000 from the miscellaneous special revenue fund, code enforcement account (21904), to the general fund.

4. $3,000,000 from the general fund to the miscellaneous special revenue fund, tax revenue arrearage account (22168).

Education:

1. $2,709,000,000 from the general fund to the state lottery fund, education account (20901), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 92-c of the state finance law that are in excess of the amounts deposited in such fund for such purposes pursuant to section 1612 of the tax law.

2. $975,200,000 from the general fund to the state lottery fund, VLT education account (20904), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 92-c of the state finance law that are in excess of the amounts deposited in such fund for purposes pursuant to section 1612 of the tax law.

3. $161,600,000 from the general fund to the New York state commercial gaming fund, commercial gaming revenue account (23701), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 97-nnnn of the state finance law that are in excess of the amounts deposited in such fund for purposes pursuant to section 1352 of the racing, pari-mutuel wagering and breeding law.

4. $18,000,000 from the interactive fantasy sports fund, fantasy sports education account (24950), to the state lottery fund, education account (20901), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 92-c of the state finance law.

5. $36,211,000 from the charitable gifts trust fund, elementary and secondary education account (24901), to the general fund, for payment of general support for public schools pursuant to section 3609-a of the education law.

6. Moneys from the state lottery fund (20900) up to an amount deposited in such fund pursuant to section 1612 of the tax law in excess of the current year appropriation for supplemental aid to education pursuant to section 92-c of the state finance law.

7. $300,000 from the New York state local government records management improvement fund, local government records management account (20501), to the New York state archives partnership trust fund, archives partnership trust maintenance account (20351).

8. $900,000 from the general fund to the miscellaneous special revenue fund, Batavia school for the blind account (22032).

9. $900,000 from the general fund to the miscellaneous special revenue fund, Rome school for the deaf account (22053).

10. $343,400,000 from the state university dormitory income fund (40350) to the miscellaneous special revenue fund, state university dormitory income reimbursable account (21937).

11. $8,318,000 from the general fund to the state university income fund, state university income offset account (22654), for the state's share of repayment of the STIP loan.

12. $44,000,000 from the state university income fund, state university hospitals income reimbursable account (22656) to the general fund for hospital debt service for the period April 1, 2019 through March 31, 2020.
13. $7,200,000 from the miscellaneous special revenue fund, office of the professions account (22051), to the miscellaneous capital projects fund, office of the professions electronic licensing account (32200).

14. $24,000,000 from any of the state education department's special revenue and internal service funds to the miscellaneous special revenue fund, indirect cost recovery account (21978) or to the federal miscellaneous operating grants fund, federal indirect cost recovery account.

15. $6,600,000 from any of the state education department's special revenue or internal service funds to the capital projects fund (30000).

Environmental Affairs:

1. $16,000,000 from any of the department of environmental conservation's special revenue federal funds to the environmental conservation special revenue fund, federal indirect recovery account (21065).

2. $5,000,000 from any of the department of environmental conservation's special revenue federal funds to the conservation fund (21150) or Marine Resources Account (21151) as necessary to avoid diversion of conservation funds.

3. $3,000,000 from any of the office of parks, recreation and historic preservation capital projects federal funds and special revenue federal funds to the miscellaneous special revenue fund, federal grant indirect cost recovery account (22188).

4. $1,000,000 from any of the office of parks, recreation and historic preservation special revenue federal funds to the miscellaneous capital projects fund, I love NY water account (32212).

5. $28,000,000 from the general fund to the environmental protection fund, environmental protection fund transfer account (30451).

6. $1,800,000 from the general fund to the hazardous waste remedial fund, hazardous waste oversight and assistance account (31505).

7. An amount up to or equal to the cash balance within the special revenue-other waste management & cleanup account (21053) to the capital projects fund (30000) for services and capital expenses related to the management and cleanup program as put forth in section 27-1915 of the environmental conservation law.

8. $1,800,000 from the miscellaneous special revenue fund, public service account (22011) to the miscellaneous special revenue fund, utility environmental regulatory account (21064).

9. $500,000 from the general fund to the enterprise fund, state fair account (50051).

10. $2,200,000 from the miscellaneous special revenue fund, public service account (22011) to the general fund.

Family Assistance:

1. $7,000,000 from any of the office of children and family services, office of temporary and disability assistance, or department of health special revenue federal funds and the general fund, in accordance with agreements with social services districts, to the miscellaneous special revenue fund, office of human resources development state match account (21967).

2. $4,000,000 from any of the office of children and family services or office of temporary and disability assistance special revenue federal funds to the miscellaneous special revenue fund, family preservation and support services and family violence services account (22082).

3. $18,670,000 from any of the office of children and family services, office of temporary and disability assistance, or department of health special revenue federal funds and any other miscellaneous revenues generated from the operation of office of children and family services programs to the general fund.
4. $125,000,000 from any of the office of temporary and disability assistance or department of health special revenue funds to the general fund.

5. $2,500,000 from any of the office of temporary and disability assistance special revenue funds to the miscellaneous special revenue fund, office of temporary and disability assistance program account (21980).

6. $24,000,000 from any of the office of children and family services, office of temporary and disability assistance, department of labor, and department of health special revenue federal funds to the office of children and family services miscellaneous special revenue fund, multi-agency training contract account (21989).

7. $205,000,000 from the miscellaneous special revenue fund, youth facility per diem account (22186), to the general fund.

8. $621,850 from the general fund to the combined gifts, grants, and bequests fund, WB Hoyt Memorial account (20128).

9. $5,000,000 from the miscellaneous special revenue fund, state central registry (22028), to the general fund.

General Government:

1. $1,566,000 from the miscellaneous special revenue fund, examination and miscellaneous revenue account (22065) to the general fund.

2. $8,083,000 from the general fund to the health insurance revolving fund (55300).

3. $292,400,000 from the health insurance reserve receipts fund (60550) to the general fund.

4. $150,000 from the general fund to the not-for-profit revolving loan fund (20650).

5. $150,000 from the not-for-profit revolving loan fund (20650) to the general fund.

6. $3,000,000 from the miscellaneous special revenue fund, surplus property account (22036), to the general fund.

7. $19,000,000 from the miscellaneous special revenue fund, revenue arrearage account (22024), to the general fund.

8. $1,826,000 from the miscellaneous special revenue fund, revenue arrearage account (22024), to the miscellaneous special revenue fund, authority budget office account (22138).

9. $1,000,000 from the miscellaneous special revenue fund, parking services account (22007), to the general fund, for the purpose of reimbursing the costs of debt service related to state parking facilities.

10. $9,632,000 from the general fund to the centralized services fund, COPS account (55013).

11. $13,854,000 from the general fund to the agencies internal service fund, central technology services account (55069), for the purpose of enterprise technology projects.

12. $10,000,000 from the general fund to the agencies internal service fund, state data center account (55062).

13. $20,000,000 from the miscellaneous special revenue fund, workers' compensation account (21995), to the miscellaneous capital projects fund, workers' compensation board IT business process design fund, (32218).

14. $12,000,000 from the miscellaneous special revenue fund, parking services account (22007), to the centralized services, building support services account (55018).

15. $30,000,000 from the general fund to the internal service fund, business services center account (55022).
16. $8,000,000 from the general fund to the internal service fund, building support services account (55018).

17. $1,500,000 from the combined expendable trust, special events account (20120), to the general fund.

Health:
1. A transfer from the general fund to the combined gifts, grants and bequests fund, breast cancer research and education account (20155), up to an amount equal to the monies collected and deposited into that account in the previous fiscal year.
2. A transfer from the general fund to the combined gifts, grants and bequests fund, prostate cancer research, detection, and education account (20183), up to an amount equal to the moneys collected and deposited into that account in the previous fiscal year.
3. A transfer from the general fund to the combined gifts, grants and bequests fund, Alzheimer's disease research and assistance account (20143), up to an amount equal to the moneys collected and deposited into that account in the previous fiscal year.
4. $33,134,000 from the HCRA resources fund (20800) to the miscellaneous special revenue fund, empire state stem cell trust fund account (22161).
5. $6,000,000 from the miscellaneous special revenue fund, certificate of need account (21920), to the miscellaneous capital projects fund, healthcare IT capital subfund (32216).
6. $2,000,000 from the miscellaneous special revenue fund, vital health records account (22103), to the miscellaneous capital projects fund, healthcare IT capital subfund (32216).
7. $2,000,000 from the miscellaneous special revenue fund, professional medical conduct account (22088), to the miscellaneous capital projects fund, healthcare IT capital subfund (32216).
8. $91,304,000 from the HCRA resources fund (20800) to the capital projects fund (30000).
9. $6,550,000 from the general fund to the medical marihuana trust fund, health operation and oversight account (23755).
10. $1,086,000 from the miscellaneous special revenue fund, certificate of need account (21920), to the general fund.
11. $59,000,000 from the charitable gifts trust fund, health charitable account (24900), to the general fund, for payment of general support for primary, preventive, and inpatient health care, dental and vision care, hunger prevention and nutritional assistance, and other services for New York state residents with the overall goal of ensuring that New York state residents have access to quality health care and other related services.

Labor:
1. $500,000 from the miscellaneous special revenue fund, DOL fee and penalty account (21923), to the child performer's protection fund, child performer protection account (20401).
2. $11,700,000 from the unemployment insurance interest and penalty fund, unemployment insurance special interest and penalty account (23601), to the general fund.
3. $5,000,000 from the miscellaneous special revenue fund, workers' compensation account (21995), to the training and education program occupation safety and health fund, OSHA-training and education account (21251) and occupational health inspection account (21252).

Mental Hygiene:
1. $10,000,000 from the general fund, to the miscellaneous special revenue fund, federal salary sharing account (22056).
2. $3,800,000 from the general fund, to the agencies internal service fund, civil service EHS occupational health program account (55056).

Public Protection:
1. $1,350,000 from the miscellaneous special revenue fund, emergency management account (21944), to the general fund.
2. $2,087,000 from the general fund to the miscellaneous special revenue fund, recruitment incentive account (22171).
3. $20,773,000 from the general fund to the correctional industries revolving fund, correctional industries internal service account (55350).
4. $60,000,000 from any of the division of homeland security and emergency services special revenue federal funds to the general fund.
5. $21,500,000 from the miscellaneous special revenue fund, criminal justice improvement account (21945), to the general fund.
6. $115,420,000 from the state police motor vehicle law enforcement and motor vehicle theft and insurance fraud prevention fund, state police motor vehicle enforcement account (22802), to the general fund for state operation expenses of the division of state police.
7. $119,500,000 from the general fund to the correctional facilities capital improvement fund (32350).
8. $5,000,000 from the general fund to the dedicated highway and bridge trust fund (30050) for the purpose of work zone safety activities provided by the division of state police for the department of transportation.
9. $10,000,000 from the miscellaneous special revenue fund, statewide public safety communications account (22123), to the capital projects fund (30000).
10. $17,080,000 from the miscellaneous special revenue fund, legal services assistance account (22096), to the general fund.
11. $1,000,000 from the general fund to the agencies internal service fund, neighborhood work project account (55059).
12. $7,980,000 from the miscellaneous special revenue fund, fingerprint identification & technology account (21950), to the general fund.
13. $1,400,000 from the state police motor vehicle law enforcement and motor vehicle theft and insurance fraud prevention fund, motor vehicle theft and insurance fraud account (22801), to the general fund.
14. $150,000 from the medical marihuana trust fund, law enforcement account (23753), to the general fund.
15. $25,000,000 from the miscellaneous special revenue fund, statewide public safety communications account (22123), to the general fund.
16. A transfer of the unencumbered balance from the miscellaneous special revenue fund, airport security account (22199), to the miscellaneous special revenue fund, securing the cities account.

Transportation:
1. $17,672,000 from the federal miscellaneous operating grants fund to the miscellaneous special revenue fund, New York Metropolitan Transportation Council account (21913).
2. $20,147,000 from the federal capital projects fund to the miscellaneous special revenue fund, New York Metropolitan Transportation Council account (21913).
3. $15,181,992 from the general fund to the mass transportation operating assistance fund, public transportation systems operating assistance account (21401), of which $12,000,000 constitutes the base need for operations.
4. $727,500,000 from the general fund to the dedicated highway and bridge trust fund (30050).
5. $244,250,000 from the general fund to the MTA financial assistance fund, mobility tax trust account (23651).

6. $5,000,000 from the miscellaneous special revenue fund, transportation regulation account (22067) to the dedicated highway and bridge trust fund (30050), for disbursements made from such fund for motor carrier safety that are in excess of the amounts deposited in the dedicated highway and bridge trust fund (30050) for such purpose pursuant to section 94 of the transportation law.

7. $3,000,000 from the miscellaneous special revenue fund, traffic adjudication account (22055), to the general fund.

8. $17,421,000 from the mass transportation operating assistance fund, metropolitan mass transportation operating assistance account (21402), to the capital projects fund (30000).

9. $5,000,000 from the miscellaneous special revenue fund, transportation regulation account (22067) to the general fund, for disbursements made from such fund for motor carrier safety that are in excess of the amounts deposited in the general fund for such purpose pursuant to section 94 of the transportation law.

Miscellaneous:
1. $250,000,000 from the general fund to any funds or accounts for the purpose of reimbursing certain outstanding accounts receivable balances.

2. $500,000,000 from the general fund to the debt reduction reserve fund (40000).

3. $450,000,000 from the New York state storm recovery capital fund (33000) to the revenue bond tax fund (40152).

4. $18,550,000 from the general fund, community projects account GG (10256), to the general fund, state purposes account (10050).

5. $100,000,000 from any special revenue federal fund to the general fund, state purposes account (10050).

§ 3. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, on or before March 31, 2020:

1. Upon request of the commissioner of environmental conservation, up to $12,659,400 from revenues credited to any of the department of environmental conservation special revenue funds, including $4,000,000 from the environmental protection and oil spill compensation fund (21200), and $1,831,600 from the conservation fund (21150), to the environmental conservation special revenue fund, indirect charges account (21060).

2. Upon request of the commissioner of agriculture and markets, up to $3,000,000 from any special revenue fund or enterprise fund within the department of agriculture and markets to the general fund, to pay appropriate administrative expenses.

3. Upon request of the commissioner of agriculture and markets, up to $2,000,000 from the state exposition special fund, state fair receipts account (50051) to the miscellaneous capital projects fund, state fair capital improvement account (32208).

4. Upon request of the commissioner of the division of housing and community renewal, up to $6,221,000 from revenues credited to any division of housing and community renewal federal or miscellaneous special revenue fund to the miscellaneous special revenue fund, housing indirect cost recovery account (22090).

5. Upon request of the commissioner of the division of housing and community renewal, up to $5,500,000 may be transferred from any miscellaneous special revenue fund account, to any miscellaneous special revenue fund.
6. Upon request of the commissioner of health up to $8,500,000 from revenues credited to any of the department of health's special revenue funds, to the miscellaneous special revenue fund, administration account (21982).

§ 4. On or before March 31, 2020, the comptroller is hereby authorized and directed to deposit earnings that would otherwise accrue to the general fund that are attributable to the operation of section 98-a of the state finance law, to the agencies internal service fund, banking services account (55057), for the purpose of meeting direct payments from such account.

§ 5. Notwithstanding any law to the contrary, upon the direction of the director of the budget and upon requisition by the state university of New York, the dormitory authority of the state of New York is directed to transfer, up to $22,000,000 in revenues generated from the sale of notes or bonds, the state university income fund general revenue account (22653) for reimbursement of bondable equipment for further transfer to the state's general fund.

§ 6. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget and upon consultation with the state university chancellor or his or her designee, on or before March 31, 2020, up to $16,000,000 from the state university income fund general revenue account (22653) to the state general fund for debt service costs related to campus supported capital project costs for the NY-SUNY 2020 challenge grant program at the University at Buffalo.

§ 7. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget and upon consultation with the state university chancellor or his or her designee, on or before March 31, 2020, up to $6,500,000 from the state university income fund general revenue account (22653) to the state general fund for debt service costs related to campus supported capital project costs for the NY-SUNY 2020 challenge grant program at the University at Albany.

§ 8. Notwithstanding any law to the contrary, the state university chancellor or his or her designee is authorized and directed to transfer estimated tuition revenue balances from the state university collection fund (61000) to the state university income fund, state university general revenue offset account (22655) on or before March 31, 2020.

§ 9. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, up to $1,017,062,300 from the general fund to the state university income fund, state university general revenue offset account (22655) during the period of July 1, 2019 through June 30, 2020 to support operations at the state university.

§ 10. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, up to $109,500,000 from the general fund to the state university income fund, state university general revenue offset account (22655) during the period of April 1, 2019 through June 30, 2019 to support operations at the state university.

§ 11. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized...
and directed to transfer, upon request of the director of the budget, up to $20,000,000 from the general fund to the state university income fund, state university general revenue offset account (22655) during the period of July 1, 2019 to June 30, 2020 to support operations at the state university in accordance with the maintenance of effort pursuant to clause (v) of subparagraph (4) of paragraph h of subdivision 2 of section 355 of the education law.

§ 12. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the state university chancellor or his or her designee, up to $55,000,000 from the state university income fund, state university hospitals income reimbursable account (22656), for services and expenses of hospital operations and capital expenditures at the state university hospitals; and the state university income fund, Long Island veterans' home account (22652) to the state university capital projects fund (32400) on or before June 30, 2020.

§ 13. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller, after consultation with the state university chancellor or his or her designee, is hereby authorized and directed to transfer moneys, in the first instance, from the state university collection fund, Stony Brook hospital collection account (61006), Brooklyn hospital collection account (61007), and Syracuse hospital collection account (61008) to the state university income fund, state university hospitals income reimbursable account (22656) in the event insufficient funds are available in the state university income fund, state university hospitals income reimbursable account (22656) to permit the full transfer of moneys authorized for transfer, to the general fund for payment of debt service related to the SUNY hospitals. Notwithstanding any law to the contrary, the comptroller is also hereby authorized and directed, after consultation with the state university chancellor or his or her designee, to transfer moneys from the state university income fund to the state university income fund, state university hospitals income reimbursable account (22656) in the event insufficient funds are available in the state university income fund, state university hospitals income reimbursable account (22656) to pay hospital operating costs or to permit the full transfer of moneys authorized for transfer, to the general fund for payment of debt service related to the SUNY hospitals on or before March 31, 2020.

§ 14. Notwithstanding any law to the contrary, upon the direction of the director of the budget and the chancellor of the state university of New York or his or her designee, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer moneys from the state university dormitory income fund (40350) to the state university residence hall rehabilitation fund (30100), and from the state university residence hall rehabilitation fund (30100) to the state university dormitory income fund (40350), in an amount not to exceed $80 million from each fund.

§ 15. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer monies, upon request of the director of the budget, on or before March 31, 2020, from and to any of the following accounts: the miscellaneous special revenue fund, patient income account (21909), the miscellaneous special revenue fund, mental hygiene program fund account (21907), the miscellaneous special revenue fund, federal salary sharing account (22056), or the general fund in any combination, the aggregate of which shall not exceed $350 million.
§ 16. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, at the request of the director of the budget, up to $650 million from the unencumbered balance of any special revenue fund or account, agency fund or account, internal service fund or account, enterprise fund or account, or any combination of such funds and accounts, to the general fund. The amounts transferred pursuant to this authorization shall be in addition to any other transfers expressly authorized in the 2019-20 budget. Transfers from federal funds, debt service funds, capital projects funds, the community projects fund, or funds that would result in the loss of eligibility for federal benefits or federal funds pursuant to federal law, rule, or regulation as assented to in chapter 683 of the laws of 1938 and chapter 700 of the laws of 1951 are not permitted pursuant to this authorization.

§ 16-a. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, at the request of the director of the budget, up to eighteen million dollars ($18,000,000) from the unencumbered balance of any special revenue fund or account, or combination of funds and accounts, to the community projects fund. The amounts transferred pursuant to this authorization shall be in addition to any other transfers expressly authorized in the 2019-20 budget. Transfers from federal funds, debt service funds, capital project funds, or funds that would result in the loss of eligibility for federal benefits or federal funds pursuant to federal law, rule, or regulation as assented to in chapter 683 of the laws of 1938 and chapter 700 of the laws of 1951 are not permitted pursuant to this authorization. The director of the budget shall (a) have received a request in writing from one or both houses of the legislature, and (b) notify both houses of the legislature in writing prior to initiating transfers pursuant to this authorization. The comptroller shall provide the director of the budget, the chair of the senate finance committee, and the chair of the assembly ways and means committee with an accurate accounting and report of any transfers that occur pursuant to this section on or before the fifteenth day of the following month in which such transfers occur.

§ 17. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, at the request of the director of the budget, up to $100 million from any non-general fund or account, or combination of funds and accounts, to the miscellaneous special revenue fund, technology financing account (22207), the miscellaneous capital projects fund, information technology capital financing account (32215), or the centralized technology services account (55069), for the purpose of consolidating technology procurement and services. The amounts transferred to the miscellaneous special revenue fund, technology financing account (22207) pursuant to this authorization shall be equal to or less than the amount of such monies intended to support information technology costs which are attributable, according to a plan, to such account made in pursuance to an appropriation by law. Transfers to the technology financing account shall be completed from amounts collected by non-general funds or accounts pursuant to a fund deposit schedule or permanent statute, and shall be transferred to the technology financing account pursuant to a schedule agreed upon by the affected agency commissioner. Transfers from funds that would result in the loss of eligibility for federal benefits or federal funds pursuant to federal law, rule, or regulation as assented to in chapter 683 of the laws of
§ 18. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, at the request of the director of the budget, up to $400 million from any non-general fund or account, or combination of funds and accounts, to the general fund for the purpose of consolidating technology procurement and services. The amounts transferred pursuant to this authorization shall be equal to or less than the amount of such monies intended to support information technology costs which are attributable, according to a plan, to such account made in pursuance to an appropriation by law. Transfers to the general fund shall be completed from amounts collected by non-general funds or accounts pursuant to a fund deposit schedule. Transfers from funds that would result in the loss of eligibility for federal benefits or federal funds pursuant to federal law, rule, or regulation as assented to in chapter 683 of the laws of 1938 and chapter 700 of the laws of 1951 are not permitted pursuant to this authorization.

§ 19. Notwithstanding any provision of law to the contrary, as deemed feasible and advisable by its trustees, the power authority of the state of New York is authorized and directed to transfer to the state treasury to the credit of the general fund $20,000,000 for the state fiscal year commencing April 1, 2019, the proceeds of which will be utilized to support energy-related state activities.

§ 20. Notwithstanding any provision of law, rule or regulation to the contrary, the New York state energy research and development authority is authorized and directed to make the following contributions to the state treasury to the credit of the general fund on or before March 31, 2020: (a) $913,000; and (b) $23,000,000 from proceeds collected by the authority from the auction or sale of carbon dioxide emission allowances allocated by the department of environmental conservation.

§ 21. Subdivision 5 of section 97-rrr of the state finance law, as amended by section 22 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

5. Notwithstanding the provisions of section one hundred seventy-one-a of the tax law, as separately amended by chapters four hundred eighty-one and four hundred eighty-four of the laws of nineteen hundred eighty-one, and notwithstanding the provisions of chapter ninety-four of the laws of two thousand eleven, or any other provisions of law to the contrary, during the fiscal year beginning April first, two thousand [eighteen] nineteen, the state comptroller is hereby authorized and directed to deposit to the fund created pursuant to this section from amounts collected pursuant to article twenty-two of the tax law and pursuant to a schedule submitted by the director of the budget, up to $2,185,995,000, as may be certified in such schedule as necessary to meet the purposes of such fund for the fiscal year beginning April first, two thousand [eighteen] nineteen.

§ 22. Notwithstanding any law to the contrary, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, on or before March 31, 2020, the following amounts from the following special revenue accounts to the capital projects fund (30000), for the purposes of reimbursement to such fund for expenses related to the maintenance and preservation of state assets:

1. $43,000 from the miscellaneous special revenue fund, administrative program account (21982).
2. $1,478,000 from the miscellaneous special revenue fund, Helen Hayes Hospital account (22140).
3. $366,000 from the miscellaneous special revenue fund, New York City veterans' home account (22141).
4. $513,000 from the miscellaneous special revenue fund, New York state home for veterans' and their dependents at Oxford account (22142).
5. $159,000 from the miscellaneous special revenue fund, Western New York veterans' home account (22143).
6. $323,000 from the miscellaneous special revenue fund, New York state home for veterans in the Lower-Hudson Valley account (22144).
7. $2,550,000 from the miscellaneous special revenue fund, patron services account (22163).
8. $830,000 from the miscellaneous special revenue fund, Long Island veterans' home account (22164).
9. $5,379,000 from the miscellaneous special revenue fund, State University general income reimbursable account (22653).
10. $112,556,000 from the miscellaneous special revenue fund, State University revenue offset account (22655).
11. $557,000 from the miscellaneous special revenue fund, State University of New York tuition reimbursement account (22659).
12. $41,930,000 from the State University dormitory income fund, State University dormitory income fund (40350).
13. $1,000,000 from the miscellaneous special revenue fund, litigation settlement and civil recovery account (22117).

§ 22-a. Intentionally omitted.

§ 23. Notwithstanding any provision of law to the contrary, in the event that federal legislation, federal regulatory actions, federal executive actions or federal judicial actions in federal fiscal year 2020 reduce federal financial participation in Medicaid funding to New York state or its subdivisions by $850 million or more in state fiscal years 2019-20 or 2020-21, the director of the division of the budget shall notify the temporary president of the senate and the speaker of the assembly in writing that the federal actions will reduce expected funding to New York state. The director of the division of the budget shall prepare a plan that shall be submitted to the legislature, which shall (a) specify the total amount of the reduction in federal financial participation in Medicaid, (b) itemize the specific programs and activities that will be affected by the reduction in federal financial participation in Medicaid, and (c) identify the general fund and state special revenue fund appropriations and related disbursements that shall be reduced, and in what program areas, provided, however, that such reductions to appropriations and disbursements shall be applied equally and proportionally to the programs affected by the reduction in federal financial participation in Medicaid. Upon such submission, the legislature shall have 90 days after such submission to either prepare its own plan, which may be adopted by concurrent resolution passed by both houses, or if after 90 days the legislature fails to adopt their own plan, the reductions to the general fund and state special revenue fund appropriations and related disbursements identified in the division of the budget plan will go into effect automatically.

§ 24. Notwithstanding any provision of law to the contrary, in the event that federal legislation, federal regulatory actions, federal executive actions or federal judicial actions in federal fiscal year 2020 reduce federal financial participation or other federal aid in funding to New York state that affects the state operating funds financial plan by $850 million or more in state fiscal years 2019-20 or
2020-21, exclusive of any cuts to Medicaid, the director of the division of the budget shall notify the temporary president of the senate and the speaker of the assembly in writing that the federal actions will reduce expected funding to New York state. The director of the division of the budget shall prepare a plan that shall be submitted to the legislature, which shall (a) specify the total amount of the reduction in federal aid, (b) itemize the specific programs and activities that will be affected by the federal reductions, exclusive of Medicaid, and (c) identify the general fund and state special revenue fund appropriations and related disbursements that shall be reduced, and in what program areas, provided, however, that such reductions to appropriations and disbursements shall be applied equally and proportionally. Upon such submission, the legislature shall have 90 days after such submission to either prepare its own plan, which may be adopted by concurrent resolution passed by both houses, or if after 90 days the legislature fails to adopt their own plan, the reductions to the general fund and state special revenue fund appropriations and related disbursements identified in the division of the budget plan will go into effect automatically.

§ 25. Intentionally omitted.

§ 26. Notwithstanding any other law, rule, or regulation to the contrary, the state comptroller is hereby authorized and directed to use any balance remaining in the mental health services fund debt service appropriation, after payment by the state comptroller of all obligations required pursuant to any lease, sublease, or other financing arrangement between the dormitory authority of the state of New York as successor to the New York state medical care facilities finance agency, and the facilities development corporation pursuant to chapter 83 of the laws of 1995 and the department of mental hygiene for the purpose of making payments to the dormitory authority of the state of New York for the amount of the earnings for the investment of monies deposited in the mental health services fund that such agency determines will or may have to be rebated to the federal government pursuant to the provisions of the internal revenue code of 1986, as amended, in order to enable such agency to maintain the exemption from federal income taxation on the interest paid to the holders of such agency's mental services facilities improvement revenue bonds. Annually on or before each June 30th, such agency shall certify to the state comptroller its determination of the amounts received in the mental health services fund as a result of the investment of monies deposited therein that will or may have to be rebated to the federal government pursuant to the provisions of the internal revenue code of 1986, as amended.

§ 27. Subdivision 1 of section 47 of section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, as amended by section 31 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for the office of information technology services, department of law, and other state costs associated with such capital projects. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [five hundred forty million nine hundred fifty-four thousand] six hundred seventy-seven million three hundred fifty-four thousand dollars, $677,354,000, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or
otherwise repay such bonds or notes previously issued. Such bonds and
notes of the dormitory authority and the corporation shall not be a debt
of the state, and the state shall not be liable thereon, nor shall they
be payable out of any funds other than those appropriated by the state
to the dormitory authority and the corporation for principal, interest,
and related expenses pursuant to a service contract and such bonds and
notes shall contain on the face thereof a statement to such effect.
Except for purposes of complying with the internal revenue code, any
interest income earned on bond proceeds shall only be used to pay debt
service on such bonds.

§ 28. Subdivision 1 of section 16 of part D of chapter 389 of the laws
of 1997, relating to the financing of the correctional facilities
improvement fund and the youth facility improvement fund, as amended by
section 32 of part BBB of chapter 59 of the laws of 2018, is amended to
read as follows:

1. Subject to the provisions of chapter 59 of the laws of 2000, but
notwithstanding the provisions of section 18 of section 1 of chapter 174
of the laws of 1968, the New York state urban development corporation is
hereby authorized to issue bonds, notes and other obligations in an
aggregate principal amount not to exceed [eight billion eighty-two
million eight hundred ninety-nine thousand] eight billion four hundred
ninety-four million nine hundred seventy-nine thousand dollars
[$8,082,899,000] $8,494,979,000, and shall include all bonds, notes and
other obligations issued pursuant to chapter 56 of the laws of 1983, as
amended or supplemented. The proceeds of such bonds, notes or other
obligations shall be paid to the state, for deposit in the correctional
facilities capital improvement fund to pay for all or any portion of the
amount or amounts paid by the state from appropriations or reappropri-
ations made to the department of corrections and community supervision
from the correctional facilities capital improvement fund for capital
projects. The aggregate amount of bonds, notes or other obligations
authorized to be issued pursuant to this section shall exclude bonds,
notes or other obligations issued to refund or otherwise repay bonds,
otes or other obligations theretofore issued, the proceeds of which
were paid to the state for all or a portion of the amounts expended by
the state from appropriations or reappropriations made to the department
of corrections and community supervision; provided, however, that upon
any such refunding or repayment the total aggregate principal amount of
outstanding bonds, notes or other obligations may be greater than [eight
billion eighty-two million eight hundred ninety-nine thousand] eight
billion four hundred ninety-four million eight hundred ninety-nine thousand dollars [$8,082,899,000] $8,494,979,000, only if the present value
of the aggregate debt service of the refunding or repayment bonds, notes
or other obligations to be issued shall not exceed the present value of
the aggregate debt service of the bonds, notes or other obligations so
to be refunded or repaid. For the purposes hereof, the present value of
the aggregate debt service of the refunding or repayment bonds, notes or
other obligations and of the aggregate debt service of the bonds, notes
or other obligations so refunded or repaid, shall be calculated by
utilizing the effective interest rate of the refunding or repayment
bonds, notes or other obligations, which shall be that rate arrived at by
doubling the semi-annual interest rate (compounded semi-annually)
necessary to discount the debt service payments on the refunding or
repayment bonds, notes or other obligations from the payment dates ther-
 eof to the date of issue of the refunding or repayment bonds, notes or
other obligations and to the price bid including estimated accrued
§ 29. Paragraph (a) of subdivision 2 of section 47-e of the private housing finance law, as amended by section 33 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

(a) Subject to the provisions of chapter fifty-nine of the laws of two thousand, in order to enhance and encourage the promotion of housing programs and thereby achieve the stated purposes and objectives of such housing programs, the agency shall have the power and is hereby authorized from time to time to issue negotiable housing program bonds and notes in such principal amount as shall be necessary to provide sufficient funds for the repayment of amounts disbursed (and not previously reimbursed) pursuant to law or any prior year making capital appropriations or reappropriations for the purposes of the housing program; provided, however, that the agency may issue such bonds and notes in an aggregate principal amount not exceeding $5,981,399,000 five billion nine hundred eighty-one million three hundred ninety-nine thousand dollars, plus a principal amount of bonds issued to fund the debt service reserve fund in accordance with the debt service reserve fund requirement established by the agency and to fund any other reserves that the agency reasonably deems necessary for the security or marketability of such bonds and to provide for the payment of fees and other charges and expenses, including underwriters' discount, trustee and rating agency fees, bond insurance, credit enhancement and liquidity enhancement related to the issuance of such bonds and notes. No reserve fund securing the housing program bonds shall be entitled or eligible to receive state funds apportioned or appropriated to maintain or restore such reserve fund at or to a particular level, except to the extent of any deficiency resulting directly or indirectly from a failure of the state to appropriate or pay the agreed amount under any of the contracts provided for in subdivision four of this section.

