

STATE OF NEW YORK

2634

2019-2020 Regular Sessions

IN SENATE

January 28, 2019

Introduced by Sen. KRUEGER -- read twice and ordered printed, and when printed to be committed to the Committee on Housing, Construction and Community Development

AN ACT to amend the public housing law, in relation to the authority of certain municipalities to levy an excise tax on the sale of tobacco products other than cigarettes

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

1 Section 1. Section 94 of the public housing law, as amended by chapter
2 540 of the laws of 1958, is amended to read as follows:
3 § 94. Authorization to make subsidies. A municipality is authorized
4 to make or contract to make capital or periodic subsidies to an authori-
5 ty operating within the territorial limits of such municipality, payable
6 only with moneys locally appropriated therefor from the general or other
7 funds available for current expenses of such municipality. Periodic
8 subsidies shall not be contracted for a period longer than the life of
9 the project assisted thereby, and in no event for more than fifty years.
10 If the amount of any periodic subsidy shall be equal to or greater than
11 the interest on and the amounts required annually for the payment of the
12 indebtedness contracted by the authority on account of a project in any
13 year, such contract shall constitute a guarantee of the principal of and
14 the interest on such indebtedness, and such contract and the payments
15 thereunder may be pledged by the authority as security in addition to
16 all other security which the authority may give for such indebtedness.
17 A municipality may levy one or more of the taxes enumerated in section
18 one hundred ten for the purpose of making municipal subsidies[~~and~~
19 ~~the~~]. The revenues resulting from the imposition of such tax or taxes,
20 other than the taxes described in subdivision (e) of section one hundred
21 ten of this chapter in a city having a population of one million or
22 more, notwithstanding the provisions of any general, special or local
23 law to the contrary, shall be deposited in the city treasury and credit-

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

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1 ed to a separate account. During each fiscal year of such municipality,
2 an amount not in excess of the amount of the subsidies to be made by
3 such municipality during such fiscal year shall be charged to such
4 account and credited to the general fund for the reduction of taxation
5 or into the general or other fund available for current expenses of such
6 municipality. No other payment shall be charged to such account. The
7 provisions of section one hundred eleven of this chapter shall be appli-
8 cable to any tax or taxes imposed pursuant to this section.

9 In a city having a population of one million or more, the revenues
10 from the taxes described in subdivision (e) of section one hundred ten
11 of this chapter shall be deposited in the general fund and a payment of
12 an equal amount shall be made, in the same fiscal year or as soon as
13 practicable thereafter, for the purposes described in such section.

14 § 2. Subdivision (e) of section 110 of the public housing law is
15 amended to read as follows:

16 (e) (1) An excise tax on the sale of tobacco other than cigarettes
17 sold for consumption within the territorial limits of such municipality.
18 Such tax shall not be in excess of ten per centum of the purchase price
19 of such tobacco. [~~Such~~] The local law imposing such tax may [~~further~~]
20 provide that the amount of the tax shall be paid by the purchaser to the
21 vendor and for and on account of the municipality, and the vendor shall
22 be liable for the collection and the payment thereof [~~, and the~~]. The
23 vendor shall have the same right in respect to collecting the tax from
24 the purchaser or in respect to non-payment of the tax by the purchaser
25 as if the tax were a part of the purchase price of the tobacco, and
26 payable at the time of the sale.

27 (2) Any city having a population of one million or more imposing
28 excise taxes on the sale of tobacco other than cigarettes pursuant to
29 paragraph one of this subdivision is hereby authorized to adopt and
30 amend local laws to administer, collect and enforce such taxes, includ-
31 ing the issuance of tax warrants in a manner consistent with the issu-
32 ance of warrants pursuant to chapter thirteen of title eleven of the
33 administrative code of the city of New York. Such enforcement shall
34 include but not be limited to the filing with the county clerk of a copy
35 of such warrants, the entry in the judgment docket of the information
36 specified in section 11-1314 of the administrative code of the city of
37 New York, and the creation of a lien upon the title to and interest in
38 real and personal property of the person against whom the warrant is
39 issued.

40 § 3. Section 111 of the public housing law, as amended by chapter 310
41 of the laws of 1962, is amended to read as follows:

42 § 111. Review. (a) Any such tax may be reviewed by a proceeding under
43 article seventy-eight of the civil practice law and rules and any local
44 law or ordinance imposing any such tax or taxes shall include provisions
45 making such review available upon reasonable conditions including a
46 requirement that application for review be made within thirty days after
47 the determination of the amount of the tax or taxes, and that the amount
48 of the tax or taxes, interest and penalties and security for costs, be
49 first deposited.

50 (b) Any city having a population of one million or more is hereby
51 authorized to adopt and amend local laws that provide for the review of
52 any such tax in the same manner as the review of the tax on cigarettes
53 imposed by such city, including the ability to seek conciliation
54 concerning determinations of such tax as well as review of such tax in
55 the agency or tribunal authorized to review the tax on cigarettes
56 imposed by such city.

1 § 4. Section 112 of the public housing law, as added by chapter 905 of
2 the laws of 1960, is amended to read as follows:

3 § 112. Disposition of proceeds of taxes. Notwithstanding the
4 provisions of any general, special or local law to the contrary, reven-
5 ues heretofore or hereafter resulting from the imposition of taxes
6 authorized by this article for either or both of the purposes referred
7 to in section one hundred ten of this [~~chapter~~] article, other than the
8 taxes described in subdivision (e) of such section in a city having a
9 population of one million or more, shall be deposited in the city or
10 village treasury and credited to a separate account. During each fiscal
11 year of such city or village, an amount not in excess of the amount
12 included in the annual budget or estimate for such fiscal year for the
13 purpose or purposes for which such taxes were levied shall be charged to
14 such account and credited to the general fund for the reduction of taxa-
15 tion or into the general or other fund available for current expenses of
16 such city or village. No other payment shall be made from such an
17 account or accounts. In a city having a population of one million or
18 more, the revenues from the taxes described in subdivision (e) of
19 section one hundred ten of this article shall be deposited in the gener-
20 al fund and a payment of an equal amount shall be made, in the same
21 fiscal year or as soon as practicable thereafter for the purposes
22 described in such section.

23 § 5. This act shall take effect immediately.