

# STATE OF NEW YORK

S. 7509--B

A. 9509--B

## SENATE - ASSEMBLY

January 22, 2020

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

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

AN ACT to amend part U of chapter 59 of the laws of 2017, amending the tax law, relating to the financial institution data match system for state tax collection purposes, in relation to the effectiveness thereof; and to amend part Q of chapter 59 of the laws of 2013, amending the tax law relating to serving an income execution with respect to individual tax debtors without filing a warrant, in relation to the effectiveness thereof (Part A); to amend the tax law, in relation to extending hire a veteran credit for an additional year (Part B); to amend chapter 540 of the laws of 1992, amending the real property tax law relating to oil and gas charges, in relation to the effectiveness thereof (Part C); intentionally omitted (Part D); to amend the tax law, in relation to capping the maximum amount of the long-term care insurance credit (Part E); to amend the tax law and the administrative code of the city of New York, in relation to requiring the department of taxation and finance to provide taxpayers with unclaimed tax benefits relating to the earned income credit and deductions (Part F); intentionally omitted (Part G); to amend the tax law, in relation to reforming the tobacco products tax (Part H); to amend the tax law, in relation to the suspension and revocation of certain licenses and certificates issued under such law (Part I); to amend the tax law, in relation to the tax imposed on alcoholic beverages and the annual reporting requirements imposed on alcoholic beverage producers (Part J); intentionally omitted (Part K); to amend the economic development law and the tax law, in relation to the excelsior jobs program and

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

LBD12674-06-0

certain incentives for green projects within such program (Part L); to amend the tax law, in relation to the empire state film production credit and the empire state film post production credit (Part M); intentionally omitted (Part N); intentionally omitted (Part O); to amend the real property tax law, in relation to providing for the appointment of an acting director of real property tax services in the event the position becomes vacant (Part P); intentionally omitted (Part Q); intentionally omitted (Part R); to repeal certain provisions of the real property tax law and the tax law, in relation to removing references to the former STAR offset program (Part S); to amend the real property tax law, in relation to assessment ceilings for railroads and local public utility mass real property (Part T); to amend the real property tax law, in relation to extending the period for enrollment in the STAR income verification program (Part U); to amend the racing, pari-mutuel wagering and breeding law and the tax law, in relation to financing and constructing a new equine drug testing laboratory (Part V); intentionally omitted (Part W); to amend the racing, pari-mutuel wagering and breeding law, in relation to restrictions on sports wagering lounges in casinos (Part X); intentionally omitted (Part Y); 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 to amend 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 Z); intentionally omitted (Part AA); intentionally omitted (Part BB); and to amend the racing, pari-mutuel wagering and breeding law, in relation to extending authorization of the New York Jockey Injury Compensation Fund, Inc. to use certain funds to pay certain annual costs (Part CC)

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

1 Section 1. This act enacts into law major components of legislation  
2 which are necessary to implement the state fiscal plan for the 2020-2021  
3 state fiscal year. Each component is wholly contained within a Part  
4 identified as Parts A through CC. The effective date for each particular  
5 provision contained within such Part is set forth in the last section of  
6 such Part. Any provision in any section contained within a Part, includ-  
7 ing the effective date of the Part, which makes a reference to a section  
8 "of this act", when used in connection with that particular component,  
9 shall be deemed to mean and refer to the corresponding section of the  
10 Part in which it is found. Section three of this act sets forth the  
11 general effective date of this act.

12

PART A

1 Section 1. Section 2 of part U of chapter 59 of the laws of 2017,  
2 amending the tax law, relating to the financial institution data match  
3 system for state tax collection purposes, is amended to read as follows:

4 § 2. This act shall take effect immediately and shall expire April 1,  
5 [~~2020~~] 2025 when upon such date the provisions of this act shall be  
6 deemed repealed.

7 § 2. Section 2 of part Q of chapter 59 of the laws of 2013, amending  
8 the tax law, relating to serving an income execution with respect to  
9 individual tax debtors without filing a warrant, as amended by section 1  
10 of part X of chapter 59 of the laws of 2017, is amended to read as  
11 follows:

12 § 2. This act shall take effect immediately and shall expire and be  
13 deemed repealed on and after April 1, [~~2020~~] 2025.

14 § 3. This act shall take effect immediately.

15 PART B

16 Section 1. Paragraph (a) and subparagraph 2 of paragraph (b) of subdi-  
17 vision 29 of section 210-B of the tax law, as amended by section 1 of  
18 part Q of chapter 59 of the laws of 2018, are amended to read as  
19 follows:

20 (a) Allowance of credit. For taxable years beginning on or after Janu-  
21 ary first, two thousand fifteen and before January first, two thousand  
22 [~~twenty-one~~] twenty-two, a taxpayer shall be allowed a credit, to be  
23 computed as provided in this subdivision, against the tax imposed by  
24 this article, for hiring and employing, for not less than one year and  
25 for not less than thirty-five hours each week, a qualified veteran with-  
26 in the state. The taxpayer may claim the credit in the year in which the  
27 qualified veteran completes one year of employment by the taxpayer. If  
28 the taxpayer claims the credit allowed under this subdivision, the  
29 taxpayer may not use the hiring of a qualified veteran that is the basis  
30 for this credit in the basis of any other credit allowed under this  
31 article.

32 (2) who commences employment by the qualified taxpayer on or after  
33 January first, two thousand fourteen, and before January first, two  
34 thousand [~~twenty~~] twenty-one; and

35 § 2. Paragraph 1 and subparagraph (B) of paragraph 2 of subsection  
36 (a-2) of section 606 of the tax law, as amended by section 2 of part Q  
37 of chapter 59 of the laws of 2018, are amended to read as follows:

38 (1) Allowance of credit. For taxable years beginning on or after Janu-  
39 ary first, two thousand fifteen and before January first, two thousand  
40 [~~twenty-one~~] twenty-two, a taxpayer shall be allowed a credit, to be  
41 computed as provided in this subsection, against the tax imposed by this  
42 article, for hiring and employing, for not less than one year and for  
43 not less than thirty-five hours each week, a qualified veteran within  
44 the state. The taxpayer may claim the credit in the year in which the  
45 qualified veteran completes one year of employment by the taxpayer. If  
46 the taxpayer claims the credit allowed under this subsection, the  
47 taxpayer may not use the hiring of a qualified veteran that is the basis  
48 for this credit in the basis of any other credit allowed under this  
49 article.

50 (B) who commences employment by the qualified taxpayer on or after  
51 January first, two thousand fourteen, and before January first, two  
52 thousand [~~twenty~~] twenty-one; and

1 § 3. Paragraph 1 and subparagraph (B) of paragraph 2 of subdivision  
2 (g-1) of section 1511 of the tax law, as amended by section 3 of part Q  
3 of chapter 59 of the laws of 2018, are amended to read as follows:

4 (1) Allowance of credit. For taxable years beginning on or after Janu-  
5 ary first, two thousand fifteen and before January first, two thousand  
6 [~~twenty-one~~] twenty-two, a taxpayer shall be allowed a credit, to be  
7 computed as provided in this subdivision, against the tax imposed by  
8 this article, for hiring and employing, for not less than one year and  
9 for not less than thirty-five hours each week, a qualified veteran with-  
10 in the state. The taxpayer may claim the credit in the year in which  
11 the qualified veteran completes one year of employment by the taxpayer.  
12 If the taxpayer claims the credit allowed under this subdivision, the  
13 taxpayer may not use the hiring of a qualified veteran that is the basis  
14 for this credit in the basis of any other credit allowed under this  
15 article.

16 (B) who commences employment by the qualified taxpayer on or after  
17 January first, two thousand fourteen, and before January first, two  
18 thousand [~~twenty~~] twenty-one; and

19 § 4. This act shall take effect immediately.

20

## PART C

21 Section 1. Section 2 of chapter 540 of the laws of 1992, amending the  
22 real property tax law relating to oil and gas charges, as amended by  
23 section 1 of part I of chapter 59 of the laws of 2017, is amended to  
24 read as follows:

25 § 2. This act shall take effect immediately and shall be deemed to  
26 have been in full force and effect on and after April 1, 1992; provided,  
27 however that any charges imposed by section 593 of the real property tax  
28 law as added by section one of this act shall first be due for values  
29 for assessment rolls with tentative completion dates after July 1, 1992,  
30 and provided further, that this act shall remain in full force and  
31 effect until March 31, [~~2021~~] 2024, at which time section 593 of the  
32 real property tax law as added by section one of this act shall be  
33 repealed.

34 § 2. This act shall take effect immediately.

35

## PART D

36

Intentionally Omitted

37

## PART E

38 Section 1. Paragraph 1 of subsection (aa) of section 606 of the tax  
39 law, as amended by section 1 of part P of chapter 61 of the laws of  
40 2005, is amended to read as follows:

41 (1) Residents. [~~A taxpayer~~] There shall be allowed a credit against  
42 the tax imposed by this article in an amount equal to twenty percent of  
43 the [~~premium~~] premiums paid during the taxable year for long-term care  
44 insurance. The credit amount shall not exceed one thousand five hundred  
45 dollars and shall be allowed only if the amount of New York adjusted  
46 gross income required to be reported on the return is less than two  
47 hundred fifty thousand dollars. In order to qualify for such credit, the  
48 taxpayer's premium payment must be for the purchase of or for continuing  
49 coverage under a long-term care insurance policy that qualifies for such  
50 credit pursuant to section one thousand one hundred seventeen of the

1 insurance law. If the amount of the credit allowable under this  
2 subsection for any taxable year shall exceed the taxpayer's tax for such  
3 year, the excess may be carried over to the following year or years and  
4 may be deducted from the taxpayer's tax for such year or years.

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

7

## PART F

8 Section 1. Paragraph 6 of subsection (d) of section 606 of the tax  
9 law, as amended by section 3 of part V of chapter 60 of the laws of  
10 2004, is amended to read as follows:

11 (6) Notification. (A) The commissioner shall periodically, but not  
12 less than every three years, make efforts to alert taxpayers that may be  
13 currently eligible to receive the credit provided under this subsection,  
14 and the credit provided under any local law enacted pursuant to  
15 subsection (f) of section thirteen hundred ten of this chapter, as to  
16 their potential eligibility. In making the determination of whether a  
17 taxpayer may be eligible for such credit, the commissioner shall use  
18 such data as may be appropriate and available, including, but not limit-  
19 ed to, data available from the United States Department of Treasury,  
20 Internal Revenue Service and New York state income tax returns for  
21 preceding tax years.

22 (B) If the department determines that the taxpayer is eligible to  
23 receive the credit provided under this subsection but has not claimed  
24 such credit on his or her return, the department shall compute the  
25 taxpayer's liability and allow the credit, and, if applicable, issue any  
26 refund for the allowable credit amount provided under this subsection.  
27 Any refund paid pursuant to this subparagraph shall be deemed to be a  
28 refund of an overpayment of tax as provided in section six hundred  
29 eighty-six of this article, provided, however, that no interest shall be  
30 paid thereon.