§ 30. Subdivision (b) of section 11 of chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund, as amended by section 34 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

(b) Any service contract or contracts for projects authorized pursuant to sections 10-c, 10-f, 10-g and 80-b of the highway law and section 14-k of the transportation law, and entered into pursuant to subdivision (a) of this section, shall provide for state commitments to provide annually to the thruway authority a sum or sums, upon such terms and conditions as shall be deemed appropriate by the director of the budget, to fund, or fund the debt service requirements of any bonds or any obligations of the thruway authority issued to fund or to reimburse the state for funding such projects having a cost not in excess of $10,251,939,000 ten billion seven hundred thirty-nine million four hundred seventy-eight thousand dollars $10,739,478,000 cumulatively by the end of fiscal year 2018-19.

§ 31. Subdivision 1 of section 1689-i of the public authorities law, as amended by section 35 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

1. The dormitory authority is authorized to issue bonds, at the request of the commissioner of education, to finance eligible library construction projects pursuant to section two hundred seventy-three-a of the education law, in amounts certified by such commissioner not to
exceed a total principal amount of \textbf{two hundred seventeen million} \textbf{two hundred thirty-one million} \$231,000,000.

§ 32. Subdivision (a) of section 27 of part Y of chapter 61 of the laws of 2005, relating to providing for the administration of certain funds and accounts related to the 2005–2006 budget, as amended by section 36 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

(a) Subject to the provisions of chapter 59 of the laws of 2000, but notwithstanding any provisions of law to the contrary, the urban development corporation is hereby authorized to issue bonds or notes in one or more series in an aggregate principal amount not to exceed \textbf{two hundred twenty million one hundred thousand} \$220,100,000, excluding bonds issued to finance one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued, for the purpose of financing capital projects including IT initiatives for the division of state police, debt service and leases; and to reimburse the state general fund for disbursements made therefor. Such bonds and notes of such authorized issuer shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to such authorized issuer for debt service and related expenses pursuant to any service contract executed pursuant to subdivision (b) of this section and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

§ 33. Section 44 of section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, as amended by section 37 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

§ 44. Issuance of certain bonds or notes. 1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for the regional economic development council initiative, the economic transformation program, state university of New York college for nanoscale and science engineering, projects within the city of Buffalo or surrounding environs, the New York works economic development fund, projects for the retention of professional football in western New York, the empire state economic development fund, the clarkson-trudeau partnership, the New York genome center, the cornell university college of veterinary medicine, the olympic regional development authority, projects at nano Utica, onondaga county revitalization projects, Binghamton university school of pharmacy, New York power electronics manufacturing consortium, regional infrastructure projects, high tech innovation and economic development infrastructure program, high technology manufacturing projects in Chautauqua and Erie county, an industrial scale research and development facility in Clinton county, upstate revitalization initiative projects, downstate revitalization initiative, market New York projects, fairground buildings, equipment or facilities used to house and promote agriculture, the state fair, the empire state trail, the moynihan station development project, the Kingsbridge armory project, strategic economic development projects, the cultural, arts and public spaces fund, water infrastructure in the city of Auburn and town of
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Owasco, a life sciences laboratory public health initiative, not-for-profit pounds, shelters and humane societies, arts and cultural facilities improvement program, restore New York's communities initiative, heavy equipment, economic development and infrastructure projects, Roosevelt Island operating corporation capital projects, and other state costs associated with such projects. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [eight billion three hundred million five hundred ninety thousand] nine billion two hundred eleven million six hundred thirty-six thousand dollars $9,211,636,000, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the dormitory authority and the corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the dormitory authority and the corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

2. Notwithstanding any other provision of law to the contrary, in order to assist the dormitory authority and the corporation in undertaking the financing for project costs for the regional economic development council initiative, the economic transformation program, state university of New York college for nanoscale and science engineering, projects within the city of Buffalo or surrounding environs, the New York works economic development fund, projects for the retention of professional football in western New York, the empire state economic development fund, the clarkson-trudeau partnership, the New York genome center, the cornell university college of veterinary medicine, the olympic regional development authority, projects at nano Utica, onondaga county revitalization projects, Binghamton university school of pharmacy, New York power electronics manufacturing consortium, regional infrastructure projects, New York State Capital Assistance Program for Transportation, infrastructure, and economic development, high tech innovation and economic development infrastructure program, high technology manufacturing projects in Chautauqua and Erie county, an industrial scale research and development facility in Clinton county, upstate revitalization initiative projects, downstate revitalization initiative, market New York projects, fairground buildings, equipment or facilities used to house and promote agriculture, the state fair, the empire state trail, the moynihan station development project, the Kingsbridge armory project, strategic economic development projects, the cultural, arts and public spaces fund, water infrastructure in the city of Auburn and town of Owasco, a life sciences laboratory public health initiative, not-for-profit pounds, shelters and humane societies, arts and cultural facilities improvement program, restore New York's communities initiative, heavy equipment, economic development and infrastructure projects, Roosevelt Island operating corporation capital projects, and other state costs associated with such projects the director of the budget is hereby authorized to enter into one or more service contracts with the dormitory authority and the corporation, none of which shall exceed thirty years in duration, upon such terms and conditions as the director of the budget and the dormitory authority and the corporation agree, so as to annually provide to the dormitory authority and the corporation, in the
aggregate, a sum not to exceed the principal, interest, and related expenses required for such bonds and notes. Any service contract entered into pursuant to this section shall provide that the obligation of the state to pay the amount therein provided shall not constitute a debt of the state within the meaning of any constitutional or statutory provision and shall be deemed executory only to the extent of monies available and that no liability shall be incurred by the state beyond the monies available for such purpose, subject to annual appropriation by the legislature. Any such contract or any payments made or to be made thereunder may be assigned and pledged by the dormitory authority and the corporation as security for its bonds and notes, as authorized by this section.

§ 34. Subdivision (a) of section 1 of part X of chapter 59 of the laws of 2004, authorizing the New York state urban development corporation and the dormitory authority of the state of New York to issue bonds or notes, as amended by section 37-a of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:
(a) Subject to the provisions of chapter 59 of the laws of 2000, but notwithstanding any other provision of law to the contrary, the New York State urban development corporation and the dormitory authority of the state of New York are hereby authorized to issue bonds or notes in one or more series in an aggregate principal amount not to exceed $293,325,000 excluding bonds issued to finance one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued, for the purpose of financing projects cost of the Empire Opportunity Fund; Rebuilding the Empire State Through Opportunities in Regional Economies (RESTORE) New York Program; and the Community Capital Assistance Program authorized pursuant to Part T of chapter 84 of the laws of 2002. Such bonds and notes of the corporation or the dormitory authority shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the corporation or the dormitory authority for debt service and related expenses pursuant to any service contract executed pursuant to subdivision (b) of this section and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds. All of the provisions of the New York state urban development corporation act and the dormitory authority act relating to bonds and notes which are not inconsistent with the provisions of this section shall apply to obligations authorized by this section, including but not limited to the power to establish adequate reserves therefor and to issue renewal notes or refunding bonds thereof. The issuance of any bonds or notes hereunder shall further be subject to the approval of the director of the division of the budget.

§ 35. Subdivision 3 of section 1285-p of the public authorities law, as amended by section 38 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:
3. The maximum amount of bonds that may be issued for the purpose of financing environmental infrastructure projects authorized by this section shall be five billion one hundred forty-seven million two hundred sixty thousand dollars $5,638,010,000, exclusive of bonds issued to fund
any debt service reserve funds, pay costs of issuance of such bonds, and
bonds or notes issued to refund or otherwise repay bonds or notes previ-
ously issued. Such bonds and notes of the corporation shall not be a
debt of the state, and the state shall not be liable thereon, nor shall
they be payable out of any funds other than those appropriated by the
state to the corporation for debt service and related expenses pursuant
to any service contracts executed pursuant to subdivision one of this
section, and such bonds and notes shall contain on the face thereof a
statement to such effect.

§ 36. Subdivision (a) of section 48 of part K of chapter 81 of the
laws of 2002, relating to providing for the administration of certain
funds and accounts related to the 2002-2003 budget, as amended by
section 40 of part BBB of chapter 59 of the laws of 2018, is amended to
read as follows:

(a) Subject to the provisions of chapter 59 of the laws of 2000 but
notwithstanding the provisions of section 18 of the urban development
corporation act, the corporation is hereby authorized to issue bonds or
notes in one or more series in an aggregate principal amount not to
exceed \([\$253,000,000 \text{ two-hundred fifty-three million}]\) \(\text{two hundred eight-six million}\) dollars \(\$286,000,000\), excluding bonds issued to fund one
or more debt service reserve funds, to pay costs of issuance of such
bonds, and bonds or notes issued to refund or otherwise repay such bonds
or notes previously issued, for the purpose of financing capital costs
related to homeland security and training facilities for the division of
state police, the division of military and naval affairs, and any other
state agency, including the reimbursement of any disbursements made from
the state capital projects fund, and is hereby authorized to issue bonds
or notes in one or more series in an aggregate principal amount not to
exceed \([\$748,800,000 \text{ seven-hundred forty-eight million eight hundred thousand}]\) \(\$952,800,000 \text{ nine hundred fifty-two million eight hundred}\)
dollars, excluding bonds issued to fund one or more debt
service reserve funds, to pay costs of issuance of such bonds, and bonds
or notes issued to refund or otherwise repay such bonds or notes previ-
ously issued, for the purpose of financing improvements to State office
buildings and other facilities located statewide, including the
reimbursement of any disbursements made from the state capital projects
fund. Such bonds and notes of the corporation shall not be a debt of the
state, and the state shall not be liable thereon, nor shall they be
payable out of any funds other than those appropriated by the state to
the corporation for debt service and related expenses pursuant to any
service contracts executed pursuant to subdivision (b) of this section,
and such bonds and notes shall contain on the face thereof a statement
to such effect.

§ 37. Subdivision 1 of section 386-b of the public authorities law, as
amended by section 41 of part BBB of chapter 59 of the laws of 2018, is
amended to read as follows:

1. Notwithstanding any other provision of law to the contrary, the
authority, the dormitory authority and the urban development corporation
are hereby authorized to issue bonds or notes in one or more series for
the purpose of financing peace bridge projects and capital costs of
state and local highways, parkways, bridges, the New York state thruway,
Indian reservation roads, and facilities, and transportation infrastruc-
ture projects including aviation projects, non-MTA mass transit
projects, and rail service preservation projects, including work appur-
tenant and ancillary thereto. The aggregate principal amount of bonds
authorized to be issued pursuant to this section shall not exceed \(\text{four}\)
billion five hundred million dollars $4,500,000,000] four billion six
hundred twenty-eight million dollars $4,628,000,000, excluding bonds
issued to fund one or more debt service reserve funds, to pay costs of
issuance of such bonds, and to refund or otherwise repay such bonds or
notes previously issued. Such bonds and notes of the authority, the
dormitory authority and the urban development corporation shall not be a
debt of the state, and the state shall not be liable thereon, nor shall
they be payable out of any funds other than those appropriated by the
state to the authority, the dormitory authority and the urban develop-
ment corporation for principal, interest, and related expenses pursuant
to a service contract and such bonds and notes shall contain on the face
thereof a statement to such effect. Except for purposes of complying
with the internal revenue code, any interest income earned on bond
proceeds shall only be used to pay debt service on such bonds.

§ 38. Paragraph (c) of subdivision 19 of section 1680 of the public
authorities law, as amended by section 42 of part BBB of chapter 59 of
the laws of 2018, is amended to read as follows:
(c) Subject to the provisions of chapter fifty-nine of the laws of two
thousand, the dormitory authority shall not issue any bonds for state
university educational facilities purposes if the principal amount of
bonds to be issued when added to the aggregate principal amount of bonds
issued by the dormitory authority on and after July first, nineteen
hundred eighty-eight for state university educational facilities will
exceed [thirteen billion one hundred seventy-eight million eight hundred
sixty-four thousand dollars $13,178,864,000] thirteen billion eight
hundred forty-one million eight hundred sixty-four thousand dollars
$13,841,864,000; provided, however, that bonds issued or to be issued
shall be excluded from such limitation if: (1) such bonds are issued to
refund state university construction bonds and state university
construction notes previously issued by the housing finance agency; or
(2) such bonds are issued to refund bonds of the authority or other
obligations issued for state university educational facilities purposes
and the present value of the aggregate debt service on the refunding
bonds does not exceed the present value of the aggregate debt service on
the bonds refunded thereby; provided, further that upon certification by
the director of the budget that the issuance of refunding bonds or other
obligations issued between April first, nineteen hundred ninety-two and
March thirty-first, nineteen hundred ninety-three will generate long
term economic benefits to the state, as assessed on a present value
basis, such issuance will be deemed to have met the present value test
noted above. For purposes of this subdivision, the present value of the
aggregate debt service of the refunding bonds and the aggregate debt
service of the bonds refunded, shall be calculated by utilizing the true
interest cost of the refunding bonds, which shall be that rate arrived
at by doubling the semi-annual interest rate (compounded semi-annually)
necessary to discount the debt service payments on the refunding bonds
from the payment dates thereof to the date of issue of the refunding
bonds to the purchase price of the refunding bonds, including interest
accrued thereon prior to the issuance thereof. The maturity of such
bonds, other than bonds issued to refund outstanding bonds, shall not
exceed the weighted average economic life, as certified by the state
university construction fund, of the facilities in connection with which
the bonds are issued, and in any case not later than the earlier of
thirty years or the expiration of the term of any lease, sublease or
other agreement relating thereto; provided that no note, including
renewals thereof, shall mature later than five years after the date of
issuance of such note. The legislature reserves the right to amend or repeal such limit, and the state of New York, the dormitory authority, the state university of New York, and the state university construction fund are prohibited from covenanted or making any other agreements with or for the benefit of bondholders which might in any way affect such right.

§ 39. Paragraph (c) of subdivision 14 of section 1680 of the public authorities law, as amended by section 43 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

(c) Subject to the provisions of chapter fifty-nine of the laws of two thousand, (i) the dormitory authority shall not deliver a series of bonds for city university community college facilities, except to refund or to be substituted for or in lieu of other bonds in relation to city university community college facilities pursuant to a resolution of the dormitory authority adopted before July first, nineteen hundred eighty-five or any resolution supplemental thereto, if the principal amount of bonds so to be issued when added to all principal amounts of bonds previously issued by the dormitory authority for city university community college facilities, except to refund or to be substituted in lieu of other bonds in relation to city university community college facilities will exceed the sum of four hundred twenty-five million dollars and (ii) the dormitory authority shall not deliver a series of bonds issued for city university facilities, including community college facilities, pursuant to a resolution of the dormitory authority adopted on or after July first, nineteen hundred eighty-five, except to refund or to be substituted for or in lieu of other bonds in relation to city university facilities and except for bonds issued pursuant to a resolution supplemental to a resolution of the dormitory authority adopted prior to July first, nineteen hundred eighty-five, if the principal amount of bonds so to be issued when added to the principal amount of bonds previously issued pursuant to any such resolution, except bonds issued to refund or to be substituted for or in lieu of other bonds in relation to city university facilities, will exceed [eight billion three hundred fourteen million six hundred ninety-one thousand dollars $8,314,691,000] eight billion six hundred seventy-four million two hundred fifty-six thousand dollars $8,674,256,000. The legislature reserves the right to amend or repeal such limit, and the state of New York, the dormitory authority, the city university, and the fund are prohibited from covenanted or making any other agreements with or for the benefit of bondholders which might in any way affect such right.

§ 40. Subdivision 10-a of section 1680 of the public authorities law, as amended by section 44 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

10-a. Subject to the provisions of chapter fifty-nine of the laws of two thousand, but notwithstanding any other provision of the law to the contrary, the maximum amount of bonds and notes to be issued after March thirty-first, two thousand two, on behalf of the state, in relation to any locally sponsored community college, shall be [nine hundred sixty-eight million five hundred forty-two thousand dollars $968,542,000] one billion five million six hundred two thousand dollars $1,005,602,000. Such amount shall be exclusive of bonds and notes issued to fund any reserve fund or funds, costs of issuance and to refund any outstanding bonds and notes, issued on behalf of the state, relating to a locally sponsored community college.

§ 41. Subdivision 1 of section 17 of part D of chapter 389 of the laws of 1997, relating to the financing of the correctional facilities
improvement fund and the youth facility improvement fund, as amended by section 45 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

1. Subject to the provisions of chapter 59 of the laws of 2000, but notwithstanding the provisions of section 18 of section 1 of chapter 174 of the laws of 1968, the New York state urban development corporation is hereby authorized to issue bonds, notes and other obligations in an aggregate principal amount not to exceed [seven] eight hundred [sixty-nine] four million six hundred fifteen thousand dollars [(769,615,000)] $804,615,000, which authorization increases the aggregate principal amount of bonds, notes and other obligations authorized by section 40 of chapter 309 of the laws of 1996, and shall include all bonds, notes and other obligations issued pursuant to chapter 211 of the laws of 1990, as amended or supplemented. The proceeds of such bonds, notes or other obligations shall be paid to the state, for deposit in the youth facilities improvement fund, to pay for all or any portion of the amount or amounts paid by the state from appropriations or reappropriations made to the office of children and family services from the youth facilities improvement fund for capital projects. The aggregate amount of bonds, notes and other obligations authorized to be issued pursuant to this section shall exclude bonds, notes or other obligations issued to refund or otherwise repay bonds, notes or other obligations theretofore issued, the proceeds of which were paid to the state for all or a portion of the amounts expended by the state from appropriations or reappropriations made to the office of children and family services; provided, however, that upon any such refunding or repayment the total aggregate principal amount of outstanding bonds, notes or other obligations may be greater than [seven] eight hundred [sixty-nine] four million six hundred fifteen thousand dollars [(769,615,000)] $804,615,000, only if the present value of the aggregate debt service of the refunding or repayment bonds, notes or other obligations to be issued shall not exceed the present value of the aggregate debt service of the bonds, notes or other obligations so to be refunded or repaid. For the purposes hereof, the present value of the aggregate debt service of the refunding or repayment bonds, notes or other obligations and of the aggregate debt service of the bonds, notes or other obligations so refunded or repaid, shall be calculated by utilizing the effective interest rate of the refunding or repayment bonds, notes or other obligations, which shall be that rate arrived at by doubling the semi-annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the refunding or repayment bonds, notes or other obligations from the payment dates thereof to the date of issue of the refunding or repayment bonds, notes or other obligations and to the price bid including estimated accrued interest or proceeds received by the corporation including estimated accrued interest from the sale thereof.

§ 42. Paragraph b of subdivision 2 of section 9-a of section 1 of chapter 392 of the laws of 1973, constituting the New York state medical care facilities finance agency act, as amended by section 46 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

b. The agency shall have power and is hereby authorized from time to time to issue negotiable bonds and notes in conformity with applicable provisions of the uniform commercial code in such principal amount as, in the opinion of the agency, shall be necessary, after taking into account other moneys which may be available for the purpose, to provide sufficient funds to the facilities development corporation, or any successor agency, for the financing or refinancing of or for the design,
construction, acquisition, reconstruction, rehabilitation or improvement of mental health services facilities pursuant to paragraph a of this subdivision, the payment of interest on mental health services improvement bonds and mental health services improvement notes issued for such purposes, the establishment of reserves to secure such bonds and notes, the cost or premium of bond insurance or the costs of any financial mechanisms which may be used to reduce the debt service that would be payable by the agency on its mental health services facilities improvement bonds and notes and all other expenditures of the agency incident to and necessary or convenient to providing the facilities development corporation, or any successor agency, with funds for the financing or refinancing of or for any such design, construction, acquisition, reconstruction, rehabilitation or improvement and for the refunding of mental hygiene improvement bonds issued pursuant to section 47-b of the private housing finance law; provided, however, that the agency shall not issue mental health services facilities improvement bonds and mental health services facilities improvement notes in an aggregate principal amount exceeding [eight billion seven hundred seventy-eight million seven hundred eleven thousand nine billion three hundred thirty-three million dollars $9,333,308,000], excluding mental health services facilities improvement bonds and mental health services facilities improvement notes issued to refund outstanding mental health services facilities improvement bonds and mental health services facilities improvement notes; provided, however, that upon any such refunding or repayment of mental health services facilities improvement bonds and/or mental health services facilities improvement notes the total aggregate principal amount of outstanding mental health services facilities improvement bonds and mental health services improvement notes may be greater than [eight billion seven hundred seventy-eight million seven hundred eleven thousand dollars $8,778,711,000] only if, except as hereinafter provided with respect to mental health services facilities bonds and mental health services facilities notes issued to refund mental hygiene improvement bonds authorized to be issued pursuant to the provisions of section 47-b of the private housing finance law, the present value of the aggregate debt service of the refunding or repayment bonds to be issued shall not exceed the present value of the aggregate debt service of the bonds to be refunded or repaid. For purposes hereof, the present values of the aggregate debt service of the refunding or repayment bonds, notes or other obligations and of the aggregate debt service of the bonds, notes or other obligations so refunded or repaid, shall be calculated by utilizing the effective interest rate of the refunding or repayment bonds, notes or other obligations, which shall be that rate arrived at by doubling the semi-annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the refunding or repayment bonds, notes or other obligations from the payment dates thereof to the date of issue of the refunding or repayment bonds, notes or other obligations and to the price bid including estimated accrued interest or proceeds received by the authority including estimated accrued interest from the sale thereof. Such bonds, other than bonds issued to refund outstanding bonds, shall be scheduled to mature over a term not to exceed the average useful life, as certified by the facilities development corporation, of the projects for which the bonds are issued, and in any case shall not exceed thirty years and the maximum maturity of notes or any renewals thereof shall not exceed five years
from the date of the original issue of such notes. Notwithstanding the
provisions of this section, the agency shall have the power and is here-
by authorized to issue mental health services facilities improvement
bonds and/or mental health services facilities improvement notes to
refund outstanding mental hygiene improvement bonds authorized to be
issued pursuant to the provisions of section 47-b of the private housing
finance law and the amount of bonds issued or outstanding for such
purposes shall not be included for purposes of determining the amount of
bonds issued pursuant to this section. The director of the budget shall
allocate the aggregate principal authorized to be issued by the agency
among the office of mental health, office for people with developmental
disabilities, and the office of alcoholism and substance abuse services,
in consultation with their respective commissioners to finance bondable
appropriations previously approved by the legislature.
§ 43. Subdivision (a) of section 28 of part Y of chapter 61 of the
laws of 2005, relating to providing for the administration of certain
funds and accounts related to the 2005-2006 budget, as amended by
section 49 of part BBB of chapter 59 of the laws of 2018, is amended to
read as follows:
(a) Subject to the provisions of chapter 59 of the laws of 2000, but
notwithstanding any provisions of law to the contrary, one or more
authorized issuers as defined by section 68-a of the state finance law
are hereby authorized to issue bonds or notes in one or more series in
an aggregate principal amount not to exceed [[$67,000,000, sixty-seven
million]] ninety-two million dollars $92,000,000, excluding bonds issued
to finance one or more debt service reserve funds, to pay costs of issu-
eance of such bonds, and bonds or notes issued to refund or otherwise
repay such bonds or notes previously issued, for the purpose of financ-
ing capital projects for public protection facilities in the Division of
Military and Naval Affairs, debt service and leases; and to reimburse
the state general fund for disbursements made therefor. Such bonds and
notes of such authorized issuer shall not be a debt of the state, and
the state shall not be liable thereon, nor shall they be payable out of
any funds other than those appropriated by the state to such authorized
issuer for debt service and related expenses pursuant to any service
contract executed pursuant to subdivision (b) of this section and such
bonds and notes shall contain on the face thereof a statement to such
effect. Except for purposes of complying with the internal revenue code,
any interest income earned on bond proceeds shall only be used to pay
debt service on such bonds.
§ 44. Subdivision 1 of section 386-a of the public authorities law, as
amended by section 61 of part BBB of chapter 59 of the laws of 2018, is
amended to read as follows:
1. Notwithstanding any other provision of law to the contrary, the
authority, the dormitory authority and the urban development corporation
are hereby authorized to issue bonds or notes in one or more series for
the purpose of assisting the metropolitan transportation authority in
the financing of transportation facilities as defined in subdivision
seventeen of section twelve hundred sixty-one of this chapter or other
capital projects. The aggregate principal amount of bonds authorized to
be issued pursuant to this section shall not exceed [one billion six
hundred ninety-four million dollars $1,694,000,000] two billion one
hundred seventy-nine million eight hundred fifty-six thousand dollars
$2,179,856,000, excluding bonds issued to fund one or more debt service
reserve funds, to pay costs of issuance of such bonds, and to refund or
otherwise repay such bonds or notes previously issued. Such bonds and
notes of the authority, the dormitory authority and the urban development corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the authority, the dormitory authority and the urban development corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

§ 45. Subdivision 1 of section 50 of section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, as amended by section 42 of part XXX of chapter 59 of the laws of 2017, is amended to read as follows:

1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the urban development corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs undertaken by or on behalf of special act school districts, state-supported schools for the blind and deaf, approved private special education schools, non-public schools, community centers, day care facilities, and other state costs associated with such capital projects. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed $110,000,000, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the dormitory authority and the urban development corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the dormitory authority and the urban development corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

§ 46. Section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, is amended by adding a new section 53 to read as follows:

§ 53. 1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the urban development corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for the acquisition of equipment, including but not limited to the creation or modernization of information technology systems and related research and development equipment, health and safety equipment, heavy equipment and machinery, the creation or improvement of security systems, and laboratory equipment and other state costs associated with such capital projects. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed $93,000,000, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the dormitory authority and the urban development corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those
appropriated by the state to the dormitory authority and the urban
development corporation for principal, interest, and related expenses
pursuant to a service contract and such bonds and notes shall contain on
the face thereof a statement to such effect. Except for purposes of
complying with the internal revenue code, any interest income earned on
bond proceeds shall only be used to pay debt service on such bonds.

2. Notwithstanding any other provision of law to the contrary, in
order to assist the dormitory authority and the urban development corpo-
ration in undertaking the financing for project costs for the acquisi-
tion of equipment, including but not limited to the creation or modern-
ization of information technology systems and related research and
development equipment, health and safety equipment, heavy equipment and
machinery, the creation or improvement of security systems, and labora-
tory equipment and other state costs associated with such capital
projects, the director of the budget is hereby authorized to enter into
one or more service contracts with the dormitory authority and the urban
development corporation, none of which shall exceed thirty years in
duration, upon such terms and conditions as the director of the budget
and the dormitory authority and the urban development corporation agree,
so as to annually provide to the dormitory authority and the urban
development corporation, in the aggregate, a sum not to exceed the prin-
cipal, interest, and related expenses required for such bonds and notes.
Any service contract entered into pursuant to this section shall provide
that the obligation of the state to pay the amount therein provided
shall not constitute a debt of the state within the meaning of any
constitutional or statutory provision and shall be deemed executory only
to the extent of monies available and that no liability shall be
incurred by the state beyond the monies available for such purpose,
subject to annual appropriation by the legislature. Any such contract or
any payments made or to be made thereunder may be assigned and pledged
by the dormitory authority and the urban development corporation as
security for its bonds and notes, as authorized by this section.

§ 46-a. Subdivision 1 of section 49 of section 1 of chapter 174 of the
laws of 1968, constituting the New York state urban development corpo-
ration act, as amended by section 50 of part BBB of chapter 59 of the
laws of 2018, is amended to read as follows:

1. Notwithstanding the provisions of any other law to the contrary,
the dormitory authority and the corporation are hereby authorized to
issue bonds or notes in one or more series for the purpose of funding
project costs for the state and municipal facilities program and other
state costs associated with such capital projects. The aggregate prin-
cipal amount of bonds authorized to be issued pursuant to this section
shall not exceed two billion [three] four hundred [twenty-three] thir-
ten million five hundred thousand dollars, excluding bonds issued to
fund one or more debt service reserve funds, to pay costs of issuance of
such bonds, and bonds or notes issued to refund or otherwise repay such
bonds or notes previously issued. Such bonds and notes of the dormitory
authority and the corporation shall not be a debt of the state, and the
state shall not be liable thereon, nor shall they be payable out of any
funds other than those appropriated by the state to the dormitory
authority and the corporation for principal, interest, and related
expenses pursuant to a service contract and such bonds and notes shall
contain on the face thereof a statement to such effect. Except for
purposes of complying with the internal revenue code, any interest
income earned on bond proceeds shall only be used to pay debt service on
such bonds.
§ 47. Subdivision 2 and paragraph (a) of subdivision 4 of section 1680-q of the public authorities law, as added by section 4 of part B of chapter 57 of the laws of 2013, are amended to read as follows:

2. The authority may, from and after April first, two thousand thirteen, issue dormitory facility revenue bonds in an amount not to exceed nine hundred forty-four million dollars. Notwithstanding any other rule or law, such bonds shall not be a debt of the state of New York or the state university nor shall the state or the state university be liable thereon, nor shall they be payable out of any funds other than those of the authority constituting dormitory facilities revenues. Such amount shall be exclusive of bonds and notes issued to fund any reserve fund or funds, cost of issuance, original issue premium, and to refund any prior dormitory facility bonds or any dormitory facility revenue bonds. The authority and the state university are hereby authorized to enter into agreements relating to, among other things, the acquisition of property or interests therein, the construction, reconstruction, rehabilitation, improvement, equipping and furnishing of dormitory facilities, the operation and maintenance of dormitory facilities, and the billing, collection and disbursement of dormitory facilities revenues, the title to which has been conveyed, assigned or otherwise transferred to the authority pursuant to paragraph y of subdivision two of section three hundred fifty-five of the education law. In no event shall the state university have any obligation under the agreement to make payment with respect to, on account of or to pay dormitory facilities revenue bonds, and such bonds shall be payable solely from the dormitory facilities revenues assigned to the authority by the state university. No debt shall be contracted except to finance capital works or purposes. Notwithstanding any other provision of law, dormitory facility revenues shall not be deemed to be revenues of the state. Notwithstanding any other rule or law, the state shall not be liable for any payments on any dormitory facility revenue bonds, and such bonds shall not be a debt of the state and shall not be payable out of any funds other than the dormitory facilities revenues assigned to the authority by the state university.

(a) The dormitory authority, in consultation with the state university of New York, shall prepare an annual report due on September thirtieth, commencing on September thirtieth, two thousand fourteen, of every calendar year relating to the provisions of paragraph y of subdivision two of section three hundred fifty-five of the education law [as added by a chapter of the laws of two thousand thirteen which added this section]; subdivision eight of section three hundred fifty-five of the education law [as amended by a chapter of the laws of two thousand thirteen which added this section]; and this section. The report shall include, but not be limited to: (i) the total dormitory facilities revenues assigned or otherwise transferred from the state university of New York to the dormitory authority in the prior state university fiscal year and the sum of such transfers made in the five prior fiscal years; (ii) the sum of monies, if any, transferred to the state university of New York from the dormitory facilities revenue fund in the prior state university fiscal year; (iii) a list of any increase in rents, fees and other charges that relate to dormitory facilities per campus to students; (iv) a summary of all costs associated with the construction, reconstruction, rehabilitation, improvement, equipping, furnishing, repair, maintenance and operations of dormitory facilities that the dormitory authority funded with dormitory facilities revenues and the proceeds of dormitory facility revenue bonds; (v) a summary and justi-
fication of dormitory authority administrative expenses and costs incurred related to the dormitory facilities revenue fund; (vi) the issuance amounts, debt service costs and savings, if any, of all state university of New York dormitory bonds issued prior to April first, two thousand thirteen and refinanced by the dormitory authority with dormitory facility revenue bonds; (vii) total amount of debt service payments made per year on dormitory facility revenue bonds; and (viii) an estimated date when the dormitory authority will reach the [nine hundred forty-four million dollar] cap on dormitory facility revenue bonds.

