

STATE OF NEW YORK

S. 1509--C

A. 2009--C

SENATE - ASSEMBLY

January 18, 2019

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

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

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

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

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establishing the New York central business district trust fund (Part G); to amend the tax law, in relation to eliminating the reduced tax rates under the sales and use tax with respect to certain gas and electric service; and to repeal certain provisions of the tax law and the administrative code of the city of New York related thereto (Part H); to amend the real property tax law, in relation to the determination and use of state equalization rates (Part I); intentionally omitted (Subpart A); to amend the real property tax law, in relation to authorizing agreements for assessment review services (Subpart B); to amend the real property tax law, in relation to the training of assessors and county directors of real property tax services (Subpart C); to amend the real property tax law, in relation to providing certain notifications electronically (Subpart D); to amend the real property tax law, in relation to the valuation and taxable status dates of special franchise property (Subpart E); and to amend the real property tax law, in relation to the reporting requirements of power plants (Subpart F) (Part J); to repeal section 3-d of the general municipal law, relating to certification of compliance with tax levy limit (Part K); to amend the tax law, in relation to creating an employer-provided child care credit (Part L); to amend the tax law, in relation to including gambling winnings in New York source income and requiring withholding thereon (Part M); to amend the tax law, in relation to the farm workforce retention credit (Part N); to amend the tax law, in relation to updating tax preparer penalties; to amend part N of chapter 61 of the laws of 2005, amending the tax law relating to certain transactions and related information and relating to the voluntary compliance initiative, in relation to the effectiveness thereof; and to repeal certain provisions of the tax law, relating to tax preparer penalties (Part O); to amend the tax law, in relation to extending the top personal income tax rate for five years (Part P); to amend the tax law and the administrative code of the city of New York, in relation to extending for five years the limitations on itemized deductions for individuals with incomes over one million dollars (Part Q); to amend the tax law, in relation to extending the clean heating fuel credit for three years (Part R); to amend subdivision (e) of section 23 of part U of chapter 61 of the laws of 2011 amending the real property tax law and other laws relating to establishing standards for electronic tax administration, in relation to extending the provisions thereof (Part S); to amend the cooperative corporations law and the rural electric cooperative law, in relation to eliminating certain license fees (Part T); to amend the tax law, in relation to a credit for the rehabilitation of historic properties for state owned property leased to private entities (Part U); to amend the tax law, in relation to exempting from sales and use tax certain tangible personal property or services (Part V); to amend the mental hygiene law and the tax law, in relation to the creation and administration of a tax credit for employment of eligible individuals in recovery from a substance use disorder (Part W); to amend the tax law and the administrative code of the city of New York, in relation to excluding from entire net income certain contributions to the capital of a corporation (Part X); intentionally omitted (Part Y); to amend the tax law, the administrative code of the city of New York, and chapter 369 of the laws of 2018 amending the tax law relating to unrelated business taxable income of a taxpayer, in relation to making technical corrections thereto (Part Z); to amend the real property tax law, in relation to tax exemptions for energy systems (Part AA); to amend the racing, pari-mutuel wager-