31 § 2. Subsection (f) of section 1310 of the tax law is amended by  
32 adding a new paragraph 6 to read as follows:

33 (6) If the department determines that the taxpayer is eligible to  
34 receive the credit provided under this subsection but has not claimed  
35 such credit on his or her return, the department shall compute and issue  
36 any refund for the allowable credit amount provided under this  
37 subsection. Any refund paid pursuant to this paragraph shall be deemed  
38 to be a refund of an overpayment of tax as provided in section six  
39 hundred eighty-six of this chapter, provided, however, that no interest  
40 shall be paid thereon.

41 § 3. Section 613 of the tax law, as added by chapter 563 of the laws  
42 of 1960, is amended to read as follows:

43 § 613. New York deduction of a resident individual. The New York  
44 deduction of a resident individual shall be his New York standard  
45 deduction unless he elects to deduct his New York itemized deduction  
46 under the conditions set forth in section six hundred fifteen of this  
47 article. If an individual taxpayer has elected to deduct his New York  
48 itemized deduction computed pursuant to section six hundred fifteen of  
49 this article, but the department determines that the New York standard  
50 deduction allowable pursuant to section six hundred fourteen of this  
51 article is greater, the department shall recompute the taxpayer's tax  
52 liability pursuant to section six hundred eleven of this article using  
53 the New York standard deduction provided in section six hundred fourteen

1 of this article. The department will notify the taxpayer of any adjust-  
2 ment to the election.

3 § 4. Subdivision (d) of section 11-1706 of the administrative code of  
4 the city of New York is amended by adding a new paragraph 5 to read as  
5 follows:

6 (5) If the state commissioner of taxation and finance determines that  
7 the taxpayer is eligible to receive the credit provided under this  
8 subdivision but has not claimed such credit on his or her return, the  
9 state commissioner of taxation and finance shall compute and issue any  
10 refund for the allowable credit amount provided under this subdivision.  
11 Any refund paid pursuant to this paragraph shall be deemed to be a  
12 refund of an overpayment of tax as provided in section 11-1786 of this  
13 title, provided, however, that no interest shall be paid thereon.

14 § 5. This act shall take effect immediately.

15 PART G

16 Intentionally Omitted

17 PART H

18 Section 1. Subdivision 6 of section 470 of the tax law, as added by  
19 chapter 61 of the laws of 1989, is amended to read as follows:

20 6. "Wholesale price." The [~~established~~] price for which a manufacturer  
21 or other person sells tobacco products to a distributor, including the  
22 federal excise taxes paid by the manufacturer or other person, before  
23 the allowance of any discount, trade allowance, rebate or other  
24 reduction.

25 [~~In the absence of such an established price, a manufacturer's~~] The  
26 invoice [price of any] received by a distributor with respect to its  
27 purchase of a tobacco product shall be presumptive evidence of the  
28 wholesale price of such tobacco product[, and in its absence the price  
29 at which such tobacco products were purchased shall be presumed to be  
30 the wholesale price, unless evidence of a lower wholesale price shall be  
31 established or any industry standard of markups relating to the purchase  
32 price in relation to the wholesale price shall be established].

33 § 2. This act shall take effect October 1, 2020; provided however,  
34 that this act shall apply to all tobacco products possessed in this  
35 state for sale on or after such date.

36 PART I

37 Section 1. Subdivision 9 of section 470 of the tax law, as amended by  
38 chapter 61 of the laws of 1989, is amended to read as follows:

39 9. "Retail dealer." Any person other than a wholesale dealer engaged  
40 in selling cigarettes or tobacco products. For purposes of section four  
41 hundred eighty-a of this article and section eleven hundred thirty-four  
42 of this chapter, such term shall include for each such person engaged in  
43 selling cigarettes or tobacco products all "persons required to collect  
44 tax," as defined in subdivision one of section eleven hundred thirty-one  
45 of this chapter.

46 § 2. Section 470 of the tax law is amended by adding a new subdivision  
47 21 to read as follows:

48 21. "Affiliated person." Persons are affiliated persons with respect  
49 to each other where one of such persons has an ownership interest of  
50 more than five percent, whether direct or indirect, in the other, or



1 where an ownership interest of more than five percent, whether direct or  
2 indirect, is held in each of such persons by another person, or by a  
3 group of other persons that are affiliated persons with respect to each  
4 other.

5 § 3. Subdivision 1 of section 480-a of the tax law is amended by  
6 adding a new paragraph (f) to read as follows:

7 (f) In addition to the grounds for refusal of a registration specified  
8 in section eleven hundred thirty-four of this chapter, the commissioner  
9 may refuse to register any person as a retail dealer where any tax under  
10 this chapter, or a tax or fee administered by the commissioner under any  
11 other law, has been finally determined to be due from such person, or  
12 from a person required to collect tax with respect to such person or  
13 another person, and has not been paid.

14 § 3-a. Paragraph (d) of subdivision 2 of section 480-a of the tax law,  
15 as amended by chapter 760 of the laws of 1992, is amended to read as  
16 follows:

17 (d) Except as otherwise provided in this section, all the provisions  
18 of article twenty-eight of this chapter relating to the personal liabil-  
19 ity for the tax, administration, collection and determination of tax,  
20 and deposit and disposition of revenue, including section eleven hundred  
21 thirty-eight of this chapter relating to determination of tax and  
22 section eleven hundred forty-five of this chapter (but only paragraphs  
23 one and two of subdivision (a) of such section) relating to penalties  
24 and interest for failure to file a return or pay tax within the time  
25 required, shall apply to the applications for registration and the fees  
26 for filing such applications required by this section and the penalty  
27 imposed pursuant to subdivision three of this section, as if such appli-  
28 cations were returns required under section eleven hundred thirty-six of  
29 this chapter and such filing fees, penalties and interest were taxes  
30 required to be paid pursuant to such article twenty-eight, in the same  
31 manner and with the same force and effect as if the language of such  
32 provisions of such article twenty-eight had been incorporated in full  
33 into this article, except to the extent that any such provision is  
34 either inconsistent with a provision of this section or is not relevant  
35 thereto and with such other modifications as may be necessary to adapt  
36 the language of such provisions to the provisions of this section.

37 ~~[Section eleven hundred thirty-four of such article twenty-eight shall~~  
38 ~~not apply to this section.]~~ Provided, however, that the commissioner of  
39 taxation and finance shall refund or credit an application fee paid with  
40 respect to the registration of a vending machine or a retail place of  
41 business in this state through which cigarettes or tobacco products were  
42 to be sold if, prior to the beginning of the calendar year with respect  
43 to which such registration relates, the certificate of registration  
44 described in paragraph (a) of this subdivision is returned to the  
45 department of taxation and finance, or if such certificate has been  
46 destroyed, the retail dealer or vending machine operator satisfactorily  
47 accounts to the commissioner for the missing certificate, but such vend-  
48 ing machine or retail place of business may not be used to sell ciga-  
49 rettes or tobacco products in this state during such calendar year,  
50 unless it is re-registered. The provisions of section eleven hundred  
51 thirty-nine of this chapter shall apply to the refund or credit author-  
52 ized by the preceding sentence and for such purposes, such refund or  
53 credit shall be deemed a refund of tax paid in error provided, however,  
54 no interest shall be allowed or paid on any such refund.

1 § 4. Subdivision 4 of section 480-a of the tax law, as added by chap-  
2 ter 629 of the laws of 1996, paragraph (d) as amended by chapter 262 of  
3 the laws of 2000, is amended to read as follows:

4 4. (a) If a retail dealer possesses or sells unstamped or unlawfully  
5 stamped packages of cigarettes, or if a retail dealer is also licensed  
6 as an agent pursuant to section four hundred seventy-two and it  
7 possesses unlawfully stamped packages of cigarettes or sells unstamped  
8 or unlawfully stamped packages of cigarettes at retail, (i) its regis-  
9 tration shall be [~~suspended~~] revoked for a period of [~~not more than six~~  
10 ~~months~~] one year, or (ii) for a second such possession or sale within a  
11 period of five years[~~, its~~] by a retail dealer or any affiliated person  
12 of such retail dealer, the registration of such retail dealer and the  
13 registration of any retail dealer that is an affiliated person of such  
14 retail dealer shall be [~~suspended~~] revoked for a period of [~~up to thir-~~  
15 ~~ty-six months~~] three years, or (iii) for a third such possession or sale  
16 within a period of five years[~~, its~~] by a retail dealer or any affil-  
17 iated person of such retail dealer, the registration [~~may~~] of such  
18 retail dealer and the registration of any retail dealer that is an  
19 affiliated person of such retail dealer shall be revoked for a period of  
20 [~~up to~~] five years. A retail dealer registration shall be [~~suspended or~~]  
21 revoked pursuant to this subdivision immediately upon such dealer's  
22 receipt of written notice of [~~suspension or~~] revocation from the commis-  
23 sioner. [~~If a retail dealer sells cigarettes through more than one place~~  
24 ~~of business in this state, the retail dealer registration shall not be~~  
25 ~~suspended or revoked pursuant to this subdivision, but the certificate~~  
26 ~~of registration issued to the place of business, cart, stand, truck or~~  
27 ~~other merchandising device where unstamped or unlawfully stamped ciga-~~  
28 ~~rettes were found shall be suspended or cancelled for possession or sale~~  
29 ~~of unstamped or unlawfully stamped packages of cigarettes, as if such~~  
30 ~~certificate of registration were a retail dealer registration. A suspen-~~  
31 ~~sion or cancellation of a certificate of registration shall be treated~~  
32 ~~as if it were a suspension or revocation of a registration.] If  
33 unstamped or unlawfully stamped cigarettes are found in a retail deal-  
34 er's warehouse or a warehouse of any affiliated person of such retail  
35 dealer, the [~~suspension or~~] revocation of the retail dealer's registra-  
36 tion pursuant to this subdivision shall be applicable to each retail  
37 place of business in this state through which such retail dealer and any  
38 affiliated person of such retail dealer sells cigarettes.~~

39 (b) A retail dealer who is notified of a [~~suspension or~~] revocation of  
40 its registration pursuant to this subdivision shall have the right to  
41 have the [~~suspension or~~] revocation reviewed by the commissioner or his  
42 or her designee by contacting the department at a telephone number or an  
43 address to be disclosed in the notice of [~~suspension or~~] revocation  
44 within ten days of such dealer's receipt of such notification. The  
45 retail dealer may present written evidence or argument in support of its  
46 defense to the [~~suspension or~~] revocation, or may appear at a scheduled  
47 conference with the commissioner or his or her designee to present oral  
48 arguments and written and oral evidence in support of such defense. The  
49 commissioner or his or her designee is authorized to delay the effective  
50 date of the [~~suspension or~~] revocation to enable the retail dealer to  
51 present further evidence or arguments in connection with the [~~suspension~~  
52 ~~or~~] revocation. The commissioner or his or her designee shall cancel the  
53 [~~suspension or~~] revocation of registration if the commissioner or his or  
54 her designee is not satisfied by a preponderance of the evidence that  
55 the retail dealer possessed or sold unstamped or unlawfully stamped  
56 packages of cigarettes.