§ 48. Paragraphs b and f of subdivision 3 of section 9 of section 1 of chapter 359 of the laws of 1968 constituting the facilities development corporation act, paragraph b as amended by chapter 236 of the laws of 2005 and paragraph f as amended by chapter 58 of the laws of 1987, are amended and a new paragraph g is added to read as follows:

b. All monies of the corporation received or accepted pursuant to paragraph a of this subdivision, other than appropriations and advances from the state and except as otherwise authorized or provided in this section, shall be paid to the commissioner of taxation and finance as agent of the corporation, who shall not commingle such monies with any other monies. Such monies shall be deposited in two or more separate bank accounts. One of such accounts, to which shall be credited (i) all payments made on or after January 1, 1964, for the care, maintenance and treatment of patients in every mental hygiene facility, other than a community mental health and retardation facility, (ii) all payments made to the corporation as rentals, lease payments, permit fees or otherwise under any lease, sublease or agreement undertaken with respect to a community mental health and retardation facility or a current or former mental hygiene facility, (iii) all payments made to the corporation for the purchase of real property held by the corporation for the use of the department, other than payments derived from New York state medical care facilities finance agency financing or refinancing of the design, construction, acquisition, reconstruction, rehabilitation, improvement or renovation of state operated mental hygiene facilities, (iv) all income from investments and (v) all monies received or to be received for the purposes of such account on a recurring basis, shall be denominated the "mental hygiene facilities improvement fund income account". The monies in any account shall be paid out on checks signed by the commissioner of taxation and finance on requisition of the chairman of the corporation or of such other officer or employee or officers or employees as the corporation shall authorize to make such requisition. All deposits of such money shall, if required by the commissioner of taxation and finance or the directors of the corporation, be secured by obligations of the United States or of the state of a market value equal at all times to the amount of the deposit and all banks and trust companies are authorized to give such security for such deposits. Any moneys of the corporation not required for immediate use or disbursement may, at the discretion of the corporation, be invested by the commissioner of taxation and finance on requisition of the chairman of the corporation or of such other officer or employee or officers or employees as the corporation shall authorize to make such requisition. Any investment of such money shall be subject to the provisions of section 98-a of the state finance law. [When the corporation is no longer required to make any rental payments under any lease, sublease or agreement entered into with the state housing finance agency in effect as of the effective date of this amendment to this paragraph, all monies received or accepted pursuant to paragraph a of this subdivision, other than appropriations and advances from the state and except as otherwise authorized or provided in this section, shall be deposited into the mental health services fund established by section 97-f of the state finance law. Any
monies remaining in the mental hygiene facilities improvement fund and
income account in any rental reserve account created pursuant to
paragraph c of subdivision 4 of this section, when such lease, sublease
or agreement is no longer in effect shall be deposited in the mental
health services fund. The mental hygiene facilities improvement fund
and the income account therein shall remain in existence until termi-
nated by the corporation by written notice to the commissioner of taxa-
tion and finance. Any moneys on deposit in the mental hygiene facilities
improvement fund or the income account therein upon the termination of
said fund and account shall be transferred by the commissioner of taxa-
tion and finance to the mental health services fund. The corporation
shall not terminate the mental hygiene facilities improvement fund and
the income account therein until all mental health services facilities
bonds issued pursuant to: (i) the New York state medical care facilities
finance agency act; (ii) article five-c of the state finance law; and
(iii) article five-f of the state finance law and payable from the
income account as described in paragraph g of this subdivision are no
longer outstanding.

f. The directors of the corporation shall from time to time, but in no
event later than the fifteenth day of each month pay over to the commis-
sioner of taxation and finance and the state comptroller for deposit in
the mental health services fund, all monies of the corporation in excess
of the aggregate amount of money required to be maintained on deposit in
the mental hygiene facilities improvement fund income account pursuant
to paragraph paragraphs e and g of this subdivision. Prior to making
any such payment, the chairman of the corporation shall, on behalf of
the directors, make and deliver to the governor and the director of the
budget his certificate stating the aggregate amount to be maintained on
deposit in the mental hygiene facilities improvement fund income account
to comply in full with the provisions of paragraph e of this subdivision.

paragraph e of this subdivision. In addition to the amount required to be maintained by para-
graph e of this subdivision, there shall be accumulated and set aside in
each month in the mental hygiene facilities improvement fund income
account, all receipts associated with loans, leases and other agreements
with voluntary agencies. The corporation shall provide the amount of
such receipts to be set aside to the commissioner of taxation and
finance in each month. (2) No later than five days prior to the earlier
of when payment is to be made on bonds issued for mental health services
facilities purposes pursuant to: (i) the New York state medical care
facilities finance agency act; (ii) article five-C of the state finance
law; and (iii) article five-F of the state finance law, such set-aside
receipts shall be transferred by the commissioner of taxation and
finance as agent of the corporation from the mental hygiene facilities
improvement fund income account in the amounts set forth in schedules
provided by the corporation to the commissioner of taxation and finance
in the following priority: first, to the trustee appointed by the New
York state medical care facilities finance agency for the bonds issued
pursuant to the New York state medical care facilities finance agency
act for both voluntary agency and state purposes to pay debt service and
other cash requirements due on such bonds on the relevant payment date.
Second, any remaining amount of such set-aside receipts to the trustee
appointed by authorized issuers for the bonds issued pursuant to article
five-C of the state finance law to pay debt service and other cash
requirements due on such bonds on the relevant payment date and third,
any remaining amount of such set-aside to the trustee appointed by
authorized issuers for the bonds issued pursuant to article five-F of
the state finance law to pay debt service and other cash requirements
due on such bonds on the relevant payment date.

§ 49. Subdivisions 5 and 8 of section 97-f of the state finance law,
subdivision 5 as amended by section 15 of part BBB of chapter 59 of the
laws of 2018 and subdivision 8 as amended by section 59 of part HH of
chapter 57 of the laws of 2013, are amended and a new subdivision 9 is
added to read as follows:

5. The comptroller shall from time to time, but in no event later than
the fifteenth day of each month, pay over for deposit in the mental
hygiene general fund state operations account all moneys in the mental
health services fund in excess of the amount of money required to be
maintained on deposit in the mental health services fund. [The] Subject
to subdivision nine of this section, the amount required to be main-
tained in such fund shall be (i) twenty percent of the amount of the
next payment coming due relating to the mental health services facili-
ties improvement program under any agreement between the facilities
development corporation and the New York state medical care facilities
finance agency multiplied by the number of months from the date of the
last such payment with respect to payments under any such agreement
required to be made semi-annually, plus (ii) those amounts specified in
any such agreement with respect to payments required to be made other
than semi-annually, including for variable rate bonds, interest rate
exchange or similar agreements or other financing arrangements permitted
by law. [Prior to making any such payment, the comptroller shall make
and deliver to the director of the budget and the chairmen of the facil-
ities development corporation and the New York state medical care facil-
ities finance agency, a certificate stating the aggregate amount to be
maintained on deposit in the mental health services fund to comply in
full with the provisions of this subdivision.] Concurrently with the
making of any such payment, the facilities development corporation shall
deliver to the comptroller, the director of the budget and the New York
state medical care facilities finance agency a certificate stating the
aggregate amount to be maintained on deposit in the mental health
services fund to comply in full with the provisions of this subdivision.

8. In addition to the amounts required to be maintained on deposit in
the mental health services fund pursuant to subdivision five of this
section and subject to subdivision nine of this section, the fund shall
maintain on deposit an amount equal to the debt service and other cash
requirements on mental health services facilities bonds issued by
authorized issuers pursuant to sections sixty-eight-b and sixty-nine-n
of this chapter. The amount required to be maintained in such fund shall
be (i) twenty percent of the amount of the next payment coming due
relating to mental health services facilities bonds issued by an author-
ized issuer multiplied by the number of months from the date of the last
such payment with respect to payments required to be made semi-annually,
plus (ii) those amounts specified in any financing agreement between the
issuer and the state, acting through the director of the budget, with
respect to payments required to be made other than semi-annually,
including for variable rate bonds, interest rate exchange or similar
agreements or other financing arrangements permitted by law. [Prior to
making any such payment, the comptroller shall make and deliver to the
director of the budget and the chairmen of the facilities development
corporation and the New York state medical care facilities finance agen-
cy, a certificate stating the aggregate amount to be maintained on
deposit in the mental health services fund to comply in full with the
provisions of this subdivision.] Concurrently with the making of any such payment, the facilities development corporation shall deliver to the comptroller, the director of the budget and the New York state medical care facilities finance agency a certificate stating the aggregate amount to be maintained on deposit in the mental health services fund to comply in full with the provisions of this subdivision.

No later than five days prior to the payment to be made by the state comptroller on such mental health services facilities bonds pursuant to sections ninety-two-z and ninety-two-h of this article, the amount of such payment shall be transferred by the state comptroller from the mental health services fund to the revenue bond tax fund established by section ninety-two-z of this article and the sales tax revenue bond fund established by section ninety-two-h of this article. The accumulation of moneys pursuant to this subdivision and subsequent transfer to the revenue bond tax fund and the sales tax revenue bond fund shall be subordinate in all respects to payments to be made to the New York state medical care facilities finance agency and to any pledge or assignment pursuant to subdivision six of this section.

9. In determining the amounts required to be maintained in the mental health services fund under subdivisions five and eight of this section in each month, the amount of receipts associated with loans, leases and other agreements with voluntary agencies accumulated and set aside in the mental hygiene facilities improvement fund income account under paragraph g of subdivision three of section nine of the facilities development corporation act shall be taken into account as a credit but only if such crediting does not result in the amounts required to be maintained in the mental health services fund exclusive of any credit to be less than the amount required under subdivision five of this section in each month.

§ 49-a. Notwithstanding any provision of law to the contrary, if the financial plan required under sections twenty-two or twenty-three of this article estimates that the General Fund is reasonably anticipated to end the fiscal year with an imbalance of $500 million or more, the director of the division of the budget shall prepare a plan that shall be submitted to the legislature, which shall identify the general fund and state special revenue fund aid to localities appropriations and related disbursements that may be reduced to eliminate the imbalance identified in the General Fund, provided, however, that the total reduction in disbursements identified in such plan shall not exceed an amount equal to 1.0 percent of estimated disbursements in state operating funds for fiscal year 2019-2020. The legislature shall have 30 days after such submission to either prepare its own plan, which may be adopted by concurrent resolution passed by both houses and implemented by the division of the budget, of if after 30 days the legislature fails to adopt its own plan, the reductions to the general fund and state special revenue fund aid to localities appropriations and related disbursements that may be reduced to eliminate the imbalance identified in the division of the budget plan will go into effect automatically. To the extent the State is obligated to make payment to any individual or entity pursuant to any appropriation to which an adjustment or reduction is applied in accordance with this section, such obligation shall be reduced commensurate with any adjustments or reductions made by the director of the budget and/or by the legislature. The following types of appropriations shall be exempt from reduction in any plan prepared by the budget director and/or any plan adopted by the legislature: (a) public assistance payments for families and individuals and payments for eligible aged, blind and disabled
persons related to supplemental social security; (b) any reductions that would violate federal law; (c) payments of debt service and related expenses for which the state is constitutionally obligated to pay debt service or is contractually obligated to pay debt service, subject to an appropriation, including where the state has a contingent contractual obligation; and (d) payments the state is obligated to make pursuant to court orders or judgments. The provisions of this section shall expire after March 31, 2020.

§ 50. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2019; provided, however, that the provisions of sections one, one-a, one-b, two, three, four, five, six, seven, eight, thirteen, fourteen, fifteen, sixteen, seventeen, eighteen, nineteen, twenty, twenty-two, twenty-three, twenty-four and forty-nine-a of this act shall expire March 31, 2020 when upon such date the provisions of such sections shall be deemed repealed.

PART UUU

Section 1. Part II of a chapter of the laws of 2019 amending chapter 141 of the laws of 1994 amending the legislative law and the state finance law relating to the operation and administration of the legislature relating to extending such provisions, as proposed in legislative bill numbers S.1507-C and A.2007-C, is amended by adding a new section 1-a to read as follows:

§ 1-a. This act shall not supersede the findings and determinations made by the compensation committee as authorized pursuant to part HHH of chapter 59 of the laws of 2018 unless a court of competent jurisdiction determines that such findings and determinations are invalid or otherwise not applicable or in force.

§ 2. This act shall take effect on the same date and in the same manner as Part II of a chapter of the laws of 2019 amending chapter 141 of the laws of 1994 amending the legislative law and the state finance law relating to extending such provisions, as proposed in legislative bill numbers S.1507-C and A.2007-C, takes effect.

PART VVV

Section 1. Subdivision 7 of section 3 of part E of chapter 60 of the laws of 2015, establishing a commission on legislative, judicial and executive compensation, and providing for the powers and duties of the commission and for the dissolution of the commission, is amended to read as follows:

7. The commission shall make a report to the governor, the legislature and the chief judge of the state of its findings, conclusions, determinations and recommendations, if any, not later than the thirty-first of December of the year in which the commission is established for judicial compensation and the fifteenth of November the following year for legislative and executive compensation. Any findings, conclusions, determinations and recommendations in the report must be adopted by a majority vote of the commission and [findings, conclusions, determinations and recommendations with respect to executive and legislative compensation] shall also be supported by at least one member appointed by each appointing authority. Each recommendation made to implement a determination pursuant to section two of this act shall have the force of law, and shall supersede, where appropriate, inconsistent provisions of arti-
Section 1. Section 17 of part F of chapter 60 of the laws of 2015, constituting the infrastructure investment act, as amended by section 14 of part RRR of chapter 59 of the laws of 2017, is amended to read as follows:

§ 17. This act shall take effect immediately and shall expire and be deemed repealed [4] 6 years after such date, provided that, projects with requests for qualifications issued prior to such repeal shall be permitted to continue under this act notwithstanding such repeal.

§ 2. Section 12 of part H of chapter 58 of the laws of 2016, constituting the transformational economic development infrastructure and revitalization projects act, is amended to read as follows:

§ 12. This act shall take effect immediately and shall expire and be deemed repealed [3] 5 years after such date, provided that, projects with requests for qualifications issued prior to such repeal shall be permitted to continue under this act notwithstanding such repeal.

§ 3. This act shall take effect immediately.

PART XXX

Section 1. (a) Establishment of commission. The state shall establish a system of voluntary public campaign financing for statewide and state legislative public offices. There is hereby established a public campaign financing and election commission to examine, evaluate and make recommendations for new laws with respect to how the State should implement such a system of voluntary public campaign financing for state legislative and statewide public offices, and what the parameters of such a program should be. The commission shall make its recommendations in furtherance of the goals of incentivizing candidates to solicit small contributions, reducing the pressure on candidates to spend inordinate amounts of time raising large contributions for their campaigns, and encouraging qualified candidates to run for office. The commission shall also review and recommend changes to certain aspects of the state election law as detailed herein. The commission's report is due by December 1, 2019 and shall have the full effect of law unless modified or abrogated by statute prior to December 22, 2019.

(b) Members of commission. The commission shall be comprised of nine members, two of which shall be appointed by the governor, two of which shall be appointed by the senate majority leader, two of which shall be appointed by the speaker of the assembly, one of which shall be appointed by the senate minority leader, and one of which shall be appointed by the assembly minority leader. The governor, senate majority leader, and speaker of the assembly shall jointly appoint a ninth member to serve on the commission. The commission shall not be fully constituted without the appointment of the ninth member. There shall be no chairperson appointed, and the commission shall be governed by a majority vote, and at all times the commission shall act with a quorum.
2. The commission shall specifically determine and identify all
details and components reasonably related to administration of a public
financing program, and shall also specifically determine and identify
new election laws in the following areas:
   (a) ratio of public matching funds to small contributions;
   (b) limits on total receipt of public funds depending on the office
      sought by a candidate under the program, including geographic differ-
      ences in such limits, if any;
   (c) candidate eligibility thresholds for the program;
   (d) contribution limits applicable to candidates participating in the
      program;
   (e) eligible uses of matchable contributions and public funds;
   contributions to participating candidates above the matchable portion
      shall be governed by election law § 14-130;
   (f) related conditions of compliance with the program;
   (g) an appropriate state agency to oversee administration and enforce-
      ment of the program, or recommendation of a new agency if the commission
      deems such recommendation appropriate;
   (h) resources necessary to administer and enforce the program;
   (i) effective date of the program;
   (j) rules and definitions governing: candidates' eligibility for
      public financing; political party qualifications; multiple party candi-
      date nominations and/or designations; and civil violations of public
      financing rules.
3. The commission shall limit its recommendations to a public financ-
   ing program that has a total maximum annual fiscal cost of no more than
   100 million dollars.
4. (a) The commission shall only meet within the state and must hold
   at least one hearing at which the public will be afforded an opportunity
   to provide comments. The commission may hold additional public hearings
   as it deems necessary. Such additional hearings, if any, may allow for
   an opportunity to provide public comments.
   (b) The members of the commission shall receive no compensation for
      their services but shall be allowed their actual and necessary expenses
      incurred in the performance of their duties hereunder. Nothing contained
      herein shall prohibit a member of the commission from receiving his or
      her salary earned by reason of their state employee position.
   (c) No member of the commission shall be disqualified from holding any
      other public office or public employment, nor shall he or she forfeit
      any such public office or public employment by reason of his or her
      appointment pursuant to this section, notwithstanding the provisions of
      any general, special or local law, regulation, ordinance or city char-
      acter. No person who holds a party position shall be prohibited or
      disqualified from serving as a member of the commission.
   (d) To the maximum extent feasible, the commission shall be entitled
      to request and receive and shall utilize and be provided with such
      facilities, resources and data of any court, department, division,
      board, bureau, commission, agency or public authority of the state or
      any political subdivision thereof as it may reasonably request to prop-
      erly carry out its powers and duties pursuant to this act.
   (e) The commission may request, and shall receive, reasonable assist-
      ance from state agency personnel as is necessary for the performance of
      its function, including legal guidance as is necessary from legislative
      and executive counsel.
5. The commission shall make a report to the governor and the legislature of its findings, conclusions, determinations and recommendations and shall submit such report by December 1, 2019.

   Any findings, conclusions, determinations and recommendations in the report must be adopted by a majority vote of the commission. Each member of the commission shall report their vote and describe their reasoning for their determination.

   The commission may report recommendations supported by a majority. Each recommendation made to implement a determination pursuant to this act shall have the force of law, and shall supersede, where appropriate, inconsistent provisions of the election law, unless modified or abrogated by statute prior to December 22, 2019.

§ 2. If any clause, sentence, subdivision, paragraph, section or part of this act 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, subdivision, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered.

§ 3. This act shall take effect immediately. While any recommendation contained within the commission's final report that is made to implement a determination pursuant to this act shall remain law, the commission itself, as created herein, shall expire and be deemed repealed on and after December 31, 2019.

PART YYY

Section 1. Paragraph e of subdivision 1 of section 211-d of the education law, as amended by section 1 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

   e. Notwithstanding paragraphs a and b of this subdivision, a school district that submitted a contract for excellence for the two thousand eight--two thousand nine school year shall submit a contract for excellence for the two thousand nine--two thousand ten school year in conformity with the requirements of subparagraph (vi) of paragraph a of subdivision two of this section unless all schools in the district are identified as in good standing and provided further that, a school district that submitted a contract for excellence for the two thousand nine--two thousand ten school year, unless all schools in the district are identified as in good standing, shall submit a contract for excellence for the two thousand eleven--two thousand twelve school year which shall, notwithstanding the requirements of subparagraph (vi) of paragraph a of subdivision two of this section, provide for the expenditure of an amount which shall be not less than the product of the amount approved by the commissioner in the contract for excellence for the two thousand nine--two thousand ten school year, multiplied by the district's gap elimination adjustment percentage and provided further that, a school district that submitted a contract for excellence for the two thousand eleven--two thousand twelve school year, unless all schools in the district are identified as in good standing, shall submit a contract for excellence for the two thousand twelve--two thousand thirteen school year which shall, notwithstanding the requirements of subparagraph (vi) of paragraph a of subdivision two of this section, provide for the expenditure of an amount which shall be not less than the amount approved by the commissioner in the contract for excellence for the two thousand eleven--two thousand twelve school year and
provided further that, a school district that submitted a contract for excellence for the two thousand twelve--two thousand thirteen school year, unless all schools in the district are identified as in good standing, shall submit a contract for excellence for the two thousand thirteen--two thousand fourteen school year which shall, notwithstanding the requirements of subparagraph (vi) of paragraph a of subdivision two of this section, provide for the expenditure of an amount which shall be not less than the amount approved by the commissioner in the contract for excellence for the two thousand twelve--two thousand thirteen school year and provided further that, a school district that submitted a contract for excellence for the two thousand thirteen--two thousand fourteen school year, unless all schools in the district are identified as in good standing, shall submit a contract for excellence for the two thousand fourteen--two thousand fifteen school year which shall, notwithstanding the requirements of subparagraph (vi) of paragraph a of subdivision two of this section, provide for the expenditure of an amount which shall be not less than the amount approved by the commissioner in the contract for excellence for the two thousand fourteen--two thousand fifteen school year; and provided further that, a school district that submitted a contract for excellence for the two thousand fourteen--two thousand fifteen school year, unless all schools in the district are identified as in good standing, shall submit a contract for excellence for the two thousand fifteen--two thousand sixteen school year which shall, notwithstanding the requirements of subparagraph (vi) of paragraph a of subdivision two of this section, provide for the expenditure of an amount which shall be not less than the amount approved by the commissioner in the contract for excellence for the two thousand fifteen--two thousand sixteen school year; and provided further that, a school district that submitted a contract for excellence for the two thousand fifteen--two thousand sixteen school year, unless all schools in the district are identified as in good standing, shall submit a contract for excellence for the two thousand sixteen--two thousand seventeen school year which shall, notwithstanding the requirements of subparagraph (vi) of paragraph a of subdivision two of this section, provide for the expenditure of an amount which shall be not less than the amount approved by the commissioner in the contract for excellence for the two thousand sixteen--two thousand seventeen school year; and provided further that, a school district that submitted a contract for excellence for the two thousand sixteen--two thousand seventeen school year, unless all schools in the district are identified as in good standing, shall submit a contract for excellence for the two thousand seventeen--two thousand eighteen school year which shall, notwithstanding the requirements of subparagraph (vi) of paragraph a of subdivision two of this section, provide for the expenditure of an amount which shall be not less than the amount approved by the commissioner in the contract for excellence for the two thousand seventeen--two thousand eighteen school year; and provided further that, a
school district that submitted a contract for excellence for the two thousand eighteen--two thousand nineteen school year, unless all schools in the district are identified as in good standing, shall submit a contract for excellence for the two thousand nineteen--two thousand twenty school year which shall, notwithstanding the requirements of subparagraph (vi) of paragraph a of subdivision two of this section, provide for the expenditure of an amount which shall be not less than the amount approved by the commissioner in the contract for excellence for the two thousand eighteen--two thousand nineteen school year. For purposes of this paragraph, the "gap elimination adjustment percentage" shall be calculated as the sum of one minus the quotient of the sum of the school district's net gap elimination adjustment for two thousand ten--two thousand eleven computed pursuant to chapter fifty-three of the laws of two thousand ten, making appropriations for the support of government, plus the school district's gap elimination adjustment for two thousand eleven--two thousand twelve as computed pursuant to chapter fifty-three of the laws of two thousand eleven--two thousand twelve as computed pursuant to chapter fifty-three of the laws of two thousand eleven, making appropriations for the support of the local assistance budget, including support for general support for public schools, divided by the total aid for adjustment computed pursuant to chapter fifty-three of the laws of two thousand eleven, making appropriations for the local assistance budget, including support for general support for public schools. Provided, further, that such amount shall be expended to support and maintain allowable programs and activities approved in the two thousand nine--two thousand ten school year or to support new or expanded allowable programs and activities in the current year.

§ 2. Section 3614 of the education law, as added by section 4 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:
§ 3614. Statement of the total funding allocation. 1. Notwithstanding any provision of law, rule or regulation to the contrary, commencing with the two thousand eighteen--two thousand nineteen school year for school districts which contain at least four schools as reported in the school report card database produced by the commissioner for the two thousand sixteen--two thousand seventeen school year and which receive at least fifty percent of total revenue from state aid as reported in the fiscal profiles master files report produced by the commissioner concerning data on school district expenditures and revenues for the two thousand fifteen--two thousand sixteen school year and for school districts located in a city with a population of more than one million, and commencing with the two thousand nineteen--two thousand twenty school year for school districts containing at least four schools as reported in the school report card database produced by the commissioner for the two thousand sixteen--two thousand seventeen school year, and commencing with the two thousand twenty--two thousand twenty-one school year for all school districts eligible for an apportionment pursuant to subdivision four of section thirty-six hundred two of this part, such school districts shall annually submit to the commissioner and the director of the budget and shall make publicly available and on the district website a detailed statement of the total funding allocation for each school in the district for the upcoming school budget year [prior to the first day of] on or before the Friday prior to Labor Day of such school year, provided that:
   a. Such statements shall be in a statewide uniform form developed by the director of the budget, in consultation with the commissioner, provided that when preparing statements districts shall adhere to and complete the prescribed form accurately and fully, and provided further
that the director of the budget shall request in such form only information that is known to, or may be ascertained or estimated by, the district. Provided, further, that each local educational agency shall include in such statement the approach used to allocate funds to each school and that such statement shall include but not be limited to separate entries for each individual school, demographic data for the school, per pupil funding level, source of funds, and uniform decision rules regarding allocation of centralized spending to individual schools from all funding sources.

b. Within [thirty] forty-five days of submission of such statement by a school district, the commissioner and director of the budget shall review such statement and determine whether the statement is complete and is in the format required by paragraph a of this subdivision. If such statement is determined to be complete and in the format required by paragraph a of this subdivision, a written acknowledgement of such shall be sent to the school district. If no determination is made by the commissioner and director of the budget within [thirty] forty-five days of submission of the statement, such statement shall be deemed approved. Should the commissioner or the director of the budget request additional information from the school district to determine completeness, the district shall submit such requested information to the commissioner and the director of the budget within [thirty] forty-five days from the date of submission of the additional requested information. If the commissioner or director of the budget determine a school district's spending statement to be noncompliant, such school district shall be allowed to submit a revised spending statement at any time.

c. If a school district fails to submit a statement that is complete and in the format required by paragraph a of this subdivision [by the first day] on or before the Friday prior to Labor Day of such school year or if the commissioner or director of the budget determine the school district's spending statement to be noncompliant, a written explanation shall be provided and the school district will have thirty days to cure. If the school district does not cure within thirty days, the comptroller of the city in which such school district is situated, or if the city does not have an elected comptroller, the chief financial officer of the city, or for school districts not located in a city, the chief financial officer of the town in which the majority of the school district is situated shall be authorized, at his or her discretion, to obtain appropriate information from the school district, and shall be authorized to complete such form and submit such statement to the director of the budget and the commissioner for approval in accordance with paragraph b of this subdivision. Where the comptroller or chief financial officer exercises the authority to submit such form, such submission shall occur within sixty days following notification of the school district's failure to cure. Nothing in this paragraph shall preclude a school district from submitting a spending statement for approval by the director of the budget and the commissioner at any time.

2. Nothing in this section shall alter or suspend statutory school district budget and voting or approval requirements.

3. a. For the two thousand nineteen—two thousand twenty school year and thereafter, any school district that is required to submit a statement under subdivision one of this section for the base year with an underfunded high-need school shall prioritize all such underfunded high-
need schools among its individual schools, and shall submit to the
commissioner on or before September first of the current year a report
specifying how such district effectuated appropriate funding for the
underfunded high-need schools.

b. On or before May first of the base year, the director of the budget
shall produce a list of underfunded high-need schools, as defined in
paragraph c of this subdivision. Provided, however, that the director of
the budget shall exclude from this list schools within district seven-
ny-five of the city school district of New York, schools that are of the
same school type within a district but do not serve any grade levels
that overlap, schools serving only students in prekindergarten, or any
other schools with irregular or outlying properties.

c. For purposes of this subdivision:

(1) "school type" for any school shall mean elementary, middle, high,
pre-k only, or K-12, as defined by the commissioner, provided that for
purposes of this subdivision, a "middle" school shall include any school
with the grade organization of either a middle school or a junior high
school, and a "high" school shall include any school with the grade
organization of either a senior high school or a junior-senior high
school;

(2) "underfunded high-need school" shall mean a school within a school
district that has been deemed both a significantly high-need school and
a significantly low funded school;

(3) "student need index" for any school shall mean the quotient
arrived at when dividing the weighted student enrollment as defined
herein by the K-12 enrollment for the base year as reported on the
statement required pursuant to this section;

(4) "average student need index by school type" shall mean the
quotient arrived at when dividing the sum of weighted student enrollment
as defined herein for all schools within a school district of the same
school type by the K-12 enrollment for the base year for all schools in
a school district of the same school type as reported on the statement
required pursuant to this section;

(5) "weighted student enrollment" for any school shall mean the sum
of: (A) K-12 enrollment plus (B) the product of the number of students
eligible to receive free and reduced price lunch multiplied by sixty-
five one-hundredths (0.65) plus (C) the product of the number of English
language learners multiplied by one-half (0.5), plus (D) the product of
the number of students with disabilities multiplied by one and forty-one
one-hundredths (1.41), for the base year as reported on the statement
required pursuant to this section;

(6) "significantly high-need school" shall mean a school with a
student need index greater than the product of the average student need
index by school type within the school district multiplied by one and
five one-hundredths (1.05);

(7) "per pupil expenditures" for any school shall mean the quotient
arrived at when dividing the expenditure amount as reported for the base
year in the statement required pursuant to this section, excluding
expenditures for prekindergarten and preschool special education
programs and central district costs by the weighted student enrollment
of the school;

(8) "average per pupil expenditures by school type" shall mean the
quotient arrived at when dividing (A) the sum of the expenditure amounts
reported for the base year in the statement required pursuant to this
section, excluding expenditures for prekindergarten and preschool
special education programs and central district costs, for all schools
within a school district of the same school type by (B) the weighted student enrollment for the base year for all schools in a school district of the same school type as reported on the statement required pursuant to this section;

(9) "significantly low funded school" shall mean a school within a school district that has per pupil expenditures less than the product of the average per pupil expenditures by school type within the school district multiplied by ninety-five one-hundredths (0.95).

(10) "base year" shall mean the base year as defined in paragraph b of subdivision one of section thirty-six hundred two of this part.

(11) "current year" shall mean the current year as defined in paragraph a of subdivision one of section thirty-six hundred two of this part.

§ 3. Paragraph bb of subdivision 1 of section 3602 of the education law, as added by section 25 of part A of chapter 58 of the laws of 2011, is amended to read as follows:

bb. "Personal income growth index" shall mean (1) for the two thousand twelve--two thousand thirteen school year, the average of the quotients for each year in the period commencing with the two thousand five--two thousand six state fiscal year and finishing with the two thousand nine--two thousand ten state fiscal year of the total personal income of the state for each such year divided by the total personal income of the state for the immediately preceding state fiscal year, but not less than one [and] (2) for the two thousand thirteen--two thousand fourteen [school year and each school year thereafter] through two thousand nine--two thousand twenty school years, the quotient of the total personal income of the state for the state fiscal year one year prior to the state fiscal year in which the base year commenced divided by the total personal income of the state for the immediately preceding state fiscal year, but not less than one [and] (3) for the two thousand twenty--two thousand twenty-one school year and each school year thereafter, the average of the quotients for each year in the period commencing with the state fiscal year nine years prior to the state fiscal year in which the base year began and finishing with the state fiscal year prior to the state fiscal year in which the base year began of the total personal income of the state for each such year divided by the total personal income of the state for the immediately preceding state fiscal year, but not less than one.