ing and breeding law, in relation to pre-employment restrictions for certain prospective employees of the state gaming commission (Part BB); intentionally omitted (Part CC); intentionally omitted (Subpart A); to amend the racing, pari-mutuel wagering and breeding law, in relation to appointees to the thoroughbred breeding and development fund (Subpart B); to amend the racing, pari-mutuel wagering and breeding law, in relation to acquisition of funds for the Harry M. Zweig memorial fund (Subpart C); and to amend the tax law, in relation to the prize payment amounts and revenue distributions of lottery game sales, and use of unclaimed prize funds (Subpart D)(Part DD); to amend the tax law, in relation to commissions paid to the operator of a video lottery facility; to repeal certain provisions of such law relating thereto; and providing for the repeal of certain provisions upon expiration thereof (Part EE); to amend the racing, pari-mutuel wagering and breeding law, in relation to the deductibility of promotional credits (Part FF); to amend the racing, pari-mutuel wagering and breeding law, in relation to the operations of off-track betting corporations (Part GG); to amend the racing, pari-mutuel wagering and breeding law, in relation to licenses for simulcast facilities, sums relating to track simulcast, simulcast of out-of-state thoroughbred races, simulcasting of races run by out-of-state harness tracks and distributions of wagers; to amend chapter 281 of the laws of 1994 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and chapter 346 of the laws of 1990 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and the imposition of certain taxes, in relation to extending certain provisions thereof; and to amend the racing, pari-mutuel wagering and breeding law, in relation to extending certain provisions thereof (Part HH); intentionally omitted (Part II); to amend part EE of chapter 59 of the laws of 2018, amending the racing, pari-mutuel wagering and breeding law, relating to adjusting the franchise payment establishing an advisory committee to review the structure, operations and funding of equine drug testing and research, in relation to the date of delivery for recommendations; and to amend the racing, pari-mutuel wagering and breeding law, in relation to the advisory committee on equine drug testing, and equine lab testing provider restrictions removal (Part JJ); intentionally omitted (Part KK); to amend the real property tax law and the tax law, in relation to the determination of STAR tax savings (Part LL); to amend the tax law, in relation to cooperative housing corporation information returns (Part MM); to amend the tax law, in relation to making a technical correction to the enhanced real property tax circuit breaker credit (Part NN); to amend the real property law and the tax law, in relation to mobile home reporting requirements (Part OO); to amend the real property tax law and the tax law, in relation to eligibility for STAR exemptions and credits (Part PP); to amend the real property tax law and the tax law, in relation to authorizing the disclosure of certain information to assessors (Part QQ); to amend the real property tax law and the tax law, in relation to the income limits for STAR benefits (Part RR); to amend the real property tax law, in relation to clarifying certain notices on school tax bills (Part SS); to amend the real property tax law and the tax law, in relation to making the STAR program more accessible to taxpayers (Part TT); to amend the tax law, in relation to imposing a supplemental tax on vapor products; and to amend the state finance law, in relation to adding revenues from the supplemental tax on vapor products to the health care reform act

resource fund (Part UU); intentionally omitted (Part VV); to amend the tax law, in relation to imposing a special tax on passenger car rentals outside of the metropolitan commuter transportation district (Part WW); to amend the tax law, in relation to imposing a tax on opioids; and to amend part NN of chapter 57 of the laws of 2018, amending the public health law and the state finance law, relating to enacting the opioid stewardship act, in relation to the applicability thereof (Part XX); to amend the tax law, in relation to the employer compensation expense tax (Part YY); to amend the racing, pari-mutuel wagering and breeding law, in relation to the New York Jockey Injury Compensation Fund, Inc. (Part ZZ); to amend the tax law, in relation to the empire state commercial production credit (Part AAA); to amend the tax law and the administrative code of the city of New York, in relation to the taxation of estates and trusts (Part BBB); to amend the tax law, in relation to exempting items of food and drink when sold from certain vending machines from the sales and compensating use tax (Part CCC); to amend the tax law, in relation to required disclosure on a bill, memorandum, receipt or other statement of price (Part DDD); to amend the tax law, in relation to the enforcement of delinquent tax liabilities by means of the suspension of licenses to operate a motor vehicle (Part EEE); to amend the tax law, in relation to exempting tangible personal property that becomes a component part of a monument (Part FFF); to amend subpart K of part II of a chapter of the laws of 2019 amending the public officers law relating to prohibiting disclosure of law enforcement booking information and photographs, as proposed in legislative bill numbers S.1505-C and A.2005-C, in relation to booking photographs; and to amend the public officers law, in relation to the arrest or booking photographs of an individual (Part GGG); to amend part TT of a chapter of the laws of 2019 relating to the closure of correctional facilities, as proposed in legislative bill numbers S.1505-C and A.2005-C, in relation to increasing the number of correctional facilities which may be closed (Part HHH); to amend the transportation law, the vehicle and traffic law and the insurance law, in relation to limousine safety (Part III); to amend the criminal procedure law, in relation to the issuance of securing orders and in relation to making conforming changes; and to repeal certain provisions of such law relating thereto (Part JJJ); to amend the criminal procedure law, in relation to time limits for a speedy trial (Part KKK); to amend the criminal procedure law and the penal law, in relation to establishing new criminal discovery rules; and to repeal article 240 of the criminal procedure law relating thereto (Part LLL); to amend the penal law, in relation to certain resentencing by operation of law; and to amend the criminal procedure law, in relation to grounds to vacate judgment (Part MMM); to amend chapter 97 of the laws of 2011, amending the general municipal law and the education law relating to establishing limits upon school district and local government tax levies, in relation to making the tax cap permanent (Part NNN); to amend the tax law, in relation to amending the real estate transfer tax (Part OOO); to amend the state finance law and the tax law, in relation to base level grants for per capita state aid for the support of local government (Part PPP); to amend part KK of a chapter of the laws of 2019 directing the department of health to conduct a study relating to staffing enhancement and patient safety, as proposed in legislative bill numbers S.1507-C and A.2007-C, in relation to making a technical amendment (Part QQQ); to amend the highway law and the transportation corporations law, in relation to