1 (c) An order of [~~suspension or~~] revocation of a retail dealer regis-  
2 tration shall not be reviewable by the division of tax appeals, but may  
3 be reviewed pursuant to article seventy-eight of the civil practice law  
4 and rules by a proceeding commenced in the supreme court within four  
5 months of the [~~suspension or~~] revocation of registration petitioning  
6 that the order of [~~suspension or~~] revocation be enjoined or set aside.  
7 Such proceeding shall be instituted in the county where the commissioner  
8 has his or her principal office. Upon the filing of such petition the  
9 court shall have jurisdiction to set aside such order of [~~suspension or~~]  
10 revocation, in whole or in part, or to dismiss the petition. The juris-  
11 diction of the supreme court shall be exclusive and its order dismissing  
12 the petition or enjoining or setting aside such order, in whole or in  
13 part, shall be final, subject to review by the appellate division of the  
14 supreme court and the court of appeals in the same manner and form and  
15 with the same effect as provided by law for appeals from a judgment in a  
16 special proceeding. All such proceedings shall be heard and determined  
17 by the court and by any appellate court as expeditiously as possible and  
18 with lawful precedence over other civil matters. All such proceedings  
19 for review shall be heard on the petition, transcript and other papers,  
20 and on appeal shall be heard on the record, without requirement of  
21 printing.

22 (d) After review of the [~~suspension or~~] revocation of registration by  
23 the commissioner or his or her designee is complete, or the time within  
24 which a retail dealer may request such review has expired without such a  
25 request having been made, notice of the [~~suspension or~~] revocation of a  
26 retail dealer registration pursuant to this subdivision shall be given  
27 by the commissioner to the head of the division of the lottery for the  
28 purpose of enforcement of section sixteen hundred seven of this chapter  
29 and such division may suspend or revoke any license issued with respect  
30 to a lottery agent's specific location pursuant to article thirty-four  
31 of this chapter if such lottery agent is a retail dealer of cigarettes  
32 whose registration for such location is suspended or revoked pursuant to  
33 this section. In addition, notice of such [~~suspension or~~] revocation  
34 shall also be given to the [~~division of alcoholic beverage control~~]  
35 state liquor authority and such [~~suspension or~~] revocation shall consti-  
36 tute cause, for purposes of section one hundred eighteen of the alcohol-  
37 ic beverage control law, for revocation, cancellation or suspension of  
38 any license or permit issued pursuant to such law.

39 § 5. Subparagraph (A) of paragraph 4 of subdivision (a) of section  
40 1134 of the tax law, as amended by section 21-a of part U of chapter 61  
41 of the laws of 2011, is amended to read as follows:

42 (A) Where a person who holds a certificate of authority (i) willfully  
43 fails to file a report or return required by this article, (ii) willful-  
44 ly files, causes to be filed, gives or causes to be given a report,  
45 return, certificate or affidavit required under this article which is  
46 false, (iii) willfully fails to comply with the provisions of paragraph  
47 two or three of subdivision (e) of section eleven hundred thirty-seven  
48 of this article, (iv) willfully fails to prepay, collect, truthfully  
49 account for or pay over any tax imposed under this article or pursuant  
50 to the authority of article twenty-nine of this chapter, (v) fails to  
51 obtain a bond pursuant to paragraph two of subdivision (e) of section  
52 eleven hundred thirty-seven of this part, or fails to comply with a  
53 notice issued by the commissioner pursuant to paragraph three of such  
54 subdivision, [~~or~~] (vi) has been convicted of a crime provided for in  
55 this chapter, or (vii) where such person, or any person affiliated with  
56 such person as such term is defined in subdivision twenty-one of section

1 four hundred seventy of this chapter, has had a retail dealer registra-  
2 tion issued pursuant to section four hundred eighty-a of this chapter  
3 revoked pursuant to subparagraph (iii) of paragraph (a) of subdivision  
4 four of such section four hundred eighty-a, the commissioner may revoke  
5 or suspend such certificate of authority and all duplicates thereof.  
6 Provided, however, that the commissioner may revoke or suspend a certif-  
7 icate of authority based on the grounds set forth in clause (vi) of this  
8 subparagraph only where the conviction referred to occurred not more  
9 than one year prior to the date of revocation or suspension; and  
10 provided further that where the commissioner revokes or suspends a  
11 certificate of authority based on the grounds set forth in clause (vii)  
12 of this subparagraph, such suspension or revocation shall continue for  
13 as long as the revocation of the retail dealer registration pursuant to  
14 section four hundred eighty-a of this chapter remains in effect.

15 § 6. Subparagraph (A) of paragraph 4 of subdivision (a) of section  
16 1134 of the tax law, as amended by chapter 2 of the laws of 1995, is  
17 amended to read as follows:

18 (A) Where a person who holds a certificate of authority (i) willfully  
19 fails to file a report or return required by this article, (ii) willful-  
20 ly files, causes to be filed, gives or causes to be given a report,  
21 return, certificate or affidavit required under this article which is  
22 false, (iii) willfully fails to comply with the provisions of paragraph  
23 two or three of subdivision (e) of section eleven hundred thirty-seven  
24 of this article, (iv) willfully fails to prepay, collect, truthfully  
25 account for or pay over any tax imposed under this article or pursuant  
26 to the authority of article twenty-nine of this chapter, [~~ex~~] (v) has  
27 been convicted of a crime provided for in this chapter, or (vi) where  
28 such person, or any person affiliated with such person as such term is  
29 defined in subdivision twenty-one of section four hundred seventy of  
30 this chapter, has had a retail dealer registration issued pursuant to  
31 section four hundred eighty-a of this chapter suspended or revoked  
32 pursuant to subparagraph (iii) of paragraph (a) of subdivision four of  
33 such section four hundred eighty-a, the commissioner may revoke or  
34 suspend such certificate of authority and all duplicates thereof.  
35 Provided, however, that the commissioner may revoke or suspend a certif-  
36 icate of authority based on the grounds set forth in clause (v) of this  
37 subparagraph only where the conviction referred to occurred not more  
38 than one year prior to the date of revocation or suspension; and  
39 provided further that where the commissioner revokes or suspends a  
40 certificate of authority based on the grounds set forth in clause (vi)  
41 of this subparagraph, such suspension or revocation shall continue for  
42 as long as the revocation of the retail dealer registration pursuant to  
43 section four hundred eighty-a of this chapter remains in effect.

44 § 7. Subparagraph (B) of paragraph 4 of subdivision (a) of section  
45 1134 of the tax law, as amended by chapter 2 of the laws of 1995, is  
46 amended to read as follows:

47 (B) Where a person files a certificate of registration for a certif-  
48 icate of authority under this subdivision and in considering such appli-  
49 cation the commissioner ascertains that (i) any tax imposed under this  
50 chapter or any related statute, as defined in section eighteen hundred  
51 of this chapter, has been finally determined to be due from such person  
52 and has not been paid in full, (ii) a tax due under this article or any  
53 law, ordinance or resolution enacted pursuant to the authority of arti-  
54 cle twenty-nine of this chapter has been finally determined to be due  
55 from an officer, director, partner or employee of such person, and,  
56 where such person is a limited liability company, also a member or

1 manager of such person, in the officer's, director's, partner's,  
2 member's, manager's or employee's capacity as a person required to  
3 collect tax on behalf of such person or another person and has not been  
4 paid, (iii) such person has been convicted of a crime provided for in  
5 this chapter within one year from the date on which such certificate of  
6 registration is filed, (iv) an officer, director, partner or employee of  
7 such person, and, where such person is a limited liability company, also  
8 a member or manager of such person, which officer, director, partner,  
9 member, manager or employee is a person required to collect tax on  
10 behalf of such person filing a certificate of registration has in the  
11 officer's, director's, partner's, member's, manager's or employee's  
12 capacity as a person required to collect tax on behalf of such person or  
13 of another person been convicted of a crime provided for in this chapter  
14 within one year from the date on which such certificate of registration  
15 is filed, (v) a shareholder owning more than fifty percent of the number  
16 of shares of stock of such person (where such person is a corporation)  
17 entitling the holder thereof to vote for the election of directors or  
18 trustees, who owned more than fifty percent of the number of such shares  
19 of another person (where such other person is a corporation) at the time  
20 any tax imposed under this chapter or any related statute as defined in  
21 section eighteen hundred of this chapter was finally determined to be  
22 due and where such tax has not been paid in full, or at the time such  
23 other person was convicted of a crime provided for in this chapter with-  
24 in one year from the date on which such certificate of registration is  
25 filed, ~~[ex]~~ (vi) a certificate of authority issued to such person has  
26 been revoked or suspended pursuant to subparagraph (A) of this paragraph  
27 within one year from the date on which such certificate of registration  
28 is filed, or (vii) a retail dealer registration issued pursuant to  
29 section four hundred eighty-a of this chapter to such person, or to any  
30 person affiliated with such person as such term is defined in subdivi-  
31 sion twenty-one of section four hundred seventy of this chapter, has  
32 been revoked pursuant to subparagraph (iii) of paragraph (a) of subdivi-  
33 sion four of such section four hundred eighty-a, where such revocation  
34 remains in effect, the commissioner may refuse to issue a certificate of  
35 authority.

36 § 8. This act shall take effect September 1, 2020 and shall apply to  
37 the possession or sale of unstamped or illegally stamped cigarettes  
38 occurring on and after such date; provided, however, that the amendments  
39 to subparagraph (A) of paragraph 4 of subdivision (a) of section 1134 of  
40 the tax law made by section five of this act shall not affect the expi-  
41 ration of such subparagraph and shall expire therewith, when upon such  
42 date the provisions of section six of this act shall take effect.

43

## PART J

44 Section 1. Paragraph (e) of subdivision 1 of section 424 of the tax  
45 law, as amended by chapter 190 of the laws of 1990, is amended to read  
46 as follows:

47 (e) Sixty-seven cents per liter upon liquors containing not more than  
48 twenty-four per centum of alcohol by volume except liquors containing  
49 not more than two per centum of alcohol by volume, upon which the tax  
50 shall be ~~[one cent per liter]~~ zero; and

51 § 2. Paragraph (g) of subdivision 1 of section 424 of the tax law, as  
52 amended by chapter 433 of the laws of 1978 and the opening paragraph as  
53 amended by chapter 508 of the laws of 1993, is amended to read as  
54 follows:

1 (g) For purposes of this chapter, it is presumed that liquors are  
2 possessed for the purpose of sale in this state if the quantity of  
3 liquors possessed in this state, imported or caused to be imported into  
4 this state or produced, distilled, manufactured, compounded, mixed or  
5 fermented in this state exceeds ninety liters. Such presumption may be  
6 rebutted by the introduction of substantial evidence to the contrary. In  
7 any case where the quantity of alcoholic beverages taxable pursuant to  
8 this article is a fractional part of one liter (or one gallon in the  
9 case of beers) or an amount greater than a whole multiple of liters (or  
10 gallons in the case of beers), the amount of tax levied and imposed on  
11 such fractional part of one liter (or one gallon in the case of beers),  
12 or fractional part of a liter (or gallon) in excess of a whole multiple  
13 of liters or gallons shall be such fractional part of the rate imposed  
14 by paragraphs (a) through (f).