§ 4. Paragraph e of subdivision 4 of section 3602 of the education law, as amended by section 9-b of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

e. Community schools aid set-aside. Each school district shall set aside from its total foundation aid computed for the current year pursuant to this subdivision an amount equal to the sum of (i) the amount, if any, set forth for such district as "COMMUNITY SCHL AID (BT1617)" in the data file produced by the commissioner in support of the enacted budget for the two thousand sixteen--two thousand seventeen school year and entitled "SA161-7", (ii) the amount, if any, set forth for such district as "COMMUNITY SCHL INCR" in the data file produced by the commissioner in support of the executive budget request for the two thousand seventeen--two thousand eighteen school year and entitled "BT171-8", [and] (iii) the amount, if any, set forth for such district as "COMMUNITY SCHOOLS INCREASE" in the data file produced by the commissioner in support of the executive budget for the two thousand eighteen--two thousand nineteen school year and entitled "BT181-9", and (iv) the amount, if any, set forth for such district as "19-20 COMMUNITY SCHOOLS INCR" in
the data file produced by the commissioner in support of the executive budget for the two thousand nineteen--two thousand twenty school year and entitled "BT192-0". Each school district shall use such "COMMUNITY SCHL AID (BT1617)" amount to support the transformation of school buildings into community hubs to deliver co-located or school-linked academic, health, mental health, nutrition, counseling, legal and/or other services to students and their families, including but not limited to providing a community school site coordinator, or to support other costs incurred to maximize students' academic achievement. Each school district shall use such "COMMUNITY SCHL INCR" amount to support the transformation of school buildings into community hubs to deliver co-located or school linked academic, health, mental health services and personnel, after-school programming, dual language programs, nutrition, counseling, legal and/or other services to students and their families, including but not limited to providing a community school site coordinator and programs for English language learners, or to support other costs incurred to maximize students' academic achievement, provided however that a school district whose "COMMUNITY SCHL INCR" amount exceeds one million dollars ($1,000,000) shall use an amount equal to the greater of one hundred fifty thousand dollars ($150,000) or ten percent of such "COMMUNITY SCHL INCR" amount to support such transformation at schools with extraordinary high levels of student need as identified by the commissioner, subject to the approval of the director of the budget. Each school district shall use such "COMMUNITY SCHOOLS INCREASE" to support the transformation of school buildings into community hubs to deliver co-located or school linked academic, health, mental health services and personnel, after-school programming, dual language programs, nutrition, counseling, legal and/or other services to students and their families, including but not limited to providing a community school site coordinator and programs for English language learners, or to support other costs incurred to maximize students' academic achievement.

§ 5. Subdivision 1 of section 3602 of the education law is amended by adding a new paragraph ii to read as follows:

ii. (1) "Direct certification count" shall be equal to the number of children eligible for free meals or free milk based on information obtained directly from the office of temporary and disability assistance administering the supplemental nutrition assistance program and the department of health administering Medicaid and providing data as per the United States department of agriculture Medicaid demonstration project.

(2) "Direct certification enrollment" shall mean enrollment collected for purposes of the direct certification matching process.

(3) "Direct certification percent" shall mean the quotient arrived at when dividing the direct certification count by the direct certification enrollment.

(4) "Three-year direct certification percentage" shall mean the quotient of: (A) the sum of the direct certification count for the base...
year, plus such direct certification count computed for the year prior to the base year, plus such direct certification count computed for the year two years prior to the base year, divided by (B) the direct certification enrollment for the base year, plus such direct certification enrollment computed for the year prior to the base year, plus such direct certification enrollment computed for the year two years prior to the base year.

§ 5-a. Subdivision 1 of section 3602 of the education law is amended by adding a new paragraph jj to read as follows:

jj. "Small city school districts" shall mean any school districts that were designated as small city school districts or central school districts whose boundaries include a portion of a small city for the school aid computer listing produced by the commissioner in support of the enacted budget for the two thousand fourteen--two thousand fifteen school year and entitled "SA141-5".

§ 5-b. Subdivision 4 of section 3602 of the education law is amended by adding a new paragraph g to read as follows:

g. Foundation aid payable in the two thousand nineteen--two thousand twenty school year. Notwithstanding any provision of law to the contrary, foundation aid payable in the two thousand nineteen--two thousand twenty school year shall equal the sum of (1) the total foundation aid base plus (2) the executive foundation aid increase plus (3) the positive difference, if any, of the total foundation aid base as set forth on the school aid computer listing produced by the commissioner in support of the two thousand nineteen--two thousand twenty executive budget and entitled "BT192-0" less the total foundation aid base, plus (4) the greater of tiers A through J.

For the purposes of this paragraph, "foundation aid remaining" shall mean the positive difference, if any, of (1) total foundation aid computed pursuant to this section less (2) the total foundation aid base computed pursuant to paragraph j of subdivision one of this section.

For the purposes of this paragraph:

(i) "Tier A" shall equal the greater of (A) the difference of the product of the total foundation aid base multiplied by seventy-five ten-thousandths (0.0075) less the executive foundation aid increase or (B) the product of the executive foundation aid increase multiplied by five one-hundredths (0.05).

(ii) "Tier B" shall equal the product of foundation aid remaining multiplied by the Tier B percent. For purposes of this subparagraph, "Tier B percent" shall mean (A) for a city school district in a city with a population of one million or more, nine thousand eleven hundred-thousandths (0.09011); (B) for a city school district in a city with a population of more than two hundred fifty thousand but less than one million, as of the most recent decennial census, one-tenth (0.1); (C) for a city school district in a city with a population of more than two hundred thousand but less than two hundred fifty thousand, as of the most recent decennial census, six one-hundredths (0.06); (D) for a city school district in a city with a population of more than one hundred fifty thousand but less than two hundred thousand, as of the most recent decennial census, six one-hundredths (0.06); (E) for a city school district in a city with a population of more than one hundred fifty thousand but less than two hundred thousand, as of the most recent decennial census, six one-hundredths (0.06); (F) for a city school district in a city with a population of more than one hundred fifty thousand but less than two hundred thousand, as of the most recent decennial census, six one-hundredths (0.06); (G) for all other school districts, one hundred thirty-seven ten-thousandths (0.0137).
(iii) "Tier C" shall equal, for all school districts where (A) the quotient arrived at when dividing the total foundation aid base by total foundation aid is less than five-tenths (0.5), and (B) the pupil wealth ratio for total foundation aid computed pursuant to paragraph a of subdivision three of this section is less than one and one-tenth (1.1) or the difference of the combined wealth ratio for the base year less the combined wealth ratio for the current year is greater than twenty-five one-thousandths (0.025), the difference of the product of total foundation aid multiplied by five-tenths (0.5) less the total foundation aid base.

(iv) "Tier D" shall equal, for school districts where (A) the quotient arrived at when dividing the public school district enrollment as computed pursuant to paragraph n of subdivision one of this section for the base year by such enrollment for the two thousand eight--two thousand nine school year is greater than one and one-tenth (1.1), (B) the quotient arrived at when dividing the English language learner count computed pursuant to paragraph o of subdivision one of this section for the base year by such count for the two thousand twelve--two thousand thirteen school year is greater than one and one-tenth (1.1), (C) the quotient arrived at when dividing the difference of the combined wealth ratio computed pursuant to subparagraph one of paragraph c of subdivision three of this section for the two thousand fourteen--two thousand fifteen school year less such combined wealth ratio for the current year divided by such combined wealth ratio for the two thousand fourteen--two thousand fifteen school year is greater than one-tenth (0.1), and (D) the pupil wealth ratio for total foundation aid computed pursuant to paragraph a of subdivision three of this section is less than one and four-tenths (1.4), the product of foundation aid remaining multiplied by twenty-five one-thousandths (0.025).

(v) "Tier E" shall equal, for school districts where (A) the quotient arrived at when dividing the public school district enrollment as computed pursuant to paragraph n of subdivision one of this section for the base year by such enrollment for the two thousand thirteen--two thousand fourteen school year is less than one, (B) the three-year direct certification percentage as defined in paragraph ii of subdivision one of this section is greater than thirty-six one-hundredths (0.36), and (C) the quotient arrived at when dividing the English language learner count computed pursuant to paragraph o of subdivision one of this section for the base year by such count for the two thousand thirteen--two thousand fourteen school year is greater than one and thirty-four one-hundredths (1.34) or the difference of such base year pupils less such pupils for the two thousand seventeen--two thousand eighteen school year is greater than one hundred, the product of foundation aid remaining multiplied by two hundred five ten-thousandths (0.0205).

(vi) "Tier F" shall equal, for school districts where (A) the quotient arrived at when dividing the total foundation aid base by total foundation aid is less than seventy-five one-hundredths (0.75), (B) the three-year direct certification percentage as defined in paragraph ii of subdivision one of this section is greater than forty-four one-hundredths (0.44), and (C) the three-year average free and reduced price lunch percent for the current year computed pursuant to paragraph p of subdivision one of this section is greater than fifty-five one-hundredths (0.55), the positive difference, if any, of the product of total foundation aid base multiplied by two hundred thirty-eight ten-thousandths (0.0238) less the executive foundation aid increase.
(vii) "Tier G" shall equal, for school districts where (A) the pupil wealth ratio for total foundation aid computed pursuant to paragraph a of subdivision three of this section is less than seven-tenths (0.7), and (B) the quotient arrived at when dividing the public school district enrollment for the base year by such enrollment for the two thousand fifteen--two thousand sixteen school year is greater than or equal to one and one one-hundredth (1.01), the product of foundation aid remaining multiplied by two hundred seventy-seven ten-thousandths (0.0277).

(viii) "Tier H" shall equal, for small city school districts defined pursuant to paragraph jj of subdivision one of this section, the product of the foundation aid remaining multiplied by one thousand one hundred twenty-four ten-thousandths (0.1124).

(ix) "Tier I" shall equal, for small city school districts defined pursuant to paragraph jj of subdivision one of this section, the product of the total foundation aid base multiplied by two one-hundredths (0.02).

(x) "Tier J" shall equal, for school districts with (A) a sparsity factor computed pursuant to paragraph r of subdivision one of this section greater than zero, and (B) a combined wealth ratio for total foundation aid computed pursuant to paragraph c of subdivision three of this section less than or equal to one and five-tenths (1.5), the greater of (A) the product of foundation aid remaining multiplied by forty-eight one-thousandths (0.048) or (B) the product of the total foundation aid base multiplied by seventy-five ten-thousandths (0.0075).

(xi) The "executive foundation aid increase" shall be equal to the difference of (A) the amounts set forth for each school district as "FOUNDATION AID" under the heading "2019-20 ESTIMATED AIDS" in the school aid computer listing produced by the commissioner in support of the executive budget request for the two thousand nineteen--two thousand twenty school year and entitled "BT192-0" less (B) the amounts set forth for each school district as "FOUNDATION AID" under the heading "2018-19 BASE YEAR AIDS" in such computer listing.

§ 5-c. Clause (ii) of subparagraph 2 of paragraph b of subdivision 4 of section 3602 of the education law, as amended by section 9-b of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

(ii) Phase-in foundation increase factor. For the two thousand eleven--two thousand twelve school year, the phase-in foundation increase factor shall equal thirty-seven and one-half percent (0.375) and the phase-in due minimum percent shall equal nineteen and forty-one hundredths percent (0.1941), for the two thousand twelve--two thousand thirteen school year the phase-in foundation increase factor shall equal one and seven-tenths percent (0.017), for the two thousand thirteen--two thousand fourteen school year the phase-in foundation increase factor shall equal (1) for a city school district in a city having a population of one million or more, five and twenty-three hundredths percent (0.0523) or (2) for all other school districts zero percent, for the two thousand fourteen--two thousand fifteen school year the phase-in foundation increase factor shall equal (1) for a city school district of a city having a population of one million or more, four and thirty-two hundredths percent (0.0432) or (2) for a school district other than a city school district having a population of one million or more for which (A) the quotient of the positive difference of the foundation formula aid minus the foundation aid base computed pursuant to paragraph j of subdivision one of this section divided by the foundation formula aid is greater than twenty-two percent (0.22) and (B) a combined wealth ratio less than thirty-five hundredths (0.35), seven percent (0.07) or
(3) for all other school districts, four and thirty-one hundredths percent (0.0431), and for the two thousand fifteen--two thousand sixteen school year the phase-in foundation increase factor shall equal: (1) for a city school district of a city having a population of one million or more, thirteen and two hundred seventy-four thousandths percent (0.13274); or (2) for districts where the quotient arrived at when dividing (A) the product of the total aidable foundation pupil units multiplied by the district's selected foundation aid base computed pursuant to paragraph j of subdivision one of this section divided by (B) the product of the total aidable foundation pupil units multiplied by the district's selected foundation aid is greater than nineteen percent (0.19), and where the district's combined wealth ratio is less than thirty-three hundredths (0.33), seven and seventy-five hundredths percent (0.0775); or (3) for any other district designated as high need pursuant to clause (c) of subparagraph two of paragraph c of subdivision six of this section for the school aid computer listing produced by the commissioner in support of the enacted budget for the two thousand seven--two thousand eight school year and entitled "SA0708", four percent (0.04); or (4) for a city school district in a city having a population of one hundred twenty-five thousand or more, fourteen percent (0.14); or (5) for school districts that were designated as small city school districts or central school districts whose boundaries include a portion of a small city for the school aid computer listing produced by the commissioner in support of the enacted budget for the two thousand fourteen--two thousand fifteen school year and entitled "SA1415", four and seven hundred fifty-one thousandths percent (0.04751); or (6) for all other districts one percent (0.01), and for the two thousand sixteen--two thousand seventeen school year the foundation aid phase-in increase factor shall equal for an eligible school district the greater of: (1) for a city school district in a city with a population of one million or more, seven and seven hundred eighty-four thousandths percent (0.07784); or (2) for a city school district in a city with a population of more than two hundred fifty thousand but less than one million, fourteen percent (0.14); or (3) for a city school district in a city with a population of more than two hundred thousand but less than two hundred fifty thousand as of the most recent federal decennial census, six and seventy-two hundredths percent (0.0672); or (4) for a city school district in a city with a population of more than one hundred fifty thousand but less than two hundred thousand as of the most recent federal decennial census, six and seventy-four hundredths percent (0.0674); or (5) for a city school district in a city with a population of more than one hundred twenty-five thousand but less than one hundred fifty thousand as of the most recent federal decennial census, nine and fifty-five hundredths percent (0.0955); or (6) for school districts that were designated as small city school districts or central school districts whose boundaries include a portion of a small city for the school aid computer listing produced by the commissioner in support of the enacted budget for the two thousand fourteen--two thousand fifteen school year and entitled "SA1415-1-5" with a combined wealth ratio less than one and four tenths (1.4), nine percent (0.09), provided, however, that for such districts that are also districts designated as high need urban-suburban pursuant to clause (c) of subparagraph two of paragraph c of subdivision six of this section for the school aid computer listing produced by the commissioner in support of the enacted budget for the two thousand seven--two thousand
eight school year and entitled "SA0708", nine and seven hundred and nineteen thousandths percent (0.09719); or (7) for school districts designated as high need rural pursuant to clause (c) of subparagraph two of paragraph c of subdivision six of this section for the school aid computer listing produced by the commissioner in support of the enacted budget for the two thousand seven--two thousand eight school year and entitled "SA0708", thirteen and six tenths percent (0.136); or (8) for school districts designated as high need urban-suburban pursuant to clause (c) of subparagraph two of paragraph c of subdivision six of this section for the school aid computer listing produced by the commissioner in support of the enacted budget for the two thousand seven--two thousand eight school year and entitled "SA0708", seven hundred nineteen thousandths percent (0.00719); or (9) for all other eligible school districts, forty-seven hundredths percent (0.0047), provided further that for the two thousand seventeen--two thousand eighteen school year the foundation aid increase phase-in factor shall equal (1) for school districts with a census 2000 poverty rate computed pursuant to paragraph q of subdivision one of this section equal to or greater than twenty-six percent (0.26), ten and three-tenths percent (0.103), or (2) for a school district in a city with a population in excess of one million or more, seventeen and seventy-seven one-hundredths percent (0.1777), or (3) for a city school district in a city with a population of more than two hundred fifty thousand but less than one million, as of the most recent decennial census, twelve and sixty-nine hundredths percent (0.1269) or (4) for a city school district in a city with a population of more than one hundred fifty thousand but less than two hundred thousand, as of the most recent federal decennial census, ten and seventy-eight one-hundredths percent (0.1078), or (5) for a city school district in a city with a population of more than one hundred twenty-five thousand but less than one million, as of the most recent federal decennial census, nineteen and one hundred eight one-thousandths percent (0.19108), or (6) for a city school district in a city with a population of more than one hundred twenty-five thousand but less than two hundred fifty thousand as of the most recent federal decennial census, ten and six-tenths percent (0.106), or (7) for all other districts, four and eighty-seven one-hundredths percent (0.0487), and for the two thousand nineteen--two thousand twenty school year and thereafter the commissioner shall annually determine the phase-in foundation increase factor subject to allocation pursuant to the provisions of subdivision eighteen of this section and any provisions of a chapter of the laws of New York as described therein.

§ 5-d. Subdivision 4 of section 3627 of the education law, as amended by section 42-b of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

4. Notwithstanding any other provision of law to the contrary, any expenditures for transportation provided pursuant to this section in the two thousand thirteen--two thousand fourteen school year and thereafter and otherwise eligible for transportation aid pursuant to subdivision seven of section thirty-six hundred two of this article shall be considered approved transportation expenses eligible for transportation aid, provided further that for the two thousand thirteen--two thousand fourteen school year such aid shall be limited to eight million one hundred thousand dollars and for the two thousand fourteen--two thousand fifteen school year such aid shall be limited to the sum of twelve million six hundred thousand dollars plus the base amount and for the two thousand fifteen--two thousand sixteen school year [and thereafter] through two
such aid shall be limited to the sum of eighteen million eight hundred [and] fifty thousand dollars plus the base amount, and for the two thousand nineteen--
two thousand twenty school year and thereafter such aid shall be limited to the sum of nineteen million three hundred fifty thousand dollars plus the base amount. For purposes of this subdivision, "base amount" means the amount of transportation aid paid to the school district for expenditures incurred in the two thousand twelve--two thousand thirteen school year for transportation that would have been eligible for aid pursuant to this section had this section been in effect in such school year, except that subdivision six of this section shall be deemed not to have been in effect. And provided further that the school district shall continue to annually expend for the transportation described in subdivision one of this section at least the expenditures used for the base amount.

§ 6. Paragraph d of subdivision 4 of section 3602 of the education law, as amended by section 9-b of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:
d. For the two thousand fourteen--two thousand fifteen through two thousand [eighteen] twenty-three--two thousand [nineteen] twenty-four school years a city school district of a city having a population of one million or more may use amounts apportioned pursuant to this subdivision for afterschool programs.

§ 7. Intentionally omitted.

§ 8. Intentionally omitted.

§ 9. Intentionally omitted.

§ 10. Intentionally omitted.

§ 10-a. Subdivisions 10 and 11 of section 3602-e of the education law, subdivision 10 as amended by section 26 of part YYY of chapter 59 of the laws of 2017, the opening paragraph of subdivision 10 as amended by section 15, subparagraphs (ii) and (iii) of paragraph b of subdivision 10 as amended by section 16 and the closing paragraph of paragraph b of subdivision 10 as amended by section 17 of part CCC of chapter 59 of the laws of 2018 and subdivision 11 as amended by section 18 of part CCC of chapter 59 of the laws of 2018, are amended to read as follows:
10. Universal prekindergarten aid. Notwithstanding any provision of law to the contrary,
(i) for aid payable in the two thousand eight--two thousand nine school year, the grant to each eligible school district for universal prekindergarten aid shall be computed pursuant to this subdivision, and
(ii) for the two thousand nine--two thousand ten and two thousand ten--two thousand eleven school years, each school district shall be eligible for a maximum grant equal to the amount computed for such school district for the base year in the electronic data file produced by the commissioner in support of the two thousand nine--two thousand ten education, labor and family assistance budget, provided, however, that in the case of a district implementing programs for the first time or implementing expansion programs in the two thousand eight--two thousand nine school year where such programs operate for a minimum of ninety days in any one school year as provided in section 151-1.4 of the regulations of the commissioner, for the two thousand nine--two thousand ten and two thousand ten--two thousand eleven school years, such school district shall be eligible for a maximum grant equal to the amount computed pursuant to paragraph a of subdivision nine of this section in the two thousand eight--two thousand nine school year, and
(iii) for the two thousand eleven--two thousand twelve school year each school district shall be eligible for a maximum grant equal to the amount set forth for such school district as "UNIVERSAL PREKINDERGARTEN" under the heading "2011-12 ESTIMATED AIDS" in the school aid computer listing produced by the commissioner in support of the enacted budget for the 2011-12 school year and entitled "SA111-2", and

(iv) for two thousand twelve--two thousand thirteen through two thousand sixteen--two thousand seventeen school years each school district shall be eligible for a maximum grant equal to the greater of (A) the amount set forth for such school district as "UNIVERSAL PREKINDERGARTEN" under the heading "2010-11 BASE YEAR AIDS" in the school aid computer listing produced by the commissioner in support of the enacted budget for the 2011-12 school year and entitled "SA111-2", or (B) the amount set forth for such school district as "UNIVERSAL PREKINDERGARTEN" under the heading "2010-11 BASE YEAR AIDS" in the school aid computer listing produced by the commissioner on May fifteenth, two thousand eleven pursuant to paragraph b of subdivision twenty-one of section three hundred five of this chapter, and

(v) for the two thousand seventeen--two thousand eighteen and two thousand eighteen--two thousand nineteen school years, each school district shall be eligible to receive a grant amount equal to the sum of (A) the amount set forth for such school district as "UNIVERSAL PREKINDERGARTEN" under the heading "2016-17 ESTIMATED AIDS" in the school aid computer listing produced by the commissioner in support of the enacted budget for the two thousand sixteen--two thousand seventeen school year and entitled "SA161-7" plus (B) the amount awarded to such school district for the priority full-day prekindergarten and expanded half-day prekindergarten grant program for high need students for the two thousand sixteen--two thousand seventeen school year pursuant to chapter fifty-three of the laws of two thousand thirteen, provided that for purposes of calculating the maintenance of effort reduction in subdivision eleven of this section grant amounts shall be the four-year-old grant amount, and

(vi) for the two thousand nineteen--two thousand twenty school year, each school district shall be eligible to receive a grant amount equal to the sum of (A) the amount set forth for such school district as "UNIVERSAL PREKINDERGARTEN" in the school aid computer listing produced by the commissioner in support of the enacted budget for the two thousand eighteen--two thousand nineteen school year plus (B) the amount awarded to such school district for the federal preschool development expansion grant for the two thousand seventeen--two thousand eighteen school year pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA), Sections 14005, 14006, and 14013, Title XIV, (Public Law 112-10), as amended by section 1832(b) of Division B of the Department of Defense and Full-Year Continuing Appropriations Act, 2011 (Pub. L. 112-10), and the Department of Education Appropriations Act, 2012 (Title III Division F of Pub. L. 112-74, the Consolidated Appropriations Act, 2012) plus (C) the amount awarded to such school district for the expanded prekindergarten program for three and four year-olds for the two thousand eighteen--two thousand nineteen school year plus (D) the amount awarded to such school district for the expanded prekindergarten for three-year-olds in high need districts program for the two thousand eighteen--two thousand nineteen school year pursuant to chapter sixty-one of the laws of two thousand fifteen plus (E) the amount awarded to such school district for the expanded prekindergarten program for three-
and four-year-olds for the two thousand eighteen--two thousand nineteen school year pursuant to a chapter of the laws of two thousand seventeen plus (F) the amount awarded to such school district, subject to an available appropriation, through the pre-kindergarten expansion grant for the two thousand eighteen--two thousand nineteen school year, provided that such school district has met all requirements pursuant to this section and for purposes of calculating the maintenance of effort reduction in subdivision eleven of this section that such grant amounts shall be divided into a four-year-old grant amount based on the amount each district was eligible to receive in the base year to serve four-year-old prekindergarten pupils and a three-year-old grant amount based on the amount each district was eligible to receive in the base year to serve three-year-old pupils, and

(vii) for the two thousand twenty--two thousand twenty-one school year and thereafter, each school district shall be eligible to receive a grant amount equal to the sum of (A) the amount set forth for such school district as "UNIVERSAL PREKINDERGARTEN ALLOCATION" on the computer file produced by the commissioner in support of the enacted budget for the prior year plus (B) the amount awarded to such school district, subject to an available appropriation, through the pre-kindergarten expansion grant for the prior year, provided that such school district has met all requirements pursuant to this section and for purposes of calculating the maintenance of effort reduction in subdivision eleven of this section that such grant amounts shall be divided into a four-year-old grant amount based on the amount each district was eligible to receive in the base year to serve four-year-old prekindergarten pupils and a three-year-old grant amount based on the amount each district was eligible to serve in the base year to serve three-year-old pupils, and

a. Each school district shall be eligible to serve the sum of (i) eligible full-day four-year-old prekindergarten pupils plus (ii) eligible half-day four-year-old prekindergarten pupils plus (iii) eligible full-day three-year-old prekindergarten pupils plus (iv) eligible half-day three-year-old prekindergarten pupils.

b. For purposes of paragraph a of this subdivision:

(i) "Selected aid per prekindergarten pupil" shall equal the greater of (A) the product of five-tenths and the school district's selected foundation aid for the current year, or (B) the aid per prekindergarten pupil calculated pursuant to this subdivision for the two thousand six-two thousand seven school year, based on data on file for the school aid computer listing produced by the commissioner in support of the enacted budget for the two thousand six--two thousand seven school year and entitled "SA060-7"; provided, however, that in the two thousand eight--two thousand nine school year, a city school district in a city having a population of one million inhabitants or more shall not be eligible to select aid per prekindergarten pupil pursuant to clause (A) of this subparagraph;

(ii) (1) "Eligible Full-day four-year-old prekindergarten pupils" shall equal:

For the two thousand seventeen--two thousand eighteen school year the sum of, from the priority full-day prekindergarten program, (A) the maximum aidable pupils such district was eligible to serve in the base year plus (B) the maximum aidable number of half-day prekindergarten pupils converted into a full-day prekindergarten pupil in the base year;
For the two thousand eighteen--two thousand nineteen school year the sum of, from the programs pursuant to this section, (A) the maximum aidable full-day prekindergarten pupils such district was eligible to serve in the base year plus (B) the maximum aidable number of half-day prekindergarten pupils converted into [a] full-day prekindergarten pupils in the base year;

For the two thousand nineteen--two thousand twenty school year the sum of, from each of (A) the programs pursuant to this section, (B) the federal preschool development expansion grant, (C) the expanded prekindergarten program, (D) [the expanded prekindergarten program for three-year-olds, (E)] [the expanded prekindergarten program for three- and four-year-olds, and {F}] (E) the prekindergarten expansion grant, (1) the maximum aidable full-day four-year-old prekindergarten pupils such district was eligible to serve in the base year, plus (2) the maximum aidable number of half-day four-year-old prekindergarten pupils converted into [a] full-day prekindergarten pupils in the base year;

For the two thousand twenty--two thousand twenty-one school year and thereafter the sum of, from each of (A) the programs pursuant to this section and (B) the pre-kindergarten expansion grant, (1) the maximum aidable full-day four-year-old prekindergarten pupils such district was eligible to serve in the base year, plus (2) the maximum aidable number of half-day four-year-old prekindergarten pupils converted into [a] full-day prekindergarten pupils in the base year;

(2) "Eligible full-day three-year-old prekindergarten pupils" shall equal:

For the two thousand nineteen--two thousand twenty school year, the sum of, from each of (A) the expanded prekindergarten program, (B) the expanded prekindergarten program for three-year-olds, (C) the expanded prekindergarten expansion grant, (1) the maximum aidable full-day three-year-old prekindergarten pupils such district was eligible to serve in the base year, plus (2) the maximum aidable number of half-day three-year-old prekindergarten pupils converted into full-day prekindergarten pupils in the base year;

For the two thousand twenty--two thousand twenty-one school year and thereafter, the sum of, from each of (A) the programs pursuant to this section, and (B) the prekindergarten expansion grant, (1) the maximum aidable full-day three-year-old prekindergarten pupils such district was eligible to serve in the base year, plus (2) the maximum aidable number of half-day three-year-old prekindergarten pupils converted into full-day prekindergarten pupils in the base year;

(iii) ["Half-day] (1) "Eligible half-day four-year-old prekindergarten pupils" shall equal:

For the two thousand seventeen--two thousand eighteen school year the sum of the maximum aidable half-day prekindergarten pupils such district was eligible to serve for the base year from (A) the program pursuant to this section plus such pupils from (B) the priority full-day prekindergarten program, less the maximum aidable number of half-day prekindergarten pupils converted into [a] full-day prekindergarten pupils under the priority full-day prekindergarten program for the base year;

For the two thousand eighteen--two thousand nineteen school year, the maximum aidable half-day prekindergarten pupils such district was eligible to serve for the base year from the program pursuant to this section;
For the two thousand nineteen--two thousand twenty school year, the sum of the maximum aidable half-day four-year-old prekindergarten pupils such district was eligible to serve for the base year from (A) the program pursuant to this section plus such pupils from (B) the expanded prekindergarten program plus such pupils from (C) the expanded prekindergarten for three-year-olds plus such pupils from (D) the expanded prekindergarten program for three- and four-year-olds plus such pupils from (E) the expanded prekindergarten expansion grant, less the sum of the maximum aidable number of half-day four-year-old prekindergarten pupils converted into full-day four-year-old prekindergarten pupils under the prekindergarten expansion grant for the base year; for the two thousand twenty--two thousand twenty-one school year and thereafter, the sum of the maximum aidable half-day four-year-old prekindergarten pupils such district was eligible to serve for the base year from (A) the program pursuant to this section plus such pupils from (B) the prekindergarten expansion grant, less the maximum aidable number of half-day four-year-old prekindergarten pupils converted into full-day four-year-old prekindergarten pupils under the prekindergarten expansion grant for the base year;

(2) "Eligible half-day three-year-old prekindergarten pupils" shall equal:

For the two thousand nineteen--two thousand twenty school year, the sum of the maximum aidable half-day three-year-old prekindergarten pupils such district was eligible to serve for the base year from (A) the expanded prekindergarten program plus such pupils from (B) the expanded prekindergarten for three-year-olds plus such pupils from (C) the expanded prekindergarten program for three- and four-year-olds plus such pupils from (D) the prekindergarten expansion grant, less the sum of the maximum aidable number of half-day three-year-old prekindergarten pupils converted into full-day three-year-old prekindergarten pupils under each of (1) the expanded prekindergarten program plus such pupils from (2) the expanded prekindergarten for three-year-olds plus such pupils from (3) the expanded prekindergarten program for three- and four-year-olds plus such pupils from (4) the prekindergarten expansion grant for the base year;

For the two thousand twenty--two thousand twenty-one school year and thereafter, the sum of the maximum aidable half-day three-year-old prekindergarten pupils such district was eligible to serve for the base year from (A) the program pursuant to this section plus such pupils from (B) the prekindergarten expansion grant, less the maximum aidable number of half-day three-year-old prekindergarten pupils converted into full-day three-year-old prekindergarten pupils under the prekindergarten expansion grant for the base year;

(iv) "Unserved four-year-old prekindergarten pupils" shall mean the product of eighty-five percent multiplied by the positive difference, if any, between the sum of the public school enrollment and the nonpublic school enrollment of children attending full day and half day kindergarten programs in the district in the year prior to the base year less the number of resident children who attain the age of four before December first of the base year, who were served during such school year by a prekindergarten program approved pursuant to section forty-four hundred
ten of this chapter, where such services are provided for more than four hours per day;

(v) "Prekindergarten four-year-old maintenance of effort base" shall mean the number of eligible total full-day four-year-old prekindergarten pupils set forth for the district in this paragraph plus the product of one half (0.5) multiplied by the number of eligible total half-day four-year-old prekindergarten pupils set forth for the district in this paragraph;

(2) "Prekindergarten three-year-old maintenance of effort base" shall mean the number of eligible full-day three-year-old prekindergarten pupils set forth for the district in this paragraph plus the product of one half (0.5) multiplied by the number of eligible half-day three-year-old prekindergarten pupils set forth for the district in this paragraph;

(vi) "Current year four-year-old prekindergarten pupils served" shall mean the sum of full day four-year-old prekindergarten pupils served in the current year plus the product of one half (0.5) multiplied by the half day four-year-old prekindergarten pupils served in the current year; less the half-day four-year-old conversion overage;

(2) "Current year three-year-old prekindergarten pupils served" shall mean the sum of full day three-year-old prekindergarten pupils served in the current year plus the product of one half (0.5) multiplied by the half day three-year-old prekindergarten pupils served in the current year less the half-day three-year-old conversion overage;

(vii) "Half-day four-year-old conversion overage" shall equal, for districts that serve greater than thirty percent fewer full-day four-year-old prekindergarten pupils served in the current year than eligible full-day four-year-old prekindergarten pupils during the current year, the number of total eligible full-day prekindergarten pupils as set forth for the district in this paragraph due to the conversion of full-day four-year-old prekindergarten pupils served in the current year to half-day slots four-year-old prekindergarten pupils served in the current year, the difference of the product of seven-tenths multiplied by the eligible full-day four-year-old prekindergarten pupils rounded down to the nearest whole number, less the number of full-day four-year-old prekindergarten pupils actually served in the current year;

(2) "Half-day three-year-old conversion overage" shall equal, for districts with thirty percent fewer full-day three-year-old prekindergarten pupils served in the current year than eligible full-day three-year-old prekindergarten pupils as set forth in paragraph b of this subdivision due to the conversion of full-day three-year-old prekindergarten pupils served in the current year to half-day three-year-old prekindergarten pupils served in the current year, the difference of the product of seven-tenths multiplied by the eligible full-day three-year-old prekindergarten pupils rounded down to the nearest whole number, less the number of full-day three-year-old prekindergarten pupils served in the current year;

(3) Provided that a district may apply to the commissioner for a hardship waiver that would allow a district to convert more than thirty percent of full-day four-year-old prekindergarten slots pupils served in the current year to half-day slots four-year-old prekindergarten pupils served in the current year or three-year-old prekindergarten pupils served in the current year and receive funding for such slots. Such waiver shall be granted upon a demonstration by the school district that due to a significant change in the resources available to
the school district and absent [a] this hardship waiver [to allow the
conversion of more than thirty percent of full-day prekindergarten slots
to half-day slots], the school district would be unable to serve such
pupils in prekindergarten programs, without causing significant
disruption to other district programming;
(vii) (1) "Maintenance of effort factor for four-year-olds" shall
mean the quotient arrived at when dividing the current year four-year-
old prekindergarten pupils served by the prekindergarten four-year-old
maintenance of effort base[–];
(2) "Maintenance of effort factor for three-year-olds" shall mean the
quotient arrived at when dividing the current year three-year-old pre-
kindergarten pupils served by the prekindergarten three-year-old main-
tenance of effort base:
(ix) For the purposes of this paragraph:
(A) "Priority full-day prekindergarten program" shall mean the priori-
ty full-day prekindergarten and expanded half-day prekindergarten grant
program for high need students pursuant to chapter fifty-three of the
laws of two thousand thirteen;
(B) "Federal preschool development expansion grant" shall mean the
federal preschool development expansion grant pursuant to the American
Recovery and Reinvestment Act of 2009 (ARRA), Sections 14005, 14006, and
14013, Title XIV, (Public Law 112-10), as amended by section 1832(b) of
Division B of the Department of Defense and Full-Year Continuing Appro-
priations Act, 2011 (Pub. L. 112-10), and the Department of Education
Appropriations Act, 2012 (Title III Division F of Pub. L. 112-74, the
Consolidated Appropriations Act, 2012);
(C) "Expanded prekindergarten program" shall mean the expanded prekin-
dergarten program for three- and four-year-olds pursuant to chapter sixty-one of the laws of two thousand fifteen;
(D) "Expanded prekindergarten for three-year-olds" shall mean the
expanded prekindergarten for three-year-olds in high need districts
program pursuant to chapter fifty-three of the laws of two thousand
sixteen;
(E) "Expanded prekindergarten program for three- and four-year-olds"
shall mean the expanded prekindergarten program for three- and four-
year-olds pursuant to a chapter of the laws of two thousand seventeen;
(F) "Prekindergarten expansion grant" shall mean the prekindergarten
expansion grant for the two thousand eighteen--two thousand nineteen
school year and thereafter, pursuant to subdivision eighteen of this
section, to the extent such program was available subject to appropri-
ation, and provided that such school district has met all requirements
pursuant to this section.
c. Notwithstanding any other provision of this section, the total
grant payable pursuant to this section shall equal the lesser of: (i)
the [total grant amounts] sum of the four-year-old grant amount plus the
three-year-old grant amount computed pursuant to this subdivision for
the current year, based on data on file with the commissioner as of
September first of the school year immediately following or (ii) the
total actual grant expenditures incurred by the school district as
approved by the commissioner.
d. Notwithstanding any other provision of this section, apportionments
under this section greater than the amounts provided in the two thousand
sixteen--two thousand seventeen school year shall only be used to
supplement and not supplant current local expenditures of state or local
funds on prekindergarten programs and the number of eligible full-day four-year-old prekindergarten pupils and eligible full-day
three-year-old prekindergarten pupils in such programs from such sources. Current local expenditures shall include any local expenditures of state or local funds used to supplement or extend services provided directly or via contract to eligible children enrolled in a universal prekindergarten program pursuant to this section.


(a) Where a school district's current year four-year-old prekindergarten pupils served is less than its prekindergarten four-year-old maintenance of effort base, the school district shall have its current year four-year-old apportionment equal to the product of the four-year-old maintenance of effort factor computed in paragraph b of subdivision ten of this section multiplied by the four-year-old grant amount it was eligible to receive pursuant to subdivision ten of this section.

(b) Where a school district's current year three-year-old prekindergarten pupils served is less than its prekindergarten three-year-old maintenance of effort base, the school district shall have its current year three-year-old apportionment equal to the product of the three-year-old maintenance of effort factor computed in paragraph b of subdivision ten of this section multiplied by the three-year-old grant amount it was eligible to receive pursuant to subdivision ten of this section.

§ 11. Intentionally omitted.

§ 12. Intentionally omitted.

§ 12-a. Subdivision 14 of section 305 of the education law is amended by adding a new paragraph g to read as follows:

g. Notwithstanding the provisions of this subdivision, section one hundred three of the general municipal law, or any other provision of law to the contrary, the board of education shall be authorized to enter into a piggyback contract with another school district that transports students pursuant to a contract with a private transportation contractor, provided that the board finds that the contract cost is appropriate and entry into a piggyback contract will result in a cost savings to the school district. For purposes of this paragraph, a "piggyback contract" means a contract for the transportation of students that: (1) provides transportation to a location outside the students' school district of residence to which another school district is already providing transportation to its own students through an existing contract with a private transportation contractor, other than a cooperatively bid contract; (2) is entered into by the private transportation contractor and each school district involved; and (3) provides for transportation in accordance with the terms and conditions of such existing transportation contract.

§ 13. Intentionally omitted.


§ 14-a. Intentionally omitted.

§ 15. Intentionally omitted.

§ 16. The closing paragraph of subdivision 5-a of section 3602 of the education law, as amended by section 10 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

For the two thousand eight--two thousand nine school year, each school district shall be entitled to an apportionment equal to the product of fifteen percent and the additional apportionment computed pursuant to this subdivision for the two thousand seven--two thousand eight school year. For the two thousand nine--two thousand ten through two thousand eighteen nineteen twenty school years, each school district shall be entitled to an apportionment equal to the amount set forth for such school district as "SUPPLEMENTAL PUB EXCESS
COST" under the heading "2008-09 BASE YEAR AIDS" in the school aid
computer listing produced by the commissioner in support of the budget
for the two thousand nine--two thousand ten school year and entitled
"SA0910".

§ 17. Subdivision 12 of section 3602 of the education law, as amended
by section 13 of part CCC of chapter 59 of the laws of 2018, is amended
to read as follows:

12. Academic enhancement aid. A school district that as of April first
of the base year has been continuously identified as a district in need
of improvement for at least five years shall, for the two thousand
eight--two thousand nine school year, be entitled to an additional
apportionment equal to the positive remainder, if any, of (a) the lesser
of fifteen million dollars or the product of the total foundation aid
base, as defined by paragraph j of subdivision one of this section,
multiplied by ten percent (0.10), less (b) the positive remainder of (i)
the sum of the total foundation aid apportioned pursuant to subdivision
four of this section and the supplemental educational improvement grants
apportioned pursuant to subdivision eight of section thirty-six hundred
forty-one of this article, less (ii) the total foundation aid base.

For the two thousand nine--two thousand ten through two thousand four-
ten--two thousand fifteen school years, each school district shall be
entitled to an apportionment equal to the amount set forth for such
school district as "EDUCATION GRANTS, ACADEMIC EN" under the heading
"2008-09 BASE YEAR AIDS" in the school aid computer listing produced by
the commissioner in support of the budget for the two thousand nine--two
thousand ten school year and entitled "SA0910", and such apportionment
shall be deemed to satisfy the state obligation to provide an apportion-
ment pursuant to subdivision eight of section thirty-six hundred forty-
one of this article.

For the two thousand fifteen--two thousand sixteen year, each school
district shall be entitled to an apportionment equal to the amount set
forth for such school district as "ACADEMIC ENHANCEMENT" under the heading
"2014-15 ESTIMATED AIDS" in the school aid computer listing produced by
the commissioner in support of the budget for the two thousand four-
ten--two thousand fifteen school year and entitled "SA141-5", and such
apportionment shall be deemed to satisfy the state obligation to provide
an apportionment pursuant to subdivision eight of section thirty-six
hundred forty-one of this article.

For the two thousand sixteen--two thousand seventeen school year, each
school district shall be entitled to an apportionment equal to the
amount set forth for such school district as "ACADEMIC ENHANCEMENT"
under the heading "2015-16 ESTIMATED AIDS" in the school aid computer
listing produced by the commissioner in support of the budget for the
two thousand fifteen--two thousand sixteen school year and entitled
"SA151-6", and such apportionment shall be deemed to satisfy the state
obligation to provide an apportionment pursuant to subdivision eight of
section thirty-six hundred forty-one of this article.

For the two thousand seventeen--two thousand eighteen school year, each
school district shall be entitled to an apportionment equal to the
amount set forth for such school district as "ACADEMIC ENHANCEMENT"
under the heading "2016-17 ESTIMATED AIDS" in the school aid computer
listing produced by the commissioner in support of the budget for the
two thousand sixteen--two thousand seventeen school year and entitled
"SA161-7", and such apportionment shall be deemed to satisfy the state
obligation to provide an apportionment pursuant to subdivision eight of
section thirty-six hundred forty-one of this article.
For the two thousand eighteen--two thousand nineteen school year, each school district shall be entitled to an apportionment equal to the amount set forth for such school district as "ACADEMIC ENHANCEMENT" under the heading "2017-18 ESTIMATED AIDS" in the school aid computer listing produced by the commissioner in support of the budget for the two thousand seventeen--two thousand eighteen school year and entitled "SA171-8", and such apportionment shall be deemed to satisfy the state obligation to provide an apportionment pursuant to subdivision eight of section thirty-six hundred forty-one of this article.

For the two thousand nineteen--two thousand twenty school year, each school district shall be entitled to an apportionment equal to the amount set forth for such school district as "ACADEMIC ENHANCEMENT" under the heading "2018-19 ESTIMATED AIDS" in the school aid computer listing produced by the commissioner in support of the budget for the two thousand eighteen--two thousand nineteen school year and entitled "SA181-9", and such apportionment shall be deemed to satisfy the state obligation to provide an apportionment pursuant to subdivision eight of section thirty-six hundred forty-one of this article.

§ 18. The opening paragraph of subdivision 16 of section 3602 of the education law, as amended by section 14 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

Each school district shall be eligible to receive a high tax aid apportionment in the two thousand eight--two thousand nine school year, which shall equal the greater of (i) the sum of the tier 1 high tax aid apportionment, the tier 2 high tax aid apportionment and the tier 3 high tax aid apportionment or (ii) the product of the apportionment received by the school district pursuant to this subdivision in the two thousand seven--two thousand eight school year, multiplied by the due-minimum factor, which shall equal, for districts with an alternate pupil wealth ratio computed pursuant to paragraph b of subdivision three of this section that is less than two, seventy percent (0.70), and for all other districts, fifty percent (0.50). Each school district shall be eligible to receive a high tax aid apportionment in the two thousand nine--two thousand ten school years in the amount set forth for such school district as "HIGH TAX AID" under the heading "2008-09 BASE YEAR AIDS" in the school aid computer listing produced by the commissioner in support of the budget for the two thousand nine--two thousand ten school year and entitled "SA0910".

Each school district shall be eligible to receive a high tax aid apportionment in the two thousand ten through two thousand twelve--two thousand thirteen school years in the amount set forth for such school district as "HIGH TAX AID" under the heading "2008-09 BASE YEAR AIDS" in the school aid computer listing produced by the commissioner in support of the budget for the two thousand nine--two thousand ten school year and entitled "SA0910" or (2) the amount set forth for such school district as "HIGH TAX AID" under the heading "2013-14 ESTIMATED AIDS" in the school aid computer listing produced by the commissioner in support of the executive budget for the 2013-14 fiscal year and entitled "BT131-4".

§ 19. Subdivision 16 of section 3602-ee of the education law, as amended by section 19 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

16. The authority of the department to administer the universal full-day pre-kindergarten program shall expire June thirtieth, two thousand
provided that the program shall continue and remain in full effect.

§ 20. Intentionally omitted.

§ 21. The opening paragraph of section 3609-a of the education law, as amended by section 21 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

For aid payable in the two thousand seven--two thousand eight school year through the two thousand nineteen--two thousand twenty school year, "moneys apportioned" shall mean the lesser of (i) the sum of one hundred percent of the respective amount set forth for each school district as payable pursuant to this section in the school aid computer listing for the current year produced by the commissioner in support of the budget which includes the appropriation for the general support for public schools for the prescribed payments and individualized payments due prior to April first for the current year plus the apportionment payable during the current school year pursuant to subdivision six-a and subdivision fifteen of section thirty-six hundred two of this part minus any reductions to current year aids pursuant to subdivision seven of section thirty-six hundred four of this part or any deduction from apportionment payable pursuant to this chapter for collection of a school district basic contribution as defined in subdivision eight of section forty-four hundred one of this chapter, less any grants provided pursuant to subparagraph two-a of paragraph b of subdivision four of section ninety-two-c of the state finance law, less any grants provided pursuant to subdivision six of section ninety-seven-nnnn of the state finance law, less any grants provided pursuant to subdivision twelve of section thirty-six hundred forty-one of this article, or (ii) the apportionment calculated by the commissioner based on data on file at the time the payment is processed; provided however, that for the purposes of any payments made pursuant to this section prior to the first business day of June of the current year, moneys apportioned shall not include any aids payable pursuant to subdivisions six and fourteen, if applicable, of section thirty-six hundred two of this part as current year aid for debt service on bond anticipation notes and/or bonds first issued in the current year or any aids payable for full-day kindergarten for the current year pursuant to subdivision nine of section thirty-six hundred two of this part. The definitions of "base year" and "current year" as set forth in subdivision one of section thirty-six hundred two of this part shall apply to this section. For aid payable in the two thousand nineteen--two thousand twenty school year, reference to such "school aid computer listing for the current year" shall mean the printouts entitled [SA181-9] "SA192-0".

§ 22. Paragraph b of subdivision 2 of section 3612 of the education law, as amended by section 22 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

b. Such grants shall be awarded to school districts, within the limits of funds appropriated therefor, through a competitive process that takes into consideration the magnitude of any shortage of teachers in the school district, the number of teachers employed in the school district who hold temporary licenses to teach in the public schools of the state, the number of provisionally certified teachers, the fiscal capacity and geographic sparsity of the district, the number of new teachers the school district intends to hire in the coming school year and the number of summer in the city student internships proposed by an eligible school district, if applicable. Grants provided pursuant to this section shall
be used only for the purposes enumerated in this section. Notwithstanding any other provision of law to the contrary, a city school district in a city having a population of one million or more inhabitants receiving a grant pursuant to this section may use no more than eighty percent of such grant funds for any recruitment, retention and certification costs associated with transitional certification of teacher candidates for the school years two thousand one--two thousand two through two thousand [eighteen] twenty-three--two thousand [nineteen] twenty-four.

§ 23. Subdivision 6 of section 4402 of the education law, as amended by section 23 of part CCC of chapter 59 of the laws of 2018, is amended by section 23 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

6. Notwithstanding any other law, rule or regulation to the contrary, the board of education of a city school district with a population of one hundred twenty-five thousand or more shall be permitted to establish maximum class sizes for special classes for certain students with disabilities in accordance with the provisions of this subdivision. For the purpose of obtaining relief from any adverse fiscal impact from under-utilization of special education resources due to low student attendance in special education classes at the middle and secondary level as determined by the commissioner, such boards of education shall, during the school years nineteen hundred ninety-five--nineteen hundred ninety-six through June thirtieth, two thousand nineteen of the two thousand nineteen--two thousand nineteen school year, be authorized to increase class sizes in special classes containing students with disabilities whose age ranges are equivalent to those of students in middle and secondary schools as defined by the commissioner for purposes of this section by up to but not to exceed one and two tenths times the applicable maximum class size specified in regulations of the commissioner rounded up to the nearest whole number, provided that in a city school district having a population of one million or more, classes that have a maximum class size of fifteen may be increased by no more than one student and provided that the projected average class size shall not exceed the maximum specified in the applicable regulation, provided that such authorization shall terminate on June thirtieth, two thousand. Such authorization shall be granted upon filing of a notice by such a board of education with the commissioner stating the board's intention to increase such class sizes and a certification that the board will conduct a study of attendance problems at the secondary level and will implement a corrective action plan to increase the rate of attendance of students in such classes to at least the rate for students attending regular education classes in secondary schools of the district. Such corrective action plan shall be submitted for approval by the commissioner by a date during the school year in which such board increases class sizes as provided pursuant to this subdivision to be prescribed by the commissioner. Upon at least thirty days notice to the board of education, after conclusion of the school year in which such board increases class sizes as provided pursuant to this subdivision, the commissioner shall be authorized to terminate such authorization upon a finding that the board has failed to develop or implement an approved corrective action plan.

§ 24. Intentionally omitted.

§ 24-a. Subparagraph (ii) of paragraph (c) of subdivision 8 of section 3602-ee of the education law, as amended by section 18-b of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

(ii) Provided that, notwithstanding any provisions of this paragraph to the contrary, for the two thousand seventeen--two thousand eighteen
two thousand nineteen--two

school years an exemption to the certification require-
ment of subparagraph (i) of this paragraph may be made for a teacher
without certification valid for service in the early childhood grades
who possesses a written plan to obtain certification and who has regis-
tered in the ASPIRE workforce registry as required under regulations of
the commissioner of the office of children and family services. Notwith-
standing any exemption provided by this subparagraph, certification
shall be required for employment no later than June thirtieth, two thou-
sand nineteen--two

school districts with teachers seeking an
exemption to the certification requirement of subparagraph (i) of this
paragraph shall submit a report to the commissioner regarding (A) the
barriers to certification, if any, (B) the number of uncertified teach-
ers registered in the ASPIRE workforce registry teaching pre-kindergar-
ten in the district, including those employed by a community-based
organization, (C) the number of previously uncertified teachers who
have completed certification as required by this subdivision, and (D)
the expected certification completion date of such teachers.

§ 25. Section 3012-d of the education law is amended by adding a new
subdivision 16 to read as follows:

16. a. Notwithstanding any other provision of law, rule or regulation
to the contrary, the grades three through eight English language arts
and mathematics state assessments and all other state-created or admin-
istered tests shall not be required to be utilized in any manner to
determine a teacher or principal evaluation required by this section.

b. The commissioner shall promulgate rules and regulations providing
alternative assessments that may be used in grades three through eight
instead of all other state-created or administered tests, which shall
include all of the assessments that have been approved by the commis-
sioner for use in determining transition scores and ratings.

c. The selection and use of an assessment in a teacher or principal’s
evaluation pursuant to paragraphs a and b of this subdivision and subdi-
vision four of this section shall be subject to collective bargaining
pursuant to article fourteen of the civil service law.

d. Notwithstanding any provision of subdivision twelve of this section
to the contrary, nothing in this section shall be construed to abrogate
any conflicting provisions of any collective bargaining agreement in
effect on the date this subdivision takes effect and until the entry
into a successor collective bargaining agreement, provided that notwith-
standing any other provision of law to the contrary, upon expiration of
such term and the entry into a successor collective bargaining agreement
the provisions of this subdivision shall apply; and, provided further,
however, that any assessments used in determining transition scores and
ratings shall be used in determining scores and ratings pursuant to this
section instead of the grades three through eight English language arts
and mathematics state assessments until the entry into a successor
collective bargaining agreement.

§ 26. Subparagraphs 1 and 2 of paragraph a of subdivision 4 of section
3012-d of the education law, subparagraph 1 as amended by section 3 of
subpart C of part B of chapter 20 of the laws of 2015 and subparagraph 2
as added by section 2 of subpart E of part EE of chapter 56 of the laws
of 2015, are amended to read as follows:

(1) For the first subcomponent, [(A) for a teacher whose course ends
in a state-created or administered test for which there is a state-pro-
vided growth model, such teacher shall have a state-provided growth
score based on such model, which shall take into consideration certain 
student characteristics, as determined by the commissioner, including 
but not limited to students with disabilities, poverty, English language 
learner status and prior academic history and which shall identify
educators whose students’ growth is well above or well below average
compared to similar students for a teacher’s or principal’s students
after the certain student characteristics above are taken into account;
and (B) for a teacher whose course does not end in a state-created or
administered test such teacher] a teacher shall have a student learning
objective (SLO) consistent with a goal-setting process determined or
developed by the commissioner, that results in a student growth score;
provided that, for any teacher whose course ends in a state-created or
administered assessment [for which there is no state-provided growth
model], such assessment [must] may be used as the underlying assessment
for such SLO;

(2) For the optional second subcomponent, a district may locally 
select a second measure in accordance with this subparagraph. Such
second measure shall apply in a consistent manner, to the extent practi-
cable, across the district and be either: (A) [a second state-provided
growth score] based on a state-created or administered test [under
clause (A) of subparagraph one of this paragraph], or (B) [a growth
score] based on a state-designed supplemental assessment[calculated
using a state-provided or approved growth model]. The optional second
subcomponent shall provide options for multiple assessment measures that
are aligned to existing classroom and school best practices and take
into consideration the recommendations in the testing reduction report
as required by section one of subpart F of [the chapter] part EE of
chapter fifty-six of the laws of two thousand fifteen which added this
section regarding the reduction of unnecessary additional testing.

§ 27. Subdivision 5 of section 3012-d of the education law, as added
by section 2 of subpart E of part EE of chapter 56 of the laws of 2015,
is amended to read as follows:

5. Rating determination. The overall rating determination shall be
determined [according to a methodology] as follows:

a. [The following rules shall apply: a teacher or principal who is (1)
rated using two subcomponents in the student performance category and
receives a rating of ineffective in such category shall be rated inef-
fective overall; provided, however, that if the measure used in the
second subcomponent is a state-provided growth score on a state-created
or administered test pursuant to clause (A) of subparagraph one of para-
graph a of subdivision four of this section, a teacher or principal who
receives a rating of ineffective in such category shall not be eligible
to receive a rating of effective or highly effective overall; (2) rated
using only the state measure subcomponent in the student performance
category and receives a rating of ineffective in such category shall not
be eligible to receive a rating of effective or highly effective overall; and (3) rated ineffective in the teacher observations category
shall not be eligible to receive a rating of effective or highly effec-
tive overall.]

b. Except as otherwise provided in paragraph a of this subdivision, a
teacher's composite score shall be determined as follows:

(1)] If a teacher receives an H in the teacher observation category,
and an H in the student performance category, the teacher's composite
score shall be H;
If a teacher receives an H in the teacher observation category, and an E in the student performance category, the teacher's composite score shall be H;

If a teacher receives an H in the teacher observation category, and a D in the student performance category, the teacher's composite score shall be E;

If a teacher receives an H in the teacher observation category, and an I in the student performance category, the teacher's composite score shall be D;

If a teacher receives an E in the teacher observation category, and an E in the student performance category, the teacher's composite score shall be E;

If a teacher receives an E in the teacher observation category, and an I in the student performance category, the teacher's composite score shall be D;

If a teacher receives a D in the teacher observation category, and an H in the student performance category, the teacher's composite score shall be E;

If a teacher receives an E in the teacher observation category, and a D in the student performance category, the teacher's composite score shall be E;

If a teacher receives an E in the teacher observation category, and an I in the student performance category, the teacher's composite score shall be D;

If a teacher receives an I in the teacher observation category, and an H in the student performance category, the teacher's composite score shall be D;

If a teacher receives an I in the teacher observation category, and an E in the student performance category, the teacher's composite score shall be D;

If a teacher receives an I in the teacher observation category, and an I in the student performance category, the teacher's composite score shall be I.

§ 28. Subdivision 7 of section 3012-d of the education law, as added by section 2 of subpart E of part EE of chapter 56 of the laws of 2015, is amended to read as follows:

7. The commissioner shall ensure that the process by which weights and scoring ranges are assigned to subcomponents and categories is transparent and available to those being rated before the beginning of each school year. Such process must ensure that it is possible for a teacher or principal to obtain any number of points in the applicable scoring ranges, including zero, in each subcomponent. The superintendent, district superintendent or chancellor and the representative of the collective bargaining unit (where one exists) shall certify in the
district's plan that the evaluation process shall use the standards for
the scoring ranges provided by the commissioner. [Provided, however,
that in any event, the following rules shall apply: a teacher or princi-
pal who is:
  a. rated using two subcomponents in the student performance category
and receives a rating of ineffective in such category shall be rated
ineffective overall, except that if the measure used in the second
subcomponent is a second state-provided growth score on a state-adminis-
tered or sponsored test pursuant to clause (A) of subparagraph one of
paragraph a of subdivision four of this section, a teacher or principal
that receives a rating of ineffective in such category shall not be
eligible to receive a rating of effective or highly effective overall;
  b. rated using only the state measure subcomponent in the student
performance category and receives a rating of ineffective in such cate-
gory shall not be eligible to receive a rating of effective or highly
effective overall; and
  c. rated ineffective in the observations category shall not be eligi-
able to receive a rating of effective or highly effective overall.]
§ 29. Subdivision 10 of section 3012-d of the education law, as added
by section 2 of subpart E of part EE of chapter 56 of the laws of 2015,
is amended to read as follows:
  10. The local collective bargaining representative shall negotiate
with the district:
    a. whether to use a second measure, and, in the event that a second
measure is used, which measure to use, pursuant to subparagraph two of
paragraph a of subdivision four of this section [and];
    b. how to implement the provisions of paragraph b of subdivision four
of this section, and associated regulations as established by the
commissioner, in accordance with article fourteen of the civil service
law; and
  c. the selection and use of an assessment in a teacher or principal's
evaluation pursuant to subdivision four of this section and paragraphs a
and b of subdivision sixteen of this section.
§ 30. Section 2 of subpart B of part AA of chapter 56 of the laws of
2014 amending the education law relating to providing that standardized
test scores shall not be included on a student's permanent record, as
amended by section 35 of part CCC of chapter 59 of the laws of 2018, is
amended to read as follows:
  § 2. This act shall take effect immediately [and shall expire and be
deemed repealed on December 31, 2019].
§ 31. Intentionally omitted.
§ 32. Section 2801-a of the education law is amended by adding a new
subdivision 10 to read as follows:
  10. Every school shall define the roles and areas of responsibility of
school personnel, security personnel and law enforcement in response to
student misconduct that violates the code of conduct. A school district
or charter school that employs contracts with, or otherwise retains law
enforcement or public or private security personnel, including school
resource officers, shall establish a written contract or memorandum of
understanding that is developed with stakeholder input, including, but
not limited to, parents, students, school administrators, teachers,
collective bargaining units, parent and student organizations and commu-
nity members, as well as probation officers, prosecutors, defense coun-
sels and courts that are familiar with school discipline. Such written
contract or memorandum of understanding shall define the relationship
between a school district or charter school, school personnel, students,
visitors, law enforcement, and public or private security personnel. Such contract or memorandum of understanding shall be consistent with the code of conduct, define law enforcement or security personnel's roles, responsibilities and involvement within a school and clearly delegate the role of school discipline to the school administration. Such written contract or memorandum of understanding shall be incorporated into and published as part of the district safety plan.

§ 33. Intentionally omitted.

§ 34. Intentionally omitted.

§ 35. Subdivision b of section 2 of chapter 756 of the laws of 1992, relating to funding a program for work force education conducted by the consortium for worker education in New York city, as amended by section 25 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

b. Reimbursement for programs approved in accordance with subdivision a of this section for the [2016--2017 school year shall not exceed 60.3 percent of the lesser of such approvable costs per contact hour or thirteen dollars ninety cents per contact hour,] reimbursement for the 2017--2018 school year shall not exceed 60.4 percent of the lesser of such approvable costs per contact hour or thirteen dollars and ninety cents per contact hour, [and] reimbursement for the 2018--2019 school year shall not exceed 59.4 percent of the lesser of such approvable costs per contact hour or fourteen dollars and ninety-five cents per contact hour, and reimbursement for the 2019--2020 school year shall not exceed 57.7 percent of the lesser of such approvable costs per contact hour or fifteen dollars sixty cents per contact hour, where a contact hour represents sixty minutes of instruction services provided to an eligible adult. Notwithstanding any other provision of law to the contrary, for the [2016--2017 school year such contact hours shall not exceed one million five hundred fifty-one thousand three hundred twelve (1,551,312); whereas for the 2017--2018 school year such contact hours shall not exceed one million five hundred forty-nine thousand four hundred sixty-three (1,549,463); and for the 2018--2019 school year such contact hours shall not exceed one million four hundred sixty-three thousand nine hundred sixty-three (1,463,963); and for the 2019--2020 school year such contact hours shall not exceed one million four hundred forty-four thousand four hundred forty-four (1,444,444). Notwithstanding any other provision of law to the contrary, the apportionment calculated for the city school district of the city of New York pursuant to subdivision 11 of section 3602 of the education law shall be computed as if such contact hours provided by the consortium for worker education, not to exceed the contact hours set forth herein, were eligible for aid in accordance with the provisions of such subdivision 11 of section 3602 of the education law.

§ 36. Section 4 of chapter 756 of the laws of 1992, relating to funding a program for work force education conducted by the consortium for worker education in New York city, is amended by adding a new subdivision x to read as follows:

x. The provisions of this subdivision shall not apply after the completion of payments for the 2019--2020 school year. Notwithstanding any inconsistent provisions of law, the commissioner of education shall withhold a portion of employment preparation education aid due to the city school district of the city of New York to support a portion of the costs of the work force education program. Such moneys shall be credited to the elementary and secondary education fund local assistance account and shall not exceed thirteen million dollars ($13,000,000).
§ 37. Section 6 of chapter 756 of the laws of 1992, relating to funding a program for work force education conducted by the consortium for worker education in New York city, as amended by section 27 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

§ 6. This act shall take effect July 1, 1992, and shall be deemed repealed on June 30, [2019] 2020.

§ 37-a. Paragraph a-1 of subdivision 11 of section 3602 of the education law, as amended by section 27-a of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

a-1. Notwithstanding the provisions of paragraph a of this subdivision, for aid payable in the school years two thousand--two thousand one through two thousand nine--two thousand ten, and two thousand eleven--two thousand twelve through two thousand [eighteen] nineteen--two thousand [nineteen] twenty, the commissioner may set aside an amount not to exceed two million five hundred thousand dollars from the funds appropriated for purposes of this subdivision for the purpose of serving persons twenty-one years of age or older who have not been enrolled in any school for the preceding school year, including persons who have received a high school diploma or high school equivalency diploma but fail to demonstrate basic educational competencies as defined in regulation by the commissioner, when measured by accepted standardized tests, and who shall be eligible to attend employment preparation education programs operated pursuant to this subdivision.

§ 38. Subdivisions 22 and 24 of section 140 of chapter 82 of the laws of 1995, amending the education law and other laws relating to state aid to school districts and the appropriation of funds for the support of government, as amended by section 28 of part CCC of chapter 59 of the laws of 2018, are amended to read as follows:

(22) sections one hundred twelve, one hundred thirteen, one hundred fourteen, one hundred fifteen and one hundred sixteen of this act shall take effect on July 1, 1995; provided, however, that section one hundred thirteen of this act shall remain in full force and effect until July 1, [2019] 2024 at which time it shall be deemed repealed;

(24) sections one hundred eighteen through one hundred thirty of this act shall be deemed to have been in full force and effect on and after July 1, 1995; provided further, however, that the amendments made pursuant to section one hundred twenty-four of this act shall be deemed to be repealed on and after July 1, [2019] 2024;

§ 39. Section 12 of chapter 147 of the laws of 2001, amending the education law relating to conditional appointment of school district, charter school or BOCES employees, as amended by section 31 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

§ 12. This act shall take effect on the same date as chapter 180 of the laws of 2000 takes effect, and shall expire July 1, [2019] 2020 when upon such date the provisions of this act shall be deemed repealed.