15 Notwithstanding any other provision of this article, the [~~tax commis-~~  
16 ~~sion~~] commissioner may permit the purchase of [~~liquors and wines~~] alco-  
17 holic beverages without tax by a person registered as a distributor  
18 under section four hundred twenty-one of this article [~~holder of a~~  
19 ~~distiller's license or a winery license, issued by the state liquor~~  
20 ~~authority~~] from another person so registered [~~holder of a distiller's~~  
21 ~~license or a winery license, issued by such authority~~], in which event  
22 the [~~liquors and wines~~] alcoholic beverage so purchased shall be subject  
23 to the taxes imposed by this article in the hands of the purchaser in  
24 the same manner and to the same extent as if such purchaser had imported  
25 or caused the same to be imported into this state or had produced,  
26 distilled, manufactured, brewed, compounded, mixed or fermented the same  
27 within this state.

28 § 3. Subparagraph (C) of paragraph 1 of subdivision (i) of section  
29 1136 of the tax law, as separately amended by chapters 229 and 485 of  
30 the laws of 2015, is amended, and a new subparagraph (D) is added to  
31 read as follows:

32 (C) Every wholesaler, as defined by section three of the alcoholic  
33 beverage control law, if it has made a sale of an alcoholic beverage, as  
34 defined by section four hundred twenty of this chapter, without collect-  
35 ing sales or use tax during the period covered by the return, except (i)  
36 a sale to a person that has furnished an exempt organization certificate  
37 to the wholesaler for that sale; or (ii) a sale to another wholesaler  
38 whose license under the alcoholic beverage control law does not allow it  
39 to make retail sales of the alcoholic beverage. For each vendor, opera-  
40 tor, or recipient to whom the wholesaler has made a sale without  
41 collecting sales or compensating use tax, the return must include the  
42 total value of those sales made during the period covered by the return  
43 (excepting the sales described in clauses (i) and (ii) of this subpara-  
44 graph) and the vendor's, operator's or recipient's state liquor authori-  
45 ty license number, along with the information required by paragraph two  
46 of this subdivision. [~~A person operating pursuant to a farm winery~~  
47 ~~license as provided in section seventy-six-a of the alcoholic beverage~~  
48 ~~control law, or a person operating pursuant to a winery license as~~  
49 ~~provided in section seventy-six of the alcoholic beverage control law~~  
50 ~~and whose winery manufactures less than one hundred fifty thousand~~  
51 ~~finished gallons of wine annually, or a person operating pursuant to a~~  
52 ~~farm distillery license as provided in subdivision two-c of section~~  
53 ~~sixty-one of such law, or a person operating pursuant to a farm cidery~~  
54 ~~license as provided in section fifty-eight-c of the alcoholic beverage~~  
55 ~~control law, or a person operating pursuant to a farm brewery license as~~  
56 ~~provided in section fifty-one-a of the alcoholic beverage control law,~~

~~er a person operating pursuant to a brewer's license as provided in section fifty one of the alcoholic beverage control law who produces less than sixty thousand barrels of beer a year, or a person operating pursuant to any combination of such licenses, shall not be subject to any of the requirements of this subdivision.]~~

(D) Notwithstanding the provisions of subparagraph (C) of this paragraph, a person operating pursuant to any of the following licenses shall not be subject to any of the requirements of this subdivision: (i) a farm winery license, as provided in section seventy-six-a of the alcoholic beverage control law; (ii) a winery license, as provided in section seventy-six of the alcoholic beverage control law, where the number of gallons of wine, cider and mead produced annually by such person does not exceed the annual limits on the number of finished gallons of wine, cider and mead permitted to be produced by a farm winery under subdivision eight of section seventy-six-a of the alcoholic beverage control law; (iii) a farm distillery license, as provided in subdivision two-c of section sixty-one of the alcoholic beverage control law; (iv) a distiller's license, as provided in section sixty-one of the alcoholic beverage control law, where the number of gallons of liquor produced annually by such person does not exceed the annual limits on the number of gallons of liquor permitted to be produced by a farm distillery under paragraph (f) of subdivision two-c of section sixty-one of the alcoholic beverage control law; (v) a farm cidery license, as provided in section fifty-eight-c of the alcoholic beverage control law; (vi) a cider producers' license, as provided in section fifty-eight of the alcoholic beverage control law, where the number of gallons of cider produced annually by such person does not exceed the annual limits on the number of gallons of cider permitted to be produced by a farm cidery under subdivision ten of section fifty-eight-c of the alcoholic beverage control law; (vii) a farm brewery license, as provided in section fifty-one-a of the alcoholic beverage control law; (viii) a brewer's license, as provided in section fifty-one of the alcoholic beverage control law, where the number of finished barrels of beer, cider and braggot produced annually by such person does not exceed the annual number of finished barrels of beer, cider and braggot permitted to be produced by a farm brewery under subdivision ten of section fifty-one-a of the alcoholic beverage control law; (ix) a farm meadery license, as provided in section thirty-one of the alcoholic beverage control law; or (x) a mead producers' license, as provided in section thirty of the alcoholic beverage control law, where the number of gallons of mead and braggot produced annually by such person does not exceed the annual number of finished barrels of mead and braggot permitted to be produced by a farm meadery under subdivision ten of section thirty-one of the alcoholic beverage control law. Nothing in this subparagraph shall exempt a person operating pursuant to multiple licenses under the alcoholic beverage control law from the requirements of subparagraph (C) of this paragraph if such person produces an amount of any alcoholic beverage in excess of the amounts permitted to be produced annually by a person who holds only a farm winery, farm cidery, farm distillery, farm brewery or farm meadery license for such beverage, nor shall this section exempt any person holding a wholesalers' license under the alcoholic beverage control law from the requirements of subparagraph (C) of this paragraph.

§ 4. This act shall take effect June 1, 2020.



1 Intentionally Omitted

2 PART L

3 Section 1. Section 352 of the economic development law is amended by  
4 adding a new subdivision 8-a to read as follows:

5 8-a. "Green project" means a project deemed by the commissioner to  
6 make products or develop technologies that are primarily aimed at reduc-  
7 ing greenhouse gas emissions or supporting the use of clean energy in  
8 accordance with goals described in chapter one hundred six of the laws  
9 of two thousand nineteen. "Green project" shall include, but not be  
10 limited to, the manufacture or development of products or technologies  
11 or supply chain components primarily for renewable energy systems as  
12 defined in section sixty-six-p of the public service law, vehicles that  
13 use non-hydrocarbon fuels and produce zero or near zero emissions, heat  
14 pumps, energy efficiency, clean energy storage and other products that  
15 significantly reduce greenhouse gas emissions by minimizing the utiliza-  
16 tion of depletable resources or by improving industrial efficiency.  
17 "Green project" shall not include a project primarily composed of (i)  
18 necessarily local activities such as retail, building construction, or  
19 the installation, deployment or adoption of a clean energy product or  
20 technology at an end user's site, or (ii) the production of products or  
21 development of technologies that would produce only marginal and incre-  
22 mental energy savings or environmental benefits ancillary to the core  
23 function of the product or technology.

24 § 2. Subdivision 1 of section 353 of the economic development law, as  
25 amended by section 2 of part K of chapter 59 of the laws of 2017, is  
26 amended to read as follows:

27 1. To be a participant in the excelsior jobs program, a business enti-  
28 ty shall operate in New York state predominantly:

29 (a) as a financial services data center or a financial services back  
30 office operation;

31 (b) in manufacturing;

32 (c) in software development and new media;

33 (d) in scientific research and development;

34 (e) in agriculture;

35 (f) in the creation or expansion of back office operations in the  
36 state;

37 (g) in a distribution center;

38 (h) in an industry with significant potential for private-sector  
39 economic growth and development in this state as established by the  
40 commissioner in regulations promulgated pursuant to this article. In  
41 promulgating such regulations the commissioner shall include job and  
42 investment criteria;

43 (i) as an entertainment company;

44 (j) in music production; ~~or~~

45 (k) as a life sciences company; or

46 (l) as a company operating in one of the industries listed in para-  
47 graphs (b) through (e) of this subdivision and engaging in a green  
48 project as defined in section three hundred fifty-two of this article.

49 § 3. Subdivision 5 of section 354 of the economic development law, as  
50 amended by section 4 of part K of chapter 59 of the laws of 2017, is  
51 amended to read as follows:

52 5. A participant may claim tax benefits commencing in the first taxa-  
53 ble year that the business enterprise receives a certificate of tax  
54 credit or the first taxable year listed on its preliminary schedule of



1 benefits, whichever is later. A participant may claim such benefits for  
2 the next nine consecutive taxable years, provided that the participant  
3 demonstrates to the department that it continues to satisfy the eligi-  
4 bility criteria specified in section three hundred fifty-three of this  
5 article and subdivision two of this section in each of those taxable  
6 years, and provided that no tax credits may be allowed for taxable years  
7 beginning on or after January first, two thousand [~~thirty~~] forty. If,  
8 in any given year, a participant who has satisfied the eligibility  
9 criteria specified in section three hundred fifty-three of this article  
10 realizes job creation less than the estimated amount, the credit shall  
11 be reduced by the proportion of actual job creation to the estimated  
12 amount, provided the proportion is at least seventy-five percent of the  
13 jobs estimated.

14 § 4. Subdivisions 1, 2 and 3 of section 355 of the economic develop-  
15 ment law, subdivisions 1 and 2 as amended by section 4 of part G of  
16 chapter 61 of the laws of 2011, and subdivision 3 as amended by section  
17 1 of part YY of chapter 59 of the laws of 2017, are amended to read as  
18 follows:

19 1. Excelsior jobs tax credit component. A participant in the excelsior  
20 jobs program shall be eligible to claim a credit for each net new job it  
21 creates in New York state. [~~The~~] In a project that is not a green  
22 project, the amount of such credit per job shall be equal to the product  
23 of the gross wages paid and up to 6.85 percent. In a green project, the  
24 amount of such credit per job shall be equal to the product of the gross  
25 wages paid and up to 7.5 percent.

26 2. Excelsior investment tax credit component. A participant in the  
27 excelsior jobs program shall be eligible to claim a credit on qualified  
28 investments. [~~The~~] In a project that is not a green project, the credit  
29 shall be equal to two percent of the cost or other basis for federal  
30 income tax purposes of the qualified investment. In a green project,  
31 the credit shall be equal to five percent of the cost or other basis for  
32 federal income tax purposes of the qualified investment. A participant  
33 may not claim both the excelsior investment tax credit component and the  
34 investment tax credit set forth in subdivision [~~twelve~~] one of section  
35 two hundred [~~ten~~] ten-B, subsection (a) of section six hundred six, the  
36 former subsection (i) of section fourteen hundred fifty-six, or subdivi-  
37 sion (q) of section fifteen hundred eleven of the tax law for the same  
38 property in any taxable year, except that a participant may claim both  
39 the excelsior investment tax credit component and the investment tax  
40 credit for research and development property. In addition, a taxpayer  
41 who or which is qualified to claim the excelsior investment tax credit  
42 component and is also qualified to claim the brownfield tangible proper-  
43 ty credit component under section twenty-one of the tax law may claim  
44 either the excelsior investment tax credit component or such tangible  
45 property credit component, but not both with regard to a particular  
46 piece of property. A credit may not be claimed until a business enter-  
47 prise has received a certificate of tax credit, provided that qualified  
48 investments made on or after the issuance of the certificate of eligi-  
49 bility but before the issuance of the certificate of tax credit to the  
50 business enterprise, may be claimed in the first taxable year for which  
51 the business enterprise is allowed to claim the credit. Expenses  
52 incurred prior to the date the certificate of eligibility is issued are  
53 not eligible to be included in the calculation of the credit.