§ 40. Section 4 of chapter 425 of the laws of 2002, amending the education law relating to the provision of supplemental educational services, attendance at a safe public school and the suspension of pupils who bring a firearm to or possess a firearm at a school, as amended by section 33 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

§ 4. This act shall take effect July 1, 2002 and section one of this act shall expire and be deemed repealed June 30, 2019, and sections two and three of this act shall expire and be deemed repealed on June 30, 2020.
§ 41. Section 5 of chapter 101 of the laws of 2003, amending the education law relating to implementation of the No Child Left Behind Act of 2001, as amended by section 34 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

§ 5. This act shall take effect immediately; provided that sections one, two and three of this act shall expire and be deemed repealed on June 30, [2019] 2020.

§ 42. 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 G of chapter 61 of the laws of 2017, 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, [2019] 2022 provided, further, that notwithstanding any provision of article 5 of the general construction law, on June 30, [2019] 2022 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.

§ 43. 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 G of chapter 61 of the laws of 2017, 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, [2019] 2022.

§ 43-a. Subdivision 20 of section 2590-e of the education law, as added by chapter 345 of the laws of 2009, is amended to read as follows:

20. Consult on the selection of a community superintendent pursuant to subdivision thirty of section twenty-five hundred ninety-h of this article. Such consultation shall include an opportunity for the community council to meet with the final candidate or candidates the chancellor is
§ 43-b. Paragraph (a) of subdivision 1 of section 2590-b of the education law, as amended by chapter 345 of the laws of 2009, is amended to read as follows:

(a) The board of education of the city school district of the city of New York is hereby continued.

(B) Commencing on July first, two thousand twenty, the board of education shall consist of fifteen members: one member to be appointed by each borough president of the city of New York; one member to be elected by community district education council presidents, and nine members to be appointed by the mayor of the city of New York. On or before December thirty-first, two thousand nineteen, the chancellor shall promulgate regulations establishing a process for community district education council presidents to elect a member of the board, and processes for removal of such member and for the filling of such position in the event of a vacancy. The first member elected by community district education council presidents pursuant to such regulations shall take office on July first, two thousand twenty and shall serve a term that ends on June thirtieth, two thousand twenty-two. Thereafter, the member elected by community district education council presidents shall serve for a two year term commencing on July first.

(2) The chancellor shall serve as an ex-officio non-voting member of the city board.

(3) The city board shall elect its own chairperson from among its voting members.

(4) All appointed members shall serve for terms coterminous with the terms of their appointing authority, provided that any member may be removed at the pleasure of the appointing authority [and], who shall provide written notice to the public explaining the reasons therefore for at least ten days in advance of the removal.

(5) Except for the chancellor, no board members shall be employed in any capacity by the city of New York, or a subdivision thereof, or the city board.

(6) No appointed member of the city board shall also be a member, officer, or employee of any public corporation, authority, or commission where the mayor of the city of New York has a majority of the appointments.

(7) Each borough president's appointee shall be a resident of the borough for which the borough president appointing him or her was elected and shall be the parent of a child attending a public school within the city school district of the city of New York.

(8) Each mayoral appointee shall be a resident of the city and two shall be parents of a child attending a public school within the city district.

(9) All parent members shall be eligible to continue to serve on the city board for two years following the conclusion of their child's attendance at a public school within the city district.

(10) Any vacancy shall be filled by appointment by the appropriate appointing authority within ninety days of such vacancy.

(11) Notwithstanding any provision of local law, the members of the board shall not have staff, offices, or vehicles assigned to them or
receive compensation for their services, but shall be reimbursed for the actual and necessary expenses incurred by them in the performance of their duties.

§ 43-c. Subdivisions 1, 2 and 8 of section 2590-c of the education law, as amended by chapter 345 of the laws of 2009, paragraph (a) of subdivision 1 as amended by section 19 of part YYY of chapter 59 of the laws of 2017, and paragraph (c) of subdivision 8 as amended by chapter 103 of the laws of 2014, are amended and a new subdivision 9 is added to read as follows:

1. Each community district shall be governed by a community district education council. The community councils shall consist of eleven voting members and one non-voting member, as follows:

(a) [Nine] (1) For councils whose terms begin prior to two thousand twenty-nine, nine voting members shall be parents whose children are attending a school or a pre-kindergarten program offered by a school under the jurisdiction of the community district, or have attended a school or a pre-kindergarten program offered by a school under the jurisdiction of the community district within the preceding two years, and shall be selected by the presidents and officers of the parents' association or parent-teachers' association. Such members shall serve for a term of two years. Presidents and officers of parents' associations or parent-teachers' associations who are candidates in the selection process pursuant to this section shall not be eligible to cast votes in such selection process. The association shall elect a member to vote in the place of each such president or officer for the purposes of the selection process. Provided, however, that a parent of a pre-kindergarten pupil shall vacate his or her membership on such community district education council where the parent no longer has a child that attends a school or pre-kindergarten program offered by a school under the jurisdiction of the community district.

(b) Two voting members shall be appointed by the borough presidents corresponding to such district. Such appointees shall be residents of, or own or operate a business in, the district and shall be individuals with extensive business, trade, or education experience and knowledge, who will make a significant contribution to improving education in the district. Such members shall serve for a term of two years [and may only be reappointed for one additional two-year term].

(c) One non-voting member who is a high school senior residing in the district, appointed by the superintendent from among the elected student leadership. Such member shall serve for a one year term. Members shall not be paid a salary or stipend, but shall be reimbursed for all actual and necessary expenses directly related to the duties and responsibilities of the community council.
2. For the initial community council, such members must be selected on or before October thirty-first, two thousand three, with terms commencing on December first, two thousand three. Thereafter, commencing in May of two thousand five, the selection of community council members shall occur on the second Tuesday in May, with terms commencing on the following July first.

8. The chancellor shall: (a) develop a process to ensure a uniform election process for parent associations and parent-teacher associations. Such process shall ensure uniformity with respect to timing of elections and the structure and size of the body.

(b) develop a process for nomination of candidates for community council membership. Such process will outline in detail the procedure which must be followed to present a name for consideration, may include qualifications and prohibitions in addition to those outlined in this section and may allow for an interview process for nominees.

(c) develop selection procedures for community council members which shall attempt to ensure membership that reflects a representative cross-section of the communities within the school district and diversity of the student population including those with particular educational needs, shall include consideration of the enrollment figures within each community district and the potential disparity of such enrollment from school to school within the district, and shall ensure that, to the extent possible, a school may have no more than one parent representative on the community council. Such procedures shall ensure that at least one position on the community council is filled by a parent of a student who is an English language learner or who has been an English language learner within the preceding two years, and at least one position is filled by a parent of a student with an individualized education program, and shall allow for the seven remaining positions to be filled by parents who are otherwise eligible.

(2) after reviewing the recommendations of the task force described in subdivision nine of this section, develop election procedures for community council members which shall attempt to ensure membership that reflects a representative cross-section of the communities within the school district and diversity of the student population including those with particular educational needs, shall include consideration of the enrollment figures within each community district and the potential disparity of such enrollment from school to school within the district, and shall ensure that, to the extent possible, a school may have no more than one parent representative on the community council. Such measures shall ensure that at least one position on the community council is filled by a parent of a current student who is or has been at any time an English language learner, and at least one position is filled by a parent of a student who has or has at any time had an individualized education program, and shall allow for the seven remaining positions to be filled by parents who are otherwise eligible.

(d) promulgate rules and regulations requiring financial disclosure by the nominees and policies prohibiting political endorsements of and campaign contributions to nominees.

(e) beginning in January of each school year and continuing until the date of selection, ensure the distribution of guides to parents in addition to information regarding community council roles, functions, and activities, including upcoming parents' association and parent-teacher association elections, candidate information, and the nature of the selection or election process.
Prior to the adoption of the processes, procedures, rules or regulations set forth in this subdivision, the chancellor shall ensure that there is an inclusive public process which allows for sufficient public input from parents and the community including public hearings. All such processes, procedures, rules or regulations must be final in sufficient time to assure for an orderly implementation and notification of such processes, procedures, rules or regulations to allow for full community participation in the nomination and selection processes and procedures.

9. The mayor shall appoint a task force on community district education councils consisting of parents whose child or children are attending a public school within the community districts and other members with relevant expertise. The task force shall review the eligibility criteria to serve on a community district education council, the process for selecting community council members, and their terms of office. The task force shall submit a report concerning its findings and recommendations to the mayor and the chancellor by November first, two thousand nineteen.

§ 43-d. The opening paragraph of section 2590-h of the education law, as amended by chapter 345 of the laws of 2009, is amended to read as follows:

The office of chancellor of the city district is hereby continued. Such chancellor shall serve at the pleasure of and be employed by the mayor of the city of New York by contract. The chancellor shall meet the requirements of subdivision one of section three thousand three of this chapter, provided that a person who has been issued a certificate as superintendent of schools pursuant to subdivision three of such section may serve as chancellor on the basis of such certificate for no longer than six months. The length of such contract shall not exceed by more than two years the term of office of the mayor authorizing such contract. The chancellor shall receive a salary to be fixed by the mayor within the budgetary allocation therefor. He or she shall exercise all his or her powers and duties in a manner not inconsistent with the city-wide educational policies of the city board. The chancellor shall have the following powers and duties as the superintendent of schools and chief executive officer for the city district, which the chancellor shall exercise to promote an equal educational opportunity for all students in the schools of the city district, promote fiscal and educational equity, increase student achievement and school performance and encourage local school-based innovation, including the power and duty to:

§ 43-e. Subdivision 21 of section 2590-e of the education law, as added by chapter 345 of the laws of 2009, is amended to read as follows:

21. Hold a joint public hearing with the chancellor or deputy chancellor, or in the case of a proposed significant change in school utilization the chancellor or his or her designee, and the impacted school based management team regarding any proposed school closing or significant change in school utilization, including the phase-out, grade reconfiguration, re-siting, or co-location of schools, of any public school located within the community district pursuant to subdivision two-a of section twenty-five hundred ninety-h of this article. Following such hearing, the community council may pass a resolution on whether to recommend or not recommend to the city board the proposed school closing or significant change in school utilization, and shall transmit it to the city board for its consideration at least seven days in advance of any city board vote on such item pursuant to section twenty-five hundred ninety-g of this article, provided that the receipt of such resolution
from the community council shall not be a precondition for the city
board to act on the matter.

§ 43-f. Paragraph (h) of subdivision 1 of section 2590-g of the educa-
tion law, as added by chapter 345 of the laws of 2009, is amended to
read as follows:
(h) approve proposals for all school closures or significant changes
in school utilization including the phase-out, grade reconfiguration,
re-siting, or co-location of schools, following any hearing pursuant to
subdivision two-a of section twenty-five hundred ninety-h of this arti-
cle. If the city board approves such a proposal that the relevant commu-

nity council affirmatively voted against pursuant to subdivision twen-
ty-one of section twenty-five hundred ninety-e of this article, the
board shall provide such council an explanation for its determination.

§ 43-g. Subparagraph (i) of paragraph (a) of subdivision 6 of section
2590-b of the education law, as added by chapter 345 of the laws of
2009, is amended to read as follows:
(i) ten voting members who shall be parents of students attending
public high schools. [Two For councils whose terms begin prior to two
thousand twenty, two members representing each borough shall be selected
by presidents and officers of the parents' associations or parent-teach-
ers' associations in the relevant borough, pursuant to a process estab-
lished by the chancellor. For councils whose terms begin in two thousand
twenty-one and thereafter, two members representing each borough shall
be parents of public high school students in the relevant borough,
pursuant to a process established by the chancellor. Such members shall
serve a two year term, and shall be eligible to continue serving their
term following the conclusion of their child's attendance at a public
high school;

§ 44. Section 7 of chapter 472 of the laws of 1998, amending the
education law relating to the lease of school buses by school districts,
as amended by section 40 of part YYY of chapter 59 of the laws of 2017,
is amended to read as follows:
§ 7. This act shall take effect September 1, 1998[, and shall expire
and be deemed repealed September 1, 2019].

§ 45. Section 2 of chapter 552 of the laws of 1995, amending the
education law relating to contracts for the transportation of school
children, as amended by section 25 of part A of chapter 54 of the laws
of 2016, is amended to read as follows:
§ 2. This act shall take effect on the first day of January next
succeeding the date on which it shall have become a law and shall remain
in full force and effect until January 1, [2020] 2023, when upon such
date the provisions of this act shall be deemed repealed.

§ 46. Section 26 of subpart F of part C of chapter 97 of the laws of
2011 amending the education law relating to census reporting, as amended
by section 21-a of part A of chapter 56 of the laws of 2014, is amended
to read as follows:
§ 26. This act shall take effect immediately provided, however, that
the provisions of section three of this act shall expire June 30, [2019]
2024 when upon such date the provisions of such section shall be deemed
repealed; provided, further that the provisions of sections eight, elev-
en, twelve, thirteen and twenty of this act shall expire July 1, 2014
when upon such date the provisions of such sections shall be deemed
repealed.

§ 46-a. Section 8 of chapter 89 of the laws of 2016 relating to
supplementary funding for dedicated programs for public school students
in the East Ramapo central school district, as amended by section 30 of

§ 8. This act shall take effect July 1, 2016 and shall expire and be deemed repealed June 30, [2019] 2020, except that paragraph (b) of section five of this act and section seven of this act shall expire and be deemed repealed June 30, 2021.

§ 47. School bus driver training. In addition to apportionments otherwise provided by section 3602 of the education law, for aid payable in the 2019--2020 school year, the commissioner of education shall allocate school bus driver training grants to school districts and boards of cooperative educational services pursuant to sections 3650-a, 3650-b and 3650-c of the education law, or for contracts directly with not-for-profit educational organizations for the purposes of this section. Such payments shall not exceed four hundred thousand dollars ($400,000) per school year.

§ 48. Special apportionment for salary expenses. a. Notwithstanding any other provision of law, upon application to the commissioner of education, not sooner than the first day of the second full business week of June 2020 and not later than the last day of the third full business week of June 2020, a school district eligible for an apportionment pursuant to section 3602 of the education law shall be eligible to receive an apportionment pursuant to this section, for the school year ending June 30, 2020, for salary expenses incurred between April 1 and June 30, 2019 and such apportionment shall not exceed the sum of (i) the deficit reduction assessment of 1990--1991 as determined by the commissioner of education, pursuant to paragraph f of subdivision 1 of section 3602 of the education law, as in effect through June 30, 1993, plus (ii) 186 percent of such amount for a city school district in a city with a population in excess of 1,000,000 inhabitants, plus (iii) 209 percent of such amount for a city school district in a city with a population of more than 195,000 inhabitants and less than 219,000 inhabitants according to the latest federal census, plus (iv) the net gap elimination adjustment for 2010--2011, as determined by the commissioner of education pursuant to chapter 53 of the laws of 2010, plus (v) the gap elimination adjustment for 2011--2012 as determined by the commissioner of education pursuant to subdivision 17 of section 3602 of the education law, and provided further that such apportionment shall not exceed such salary expenses. Such application shall be made by a school district, after the board of education or trustees have adopted a resolution to do so and in the case of a city school district in a city with a population in excess of 125,000 inhabitants, with the approval of the mayor of such city.

b. The claim for an apportionment to be paid to a school district pursuant to subdivision a of this section shall be submitted to the commissioner of education on a form prescribed for such purpose, and shall be payable upon determination by such commissioner that the form has been submitted as prescribed. Such approved amounts shall be payable on the same day in September of the school year following the year in which application was made as funds provided pursuant to subparagraph (4) of paragraph b of subdivision 4 of section 92-c of the state finance law, on the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner of education in the manner prescribed by law from moneys in the state lottery fund and from the general fund to the extent that the amount paid to a school district pursuant to this section exceeds the amount, if any, due such school district pursuant to subparagraph (2) of paragraph a of subdivision 1 of
section 3609-a of the education law in the school year following the year in which application was made.

1. c. Notwithstanding the provisions of section 3609-a of the education law, an amount equal to the amount paid to a school district pursuant to subdivisions a and b of this section shall first be deducted from the following payments due the school district during the school year following the year in which application was made pursuant to subparagraphs (1), (2), (3), (4) and (5) of paragraph a of subdivision 1 of section 3609-a of the education law in the following order: the lottery apportionment payable pursuant to subparagraph (2) of such paragraph followed by the fixed fall payments payable pursuant to subparagraph (4) of such paragraph and then followed by the district's payments to the teachers' retirement system pursuant to subparagraph (1) of such paragraph, and any remainder to be deducted from the individualized payments due the district pursuant to paragraph b of such subdivision shall be deducted on a chronological basis starting with the earliest payment due the district.

§ 49. Special apportionment for public pension accruals. a. Notwithstanding any other provision of law, upon application to the commissioner of education, not later than June 30, 2020, a school district eligible for an apportionment pursuant to section 3602 of the education law shall be eligible to receive an apportionment pursuant to this section, for the school year ending June 30, 2020 and such apportionment shall not exceed the additional accruals required to be made by school districts in the 2004--2005 and 2005--2006 school years associated with changes for such public pension liabilities. The amount of such additional accrual shall be certified to the commissioner of education by the president of the board of education or the trustees or, in the case of a city school district in a city with a population in excess of 125,000 inhabitants, the mayor of such city. Such application shall be made by a school district, after the board of education or trustees have adopted a resolution to do so and in the case of a city school district in a city with a population in excess of 125,000 inhabitants, with the approval of the mayor of such city.

b. The claim for an apportionment to be paid to a school district pursuant to subdivision a of this section shall be submitted to the commissioner of education on a form prescribed for such purpose, and shall be payable upon determination by such commissioner that the form has been submitted as prescribed. Such approved amounts shall be payable on the same day in September of the school year following the year in which application was made as funds provided pursuant to subparagraph (4) of paragraph b of subdivision 4 of section 92-c of the state finance law, on the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner of education in the manner prescribed by law from moneys in the state lottery fund and from the general fund to the extent that the amount paid to a school district pursuant to this section exceeds the amount, if any, due such school district pursuant to subparagraph (2) of paragraph a of subdivision 1 of section 3609-a of the education law in the school year following the year in which application was made.

c. Notwithstanding the provisions of section 3609-a of the education law, an amount equal to the amount paid to a school district pursuant to subdivisions a and b of this section shall first be deducted from the following payments due the school district during the school year following the year in which application was made pursuant to subparagraphs (1), (2), (3), (4) and (5) of paragraph a of subdivision 1 of
section 3609-a of the education law in the following order: the lottery
apportionment payable pursuant to subparagraph (2) of such paragraph
followed by the fixed fall payments payable pursuant to subparagraph (4)
of such paragraph and then followed by the district's payments to the
teachers' retirement system pursuant to subparagraph (1) of such para-
graph, and any remainder to be deducted from the individualized payments
due the district pursuant to paragraph b of such subdivision shall be
deducted on a chronological basis starting with the earliest payment due
the district.

§ 50. Notwithstanding the provision of any law, rule, or regulation to
the contrary, the city school district of the city of Rochester, upon
the consent of the board of cooperative educational services of the
supervisory district serving its geographic region may purchase from
such board for the 2019--2020 school year, as a non-component school
district, services required by article 19 of the education law.

§ 51. The amounts specified in this section shall be a set-aside from
the state funds which each such district is receiving from the total
foundation aid:

a. for the development, maintenance or expansion of magnet schools or
magnet school programs for the 2019--2020 school year. For the city
school district of the city of New York there shall be a setaside of
foundation aid equal to forty-eight million one hundred seventy-five
thousand dollars ($48,175,000) including five hundred thousand dollars
($500,000) for the Andrew Jackson High School; for the Buffalo city
school district, twenty-one million twenty-five thousand dollars
($21,025,000); for the Rochester city school district, fifteen million
dollars ($15,000,000); for the Syracuse city school district, thirteen
million dollars ($13,000,000); for the Yonkers city school district,
forty-nine million five hundred thousand dollars ($49,500,000); for the
Newburgh city school district, four million six hundred forty-five thou-
sand dollars ($4,645,000); for the Poughkeepsie city school district,
two million four hundred seventy-five thousand dollars ($2,475,000); for
the Mount Vernon city school district, two million dollars ($2,000,000);
for the New Rochelle city school district, one million four hundred ten
thousand dollars ($1,410,000); for the Schenectady city school district,
one million eight hundred thousand dollars ($1,800,000); for the Port
Chester city school district, one million one hundred fifty thousand
dollars ($1,150,000); for the White Plains city school district, nine
hundred thousand dollars ($900,000); for the Niagara Falls city school
district, six hundred thousand dollars ($600,000); for the Albany city
school district, three million five hundred fifty thousand dollars
($3,550,000); for the Utica city school district, two million dollars
($2,000,000); for the Beacon city school district, five hundred sixty-
six thousand dollars ($566,000); for the Middletown city school
district, four hundred thousand dollars ($400,000); for the Freeport
union free school district, four hundred thousand dollars ($400,000); for
the Greenburgh central school district, three hundred thousand
dollars ($300,000); for the Amsterdam city school district, eight
hundred thousand dollars ($800,000); for the Peekskill city school
district, two hundred thousand dollars ($200,000); and for the Hudson
city school district, four hundred thousand dollars ($400,000).

b. Notwithstanding any inconsistent provision of law to the contrary,
a school district setting aside such foundation aid pursuant to this
section may use such setaside funds for: (i) any instructional or
instructional support costs associated with the operation of a magnet
school; or
(ii) any instructional or instructional support costs associated with
implementation of an alternative approach to promote diversity and/or
enhancement of the instructional program and raising of standards in
elementary and secondary schools of school districts having substantial
concentrations of minority students.

c. The commissioner of education shall not be authorized to withhold
foundation aid from a school district that used such funds in accordance
with this paragraph, notwithstanding any inconsistency with a request
for proposals issued by such commissioner for the purpose of attendance
improvement and dropout prevention for the 2019--2020 school year, and
for any city school district in a city having a population of more than
one million, the setaside for attendance improvement and dropout
prevention shall equal the amount set aside in the base year. For the
2019--2020 school year, it is further provided that any city school
district in a city having a population of more than one million shall
allocate at least one-third of any increase from base year levels in
funds set aside pursuant to the requirements of this section to communi-
ty-based organizations. Any increase required pursuant to this section
to community-based organizations must be in addition to allocations
provided to community-based organizations in the base year.

d. For the purpose of teacher support for the 2019--2020 school year:
for the city school district of the city of New York, sixty-two million
seven hundred seven thousand dollars ($62,707,000); for the Buffalo city
school district, one million seven hundred forty-one thousand dollars
($1,741,000); for the Rochester city school district, one million seven-
ty six thousand dollars ($1,076,000); for the Yonkers city school
district, one million one hundred forty-seven thousand dollars
($1,147,000); and for the Syracuse city school district, eight hundred
nine thousand dollars ($809,000). All funds made available to a school
district pursuant to this section shall be distributed among teachers
including prekindergarten teachers and teachers of adult vocational and
academic subjects in accordance with this section and shall be in addi-
tion to salaries heretofore or hereafter negotiated or made available;
provided, however, that all funds distributed pursuant to this section
for the current year shall be deemed to incorporate all funds distrib-
uted pursuant to former subdivision 27 of section 3602 of the education
law for prior years. In school districts where the teachers are repres-
ten by certified or recognized employee organizations, all salary
increases funded pursuant to this section shall be determined by sepa-
rate collective negotiations conducted pursuant to the provisions and
procedures of article 14 of the civil service law, notwithstanding the
existence of a negotiated agreement between a school district and a
certified or recognized employee organization.

§ 52. Support of public libraries. The moneys appropriated for the
support of public libraries by a chapter of the laws of 2018 enacting
the aid to localities budget shall be apportioned for the 2019--2020
state fiscal year in accordance with the provisions of sections 271,
272, 273, 282, 284, and 285 of the education law as amended by the
provisions of this chapter and the provisions of this section, provided
that library construction aid pursuant to section 273--a of the education
law shall not be payable from the appropriations for the support of
public libraries and provided further that no library, library system or
program, as defined by the commissioner of education, shall receive less
total system or program aid than it received for the year 2001--2002
except as a result of a reduction adjustment necessary to conform to the
appropriations for support of public libraries.
Notwithstanding any other provision of law to the contrary the moneys appropriated for the support of public libraries for the year 2019–2020 by a chapter of the laws of 2019 enacting the education, labor and family assistance budget shall fulfill the state's obligation to provide such aid and, pursuant to a plan developed by the commissioner of education and approved by the director of the budget, the aid payable to libraries and library systems pursuant to such appropriations shall be reduced proportionately to assure that the total amount of aid payable does not exceed the total appropriations for such purpose.

§ 52-a. Subdivision a of section 5 of chapter 121 of the laws of 1996, relating to authorizing the Roosevelt union free school district to finance deficits by the issuance of serial bonds, as amended by section 42-a of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

a. Notwithstanding any other provisions of law, upon application to the commissioner of education submitted not sooner than April first and not later than June thirtieth of the applicable school year, the Roosevelt union free school district shall be eligible to receive an apportionment pursuant to this chapter for salary expenses, including related benefits, incurred between April first and June thirtieth of such school year. Such apportionment shall not exceed: for the 1996-97 school year through the [2018-19] 2019-20 school year, four million dollars ($4,000,000); for the [2019-20] 2020-21 school year, three million dollars ($3,000,000); for the [2020-21] 2021-22 school year, two million dollars ($2,000,000); for the [2021-22] 2022-23 school year, one million dollars ($1,000,000); and for the [2022-23] 2023-24 school year, zero dollars. Such annual application shall be made after the board of education has adopted a resolution to do so with the approval of the commissioner of education.

§ 52-b. Paragraph c of subdivision 4 of section 3641 of the education law is amended by adding a new subparagraph 1-a to read as follows:

(1-a) Commencing no sooner than the first day in January, two thousand twenty, the commissioner shall require school districts to conduct building condition surveys every five years in accordance with regulations of the commissioner. Such regulations shall prescribe the dates or dates by which such surveys must be completed and submitted to the department and shall provide for staggered implementation so that such surveys are distributed as evenly as possible throughout the five-year period based on the number of public school buildings, provided that such implementation schedule shall ensure that no region of the state is overrepresented in a given scheduled year and shall to the extent practicable prioritize assigning to the first two years of such schedule those school districts with the greatest proportions of buildings which previously received relatively low overall condition ratings.

§ 52-c. Subdivision 6-e of section 3602 of the education law, as amended by chapter 296 of the laws of 2016, is amended to read as follows:

6-e. Additional apportionment of building aid for building condition surveys of school buildings. In addition to the apportionments payable to a school district pursuant to subdivision six of this section, the commissioner is hereby authorized to apportion to any school district additional building aid in accordance with this subdivision for its approved expenses in the base year for building condition surveys of school buildings that are conducted pursuant to this subdivision and subdivision four of section thirty-six hundred forty-one of this article. The amount of such apportionment shall equal the product of the
building aid ratio defined pursuant to paragraph c of subdivision six of this section and the actual approved expenses incurred by the district in the base year for each school building so inspected, provided that the amount of such apportionment shall not exceed the building condition survey aid ceiling, and provided further that such approved expenses shall include approved expenses for testing of potable water systems for lead contamination pursuant to section eleven hundred ten of the public health law. For surveys conducted in the nineteen hundred ninety-eight-nineteen ninety-nine school year, the building condition aid ceiling shall be twenty cents gross per square foot of floor area. For surveys conducted in the nineteen hundred ninety-nine--two thousand school year and thereafter, the inspection aid ceiling shall be twenty cents gross per square foot of floor area, plus an amount computed by the commissioner in accordance with regulations adopted for such purpose, on the basis of an index number reflecting changes in the costs of labor and materials from July first, nineteen hundred ninety-eight.

§ 52-d. Subdivision 6-h of section 3602 of the education law, as added by chapter 296 of the laws of 2016, is amended to read as follows:

6-h. Building aid for testing and filtering of potable water systems for lead contamination. In addition to the apportionments payable to a school district pursuant to subdivision six of this section, the commissioner is hereby authorized to apportion to any school district additional building aid pursuant to this subdivision for its approved expenditures, otherwise ineligible for building aid, in the base year for the testing of potable water systems required pursuant to section eleven hundred ten of the public health law and for the installation of filters and/or other effective remedial measures for immediate remediation in cases where a finding of lead contamination is made pursuant to such section and verified by confirmatory sampling, provided that the cost of installation of such filters and/or other effective remedial measures shall be deemed an approved expenditure only if (i) such installation and/or other effective remedial measures have been approved or reviewed by a professional with expertise in the field of water quality and remediation and (ii) such cost is incurred prior to July first, two thousand nineteen. Such aid shall equal the product of the building aid ratio defined pursuant to paragraph c of subdivision six of this section and the actual approved expenditures incurred in the base year pursuant to this subdivision. Commencing in the two thousand nineteen–two thousand twenty school year and every year thereafter, additional building aid pursuant to this subdivision shall include approved expenses for testing of potable water systems for lead contamination pursuant to section eleven hundred ten of the public health law.

§ 52-e. Paragraph (a) of subdivision 2 of section 409-e of the education law, as added by section 1 of part B of chapter 56 of the laws of 1998, is amended to read as follows:

(a) Every public school building shall be inspected annually in accordance with the code, provided however, the commissioner may require [more frequent] inspections of public school buildings as deemed necessary to maintain the safety of school buildings and the welfare of their occupants.

§ 52-f. Subdivision 1 of section 409-d of the education law, as added by section 1 of part B of chapter 56 of the laws of 1998, is amended to read as follows:

1. Program establishment. The commissioner is authorized and directed to establish, develop and monitor a comprehensive public school building safety program which shall include a uniform inspection, safety rating
and monitoring system. Such program shall require the [annual inspection] inspections of all public school buildings throughout [New York] the state[i] (i) at least once between the period commencing with the first day of January, two thousand twenty and ending with the thirty-first day of December, two thousand twenty and (ii) at least once between the period commencing with the first day of January, two thousand twenty-two and ending with the thirty-first day of December, two thousand twenty-two, provided that such inspections shall exclude public school buildings in a school district required to conduct building condition surveys between January first, two thousand twenty and the end of such period in accordance with regulations of the commissioner adopted pursuant to subparagraph one-a of paragraph c of subdivision four of section thirty-six hundred forty-one of this chapter, and provided further that such exclusion shall not apply in the case of a school district which has not completed the building condition surveys so required and submitted the same to the department. Under such program, the commissioner may require inspections of public school buildings as deemed necessary to maintain the safety of school buildings and the welfare of the occupants, and such program shall establish a safety rating system for such school buildings to assess the need for maintenance, repairs, rehabilitation, reconstruction, construction and other improvements related to the structural integrity and overall safety of public school buildings including but not limited to building systems related to electrical, plumbing, heating, ventilation, and air conditioning, sanitation and health, fire and accident protection; and require that such ratings be used for the purpose of developing a buildings condition survey as required pursuant to subdivision four of section thirty-six hundred forty-one of this chapter and a five year facilities plan as required pursuant to clause (i) of subparagraph two of paragraph b of subdivision six of section thirty-six hundred twenty of this chapter.

§ 52-g. Paragraphs b and c of subdivision 1 of section 6-r of the general municipal law, as added by chapter 260 of the laws of 2004, are amended to read as follows:

b. "Participating employer" means: (i) a participating employer as defined in subdivision twenty of section two of the retirement and social security law or in subdivision twenty of section three hundred twenty of such law; or (ii) a participating employer as defined in subdivision three of section five hundred one of the education law.

c. "Retirement contribution" shall mean all or any portion of the amount payable by a municipal corporation to: (i) either the New York state and local employees' retirement system or the New York state and local police and fire retirement system pursuant to section seventeen or three hundred seventeen of the retirement and social security law; or (ii) the New York state teachers' retirement system pursuant to section five hundred twenty-one of the education law.

§ 52-h. Subdivision 2 of section 6-r of the general municipal law, as added by chapter 260 of the laws of 2004, is amended to read as follows:

2. The governing board of any municipal corporation which is also a participating employer by resolution may establish a retirement contribution reserve fund for the purpose of (a) financing retirement contributions, and/or (b) in the case of a municipal corporation which is a participating employer as defined in subdivision three of section five hundred one of the education law, financing appropriations authorized by law in order to offset all or a portion of the amount deducted from the moneys apportioned to the municipal corporation from the state for the
support of common schools pursuant to section five hundred twenty-one of
the education law.

§ 52-i. Section 6-r of the general municipal law is amended by adding
a new subdivision 2-a to read as follows:

2-a. With respect to a municipal corporation which is a participating
employer as defined in subdivision three of section five hundred one of
the education law, which elects to utilize a retirement contribution
reserve fund (a) to finance retirement contributions to the New York
state teachers' retirement system pursuant to section five hundred twen-
ty-one of the education law and/or (b) to offset all or a portion of the
amount deducted from the moneys apportioned to the municipal corporation
from the state for the support of common schools pursuant to section
five hundred twenty-one of the education law, such municipal corporation
shall establish a sub-fund within the retirement contribution reserve
fund, which shall be separately administered consistent with the
provisions of this section. Such municipal corporation may pay into such
sub-fund during any particular fiscal year an amount not to exceed two
per centum of the total compensation or salaries of all teachers in the
employ of said municipal corporation who are members of the New York
state teachers' retirement system paid during the immediately preceding
fiscal year. The balance of such sub-fund may not exceed ten per centum
of the total compensation or salaries of all teachers in the employ of
the municipal corporation who are members of the New York state teach-
 ers' retirement system paid during the immediately preceding fiscal
year. For the purposes of this subdivision, the term "teacher" shall
have the same meaning as such term is defined under subdivision four of
section five hundred one of the education law.

§ 52-j. Subdivision 5 of section 6-r of the general municipal law, as
added by chapter 260 of the laws of 2004, is amended to read as follows:

5. The governing board of such municipal corporation by resolution may
authorize expenditures from a retirement contribution reserve fund.
Except as otherwise provided by law, moneys in a retirement contribution
reserve fund may only be expended (a) to finance retirement contrib-
utions, and/or (b) in the case of a municipal corporation which is a
participating employer, as defined in subdivision three of section five
hundred one of the education law, for appropriations authorized by law
in order to offset all or a portion of the amount deducted from the
moneys apportioned to the participating employer from the state for the
support of common schools pursuant to section five hundred twenty-one of
the education law. With respect to a municipal corporation which is a
participating employer as defined in subdivision three of section five
hundred one of the education law, expenditures from the retirement
contribution reserve fund to finance retirement contributions to the New
York State teachers' retirement system pursuant to section five hundred
twenty-one of the education law and/or to offset all or a portion of the
amount deducted from the moneys apportioned to the municipal corporation
from the state for the support of common schools pursuant to section
five hundred twenty-one of the education law may only be made from the
sub-fund established pursuant to subdivision two-a of this section.

§ 52-k. Section 6-r of the general municipal law is amended by adding
a new subdivision 11 to read as follows:

11. The governing board of a municipal corporation which is a partic-
ipating employer as defined in subdivision three of section five hundred
one of the education law by resolution may (a) authorize the transfer of
all or a portion of the monies in the separately administered sub-fund
as established under subdivision two-a of this section to the retirement
contribution reserve fund, and/or (b) authorize the transfer of all or a portion of the monies in the retirement contribution reserve fund to the separately administered sub-fund as provided in subdivision two-a of this section, subject to the limits on annual payments into the sub-fund and the balance of the sub-fund specified by subdivision two-a of this section.

§ 52-l. Subparagraph 2 of paragraph a of subdivision 4 of section 1950 of the education law, as amended by chapter 698 of the laws of 2003, is amended to read as follows:

(2) Notwithstanding any inconsistent provision of law in no event shall the total salary including amounts paid pursuant to section twenty-nine of this chapter for district superintendents for each school year through the two thousand two--two thousand three school year exceed ninety-eight percent of that earned by the commissioner for state fiscal year nineteen hundred ninety-two--nineteen hundred ninety-three, and in no event shall such total salary for a district superintendent for the two thousand [three] nineteen--two thousand [four] twenty school year or any subsequent school year exceed: (i) one hundred six percent of the salary cap applicable in the preceding school year, or (ii) ninety-eight percent of that earned by the commissioner in the two thousand [three] thirteen--two thousand [four] fourteen state fiscal year, whichever is less. In no event shall any district superintendent be permitted to accumulate vacation or sick leave credits in excess of the vacation and sick leave credits managerial/confidential employees of the state are permitted to accumulate pursuant to regulations promulgated by the state civil service commission, nor may any district superintendent at the time of separation from service be compensated for accrued and unused vacation credits or sick leave, or use accrued and unused sick leave for retirement credit or to pay for health insurance in retirement, at a rate in excess of the rate permitted to managerial/confidential employees of the state pursuant to regulations of the state civil service commission. In addition to the payment of supplementary salary, a board of cooperative educational services may provide for the payment of all or a portion of the cost of insurance benefits for the district superintendent of schools, including but not limited to health insurance, disability insurance, life insurance or any other form of insurance benefit made available to managerial/confidential employees of the state; provided that any such payments for whole life, split dollar or other life insurance policies having a cash value shall be included in the total salary of the district superintendent for purposes of this subparagraph, and provided further that any payments for the employee contribution, co-pay or uncovered medical expenses under a health insurance plan also shall be included in the total salary of the district superintendent. Notwithstanding any other provision of law, payments for such insurance benefits may be based on the district superintendent's total salary or the amount of his or her supplementary salary only. Any payments for transportation or travel expenses in excess of actual, documented expenses incurred in the performance of duties for the board of cooperative educational services or the state, and any other lump sum payment not specifically excluded from total salary pursuant to this subparagraph, shall be included in the total salary of the district superintendent for purposes of this subparagraph. Nothing herein shall prohibit a district superintendent from waiving any rights provided for in an existing contract or agreement as hereafter prohibited in favor of revised compensation or benefit provisions as permitted herein. In no event shall the terms of the district superintendent's
contract, including any provisions relating to an increase in salary, compensation or other benefits, be contingent upon the terms of any contract or collective bargaining agreement between the board of cooperative educational services and its teachers or other employees. The commissioner may adopt regulations for the purpose of implementing the provisions of this paragraph.

§ 52-m. A chapter of the laws of 2019, amending the education law relating to state assessments and teacher evaluations, as proposed in legislative bill numbers S. 1262 and A. 783, is REPEALED.

§ 53. Severability. The provisions of this act shall be severable, and if the application of any clause, sentence, paragraph, subdivision, section or part of this act to any person or circumstance shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not necessarily affect, impair or invalidate the application of any such clause, sentence, paragraph, subdivision, section, part of this act or remainder thereof, as the case may be, to any other person or circumstance, 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.

§ 54. This act shall take effect immediately, and shall be deemed to have been in full force and effect on and after April 1, 2019, provided, however, that:

1. Sections one, three, four, five, five-a, five-b, five-c, five-d, six, seven, eight, nine, ten, sixteen, seventeen, eighteen, nineteen, twenty-one, twenty-two, thirty-two, thirty-four, thirty-seven-a, forty-seven, fifty, fifty-one and fifty-two-a of this act shall take effect July 1, 2019;

2. Sections eleven, twelve, thirteen and fourteen of this act shall take effect July 1, 2020;

3. Paragraph (a) of subdivision 7-a of section 804 of the education law, as added by section thirty-three of this act, shall take effect July 1, 2019;

4. The amendments to section 3614 of the education law made by section two of this act shall not affect the repeal of such section and shall be deemed repealed therewith;

5. The amendments to chapter 756 of the laws of 1992, relating to funding a program for work force education conducted by the consortium for worker education in New York City made by sections thirty-five and thirty-six of this act shall not affect the repeal of such chapter and shall be deemed repealed therewith;

6. The amendments to sections 2590-b, 2590-c, 2590-e, 2590-h and 2590-g of the education law made by sections forty-three-a, forty-three-b, forty-three-c, forty-three-d, forty-three-e and forty-three-f of this act shall not affect the expiration or repeal of such provisions and shall expire and be deemed repealed therewith; and

7. Section fifty-two-f of this act shall take effect on the same date as the reversion of subdivision 1 of section 409-d of the education law as provided in section 3 of chapter 437 of the laws of 2014.

PART ZZZ

Section 1. This act shall be known and may be cited as the "MTA reform and traffic mobility act".

§ 2. This enacts into law major components of legislation which are necessary to enact the MTA reform and traffic mobility act. Each compo-
The ongoing failures of the tracks, signals, switches, electrical power, and other transportation infrastructure throughout the subway system in the city of New York continue to have a significant deleterious impact on the health, safety, and livelihood of commuters, tourists, resident New Yorkers, as well as business and commerce in the metropolitan commuter transportation district, which is the recognized economic engine of the state of New York, and thereby have adversely affected the economy of the state of New York. Temporary actions have been taken to address the safety of subway, bus and commuter rail riders in the short term including an emergency declaration and increased capital funding for the subways in the most recently adopted state budget. The legislature, however, determines that a long-term and sustainable solution is necessary in order to ensure stable and reliable funding to repair and revitalize this significantly important mass transit asset.

The legislature further finds and declares that traffic congestion in the city of New York ranks second worst among cities in the United States and third worst among cities in the world, and results in significant cost to the New York metropolitan area economy and in turn the state’s economy at estimates exceeding one hundred billion dollars over the next five years. Travel speeds in the city of New York’s central business district have dropped more than seventeen percent in two thousand sixteen to an average of 6.8 miles per hour and in Midtown Manhattan, the most congested area of the city—the area from fifty-ninth street to thirty-fifth street and from ninth avenue to the east river—the average vehicular speed is 4.7 miles per hour. Congestion in these areas is crippling and impacts the everyday lives of residents, commuters, taxi and for-hire vehicle traffic, bus transit and emergency services, and is a significant contributor to decreased air quality.

These issues have been recognized by both the Fix NYC Advisory Panel and the Metropolitan Transportation Sustainability Advisory Workgroup as significant impediments to everyday New Yorkers.

**ARTICLE 44-C**

CENTRAL BUSINESS DISTRICT TOLLING PROGRAM

Section 1701. Legislative findings and declaration.

1702. Short title.

1703. Definitions.

1704. Establishment of central business district tolling program.

1704-a. Central business district toll.

1705. Disposition of revenue and penalties.

1706. Reporting.

§ 1701. Legislative findings and declaration. The ongoing failures of the tracks, signals, switches, electrical power, and other transportation infrastructure throughout the subway system in the city of New York continue to have a significant deleterious impact on the health, safety, and livelihood of commuters, tourists, resident New Yorkers, as well as business and commerce in the metropolitan commuter transportation district, which is the recognized economic engine of the state of New York, and thereby have adversely affected the economy of the state of New York. Temporary actions have been taken to address the safety of subway, bus and commuter rail riders in the short term including an emergency declaration and increased capital funding for the subways in the most recently adopted state budget. The legislature, however, determines that a long-term and sustainable solution is necessary in order to ensure stable and reliable funding to repair and revitalize this significantly important mass transit asset.

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These issues have been recognized by both the Fix NYC Advisory Panel and the Metropolitan Transportation Sustainability Advisory Workgroup as significant impediments to everyday New Yorkers.
In order to ensure a safe and efficient mass transit system within the city of New York and to protect the public health and safety of New York's residents, a program to establish tolls for vehicles entering or remaining in the most congested area of the state is found to be necessary and to be a matter of substantial state concern.

§ 1702. Short title. This act shall be known as and may be cited as "the traffic mobility act".

§ 1703. Definitions. For the purposes of this article, unless the context otherwise requires:
1. "City" means the city of New York.
2. "Central business district toll" means a toll charged for entry into or remaining in the central business district as described in section seventeen hundred four of this article.
3. "Central business district tolling program" means the program for charging tolls for vehicles that enter or remain in the central business district and includes the central business district tolling infrastructure, the central business district tolling collection system and the central business district tolling customer service center.
4. "Central business district" means the area described in section seventeen hundred four of this article for which tolls shall be charged for a vehicle's entry into or remaining in such district.
5. "Central business district tolling infrastructure" means the devices and structures including but not limited to gantries, clear signage delineating entry into the central business district and toll amounts, and power and communication lines that the Triborough bridge and tunnel authority will plan, design, construct, and use as part of the central business district tolling program. Such infrastructure shall be planned, designed, installed and constructed pursuant to the memorandum of understanding executed pursuant to subdivision two-a of section seventeen hundred four of this article.
6. "Central business district tolling collection system" means the electronic system of collecting tolls or other charges using electronic data and/or images that the Triborough bridge and tunnel authority will plan, design, install and construct pursuant to the memorandum of understanding executed pursuant to subdivision two-a of section seventeen hundred four of this article, and that such authority shall operate as part of the central business district tolling program.
7. "Central business district tolling customer service center" means the customer contact and back-office system and operation services for the collection of central business district tolls and enforcement of central business district toll violations that the Triborough bridge and tunnel authority will plan, design, implement and operate as part of the central business district tolling program.
8. "Operation date" means the date determined by the Triborough bridge and tunnel authority, which shall not be earlier than December thirty-first, two thousand twenty, for the beginning of the operation and enforcement of the central business district tolling program. The operation and enforcement date shall commence only after an initial program testing period of thirty days where no collection of any tolls, fees, or other charges shall be authorized. As of the commencement date of operation and enforcement, there shall be a period of sixty days where only the established tolls may be collected without the collection of other fees or charges or fines.
9. "Triborough bridge and tunnel authority" means the corporation organized pursuant to section five hundred fifty-two of the public authorities law as consolidated pursuant to section five hundred fifty-
two-a of the public authorities law or any successor corporation or
corporation into which it may be consolidated.

§ 1704. Establishment of central business district tolling program. 1. The Triborough bridge and tunnel authority shall establish the central
business district tolling program.

2. The central business district tolling program will operate in the
central business district. The central business district shall include
any roadways, bridges, tunnels, approaches or ramps that are located
within, or enter into, the geographic area in the borough of Manhattan
south of and inclusive of sixtieth street to the extent practicable but
shall not include the FDR Drive, and New York state route 9A otherwise
known as the "West Side highway" including the Battery Park underpass
and any surface roadway portion of the Hugh L. Carey Tunnel connecting
to West St. The boundaries of the central business district shall not be
modified, expanded, or reduced and shall incorporate the outer bounds of
the aforementioned district to the extent practicable.

2-a. The Triborough bridge and tunnel authority shall enter into a
memorandum of understanding with the city department of transportation
for purposes of coordinating the planning, design, installation,
construction and maintenance of the central business district tolling
infrastructure including required signage. The Memorandum shall address
the use of existing systems, devices and other facilities owned and
operated by the city for the purposes of a central business district
tolling program, as well as reimbursable costs associated with the plan-
ning, design, installation, construction and maintenance of such
program. Such memorandum of understanding shall be entered into no
later than sixty days from the effective date of this article.

3. (a) Notwithstanding any law to the contrary, the Triborough bridge
and tunnel authority, pursuant to the memorandum of understanding
executed pursuant to subdivision two-a of this section with the city
department of transportation shall plan, design, install, construct, and
maintain the central business district tolling infrastructure. The city
of New York shall cooperate and consult with the Triborough bridge and
tunnel authority to facilitate the planning, design, construction, time-
ly implementation, and maintenance of the central business district
tolling infrastructure and shall not unduly hinder or delay the plan-
ning, designing, installation, operation, construction, timely implemen-
tation, or maintenance of the same. Notwithstanding any provision of law
to the contrary, the city of New York shall, pursuant to the memorandum
of understanding executed pursuant to subdivision two-a of this section
with the Triborough bridge and tunnel authority, be authorized to
provide for the use of existing systems, devices and other facilities
owned and operated by the city, including, but not limited to systems
and devices installed pursuant to sections one thousand one hundred
eleven-a, one thousand one hundred eleven-c, and one thousand one
hundred eighty-b of this chapter to facilitate the Triborough bridge and
tunnel authority's central business district tolling program and shall
work with the Triborough bridge and tunnel authority to facilitate the
same.

(b) The Triborough bridge and tunnel authority shall, pursuant to the
memorandum of understanding executed pursuant to subdivision two-a of
this section with the city department of transportation, plan, design,
install, construct, and maintain a central business district toll
collection system and implement and operate the same to collect the
central business district toll.
(c) The Triborough bridge and tunnel authority shall plan, design, implement and operate a central business district toll customer service center.

(d) The central business district tolling program shall be planned, designed, implemented and operated to facilitate payment of central business district tolls by credit or debit card, check or automated clearing house payment, by telephone or over the internet or any other method of payment that the Triborough bridge and tunnel authority may implement.

(e) All procurements of goods, services or construction of any kind by the Triborough bridge and tunnel authority for the central business district tolling program shall be deemed to be subject only to the same requirements that otherwise apply to procurements by the Triborough bridge and tunnel authority.

(f) Signage shall be clearly delineated to provide notice at a reasonable distance prior to, and upon entry into, the central business district and upon exit from the central business district. Signage prior to entry must include the toll rates to be charged. Additionally, signage shall be provided, where practicable, to provide drivers adequate notice to avoid entry into the central business district. Design, placement and installation of signage by the Triborough bridge and tunnel authority shall be performed pursuant to the memorandum of understanding executed pursuant to subdivision two-a of this section with the city department of transportation.

4. The central business district tolling infrastructure, the central business district toll collection system and the central business district tolling customer service center shall be completed by the operation date.

5. Responsibility for maintenance of the central business district tolling infrastructure after the operation date shall be performed by the Triborough bridge and tunnel authority pursuant to the memorandum of understanding executed pursuant to subdivision two-a of this section with the city department of transportation.

6. The planning, designing, constructing, installing or maintaining of the central business district tolling program and the planning, designing, installing, constructing, operating or maintaining of the central business district toll collection system by the Triborough bridge and tunnel authority including the establishment by such authority of central business district tolls, and any other fees or rentals for the use of its projects and any changes thereafter shall not be subject to the provisions of article eight of the environmental conservation law, the provisions of chapter six of article forty-three or chapter five of title sixty-two of the rules of the city of New York, or the provisions of section one hundred ninety-seven-c of the New York city charter, relating to a uniform land use review procedure, nor the provisions of any other local law of the city of New York of like or similar effect including approvals or charges associated with the use of property owned and maintained by the city of New York necessary for the installation of central business district tolling infrastructure nor shall the determination of the central business district toll amounts by the Triborough bridge and tunnel authority board be subject to any such provisions of law. The planning, designing, installing, constructing or maintaining of the central business district tolling program by the Triborough bridge and tunnel authority shall be performed pursuant to the memorandum of understanding executed pursuant to subdivision two-a of this section.
§ 1704-a. Central business district toll. 1. Consistent with the goals of reducing traffic congestion within the central business district and funding capital projects the Triborough bridge and tunnel authority shall have the power, subject to agreements with its bondholders, and applicable federal law to establish and charge variable tolls and fees for vehicles entering or remaining in the central business district at any time and shall have the power, subject to agreements with bondholders, and applicable federal law to make rules and regulations for the establishment and collection of central business district tolls, fees, and other charges. For purposes of establishing a central business district toll or tolls the board shall, at minimum, ensure annual revenues and fees collected under such program, less costs of operation of the same, provide for sufficient revenues into the central business district tolling capital lockbox fund, established pursuant to section five hundred fifty-three-j of the public authorities law necessary to fund fifteen billion dollars for capital projects for the 2020 to 2024 MTA capital program, and any additional revenues above that amount to be available for any successor programs. Additionally, no toll may be established and charged on passenger vehicles registered pursuant to subdivision six of section four hundred one of this chapter more than once per day for purposes of entering the central business district.

2. No qualifying authorized emergency vehicle as defined pursuant to section one hundred one of this chapter or a qualifying vehicle transporting a person with disabilities shall be charged a central business district toll if it enters or remains in the central business district. Application for such toll exemption shall be made in such manner as prescribed by the Triborough bridge and tunnel authority and shall contain such information as the authority may reasonably require.

3. (a) The Triborough bridge and tunnel authority shall implement a plan for credits, discounts and/or exemptions for tolls paid on bridges and crossings informed by the recommendations of the traffic mobility review board.

(b) The Triborough bridge and tunnel authority shall be authorized to provide additional credits, discounts and exemptions informed by the recommendations of the traffic mobility review board and a traffic study that considers impact.

4. The Triborough bridge and tunnel authority shall implement a plan to address credits, discounts, and/or exemptions for for-hire vehicles as defined by, and subject to a surcharge imposed by, article twenty-nine-C of the tax law for a for-hire transportation trip, informed by the recommendation of the traffic mobility review board.

§ 1705. Disposition of revenue and penalties. The Triborough bridge and tunnel authority shall establish and collect central business district tolls, fees and other charges as provided in subdivision twelve-a of section five hundred fifty-three of the public authorities law.

§ 1706. Reporting. Beginning one year after the operation date and every two years thereafter, the Triborough bridge and tunnel authority, in consultation with the city department of transportation shall report on the effect of the central business district tolling program on traffic congestion in and around the central business district and on mass transit use and taxi and for-hire vehicle use including the vehicle-miles traveled for each trip within the central business district for taxis and for-hire vehicles; the current and historic volume and type of vehicles including, but not limited to, commercial trucks, transportation network companies, taxis, private cars, and tour buses, entering
the central business district; environmental improvements, including but
not limited to, air quality, and emissions trends in and around the
central business district; congestion reduction measures; and transit
ridership and average bus speeds within the central business district,
and on all receipts and expenditures relating to the central business
district tolling program. The department of transportation of the city
of New York shall be required to assist in gathering and providing to
the Triborough bridge and tunnel authority traffic impact data and other
related data as directed by the Triborough bridge and tunnel authority
for purposes of compiling such report. The report shall be readily
available to the public, and shall be posted on the authority's website
and be submitted to the governor, the director of the budget, the tempo-
rary president of the senate, the speaker of the assembly, the mayor and
council speaker of the city of New York, the metropolitan transportation
authority board and the metropolitan transportation authority capital
program review board.

§ 2. Subdivision 4 of section 1630 of the vehicle and traffic law is
amended to read as follows:

4. Charging of tolls, taxes, fees, licenses or permits for the use of
the highway or any of its parts or entry into or remaining within the
central business district established by article forty-four-C of this
chapter, where the imposition thereof is authorized by law.

§ 3. Subdivision 9 of section 553 of the public authorities law is
amended by adding a new paragraph (s) to read as follows:

(s) The central business district tolling program to the extent speci-
fied in article forty-four-C of the vehicle and traffic law and in this
title.

§ 4. Section 553 of the public authorities law is amended by adding a
new subdivision 12-a to read as follows:

12-a. To establish and charge variable tolls, fees and other charges
for vehicles entering or remaining within the central business district
and to make rules and regulations for the collection of such tolls, fees
and other charges, subject to and in accordance with such agreement with
bondholders and applicable federal law as may be made as hereinafter
provided. Subject to agreements with bondholders and applicable federal
law, all tolls, fees and other revenues derived from the central busi-
ness district tolling program shall be applied to the payment of operat-
ing, administration, and other necessary expenses of the authority prop-
erly allocable to such program, including the capital costs of such
program, and to the payment of interest or principal of bonds, notes or
other obligations of the authority or the metropolitan transportation
authority issued for transit and commuter projects as provided in
section five hundred fifty-three-j of this title, and shall not be
subject to distribution under section five hundred sixty-nine-c of this
title or section twelve hundred nineteen-a of this chapter. The
provisions of section twenty-eight hundred four of this chapter shall
not be applicable to the tolls and fees established by the authority
pursuant to this subdivision. Any such fares, tolls, and other charges
shall be established and changed only if approved by resolution of the
authority adopted by not less than a majority vote of the whole number
of members of the authority then in office, with the chairman having one
additional vote in the event of a tie vote, and only after a public
hearing.

§ 5. The public authorities law is amended by adding a new section
553-j to read as follows:
§ 553-j. Additional powers and provisions in relation to central business district tolling program. 1. The authority shall establish a fund to be known as the central business district tolling capital lock-box fund which shall be kept separate from and shall not be commingled with any other monies of the authority. The fund shall consist of all monies received by the authority pursuant to article forty-four-C of the vehicle and traffic law, subdivision twelve-a of section five hundred fifty-three of this title, and revenues of the real estate transfer tax deposited pursuant to subdivision (b) of section fourteen hundred twenty-one of the tax law, and sales tax pursuant to subdivision (c) of section eleven hundred forty-eight of the tax law, subparagraph (B) of paragraph five of subdivision (c) of section twelve hundred sixty-one of the tax law, and funds appropriated from the central business district trust fund established pursuant to section ninety-nine-ff of the state finance law.

2. Monies in the fund shall be applied, subject to agreements with bondholders and applicable federal law, to the payment of operating, administration, and other necessary expenses of the authority, or to the city of New York subject to the memorandum of understanding executed pursuant to subdivision two-a of section seventeen hundred four of the vehicle and traffic law properly allocable to such program, including the planning, designing, constructing, installing or maintaining of the central business district tolling program, including, without limitation, the central business district tolling infrastructure, the central business district tolling collection system and the central business district tolling customer service center, and the costs of any metropolitan transportation authority capital projects included within the 2020 to 2024 MTA capital program or any successor programs. Monies in the fund may be: (a) pledged by the authority to secure and be applied to the payment of the bonds, notes or other obligations of the authority to finance the costs of the central business district tolling program, including, without limitation, the central business district tolling infrastructure, the central business district tolling collection system and the central business district tolling customer service center, and the costs of any metropolitan transportation authority capital projects included within the 2020 to 2024 MTA capital program or any successor programs, including debt service, reserve requirements, if any, the payment of amounts required under bond and note facilities or agreements related thereto, the payment of federal government loans, security or credit arrangements or other agreements related thereto; or (b) used by the authority for the payment of such capital costs of the central business district tolling program and the costs of any metropolitan transportation authority capital projects included within the 2020 to 2024 MTA capital program or any successor programs; or (c) transferred to the metropolitan transportation authority and (1) pledged by the metropolitan transportation authority to secure and be applied to the payment of the bonds, notes or other obligations of the metropolitan transportation authority to finance the costs of any metropolitan transportation authority capital projects included within the 2020 to 2024 MTA capital program or any successor programs, including debt service, reserve requirements, if any, the payment of amounts required under bond and note facilities or agreements related thereto, the payment of federal government loans, security or credit arrangements or other agreements related thereto, or (2) used by the metropolitan transportation authority for the payment of the costs of any metropolitan transportation authority capital projects included within the 2020 to 2024 MTA capital program or any successor programs, including debt service, reserve requirements, if any, the payment of amounts required under bond and note facilities or agreements related thereto, the payment of federal government loans, security or credit arrangements or other agreements related thereto.
program or any successor programs. Such revenues shall only supplement
and shall not supplant any federal, state, or local funds expended by
the authority or the metropolitan transportation authority, or such
authority's or metropolitan transportation authority's affiliates or
subsidiaries for such respective purposes. Central business district
toll revenues may be used as required to obtain, utilize, or maintain
federal authorization to collect tolls on federal aid highways.

3. Any monies deposited in the fund shall be held in the fund free and
clear of any claim by any person arising out of or in connection with
article forty-four-C of the vehicle and traffic law and subdivision
twelve-a of section five hundred fifty-three of this title. Without
limiting the generality of the foregoing, no person paying any amount
that is deposited into the fund shall have any right or claim against
the authority or the metropolitan transportation authority, any of their
bondholders, any of the authority's or the metropolitan transportation
authority's subsidiaries or affiliates to any monies in or distributed
from the fund or in respect of a refund, rebate, credit or reimbursement
of monies arising out of or in connection with article forty-four-C of
the vehicle and traffic law and subdivision twelve-a of section five
hundred fifty-three of this title.

3-a. Of the capital project costs paid by this fund: eighty percent
shall be capital project costs of the New York city transit authority
and its subsidiary, Staten Island Rapid Transit Operating Authority, and
MTA Bus with priority given to the subway system, new signaling, new
subway cars, track and car repair, accessibility, buses and bus system
improvements and further investments in expanding transit availability
to areas in the outer boroughs that have limited mass transit options;
ten percent shall be capital project costs of the Long Island Rail Road,
including but not limited to, parking facilities, rolling stock, capacity
enhancements, accessibility, and expanding transit availability to
areas in the Metropolitan Commuter Transportation District that have
limited mass transit options; and ten percent shall be capital project
costs of the Metro-North Commuter Railroad Company, including but not
limited to, parking facilities, rolling stock, capacity enhancements,
accessibility, and expanding transit availability to areas in the Metro-
politan Commuter Transportation District that have limited mass transit
options.

4. The authority shall report annually on all receipts and expendi-
tures of the fund. The report shall detail operating expenses of the
central business district tolling program and all fund expenditures
including capital projects. The report shall be readily available to the
public, and shall be posted on the authority's website and be submitted
to the governor, the temporary president of the senate, the speaker of
the assembly, the mayor and council of the city of New York, the metro-
politan transportation authority board, and the metropolitan transporta-
tion authority capital program review board.

5. Any operating funding used for the purposes of a central business
district tolling program from this fund shall be approved, annually, in
a plan of expenditures, by the director of the budget.

§ 6. Intentionally omitted.

§ 7. Subdivision 2 of section 87 of the public officers law is amended
by adding a new paragraph (p) to read as follows:

(p) are data or images produced by an electronic toll collection
system under authority of article forty-four-C of the vehicle and traf-
fic law and in title three of article three of the public authorities
law.
§ 8. The public authorities law is amended by adding a new section 553-k to read as follows:

§ 553-k. Traffic mobility review board. 1. The authority's board shall establish the "traffic mobility review" board (board), which shall consist of a chair and five members, that shall be made up of regional representation, one of whom shall be recommended by the mayor of the city of New York, one of whom shall reside in the Metro North Region, and one of whom shall reside in the Long Island Rail Road Region.

Members of the board must have experience in at least one of the following areas: public finance; transportation; mass transit; or management.

The chair and the members of the board shall be appointed by the authority.

2. The board shall make a recommendation regarding the central business district toll amounts to be established pursuant to article forty-four-C of the vehicle and traffic law, which shall include a variable-pricing structure, no sooner than November fifteenth, two thousand twenty and no later than December thirty-first, two thousand twenty, or no later than thirty days before a central business district tolling program is initiated, whichever is later. Such recommendation shall be submitted to the board of the Triborough bridge and tunnel authority for consideration before the Triborough bridge and tunnel authority board may approve central business district toll amounts that may be established and adopted.

3. For purposes of recommending a central business district toll or tolls in addition to the goal of reducing traffic within the central business district, the board shall, at minimum, ensure that annual revenues and fees collected under such program, less costs of such program, provide for revenues into the central business district tolling capital lockbox fund, established pursuant to section five hundred fifty-three-j of this chapter, necessary to fund fifteen billion dollars for capital projects for the 2020 to 2024 capital program, and any additional revenues above that amount to be available for any successor program. The board shall consider for purposes of its recommendations, factors including but not limited to, traffic patterns, traffic mitigation measures, operating costs, public impact, public safety, hardships, vehicle type, discounts for motorcycles, peak and off-peak rates and environmental impacts, including but not limited to air quality and emissions trends. The board shall recommend a plan for credits, discounts, and/or exemptions for tolls paid on bridges and crossings which shall be informed by a traffic study associated with the impact of any such credits, discounts and/or exemptions on the recommended toll. The board shall recommend a plan for credits, discounts, and/or exemptions for for-hire vehicles defined, and subject to a surcharge imposed by, article twenty-nine-C of the tax law for a for-hire transportation trip based on factors including, but not limited to, initial market entry costs associated with licensing and regulation, comparative contribution to congestion in the central business district, and general industry impact. The board shall produce a detailed report that provides information regarding the board's review and analysis for purposes of establishing its recommendations, including but not limited to, all of the considerations referred to in this subdivision. The board shall not recommend a toll that provides for charging passenger vehicles registered pursuant to subdivision six of section four hundred one of the vehicle and traffic law more than once per day.