54 3. Excelsior research and development tax credit component. A partic-  
55 ipant in the excelsior jobs program shall be eligible to claim a credit  
56 equal to fifty percent of the portion of the participant's federal

1 research and development tax credit that relates to the participant's  
2 research and development expenditures in New York state during the tax-  
3 ble year; provided however, if not a green project, the excelsior  
4 research and development tax credit shall not exceed six percent of the  
5 qualified research and development expenditures attributable to activ-  
6 ities conducted in New York state, or, if a green project, the excelsior  
7 research and development tax credit shall not exceed eight percent of  
8 the research and development expenditures attributable to activities  
9 conducted in New York state. If the federal research and development  
10 credit has expired, then the research and development expenditures  
11 relating to the federal research and development credit shall be calcu-  
12 lated as if the federal research and development credit structure and  
13 definition in effect in two thousand nine were still in effect.  
14 Notwithstanding any other provision of this chapter to the contrary,  
15 research and development expenditures in this state, including salary or  
16 wage expenses for jobs related to research and development activities in  
17 this state, may be used as the basis for the excelsior research and  
18 development tax credit component and the qualified emerging technology  
19 company facilities, operations and training credit under the tax law.

20 § 5. Section 359 of the economic development law, as amended by  
21 section 5 of part K of chapter 59 of the laws of 2017, is amended to  
22 read as follows:

23 § 359. Cap on tax credit. The total amount of tax credits [~~listed on~~  
24 ~~certificates of tax credit~~] issued by the commissioner for any taxable  
25 year may not exceed the limitations set forth in this section. One-half  
26 of any amount of tax credits not awarded for a particular taxable year  
27 [~~in years two thousand eleven through two thousand twenty four~~] may be  
28 used by the commissioner to award tax credits in another taxable year.

29 Credit components in the aggregate  
30 shall not exceed:

With respect to taxable  
years beginning in:

31	\$ 50 million	2011
32	\$ 100 million	2012
33	\$ 150 million	2013
34	\$ 200 million	2014
35	\$ 250 million	2015
36	\$ 183 million	2016
37	\$ 183 million	2017
38	\$ 183 million	2018
39	\$ 183 million	2019
40	\$ 183 million	2020
41	\$ 183 million	2021
42	\$ 133 million	2022
43	\$ 83 million	2023
44	\$ 36 million	2024
45	<u>\$ 200 million</u>	<u>2025</u>
46	<u>\$ 200 million</u>	<u>2026</u>
47	<u>\$ 200 million</u>	<u>2027</u>
48	<u>\$ 200 million</u>	<u>2028</u>
49	<u>\$ 200 million</u>	<u>2029</u>

50 Twenty-five percent of tax credits shall be allocated to businesses  
51 accepted into the program under subdivision four of section three  
52 hundred fifty-three of this article and seventy-five percent of tax

1 credits shall be allocated to businesses accepted into the program under  
2 subdivision three of section three hundred fifty-three of this article.

3 Provided, however, if by September thirtieth of a calendar year, the  
4 department has not allocated the full amount of credits available in  
5 that year to either: (i) businesses accepted into the program under  
6 subdivision four of section three hundred fifty-three of this article or  
7 (ii) businesses accepted into the program under subdivision three of  
8 section three hundred fifty-three of this article, the commissioner may  
9 allocate any remaining tax credits to businesses referenced in this  
10 paragraph as needed; provided, however, that under no circumstances may  
11 the aggregate statutory cap for all program years be exceeded. One  
12 hundred percent of the unawarded amounts remaining at the end of two  
13 thousand [~~twenty-four~~] twenty-nine may be allocated in subsequent years,  
14 notwithstanding the fifty percent limitation on any amounts of tax cred-  
15 its not awarded in taxable years two thousand eleven through two thou-  
16 sand [~~twenty-four~~] twenty-nine. Provided, however, no tax credits may  
17 be allowed for taxable years beginning on or after January first, two  
18 thousand [~~thirty~~] forty.

19 § 6. Subdivision (b) of section 31 of the tax law, as amended by  
20 section 6 of part K of chapter 59 of the laws of 2017, is amended to  
21 read as follows:

22 (b) To be eligible for the excelsior jobs program credit, the taxpayer  
23 shall have been issued a "certificate of tax credit" by the department  
24 of economic development pursuant to subdivision four of section three  
25 hundred fifty-four of the economic development law, which certificate  
26 shall set forth the amount of each credit component that may be claimed  
27 for the taxable year. A taxpayer may claim such credit for ten consec-  
28 utive taxable years commencing in the first taxable year that the  
29 taxpayer receives a certificate of tax credit or the first taxable year  
30 listed on its preliminary schedule of benefits, whichever is later,  
31 provided that no tax credits may be allowed for taxable years beginning  
32 on or after January first, two thousand [~~thirty~~] forty. The taxpayer  
33 shall be allowed to claim only the amount listed on the certificate of  
34 tax credit for that taxable year. Such certificate must be attached to  
35 the taxpayer's return. No cost or expense paid or incurred by the  
36 taxpayer shall be the basis for more than one component of this credit  
37 or any other tax credit, except as provided in section three hundred  
38 fifty-five of the economic development law.

39 § 7. This act shall take effect immediately.

40 PART M

41 Section 1. Paragraph 2 of subdivision (a) of section 24 of the tax  
42 law, as amended by section 4 of part Q of chapter 57 of the laws of  
43 2010, is amended to read as follows:

44 (2) The amount of the credit shall be the product (or pro rata share  
45 of the product, in the case of a member of a partnership) of [~~thirty~~]  
46 twenty-five percent and the qualified production costs paid or incurred  
47 in the production of a qualified film, provided that: (i) the qualified  
48 production costs (excluding post production costs) paid or incurred  
49 which are attributable to the use of tangible property or the perform-  
50 ance of services at a qualified film production facility in the  
51 production of such qualified film equal or exceed seventy-five percent  
52 of the production costs (excluding post production costs) paid or  
53 incurred which are attributable to the use of tangible property or the  
54 performance of services at any film production facility within and with-

1 out the state in the production of such qualified film, and (ii) except  
2 with respect to a qualified independent film production company or  
3 pilot, at least ten percent of the total principal photography shooting  
4 days spent in the production of such qualified film must be spent at a  
5 qualified film production facility. However, if the qualified production  
6 costs (excluding post production costs) which are attributable to the  
7 use of tangible property or the performance of services at a qualified  
8 film production facility in the production of such qualified film is  
9 less than three million dollars, then the portion of the qualified  
10 production costs attributable to the use of tangible property or the  
11 performance of services in the production of such qualified film outside  
12 of a qualified film production facility shall be allowed only if the  
13 shooting days spent in New York outside of a film production facility in  
14 the production of such qualified film equal or exceed seventy-five  
15 percent of the total shooting days spent within and without New York  
16 outside of a film production facility in the production of such quali-  
17 fied film. The credit shall be allowed for the taxable year in which the  
18 production of such qualified film is completed. However, in the case of  
19 a qualified film that receives funds from additional pool 2, no credit  
20 shall be claimed before the later of (1) the taxable year the production  
21 of the qualified film is complete, or (2) the taxable year immediately  
22 following the allocation year for which the film has been allocated  
23 credit by the governor's office for motion picture and television devel-  
24 opment. If the amount of the credit is at least one million dollars but  
25 less than five million dollars, the credit shall be claimed over a two  
26 year period beginning in the first taxable year in which the credit may  
27 be claimed and in the next succeeding taxable year, with one-half of the  
28 amount of credit allowed being claimed in each year. If the amount of  
29 the credit is at least five million dollars, the credit shall be claimed  
30 over a three year period beginning in the first taxable year in which  
31 the credit may be claimed and in the next two succeeding taxable years,  
32 with one-third of the amount of the credit allowed being claimed in each  
33 year.

34 § 2. Paragraph 2 of subdivision (a) of section 24 of the tax law, as  
35 amended by section 4 of part Q of chapter 57 of the laws of 2010, is  
36 amended to read as follows:

37 (2) The amount of the credit shall be the product (or pro rata share  
38 of the product, in the case of a member of a partnership) of thirty  
39 percent and the qualified production costs paid or incurred in the  
40 production of a qualified film, provided that: (i) the qualified  
41 production costs (excluding post production costs) paid or incurred  
42 which are attributable to the use of tangible property or the perform-  
43 ance of services at a qualified film production facility in the  
44 production of such qualified film equal or exceed seventy-five percent  
45 of the production costs (excluding post production costs) paid or  
46 incurred which are attributable to the use of tangible property or the  
47 performance of services at any film production facility within and with-  
48 out the state in the production of such qualified film, and (ii) except  
49 with respect to a qualified independent film production company or  
50 pilot, at least ten percent of the total principal photography shooting  
51 days spent in the production of such qualified film must be spent at a  
52 qualified film production facility. However, if the qualified production  
53 costs (excluding post production costs) which are attributable to the  
54 use of tangible property or the performance of services at a qualified  
55 film production facility in the production of such qualified film is  
56 less than three million dollars, then the portion of the qualified

1 production costs attributable to the use of tangible property or the  
2 performance of services in the production of such qualified film outside  
3 of a qualified film production facility shall be allowed only if the  
4 shooting days spent in New York outside of a film production facility in  
5 the production of such qualified film equal or exceed seventy-five  
6 percent of the total shooting days spent within and without New York  
7 outside of a film production facility in the production of such quali-  
8 fied film. The credit shall be allowed for the taxable year in which the  
9 production of such qualified film is completed. However, in the case of  
10 a qualified film that receives funds from additional pool 2, no credit  
11 shall be claimed before the later of (1) the taxable year the production  
12 of the qualified film is complete, or (2) the first taxable year begin-  
13 ning immediately [~~following~~] after the allocation year for which the  
14 film has been allocated credit by the governor's office for motion  
15 picture and television development. If the amount of the credit is at  
16 least one million dollars but less than five million dollars, the credit  
17 shall be claimed over a two year period beginning in the first taxable  
18 year in which the credit may be claimed and in the next succeeding taxa-  
19 ble year, with one-half of the amount of credit allowed being claimed in  
20 each year. If the amount of the credit is at least five million dollars,  
21 the credit shall be claimed over a three year period beginning in the  
22 first taxable year in which the credit may be claimed and in the next  
23 two succeeding taxable years, with one-third of the amount of the credit  
24 allowed being claimed in each year.