4. The authority, its subsidiaries, affiliates, and subsidiaries of affiliates, the city of New York, and any state agency or authority
shall provide any assistance necessary to assist in the completion of
the board's work and promptly respond to any requests for information or
consultation consistent with the purposes of this section.
5. The Metropolitan Transportation Authority capital plan shall be
reviewed by the traffic mobility review board.
6. Members of the board shall serve without compensation.
§ 9. The city of New York shall study the impact of central business
district tolling on parking within and around the central business
district. Such study shall be completed eighteen months from the date
of the central business district tolling program going into effect, and
shall be provided to the temporary president of the senate, the speaker
of the assembly and the Governor.
§ 10. The Triborough bridge and tunnel authority and the city depart-
ment of transportation shall complete a traffic study that includes the
central business district established pursuant to article 44-C of the
vehicle and traffic law, and areas surrounding such district, that shall
be provided to the traffic mobility review board for purposes of allow-
ing such board to make recommendations consistent with section 553-k of
the public authorities law.
§ 11. The Triborough bridge and tunnel authority shall engage in a
public information campaign a minimum of 60 days before the tolling
program goes into effect to ensure commuters have appropriate notice and
understanding of the operation and tolling process of the central busi-
ness district tolling program.
§ 12. Section 566-a of the public authorities law, as added by chapter
874 of the laws of 1939, subdivision 1 as amended by chapter 35 of the
laws of 1979, is amended to read as follows:
§ 566-a. Tax contract by the state. 1. It is hereby found, determined
and declared that the authority and the carrying out of its corporate
purposes is in all respects for the benefit of the people of the state
of New York, for the improvement of their health, welfare and prosper-
ity, and, in the case of some of the said purposes, for the promotion of
their traffic, and that said purposes are public purposes and, in the
case of those purposes which consist of vehicular bridges, vehicular
tunnels and approaches thereto and the central business district tolling
program, the project is an essential part of the public highway system
and the authority will be performing an essential governmental function
in the exercise of the powers conferred by this title, and the state of
New York covenants with the purchasers and with all subsequent holders
and transferees of bonds issued after January first, nineteen hundred
thirty-nine by the authority pursuant to this title, in consideration of
the acceptance of any payment for the bonds that the bonds of the
authority issued after January first, nineteen hundred thirty-nine
pursuant to this title and the income therefrom, and all moneys, funds,
tolls and other revenues pledged to pay or secure the payment of such
bonds, shall at all times be free from taxation except for estate taxes
and taxes on transfers by or in contemplation of death.
2. Nothing herein shall be construed to repeal or supersede any tax
exemptions heretofore or hereafter granted by general or other laws.
§ 13. Severability clause. If any clause, sentence, paragraph, subdi-
vision, section or part of this act shall be adjudged by a 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 judg-
ment 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 provision had not been included herein.

§ 14. This act shall take effect immediately.

SUBPART B

Section 1. The public authorities law is amended by adding a new section 1279-e to read as follows:

§ 1279-e. Assignment, transfer, sharing or consolidating powers, functions or activities. 1. (a) Notwithstanding any provision of this title or any other provision of law, general, special or local, the authority shall develop and complete a personnel and reorganization plan no later than June thirtieth, two thousand nineteen which shall, in whole or in part, assign, transfer, share, or consolidate any one or more of its powers, duties, functions or activities or any department, division or office established therewith, or any of those of its subsidiaries, or affiliates or their subsidiaries, within or between itself, its subsidiaries or affiliates or their subsidiaries, including, but not limited to the New York City Transit Authority, the Long Island Rail Road, the Metro North Commuter Railroad Company, MTA Capital Construction, MTA New York City Bus, Triborough bridge and tunnel authority, and the MTA Staten Island Railway, in a manner consistent with the provisions of this section. Such plan shall identify common functions and assign, transfer, share or consolidate, in whole or in part, such functions between the authority and its subsidiaries, affiliates and subsidiaries of affiliates and shall be accompanied by an independent evaluation of existing personnel within or between itself, its subsidiaries, or affiliates or their subsidiaries in coordination with the authority's senior management.

(b) Upon receipt of the review pursuant to section twelve hundred seventy-nine-f of this title the authority shall revise the reorganization plan to consider and incorporate the findings of such review within ninety days of receipt.

2. Such assignment, transfer, sharing, or consolidation pursuant to this section shall occur only if approved by resolution of the board of the authority, serving on behalf of the authority and any affected subsidiary or affiliate or their subsidiary, adopted by not less than a majority vote of the whole number of members of the authority then in office, with the chairman having one additional vote in the event of a tie vote.

3. Pursuant to this section, any such assigning, transferring, sharing, or consolidating of powers, duties, functions or activities shall not be authorized where it would impair any rights and remedies of any holders of notes, bonds or other obligations issued by the authority, its subsidiaries, or affiliates or their subsidiaries. Nothing set forth in this section shall be construed to impede, infringe or diminish the rights and benefits that accrue to employees and employers through collective bargaining agreements, or impact or change an employee's membership in a bargaining unit.

4. No consolidation shall result in the complete dissolution or merger within or between the authority or its subsidiaries, affiliates or their subsidiaries.

§ 2. Subdivision 1 of section 1264 of the public authorities law, as amended by chapter 717 of the laws of 1967, is amended to read as follows:
1. The purposes of the authority shall be the continuance, further development and improvement of commuter transportation and other services related thereto within the metropolitan commuter transportation district, including but not limited to such transportation by railroad, omnibus, marine and air, in accordance with the provisions of this title. It shall be the further purpose of the authority, consistent with its status as the ex officio board of both the New York city transit authority and the triborough bridge and tunnel authority, to develop and implement a unified mass transportation policy for such district in an efficient and cost-effective manner that includes the use of design-build contracting on all projects over twenty-five million dollars in cost except where a waiver is granted by the New York state budget director pursuant to a request in writing from the metropolitan transportation authority. For purposes of granting a waiver pursuant to this section, such review shall consider whether the design build contracting method is appropriate for the project that such waiver is sought for, and the amount of savings and efficiencies that could be achieved using such method. The determination for such waiver shall be made in writing within forty-five days from request or shall be deemed granted.

§ 3. Subdivision 1 of section 1263 of the public authorities law is amended by adding a new paragraph (c) to read as follows:

(c) (i) Notwithstanding any inconsistent provision of this section, the term of any member shall expire upon the expiration of the term in office being served by the county elected official upon whose recommendation they were appointed; provided, however, that in such circumstance such member may serve as a holdover appointee for sixty days, or until such time as a new member is appointed, whichever is less. The term of any member appointed to replace such a holdover appointee shall expire at the end of the term in office of the county elected official upon whose recommendation such member was appointed. If a county elected official leaves office because of death, resignation, removal or disability, however, a member appointed upon such official's recommendation shall continue to serve until such time as such county elected office is filled, at which time such member will become a holdover appointee and may serve for sixty days, or until such time as a new member is appointed, whichever is less.

(ii) Notwithstanding any inconsistent provision of this section, the term of any chairman or any member shall expire upon the expiration of the term in office being served by the city or state elected official upon whose recommendation they were appointed; provided, however, that in such circumstance the chairman or such member may serve as a holdover appointee until such time as a new chairman or member is appointed. The term of any chairman or member appointed to replace such a holdover appointee shall expire at the end of the term in office of the city or state elected official upon whose recommendation such chairman or member was appointed.

§ 4. The public authorities law is amended by adding a new section 1279-f to read as follows:

§ 1279-f. Independent forensic audit. 1. The authority shall contract with a certified public accounting firm for the provision of an independent, comprehensive, forensic audit of the authority. Such audit shall be performed in accordance with generally accepted government auditing standards. Such audit shall include, but is not limited to a complete and thorough examination and detailed accounting of the authority's capital elements, broken down by agency, including but not limited to: rolling stock and omnibuses, passenger stations, track, line equip-
ment, line structures, signals and communications, power equipment, emergency power equipment and substations, shops, yards, maintenance facilities, depots and terminals, service vehicles, security systems, electrification extensions, and unspecified, miscellaneous and emergency.

The authority shall also contract with a financial advisory firm with a national practice for the provisions of a review of: (a) any fraud, waste, abuse, or conflicts or interest occurring within any department, division, or office of the authority, its subsidiaries, affiliates, and subsidiaries of affiliates; (b) any duplication of functions or duties between the departments, divisions or office of the authority, its subsidiaries, affiliates, and subsidiaries of affiliates; (c) options for potential cost efficiencies and savings that could be achieved through changes in internal controls and management reforms, functional and process streamlining, internal procurement process reforms; (d) the two thousand fifteen to two thousand nineteen capital plan for cost overages and duplication; (e) the development of standardized performance metrics for planning, design, approvals, change orders, project management and delivery; and (f) cash flow and accounting of expenditures of the authority, its subsidiaries, affiliates, and subsidiaries of affiliates for the preceding three fiscal years.

2. Such audit shall be completed and submitted to the board no later than January first, two thousand twenty and posted publicly on the authority's website within thirty days of submission to the board. Such reviews shall be completed and submitted to the board no later than July thirty-first, two thousand nineteen and posted publicly on the authority's website within thirty days of submission to the board.

3. The certified independent public accounting firm providing the authority's independent, comprehensive, forensic audit shall adhere to the requirements in paragraphs (a), (b) and (c) of this subdivision; provided, however, the authority may contract with an accounting firm notwithstanding paragraphs (a), (b) and (c) of this subdivision and notwithstanding section twelve hundred seventy-six-c of this title upon a written determination by the board of the authority which shall detail that such accounting firm was awarded such contract on the basis that no accounting firm meets the requirements set forth in paragraphs (a), (b) and (c) of this subdivision.

(a) Such certified independent public accounting firm shall be prohibited from providing audit services to the authority if the audit partner having primary responsibility for the audit or the audit partner responsible for reviewing the audit has performed audit services for the authority in any of the five previous fiscal years of the authority.

(b) Such certified independent public accounting firm shall be prohibited from performing any non-audit services to the authority contemporaneously with the audit, including: (1) bookkeeping or other services related to the accounting records or financial statements of such authority; (2) financial information systems design and implementation; (3) appraisal or valuation services, fairness opinions, or contribution-in-kind reports; (4) actuarial services; (5) internal audit outsourcing services; (6) management functions or human services; (7) broker or dealer, investment advisor, or investment banking services; and (8) legal services and expert services unrelated to the audit.

(c) Such certified independent public accounting firm shall be prohibited from providing audit services to the authority if an employee assigned to the audit has performed audit services for the authority or...
has been employed by the authority in any of the three previous fiscal years of the authority.

§ 5. The public authorities law is amended by adding a new section 1279-g to read as follows:

§ 1279-g. Major construction review unit. The authority shall establish the major construction review unit within the authority that shall consist of a panel of internal and external experts appointed by the board. Panel members shall have extensive background or executive experience in at least one of the following areas: engineering; design; construction; or, project management. The major construction review unit shall review all large scale projects of the authority, its subsidiaries, affiliates and the subsidiaries of its affiliates before award and shall also review any plans involving signal system upgrades, including, but not limited to the use of communications based train control and ultra-wideband technology for use within the New York City subway system before they shall be implemented. The review of any project or system upgrade referred to the review unit shall be completed within thirty days from the submission of such project or system to the review unit.

§ 6. Subdivision 3 of section 1269-b of the public authorities law, as added by chapter 314 of the laws of 1981, the opening paragraph as amended by chapter 637 of the laws of 1996, is amended to read as follows:

3. A plan may only be approved in two ways: (i) a plan shall only be approved by the board by a unanimous vote of the members entitled to vote thereon and within ninety days or by September fifteenth, nineteen hundred ninety-six in the case of a plan submitted during the period described in paragraph (b) of subdivision one of this section, of the submission of a plan the metropolitan transportation authority capital program review board may notify the authority of its approval of the same; or (ii) if the plan is not approved by the board within such ninety day period or by September fifteenth, nineteen hundred ninety-six, as the case may be, and no individual member of the board who is entitled to vote thereon has notified the authority in writing of his or her disapproval with a written explanation of such disapproval including specific aspects of the plan that are of concern and what steps could be taken to address such concerns within such period, the plan shall be deemed to have been approved. Upon the receipt of a written disapproval, the authority shall be provided an opportunity to respond in writing within ten days of the receipt of such disapproval. Upon the receipt of such response, the disapproving member shall have ten days to reconsider and withdraw such written disapproval.

If the plan is not approved, the authority may thereafter reformulate and resubmit such plan at any time. Within thirty days of the submission of such reformulated plan the board may notify the authority of its approval of the same by the unanimous vote of the members entitled to vote thereon, or, if the reformulated plan is not approved and no individual member of the board who is entitled to vote on such reformulated plan has notified the authority in writing of his or her disapproval within such period, the reformulated plan shall be deemed to have been approved.

§ 7. Subdivision 7-a of section 553 of the public authorities law, as added by chapter 1033 of the laws of 1970, is amended to read as follows:

7-a. Notwithstanding any inconsistent provision of law, the bridge and tunnel officers employed by the authority shall have the power to issue
simplified traffic informations for traffic infractions as defined in section one hundred fifty-five of the vehicle and traffic law, committed on the sites owned, operated and maintained by the triborough bridge and tunnel authority, such informations to be administered pursuant to the provisions of title A of chapter forty of the administrative code of the city of New York or article two-A of the vehicle and traffic law, as applicable and also shall have the power to issue notices of violation for transit infractions committed in and about any or all of the facilities, equipment or real property owned, occupied or operated by the metropolitan transportation authority or its subsidiaries and the New York city transit authority and its subsidiaries, as provided and in accordance with section twelve hundred nine-a of this chapter. Nothing set forth in this subdivision shall be construed to impede, infringe or diminish the rights and benefits that accrue to employees and employers through collective bargaining agreements, or impact or change an employee's membership in a bargaining unit.

§ 8. The public authorities law is amended by adding a new section 1279-h to read as follows:

§ 1279-h. Debarment. The authority shall establish, pursuant to regulation, a debarment process for contractors of the authority that prohibits such contractors from bidding on future contracts, after a debarment determination by such authority, for a period of five years from such determination. Such regulations must ensure notice and an opportunity to be heard before such debarment determination and provide as a defense acts such as force majeure. Such regulations shall only provide for a debarment in situations involving a contractor's failure to substantially complete the work within the time frame set forth in the contract, or in any subsequent change order, by more than ten percent of the contract term; or where a contractor's disputed work exceeds ten percent or more of the total contract cost where claimed costs are deemed to be invalid pursuant by the contractual dispute resolution process.

§ 9. Paragraph (b) of subdivision 1 of section 1263 of the public authorities law, as amended by chapter 727 of the laws of 1979, is amended to read as follows:

(b) Vacancies occurring otherwise than by expiration of term shall be filled in the same manner as original appointments for the balance of the unexpired term, provided, however, that in the event of a vacancy caused by the death, resignation, removal, or disability of the chairman, the vacancy shall be filled by the governor by and with the advice and consent of the senate for the unexpired term. Notwithstanding any other provision of law to the contrary, the governor shall designate an acting chairman for a period not to exceed six months or until a successor chairman has been confirmed by the senate, whichever comes first. Upon the expiration of the six-month term, if the governor has nominated a successor chairman, but the senate has not acted upon the nomination, the acting chair can continue to serve as acting chair for an additional ninety days or until the governor's successor chair nomination is confirmed by the senate, whichever comes first.

§ 10. The public authorities law is amended by adding a new section 1279-l to read as follows:

§ 1279-l. Right to share employees. 1. It is hereby found and declared to be necessary and proper to authorize the authority, its subsidiaries, affiliates, and subsidiaries of affiliates, powers to effectuate and ensure such entities continued financial viability, which is at issue given sizable operating deficits and significant capital needs. Allowing
wholesale internal management reforms will create savings, combat entrenched bureaucracies, create streamlined, uniform, and efficient services, ensure public accountability and reestablish public trust. In order to facilitate these necessary goals it is both reasonable and a legitimate public purpose to provide systematic authority for the sharing of employees within and between the respective entities.

2. Notwithstanding any provision of law to the contrary, the authority, its subsidiaries, affiliates, and subsidiaries of affiliates shall each have the right to share employees within and between such entities and to assign such employees to perform any operation or function subject only to a determination that they are substantially similar to any operation or function currently performed. Substantially similar operation or function shall be determined exclusively by the authority.

3. Nothing set forth in this subdivision shall be construed to impede, infringe or diminish the rights and benefits that accrue to employees and employers through collective bargaining agreements, or impact or change an employee's membership in a bargaining unit.

§ 11. The metropolitan transportation authority shall, in consultation with the governor, the mayor of the city of New York, and the district attorneys from the respective boroughs, establish a plan to combat fare evasion. Such plan shall include enforcement strategies, station design modifications, recommended sanctions, and other actions as deemed necessary and proper. Such plan shall be completed no later than the thirtieth of June two thousand nineteen.

§ 12. For purposes of an independent review of the project commonly referred to as "East Side Access", the metropolitan transportation authority shall establish an outside expert advisory group to review such project and make recommendations to accelerate its completion. Such outside experts shall include members of the outside independent review team established to review the project commonly referred to as the "L-train project". Such review shall be completed as soon as practicable for consideration by the metropolitan transportation authority board.

§ 13. The 2020-2024 Metropolitan Transportation Authority capital plan shall include an amount set-aside for transportation capital improvements for the subway system, bus system and commuter railroads, including, but not limited to, investments in the subway system, new signaling, new subway cars, rolling stock, track and car repair, accessibility, buses and bus system improvements, parking facilities and further investments in expanding transit availability to areas in the outer boroughs and suburbs that have limited mass transit options subject to a Memorandum of Understanding entered into by the Secretary of the Senate Finance Committee, the Secretary of the Assembly Committee on Ways and Means, and the Director of the Budget. Such Memorandum of Understanding shall be entered into not more than ninety days after approval of the 2020-2024 Metropolitan Transportation Authority capital plan by the Metropolitan Transportation Authority Capital Program Review Board, established pursuant to section twelve hundred sixty-nine-a of the public authorities law.

§ 14. This act shall take effect immediately.

SUBPART C

Section 1. Subdivision 6 of section 1209 of the public authorities law, as amended by chapter 30 of the laws of 2015, is amended to read as follows:
6. The provisions of subdivisions one, two, three and four of this section shall not be applicable to any procurement by the authority commenced during the period from the effective date of this subdivision until December thirty-first, nineteen hundred ninety-one or during the period from December sixteenth, nineteen hundred ninety-three until June thirtieth, two thousand [nineteen] twenty-three; and the provisions of subdivisions seven, eight, nine, ten, eleven, twelve and thirteen of this section shall only apply to procurements by the authority commenced during such periods. The provisions of such subdivisions one, two, three and four shall apply to procurements by the authority commenced during the period from December thirty-first, nineteen hundred ninety-one until December sixteenth, nineteen hundred ninety-three, and to procurements by the authority commenced on and after July first, two thousand [nineteen] twenty-three. Notwithstanding the foregoing, the provisions of such subdivisions one, two, three and four shall apply to (i) the award of any contract of the authority if the bid documents for such contract so provide and such bid documents are issued within sixty days of the effective date of this subdivision or within sixty days of December sixteenth, nineteen hundred ninety-three, or (ii) for a period of one hundred eighty days after the effective date of this subdivision, or for a period of one hundred eighty days after December sixteenth, nineteen hundred ninety-three, the award of any contract for which an invitation to bid, solicitation, request for proposal, or any similar document has been issued by the authority prior to the effective date of this subdivision or during the period from January first, nineteen hundred ninety-two until December fifteenth, nineteen hundred ninety-three.

§ 1-a. Subdivision 1 of section 1265-a of the public authorities law, as amended by chapter 30 of the laws of 2015, is amended to read as follows:

1. The provisions of this section shall only apply to procurements by the authority commenced during the period from April first, nineteen hundred eighty-seven until December thirty-first, nineteen hundred ninety-one, and during the period from December sixteenth, nineteen hundred ninety-three until June thirtieth, two thousand [nineteen] twenty-three; provided, however, that the provisions of this section shall not apply to (i) the award of any contract of the authority if the bid documents for such contract so provide and such bid documents are issued within sixty days of the effective date of this subdivision or within sixty days of December sixteenth, nineteen hundred ninety-three, or (ii) for a period of one hundred eighty days after the effective date of this subdivision, or for a period of one hundred eighty days after December sixteenth, nineteen hundred ninety-three, the award of any contract for which an invitation to bid, solicitation, request for proposal, or any similar document has been issued by the authority prior to the effective date of this section or during the period from January first, nineteen hundred ninety-two until December sixteenth, nineteen hundred ninety-three.

§ 2. Section 1209 of the public authorities law is amended by adding a new subdivision 15 to read as follows:

15. (a) Whenever the comptroller pursuant to section twenty-eight hundred seventy-nine-a of this chapter intends to require supervision in the form of prior review and approval of a contract or contract amendment to be awarded by the authority pursuant to this section, then such contract or contract amendment shall be submitted to the comptroller by the authority for approval and shall not be a valid enforceable contract unless it shall first have been approved by the comptroller but only if the comptroller has notified the authority of such determination within
thirty days of having received written notice of such contract or contract amendment either in the authority's annual report or any revised report;

(b) If the comptroller has timely notified the authority as provided in paragraph (a) of this subdivision that any contract or contract amendment shall be subject to comptroller prior review and approval, and such contract or contract amendment has been submitted to the comptroller, it shall become valid and enforceable without such approval if the comptroller has not approved or disapproved it within thirty days of submission to the comptroller.

§ 2-a. Section 1265-a of the public authorities law is amended by adding a new subdivision 10 to read as follows:

10. (a) Whenever the comptroller pursuant to section twenty-eight hundred seventy-nine-a of this chapter intends to require supervision in the form of prior review and approval of a contract or contract amendment to be awarded by the authority pursuant to this section, then such contract or contract amendment shall be submitted to the comptroller by the authority for approval and shall not be a valid enforceable contract unless it shall first have been approved by the comptroller but only if the comptroller has notified the authority of such determination within thirty days of having received written notice of such contract or contract amendment either in the authority's annual report or any revised report;

(b) If the comptroller has timely notified the authority as provided in paragraph (a) of this subdivision that any contract or contract amendment shall be subject to comptroller prior review and approval, and such contract or contract amendment has been submitted to the comptroller, it shall become valid and enforceable without such approval if the comptroller has not approved or disapproved it within thirty days of submission to the comptroller.

§ 3. Paragraphs (a) and (b) of subdivision 7 of section 1209 of the public authorities law, as amended by section 1 of part OO of chapter 54 of the laws of 2016, are amended to read as follows:

(a) Except as otherwise provided in this section, all purchase contracts for supplies, materials or equipment involving an estimated expenditure in excess of [one hundred thousand] one million dollars and all contracts for public work involving an estimated expenditure in excess of [one hundred thousand] one million dollars shall be awarded by the authority to the lowest responsible bidder after obtaining sealed bids in the manner hereinafter set forth. The aforesaid shall not apply to contracts for personal, architectural, engineering or other professional services. The authority may reject all bids and obtain new bids in the manner provided by this section when it is deemed in the public interest to do so or, in cases where two or more responsible bidders submit identical bids which are the lowest bids, award the contract to any of such bidders or obtain new bids from such bidders. Nothing in this paragraph shall obligate the authority to seek new bids in this paragraph after the rejection of bids or after cancellation of an invitation to bid. Nothing in this section shall prohibit the evaluation of bids on the basis of costs or savings including life cycle costs of the item to be purchased, discounts, and inspection services so long as the invitation to bid reasonably sets forth the criteria to be used in evaluating such costs or savings. Life cycle costs may include but shall not be limited to costs or savings associated with installation, energy use, maintenance, operation and salvage or disposal.
(b) Section twenty-eight hundred seventy-nine of this chapter shall apply to the authority's acquisition of goods or services of any kind, in the actual or estimated amount of fifteen thousand dollars or more, provided that (i) a contract for services in the actual or estimated amount of [less than one hundred thousand] **one million** dollars or less shall not require approval by the board of the authority regardless of the length of the period over which the services are rendered, and provided further that a contract for services in the actual or estimated amount [of one hundred thousand] **in excess of one million** dollars [or more] shall require approval by the board of the authority regardless of the length of the period over which the services are rendered unless such a contract is awarded to the lowest responsible bidder after obtaining sealed bids and (ii) the board of the authority may by resolution adopt guidelines that authorize the award of contracts to small business concerns, to service disabled veteran owned businesses certified pursuant to article seventeen-B of the executive law, or minority or women-owned businesses certified pursuant to article fifteen-A of the executive law, or purchases of goods or technology that are recycled or remanufactured, in an amount not to exceed [four hundred thousand] **one million** dollars without a formal competitive process and without further board approval. The board of the authority shall adopt guidelines which shall be made publicly available for the awarding of such contract without a formal competitive process.

§ 3-a. Paragraphs (a) and (b) of subdivision 2 of section 1265-a of the public authorities law, as amended by section 8 of part OO of chapter 54 of the laws of 2016, are amended to read as follows:

(a) Except as otherwise provided in this section, all purchase contracts for supplies, materials or equipment involving an estimated expenditure in excess of [one hundred thousand] **one million** dollars and all contracts for public work involving an estimated expenditure in excess of [one hundred thousand] **one million** dollars shall be awarded by the authority to the lowest responsible bidder after obtaining sealed bids in the manner hereinafter set forth. For purposes hereof, contracts for public work shall exclude contracts for personal, engineering and architectural, or professional services. The authority may reject all bids and obtain new bids in the manner provided by this section when it is deemed in the public interest to do so or, in cases where two or more responsible bidders submit identical bids which are the lowest bids, award the contract to any of such bidders or obtain new bids from such bidders. Nothing [herein] **in this paragraph** shall obligate the authority to seek new bids after the rejection of bids or after cancellation of an invitation to bid. Nothing in this section shall prohibit the evaluation of bids on the basis of costs or savings including life cycle costs of the item to be purchased, discounts, and inspection services so long as the invitation to bid reasonably sets forth the criteria to be used in evaluating such costs or savings. Life cycle costs may include but shall not be limited to costs or savings associated with installation, energy use, maintenance, operation and salvage or disposal.

(b) Section twenty-eight hundred seventy-nine of this chapter shall apply to the authority's acquisition of goods or services of any kind, in the actual or estimated amount of fifteen thousand dollars or more, provided (i) that a contract for services in the actual or estimated amount of [less than one hundred thousand] **one million** dollars or less shall not require approval by the board of the authority regardless of the length of the period over which the services are rendered, and provided further that a contract for services in the actual or estimated
amount [of one hundred thousand] in excess of one million dollars [or more] shall require approval by the board of the authority regardless of the length of the period over which the services are rendered unless such a contract is awarded to the lowest responsible bidder after obtaining sealed bids, and (ii) the board of the authority may by resolution adopt guidelines that authorize the award of contracts to small business concerns, to service disabled veteran owned businesses certified pursuant to article seventeen-B of the executive law, or minority or women-owned business enterprises certified pursuant to article fifteen-A of the executive law, or purchases of goods or technology that are recycled or remanufactured, in an amount not to exceed [four hundred thousand] one million dollars without a formal competitive process and without further board approval. The board of the authority shall adopt guidelines which shall be made publicly available for the awarding of such contract without a formal competitive process.

§ 4. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by a 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 provision had not been included herein.

§ 5. This act shall take effect immediately, provided, however, that:
(a) the amendments to paragraphs (a) and (b) of subdivision 7 of section 1209 of the public authorities law made by section three of this act shall not affect the expiration of such subdivision and shall be deemed to expire therewith; and
(b) the amendments to paragraphs (a) and (b) of subdivision 2 of section 1265-a of the public authorities law made by section three-a of this act shall not affect the expiration of such paragraphs and shall be deemed to expire therewith.

SUBPART D

Section 1. Legislative intent. The legislature finds and declares that performance metrics used by the Metropolitan Transportation Authority do not provide adequate information about the actual performance and delivery of the Authority's services, and that improved data collection and sharing on system performance and service delivery could yield significant improvements at the Authority.

§ 2. The public authorities law is amended by adding a new section 1276-f to read as follows:

§ 1276-f. Metropolitan transportation authority transit performance metrics. 1. Definitions. For the purposes of this section, the following terms shall have the following meanings:
(a) "additional platform time" means the average added time that customers spend waiting on the platform for a train, compared with their scheduled wait time.
(b) "additional train time" means the average additional time customers spend onboard the train due to various service issues.
(c) "customer journey time performance" means the percentage of customer trips with an estimated total travel time within two minutes of the scheduled total travel time.
(d) "elevator availability" means percentage of facilities that require the use of stairs and have an operational elevator.

(e) "escalator availability" means percentage of facilities that require the use of stairs and have an operational escalator.

(f) "excess journey time" means comparison of measured journey time compared to scheduled and standard journey times.

(g) "journey time metric" means the times of each component of a trip including access, egress, interchange, time in queue for tickets, time on platform and time on train. Journey time and its components may be based on a manual or an automatically generated sample.

(h) "major incidents" mean incidents that delay twenty or more trains.

(i) "staff hours lost to accidents" means staff hours lost due to accidents or illegal activity per billion passenger journeys.

(j) "standard journey time" means the ideal journey time calculated by the metropolitan transportation authority for a particular journey.

(k) "terminal on-time performance" means the percentage of trains arriving at their destination terminals as scheduled. A train may be counted as on-time if it arrives at its destination early, on time, or no more than two minutes late, and has not skipped any planned stops.

2. Reporting. The metropolitan transportation authority shall take all practicable measures to collect, compile and publish performance metrics of all services provided by New York city transit subways, long island railroad and metro-north railroad on a weekly basis. These metrics shall include but not be limited to:

(a) additional platform time;

(b) additional train time;

(c) customer journey time performance;

(d) elevator availability;

(e) escalator availability;

(f) excess journey time;

(g) journey time metric;

(h) major incidents metric;

(i) staff hours lost to accidents; and

(j) terminal on-time performance.

3. International benchmarking. (a) The authority shall publish an annual report presenting the authority's performance in comparison with other metros who are members of the community of metros known as CoMET. This report shall include, but not be limited to, the following metrics:

(i) total operating cost per car per mile;

(ii) maintenance cost per car per km;

(iii) passenger journeys per total staff and contractor hours; and

(iv) staff hours lost to accidents.

(b) The authority shall also provide an annual implementation report to the governor, the temporary president of the senate, the speaker of the assembly, the minority leader of the assembly and senate, and the chairs and ranking members of the transportation and corporations, authorities and commissions committees on or before December thirty-first every year, and publish such report on its website.

§ 3. This act shall take effect on the one hundred eightieth day after it shall have become a law.
c. On or before October first, two thousand twenty-three, and on or before October first of every fifth year thereafter, the authority shall submit to the metropolitan transportation authority capital program review board a twenty-year capital needs assessment. Such assessment shall begin with the period commencing January first, two thousand twenty-five, and begin each assessment with every fifth year thereafter, and describe capital investments over the succeeding twenty years. Such assessment shall: (1) set forth broad long-term capital investments to be made throughout the district; and (2) establish a non-binding basis to be used by the authority in the planning of strategic investments involving capital elements in its five-year capital plans. Such assessment shall not require a vote of the metropolitan transportation authority capital program review board and shall be for informational purposes only. For purposes of this section, "broad long-term capital investments" shall include but not be limited to: system rebuilding, enhancement, and expansion needs; agency needs broken down by capital element or investment category; and projected future trends and network implications. Such assessment shall be certified by the chairman of the authority and shall be entered into the permanent record of the minutes of the review board.

§ 2. This act shall take effect immediately.

SUBPART F

Section 1. Section 606 of the tax law is amended by adding a new subsection (jjj) to read as follows:

(jjj) Central business district toll credit. (1) For taxable years beginning on or after January first, two thousand twenty-one, a resident individual whose primary residence is located in the central business district established pursuant to article forty-four-C of the vehicle and traffic law and whose New York adjusted gross income for the taxable year is less than sixty thousand dollars shall be entitled to a credit as calculated pursuant to paragraph two of this subsection.

(2) The credit shall be equal to the aggregate amount of central business district tolls paid by the taxpayer during the taxable year pursuant to the central business district tolling program authorized by article forty-four-C of the vehicle and traffic law. Provided, however, that any toll that would constitute a trade or business expense under section 162 of the internal revenue code shall be excluded.

(3) If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon.

§ 2. This act shall take effect immediately.

§ 3. Severability clause. If any clause, sentence, paragraph, subdivision, section or Subpart 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 Subpart 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.
§ 4. This act shall take effect immediately provided, however, that
the applicable effective date of Subparts A through F of this act shall
be as specifically set forth in the last section of such Subparts.

PART AAAA

Section 1. Section 51 of the public authorities law is amended by
adding a new subdivision 6 to read as follows:

6. A member of the board must vote within the scope of his or her
legal authority. The legal authority of a member of the board pursuant
to this section is solely to determine whether the issuing authority has
demonstrated that there is the commitment of funds sufficient to finance
the acquisition and construction of the project subject to approval.
Failure of a member to vote within the scope of his or her legal author-
ity constitutes a violation of the public's trust for the purposes of
paragraph h of subdivision three of section seventy-four of the public
officers law. As the appointing authority, the governor has the full
discretion to immediately remove a member of the board he or she finds
to be acting, or threatening to act, beyond the scope of such member's
legal authority set forth herein.

§ 2. Severability. If any provision of this act, or any application of
any provision of this act, is held to be invalid, that shall not affect
the validity or effectiveness of any other provision of this act, or of
any other application of any provision of this act, which can be given
effect without that provision or application; and to that end, the
provisions and applications of this act are severable.

§ 3. This act shall take effect immediately.

§ 2. Severability clause. If any clause, sentence, paragraph, subdivi-
sion, 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
judgement 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 AAAA of this act shall
be as specifically set forth in the last section of such Parts.