25 § 3. Paragraph 3 of subdivision (b) of section 24 of the tax law, as  
26 amended by section 1 of part B of chapter 59 of the laws of 2013, is  
27 amended to read as follows:

28 (3) "Qualified film" means a feature-length film, television film,  
29 relocated television production, television pilot [~~and/or each episode~~  
30 ~~of a~~] or television series, regardless of the medium by means of which  
31 the film, pilot or [~~episode~~] series is created or conveyed. For the  
32 purposes of the credit provided by this section only, a "qualified film"  
33 with the exception of a television pilot, whose majority of principal  
34 photography shooting days in the production of the qualified film are  
35 shot in Westchester, Rockland, Nassau, or Suffolk county or any of the  
36 five New York City boroughs shall have a minimum budget of one million  
37 dollars. A "qualified film", with the exception of a television pilot,  
38 whose majority of principal photography shooting days in the production  
39 of the qualified film are shot in any other county of the state than  
40 those listed in the preceding sentence shall have a minimum budget of  
41 two hundred fifty thousand dollars. "Qualified film" shall not include:  
42 (i) a documentary film, news or current affairs program, interview or  
43 talk program, "how-to" (i.e., instructional) film or program, film or  
44 program consisting primarily of stock footage, sporting event or sport-  
45 ing program, game show, award ceremony, film or program intended prima-  
46 rily for industrial, corporate or institutional end-users, fundraising  
47 film or program, daytime drama (i.e., daytime "soap opera"), commer-  
48 cials, music videos or "reality" program, or (ii) a production for which  
49 records are required under section 2257 of title 18, United States code,  
50 to be maintained with respect to any performer in such production  
51 (reporting of books, films, etc. with respect to sexually explicit  
52 conduct).

53 § 4. Paragraph 3 of subdivision (b) of section 24 of the tax law, as  
54 amended by section 1 of part B of chapter 59 of the laws of 2013, is  
55 amended to read as follows:

1 (3) "Qualified film" means a feature-length film, television film,  
2 relocated television production, television pilot and/or each episode of  
3 a television series, regardless of the medium by means of which the  
4 film, pilot or episode is created or conveyed. "Qualified film" shall  
5 not include: (i) a documentary film, news or current affairs program,  
6 interview or talk program, "how-to" (i.e., instructional) film or  
7 program, film or program consisting primarily of stock footage, sporting  
8 event or sporting program, game show, award ceremony, film or program  
9 intended primarily for industrial, corporate or institutional end-users,  
10 fundraising film or program, daytime drama (i.e., daytime "soap opera"),  
11 commercials, music videos or "reality" program~~[, or]~~; (ii) a production  
12 for which records are required under section 2257 of title 18, United  
13 States code, to be maintained with respect to any performer in such  
14 production (reporting of books, films, etc. with respect to sexually  
15 explicit conduct); or (iii) other than a relocated television  
16 production, a television series commonly known as variety entertainment,  
17 variety sketch and variety talk, i.e., a program with components of  
18 improvisational or scripted content (monologues, sketches, interviews),  
19 either exclusively or in combination with other entertainment elements  
20 such as musical performances, dancing, cooking, crafts, pranks, stunts,  
21 and games and which may be further defined in regulations of the commis-  
22 sioner of economic development. However, a qualified film shall include  
23 a television series as described in subparagraph (iii) of this paragraph  
24 only if an application for such series has been deemed conditionally  
25 eligible for the tax credit under this section prior to April first, two  
26 thousand twenty, such series remains in continuous production for each  
27 season, and an annual application for each season of such series is  
28 continually submitted for such series after April first, two thousand  
29 twenty.

30 § 5. Paragraph 2 of subdivision (a) of section 31 of the tax law, as  
31 amended by chapter 268 of the laws of 2012, is amended to read as  
32 follows:

33 (2) The amount of the credit shall be the product (or pro rata share  
34 of the product, in the case of a member of a partnership) of [~~thirty~~  
35 twenty-five percent and the qualified post production costs paid in the  
36 production of a qualified film at a qualified post production facility  
37 located within the metropolitan commuter transportation district as  
38 defined in section twelve hundred sixty-two of the public authorities  
39 law or [~~thirty-five~~ thirty percent and the qualified post production  
40 costs paid in the production of a qualified film at a qualified post  
41 production facility located elsewhere in the state.

42 § 5-a. Paragraph 5 of subdivision (a) of section 24 of the tax law, as  
43 amended by section 1 of part SSS of chapter 59 of the laws of 2019, is  
44 amended to read as follows:

45 (5) For the period two thousand fifteen through two thousand [~~twenty-~~  
46 ~~four~~ twenty-five, in addition to the amount of credit established in  
47 paragraph two of this subdivision, a taxpayer shall be allowed a credit  
48 equal to the product (or pro rata share of the product, in the case of a  
49 member of a partnership) of ten percent and the amount of wages or sala-  
50 ries paid to individuals directly employed (excluding those employed as  
51 writers, directors, music directors, producers and performers, including  
52 background actors with no scripted lines) by a qualified film production  
53 company or a qualified independent film production company for services  
54 performed by those individuals in one of the counties specified in this  
55 paragraph in connection with a qualified film with a minimum budget of  
56 five hundred thousand dollars. For purposes of this additional credit,



1 the services must be performed in one or more of the following counties:  
2 Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung,  
3 Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex,  
4 Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis,  
5 Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga,  
6 Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Saratoga,  
7 Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Sulli-  
8 van, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Wyoming, or  
9 Yates. The aggregate amount of tax credits allowed pursuant to the  
10 authority of this paragraph shall be five million dollars each year  
11 during the period two thousand fifteen through two thousand [~~twenty-~~  
12 ~~four~~] twenty-five of the annual allocation made available to the program  
13 pursuant to paragraph four of subdivision (e) of this section. Such  
14 aggregate amount of credits shall be allocated by the governor's office  
15 for motion picture and television development among taxpayers in order  
16 of priority based upon the date of filing an application for allocation  
17 of film production credit with such office. If the total amount of  
18 allocated credits applied for under this paragraph in any year exceeds  
19 the aggregate amount of tax credits allowed for such year under this  
20 paragraph, such excess shall be treated as having been applied for on  
21 the first day of the next year. If the total amount of allocated tax  
22 credits applied for under this paragraph at the conclusion of any year  
23 is less than five million dollars, the remainder shall be treated as  
24 part of the annual allocation made available to the program pursuant to  
25 paragraph four of subdivision (e) of this section. However, in no event  
26 may the total of the credits allocated under this paragraph and the  
27 credits allocated under paragraph five of subdivision (a) of section  
28 thirty-one of this article exceed five million dollars in any year  
29 during the period two thousand fifteen through two thousand [~~twenty-~~  
30 ~~four~~] twenty-five.

31 § 5-b. Paragraph 4 of subdivision (e) of section 24 of the tax law, as  
32 amended by chapter 683 of the laws of 2019, is amended to read as  
33 follows:

34 (4) Additional pool 2 - The aggregate amount of tax credits allowed in  
35 subdivision (a) of this section shall be increased by an additional four  
36 hundred twenty million dollars in each year starting in two thousand ten  
37 through two thousand [~~twenty-four~~] twenty-five provided however, seven  
38 million dollars of the annual allocation shall be available for the  
39 empire state film post production credit pursuant to section thirty-one  
40 of this article in two thousand thirteen and two thousand fourteen,  
41 twenty-five million dollars of the annual allocation shall be available  
42 for the empire state film post production credit pursuant to section  
43 thirty-one of this article in each year starting in two thousand fifteen  
44 through two thousand [~~twenty-four~~] twenty-five and five million dollars  
45 of the annual allocation shall be made available for the television  
46 writers' and directors' fees and salaries credit pursuant to section  
47 twenty-four-b of this article in each year starting in two thousand  
48 twenty through two thousand [~~twenty-four~~] twenty-five. This amount shall  
49 be allocated by the governor's office for motion picture and television  
50 development among taxpayers in accordance with subdivision (a) of this  
51 section. If the commissioner of economic development determines that the  
52 aggregate amount of tax credits available from additional pool 2 for the  
53 empire state film production tax credit have been previously allocated,  
54 and determines that the pending applications from eligible applicants  
55 for the empire state film post production tax credit pursuant to section  
56 thirty-one of this article is insufficient to utilize the balance of

1 unallocated empire state film post production tax credits from such  
2 pool, the remainder, after such pending applications are considered,  
3 shall be made available for allocation in the empire state film tax  
4 credit pursuant to this section, subdivision twenty of section two  
5 hundred ten-B and subsection (gg) of section six hundred six of this  
6 chapter. Also, if the commissioner of economic development determines  
7 that the aggregate amount of tax credits available from additional pool  
8 2 for the empire state film post production tax credit have been previ-  
9 ously allocated, and determines that the pending applications from  
10 eligible applicants for the empire state film production tax credit  
11 pursuant to this section is insufficient to utilize the balance of unal-  
12 located film production tax credits from such pool, then all or part of  
13 the remainder, after such pending applications are considered, shall be  
14 made available for allocation for the empire state film post production  
15 credit pursuant to this section, subdivision thirty-two of section two  
16 hundred ten-B and subsection (qq) of section six hundred six of this  
17 chapter. The governor's office for motion picture and television devel-  
18 opment must notify taxpayers of their allocation year and include the  
19 allocation year on the certificate of tax credit. Taxpayers eligible to  
20 claim a credit must report the allocation year directly on their empire  
21 state film production credit tax form for each year a credit is claimed  
22 and include a copy of the certificate with their tax return. In the case  
23 of a qualified film that receives funds from additional pool 2, no  
24 empire state film production credit shall be claimed before the later of  
25 the taxable year the production of the qualified film is complete, or  
26 the taxable year immediately following the allocation year for which the  
27 film has been allocated credit by the governor's office for motion  
28 picture and television development.

29 § 5-c. Paragraph 6 of subdivision (a) of section 31 of the tax law, as  
30 amended by section 3 of part SSS of chapter 59 of the laws of 2019, is  
31 amended to read as follows:

32 (6) For the period two thousand fifteen through two thousand [~~twenty-~~  
33 ~~four~~] twenty-five, in addition to the amount of credit established in  
34 paragraph two of this subdivision, a taxpayer shall be allowed a credit  
35 equal to the product (or pro rata share of the product, in the case of a  
36 member of a partnership) of ten percent and the amount of wages or sala-  
37 ries paid to individuals directly employed (excluding those employed as  
38 writers, directors, music directors, producers and performers, including  
39 background actors with no scripted lines) for services performed by  
40 those individuals in one of the counties specified in this paragraph in  
41 connection with the post production work on a qualified film with a  
42 minimum budget of five hundred thousand dollars at a qualified post  
43 production facility in one of the counties listed in this paragraph. For  
44 purposes of this additional credit, the services must be performed in  
45 one or more of the following counties: Albany, Allegany, Broome, Catta-  
46 raugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Cortland, Dela-  
47 ware, Erie, Essex, Franklin, Fulton, Genesee, Hamilton, Herkimer,  
48 Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara,  
49 Oneida, Onondaga, Ontario, Orleans, Oswego, Otsego, Schenectady, Scho-  
50 harie, Schuyler, Seneca, St. Lawrence, Steuben, Tioga, Tompkins, Wayne,  
51 Wyoming, or Yates. The aggregate amount of tax credits allowed pursuant  
52 to the authority of this paragraph shall be five million dollars each  
53 year during the period two thousand fifteen through two thousand [~~twen-~~  
54 ~~ty-four~~] twenty-five of the annual allocation made available to the  
55 empire state film post production credit pursuant to paragraph four of  
56 subdivision (e) of section twenty-four of this article. Such aggregate

1 amount of credits shall be allocated by the governor's office for motion  
2 picture and television development among taxpayers in order of priority  
3 based upon the date of filing an application for allocation of post  
4 production credit with such office. If the total amount of allocated  
5 credits applied for under this paragraph in any year exceeds the aggregate  
6 amount of tax credits allowed for such year under this paragraph,  
7 such excess shall be treated as having been applied for on the first day  
8 of the next year. If the total amount of allocated tax credits applied  
9 for under this paragraph at the conclusion of any year is less than five  
10 million dollars, the remainder shall be treated as part of the annual  
11 allocation for two thousand seventeen made available to the empire state  
12 film post production credit pursuant to paragraph four of subdivision  
13 (e) of section twenty-four of this article. However, in no event may the  
14 total of the credits allocated under this paragraph and the credits  
15 allocated under paragraph five of subdivision (a) of section twenty-four  
16 of this article exceed five million dollars in any year during the period  
17 two thousand fifteen through two thousand [~~twenty-four~~] twenty-five.

18 § 6. This act shall take effect immediately; provided, however, that  
19 the amendments made by sections one, three and five of this act shall  
20 apply to applications that are filed with the governor's office for  
21 motion picture and television development on or after April 1, 2020.

22 PART N

23 Intentionally Omitted

24 PART O

25 Intentionally Omitted

26 PART P

27 Section 1. Section 1530 of the real property tax law is amended by  
28 adding a new subdivision 1-a to read as follows:

29 1-a. In the event that a director of real property tax services,  
30 appointed pursuant to the provisions of this section, is unable to  
31 perform the duties of the office of director of real property tax  
32 services or the office becomes vacant, the appointing authority may by  
33 resolution designate or appoint an acting director of real property tax  
34 services. Where an acting director of real property tax services is  
35 designated or appointed pursuant to this section, the appointing author-  
36 ity shall notify the commissioner within fifteen days of making such  
37 designation or appointment. The acting director of real property tax  
38 services shall function as director of real property tax services until  
39 such time as the director of real property tax services is able to  
40 resume the position or until a replacement is appointed. In the event an  
41 acting director of real property tax services functions as director of  
42 real property tax services for more than six months, then such acting  
43 director of real property tax services shall be required to meet the  
44 minimum qualification standards and to obtain certification as required  
45 by this title for persons appointed to the office of director of real  
46 property tax services.

47 § 2. This act shall take effect immediately.

48 PART Q

1 Intentionally Omitted

2 PART R

3 Intentionally Omitted

4 PART S

5 Section 1. Paragraph (f) of subdivision 3 of section 425 of the real  
6 property tax law is REPEALED.

7 § 2. Section 171-y of the tax law is REPEALED.

8 § 3. This act shall take effect immediately.

9 PART T

10 Section 1. Subdivision 3 of section 489-c of the real property tax  
11 law, as amended by chapter 733 of the laws of 2004, is amended to read  
12 as follows:

13 3. Railroad real property shall be assessed according to [~~its condi-  
14 tion and ownership as of the first day of July of the year preceding the  
15 year in which the assessment roll on which such assessment will be  
16 entered is filed in the office of the city or town clerk, except that it  
17 shall be assessed according to its condition and ownership as of the  
18 first day of July of the second year preceding the date required by law  
19 for the filing of the final assessment roll for purposes of all village  
20 assessment rolls~~] value and ownership as of the dates specified by  
21 subdivision four of section four hundred eighty-nine-e of this title for  
22 the computation of the ceiling of such property.

23 § 2. Subdivision 3 of section 489-cc of the real property tax law, as  
24 amended by chapter 733 of the laws of 2004, is amended to read as  
25 follows:

26 3. Railroad real property shall be assessed according to its [~~condi-  
27 tion and ownership as of the first day of July of the year preceding the  
28 year in which the assessment roll on which such assessment will be  
29 entered is filed in the office of the city or town clerk, except that it  
30 shall be assessed according to its condition and ownership as of the  
31 first day of July of the second year preceding the date required by law  
32 for the filing of the final assessment roll for purposes of all village  
33 assessment rolls~~] value and ownership as of the dates specified by  
34 subdivision four of section four hundred eighty-nine-ee of this title  
35 for the computation of the ceiling of such property.

36 § 3. Section 499-nnnn of the real property tax law, as added by chap-  
37 ter 475 of the laws of 2013, is amended to read as follows:

38 § 499-nnnn. Equalization rate. In determining assessment ceilings, the  
39 commissioner shall apply the final state equalization rate [~~for the  
40 assessment roll of the local assessing jurisdiction for which the ceil-  
41 ing is established. If that final rate is not available, the commission-  
42 er shall apply the most recent final state equalization rate for the  
43 local assessing jurisdiction, except that if a special equalization rate  
44 has been established as provided in title two of article twelve of this  
45 chapter, such rate shall be applied. In the case of a special assessing  
46 unit as defined in section eighteen hundred one of this chapter, the  
47 equalization rate to be applied shall be the applicable class equaliza-  
48 tion rate~~] used for the local assessing jurisdiction on the assessment  
49 roll for the year immediately preceding the year in which the assessment  
50 ceiling is being established, except that (1) if a special equalization

1 rate was established for such assessment roll, such rate shall be  
2 applied, and (2) in the case of a special assessing unit as defined in  
3 section eighteen hundred one of this chapter, the equalization rate to  
4 be applied shall be the applicable class equalization rate used on such  
5 assessment roll.

6 § 4. Subdivision 2 of section 499-pppp of the real property tax law,  
7 as added by chapter 475 of the laws of 2013, is amended to read as  
8 follows:

9 2. Notwithstanding that a complaint may not have been filed with  
10 respect to a tentative determination of an assessment ceiling, the  
11 commissioner shall give effect to any special equalization rate estab-  
12 lished pursuant to section twelve hundred twenty-four of this chapter  
13 [~~or the final state equalization rate for the assessment roll for which~~  
14 ~~the ceiling is established as provided in section four hundred ninety-~~  
15 ~~nine-~~nnnn~~ of this title~~] prior to the date for the final determination  
16 of the assessment ceiling.

17 § 5. This act shall take effect immediately; provided, however, that  
18 the amendments to title 5 of article 4 of the real property tax law made  
19 by sections three and four of this act shall not affect the repeal of  
20 such title and shall be deemed to be repealed therewith.

21

## PART U

22 Section 1. Clause (A) of subparagraph (iv) of paragraph (b) of subdi-  
23 vision 4 of section 425 of the real property tax law, as amended by  
24 section 1 of part PP of chapter 59 of the laws of 2019, is amended to  
25 read as follows:

26 (A) Effective with applications for the enhanced exemption on final  
27 assessment rolls to be completed in two thousand nineteen, the applica-  
28 tion form shall indicate that all owners of the property and any owners'  
29 spouses residing on the premises must have their income eligibility  
30 verified annually by the department and must furnish their taxpayer  
31 identification numbers in order to facilitate matching with records of  
32 the department. The income eligibility of such persons shall be verified  
33 annually by the department, and the assessor shall not request income  
34 documentation from them. All applicants for the enhanced exemption and  
35 all assessing units shall be required to participate in this program,  
36 which shall be known as the STAR income verification program. The  
37 commissioner may, in his or her discretion, extend the enrollment period  
38 of the STAR income verification program for property owners whose prop-  
39 erty received the enhanced exemption on the final assessment roll  
40 completed in two thousand eighteen but who failed to enroll in suffi-  
41 cient time to have the exemption continued on the final assessment roll  
42 completed in two thousand nineteen. Where appropriate, the commissioner  
43 is further authorized to remit directly to such a property owner a  
44 payment in an amount equal to the difference between the school tax bill  
45 that the property owner actually received and the school tax bill that  
46 the property owner would have received had he or she enrolled in a time-  
47 ly manner.

48 § 2. This act shall take effect immediately.

49

## PART V

50 Section 1. Section 902 of the racing, pari-mutuel wagering and breed-  
51 ing law is amended by adding a new subdivision 7 to read as follows:

1 7. A franchised racing corporation may, in its discretion and at its  
2 expense, fund for the exclusive use or utilization of the commission,  
3 the construction and equipping of an equine drug testing and research  
4 laboratory pursuant to subdivision one of this section. Such corporation  
5 shall consult with the commission and relevant industry stakeholders  
6 regarding the proper scope and equipping of a laboratory. The siting  
7 and use of such laboratory shall be pursuant to a long-term lease  
8 between the corporation and the commission. The commission shall operate  
9 or contract for the operation of such laboratory. The franchised corpo-  
10 ration shall prepare an initial report for the year two thousand twen-  
11 ty-one, provided, however, the franchised corporation has elected to  
12 fund the construction and equipping of such laboratory. Such report  
13 shall be submitted to the governor, the speaker of the assembly, and the  
14 temporary president of the senate, no later than the first day of April  
15 two thousand twenty-one. The gaming commission shall also make the  
16 report public on their website. Such initial report shall include, but  
17 not be limited to, information related to the siting and initial and  
18 ongoing financing of the laboratory.

19 § 2. Paragraph 3 of subdivision f of section 1612 of the tax law, as  
20 amended by chapter 174 of the laws of 2013, is amended to read as  
21 follows:

22 3. Four percent of the total revenue wagered after payout of prizes to  
23 be deposited into an account of the franchised corporation established  
24 pursuant to section two hundred six of the racing, pari-mutuel wagering  
25 and breeding law to be used for capital expenditures in maintaining and  
26 upgrading Aqueduct racetrack, Belmont Park racetrack and Saratoga race  
27 course. Capital expenditures may include funding the construction of and  
28 initially equipping a state-based equine drug testing and research labo-  
29 ratory to be used pursuant to subdivision seven of section nine hundred  
30 two of the racing, pari-mutuel wagering and breeding law.

31 § 3. This act shall take effect immediately.

32 PART W

33 Intentionally Omitted

34 PART X

35 Section 1. Paragraphs (b) and (d) of subdivision 3 of section 1367 of  
36 the racing, pari-mutuel wagering and breeding law, as added by chapter  
37 174 of the laws of 2013, are amended to read as follows:

38 (b) A sports pool shall be operated in a sports wagering lounge  
39 located at a casino. The lounge shall conform to all requirements  
40 concerning square footage, design, equipment, security measures and  
41 related matters which the commission shall by regulation prescribe.  
42 Provided, however, the commission may also approve additional locations  
43 for a sports pool within the casino, in areas that have been approved by  
44 the commission for the conduct of other gaming, to be operated in a  
45 manner and methodology as regulation shall prescribe.

46 (d) An operator shall accept wagers on sports events only from persons  
47 physically present in the sports wagering lounge, or any additional  
48 locations for a sports pool within the casino, approved by the gaming  
49 commission. A person placing a wager shall be at least twenty-one years  
50 of age.

51 § 2. This act shall take effect immediately.



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53

## PART Y

Intentionally Omitted

## PART Z

Section 1. Paragraph (a) of subdivision 1 of section 1003 of the racing, pari-mutuel wagering and breeding law, as amended by section 1 of part HH of chapter 59 of the laws of 2019, is amended to read as follows:

(a) Any racing association or corporation or regional off-track betting corporation, authorized to conduct pari-mutuel wagering under this chapter, desiring to display the simulcast of horse races on which pari-mutuel betting shall be permitted in the manner and subject to the conditions provided for in this article may apply to the commission for a license so to do. Applications for licenses shall be in such form as may be prescribed by the commission and shall contain such information or other material or evidence as the commission may require. No license shall be issued by the commission authorizing the simulcast transmission of thoroughbred races from a track located in Suffolk county. The fee for such licenses shall be five hundred dollars per simulcast facility and for account wagering licensees that do not operate either a simulcast facility that is open to the public within the state of New York or a licensed racetrack within the state, twenty thousand dollars per year payable by the licensee to the commission for deposit into the general fund. Except as provided in this section, the commission shall not approve any application to conduct simulcasting into individual or group residences, homes or other areas for the purposes of or in connection with pari-mutuel wagering. The commission may approve simulcasting into residences, homes or other areas to be conducted jointly by one or more regional off-track betting corporations and one or more of the following: a franchised corporation, thoroughbred racing corporation or a harness racing corporation or association; provided (i) the simulcasting consists only of those races on which pari-mutuel betting is authorized by this chapter at one or more simulcast facilities for each of the contracting off-track betting corporations which shall include wagers made in accordance with section one thousand fifteen, one thousand 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 primarily for promotional or marketing purposes as found by the commission. For purposes of this paragraph, the provisions of section one thousand thirteen of this article shall not apply. Any agreement authorizing an in-home simulcasting experiment commencing prior to May fifteenth, nineteen hundred ninety-five, may, and all its terms, be extended until June thirtieth, two thousand [~~twenty~~] ~~twenty-one~~; 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

1 forty-five days prior to the effective date of the termination, via  
2 registered mail. Any party to an agreement receiving such notice of an  
3 intent to terminate, may request the commission to mediate between the  
4 parties new terms and conditions in a replacement agreement between the  
5 parties as will permit continuation of an in-home experiment until June  
6 thirtieth, two thousand [~~twenty~~] ~~twenty-one~~; and (iv) no in-home simul-  
7 casting in the thoroughbred special betting district shall occur without  
8 the approval of the regional thoroughbred track.

9 § 2. Subparagraph (iii) of paragraph d of subdivision 3 of section  
10 1007 of the racing, pari-mutuel wagering and breeding law, as amended by  
11 section 2 of part HH of chapter 59 of the laws of 2019, is amended to  
12 read as follows:

13 (iii) Of the sums retained by a receiving track located in Westchester  
14 county on races received from a franchised corporation, for the period  
15 commencing January first, two thousand eight and continuing through June  
16 thirtieth, two thousand [~~twenty~~] ~~twenty-one~~, the amount used exclusively  
17 for purses to be awarded at races conducted by such receiving track  
18 shall be computed as follows: of the sums so retained, two and one-half  
19 percent of the total pools. Such amount shall be increased or decreased  
20 in the amount of fifty percent of the difference in total commissions  
21 determined by comparing the total commissions available after July twen-  
22 ty-first, nineteen hundred ninety-five to the total commissions that  
23 would have been available to such track prior to July twenty-first,  
24 nineteen hundred ninety-five.

25 § 3. The opening paragraph of subdivision 1 of section 1014 of the  
26 racing, pari-mutuel wagering and breeding law, as amended by section 3  
27 of part HH of chapter 59 of the laws of 2019, is amended to read as  
28 follows:

29 The provisions of this section shall govern the simulcasting of races  
30 conducted at thoroughbred tracks located in another state or country on  
31 any day during which a franchised corporation is conducting a race meet-  
32 ing in Saratoga county at Saratoga thoroughbred racetrack until June  
33 thirtieth, two thousand [~~twenty~~] ~~twenty-one~~ and on any day regardless of  
34 whether or not a franchised corporation is conducting a race meeting in  
35 Saratoga county at Saratoga thoroughbred racetrack after June thirtieth,  
36 two thousand [~~twenty~~] ~~twenty-one~~. On any day on which a franchised  
37 corporation has not scheduled a racing program but a thoroughbred racing  
38 corporation located within the state is conducting racing, every off-  
39 track betting corporation branch office and every simulcasting facility  
40 licensed in accordance with section one thousand seven (that has entered  
41 into a written agreement with such facility's representative horsemen's  
42 organization, as approved by the commission), one thousand eight, or one  
43 thousand nine of this article shall be authorized to accept wagers and  
44 display the live simulcast signal from thoroughbred tracks located in  
45 another state or foreign country subject to the following provisions:

46 § 4. Subdivision 1 of section 1015 of the racing, pari-mutuel wagering  
47 and breeding law, as amended by section 4 of part HH of chapter 59 of  
48 the laws of 2019, is amended to read as follows:

49 1. The provisions of this section shall govern the simulcasting of  
50 races conducted at harness tracks located in another state or country  
51 during the period July first, nineteen hundred ninety-four through June  
52 thirtieth, two thousand [~~twenty~~] ~~twenty-one~~. This section shall super-  
53 sede all inconsistent provisions of this chapter.

54 § 5. The opening paragraph of subdivision 1 of section 1016 of the  
55 racing, pari-mutuel wagering and breeding law, as amended by section 5

1 of part HH of chapter 59 of the laws of 2019, is amended to read as  
2 follows:

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

20 § 6. The opening paragraph of section 1018 of the racing, pari-mutuel  
21 wagering and breeding law, as amended by section 6 of part HH of chapter  
22 59 of the laws of 2019, is amended to read as follows:

23 Notwithstanding any other provision of this chapter, for the period  
24 July twenty-fifth, two thousand one through September eighth, two thou-  
25 sand [~~nineteen~~] **twenty**, when a franchised corporation is conducting a  
26 race meeting within the state at Saratoga Race Course, every off-track  
27 betting corporation branch office and every simulcasting facility  
28 licensed in accordance with section one thousand seven (that has entered  
29 into a written agreement with such facility's representative horsemen's  
30 organization as approved by the commission), one thousand eight or one  
31 thousand nine of this article shall be authorized to accept wagers and  
32 display the live simulcast signal from thoroughbred tracks located in  
33 another state, provided that such facility shall accept wagers on races  
34 run at all in-state thoroughbred tracks which are conducting racing  
35 programs subject to the following provisions; provided, however, no such  
36 written agreement shall be required of a franchised corporation licensed  
37 in accordance with section one thousand seven of this article.

38 § 7. Section 32 of chapter 281 of the laws of 1994, amending the  
39 racing, pari-mutuel wagering and breeding law and other laws relating to  
40 simulcasting, as amended by section 7 of part HH of chapter 59 of the  
41 laws of 2019, is amended to read as follows:

42 § 32. This act shall take effect immediately and the pari-mutuel tax  
43 reductions in section six of this act shall expire and be deemed  
44 repealed on July 1, [~~2020~~] **2021**; provided, however, that nothing  
45 contained herein shall be deemed to affect the application, qualifica-  
46 tion, expiration, or repeal of any provision of law amended by any  
47 section of this act, and such provisions shall be applied or qualified  
48 or shall expire or be deemed repealed in the same manner, to the same  
49 extent and on the same date as the case may be as otherwise provided by  
50 law; provided further, however, that sections twenty-three and twenty-  
51 five of this act shall remain in full force and effect only until May 1,  
52 1997 and at such time shall be deemed to be repealed.

53 § 8. Section 54 of chapter 346 of the laws of 1990, amending the  
54 racing, pari-mutuel wagering and breeding law and other laws relating to  
55 simulcasting and the imposition of certain taxes, as amended by section

1 8 of part HH of chapter 59 of the laws of 2019, is amended to read as  
2 follows:

3 § 54. This act shall take effect immediately; provided, however,  
4 sections three through twelve of this act shall take effect on January  
5 1, 1991, and section 1013 of the racing, pari-mutuel wagering and breed-  
6 ing law, as added by section thirty-eight of this act, shall expire and  
7 be deemed repealed on July 1, [~~2020~~ 2021]; and section eighteen of this  
8 act shall take effect on July 1, 2008 and sections fifty-one and fifty-  
9 two of this act shall take effect as of the same date as chapter 772 of  
10 the laws of 1989 took effect.

11 § 9. Paragraph (a) of subdivision 1 of section 238 of the racing,  
12 pari-mutuel wagering and breeding law, as amended by section 9 of part  
13 HH of chapter 59 of the laws of 2019, is amended to read as follows:

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

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

50 For the period June first, nineteen hundred ninety-five through  
51 September ninth, nineteen hundred ninety-nine, such tax on regular  
52 wagers shall be three per centum and such tax on multiple wagers shall  
53 be two and one-half per centum, plus twenty per centum of the breaks.  
54 For the period September tenth, nineteen hundred ninety-nine through  
55 March thirty-first, two thousand one, such tax on all wagers shall be  
56 two and six-tenths per centum and for the period April first, two thou-

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

14 § 10. This act shall take effect immediately.

15 PART AA

16 Intentionally Omitted

17 PART BB

18 Intentionally Omitted

19 PART CC

20 Section 1. The opening paragraph of subdivision 7 of section 221 of  
21 the racing, pari-mutuel wagering and breeding law, as amended by section  
22 1 of part ZZ of chapter 59 of the laws of 2019, is amended to read as  
23 follows:

24 In order to pay the costs of the insurance required by this section  
25 and by the workers' compensation law and to carry out its other powers  
26 and duties and to pay for any of its liabilities under section four-  
27 teen-a of the workers' compensation law, the New York Jockey Injury  
28 Compensation Fund, Inc. shall ascertain the total funding necessary and  
29 establish the sums that are to be paid by all owners and trainers  
30 licensed or required to be licensed under section two hundred twenty of  
31 this article, to obtain the total funding amount required annually. In  
32 order to provide that any sum required to be paid by an owner or trainer  
33 is equitable, the fund shall establish payment schedules which reflect  
34 such factors as are appropriate, including where applicable, the  
35 geographic location of the racing corporation at which the owner or  
36 trainer participates, the duration of such participation, the amount of  
37 any purse earnings, the number of horses involved, or such other factors  
38 as the fund shall determine to be fair, equitable and in the best inter-  
39 ests of racing. In no event shall the amount deducted from an owner's  
40 share of purses exceed two per centum; provided, however, for two thou-  
41 sand [~~nineteen~~ twenty and two thousand twenty-one the New York Jockey  
42 Injury Compensation Fund, Inc. may use up to two million dollars from  
43 the account established pursuant to subdivision nine of section two  
44 hundred eight of this article to pay the annual costs required by this  
45 section and the funds from such account shall not count against the two  
46 per centum of purses deducted from an owner's share of purses. The  
47 amount deducted from an owner's share of purses shall not exceed one per  
48 centum after April first, two thousand [~~twenty~~ twenty-four. In the  
49 cases of multiple ownerships and limited racing appearances, the fund  
50 shall equitably adjust the sum required.

1 § 2. Paragraph (a) of subdivision 9 of section 208 of the racing,  
2 pari-mutuel wagering and breeding law, as amended by section 2 of part  
3 ZZ of chapter 59 of the laws of 2019, is amended to read as follows:

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

14 § 3. This act shall take effect immediately.

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

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