granting the commissioner of transportation authority to enter into agreements with fiber optic utilities for use and occupancy of the state right of way; and providing for the repeal of such provisions upon expiration thereof (Part RRR); to amend the tax law, in relation to extending the empire state film production credit and empire state film post production credit for two years (Part SSS); to provide for the administration of certain funds and accounts related to the 2019-20 budget, authorizing certain payments and transfers; to amend the New York state urban development corporation act, in relation to the issuance of certain bonds or notes; to amend part D of chapter 389 of the laws of 1997, relating to the financing of the correctional facilities improvement fund and the youth facility improvement fund, in relation to the issuance of certain bonds or notes; to amend the private housing finance law, in relation to the issuance of bonds or notes; to amend chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund, in relation to the issuance of certain bonds or notes; to amend the public authorities law, in relation to the issuance of certain bonds or notes; to amend part Y of chapter 61 of the laws of 2005, relating to providing for the administration of certain funds and accounts related to the 2005-2006 budget, in relation to the issuance of certain bonds or notes; to amend part X of chapter 59 of the laws of 2004, authorizing the New York state urban development corporation and the dormitory authority of the state of New York to issue bonds or notes, in relation to the issuance of such bonds or notes; to amend part K of chapter 81 of the laws of 2002, relating to providing for the administration of certain funds and accounts related to the 2002-2003 budget, in relation to the issuance of certain bonds or notes; to amend part D of chapter 389 of the laws of 1997 relating to the financing of the correctional facilities improvement fund and the youth facility improvement fund, in relation to the issuance of certain bonds or notes; to amend the New York state medical care facilities finance agency act, in relation to the issuance of certain bonds or notes; to amend the New York state urban development corporations act, in relation to the issuance of certain bonds or notes; to amend the facilities development corporation act, in relation to the mental hygiene facilities improvement fund income account; and to amend the state finance law, in relation to mental health services fund; and providing for the repeal of certain provisions upon expiration thereof (Part TTT); to amend part II of a chapter of the laws of 2019 amending chapter 141 of the laws of 1994 amending the legislative law and the state finance law relating to the operation and administration of the legislature relating to extending such provisions, as proposed in legislative bill numbers S.1507-C and A.2007-C, in relation to the findings and determinations made by the compensation committee (Part UUU); to amend part E of chapter 60 of the laws of 2015, establishing a commission on legislative, judicial and executive compensation, and providing for the powers and duties of the commission and for the dissolution of the commission, in relation to the powers of the members of the commission (Part VVV); to amend the infrastructure investment act, in relation to extending the effectiveness thereof; and to amend the transformational economic development infrastructure and revitalization projects act, in relation to extending the effectiveness thereof (Part WWW); creating a public campaign financing and election commission (Part XXX); to amend the education law, in relation to contracts for excellence and the appor-

tionment of public moneys; to amend the education law, in relation to a statement of the total funding allocation; to amend the education law, in relation to universal pre-kindergarten aid; to amend the education law, in relation to moneys apportioned for boards of cooperative educational services aidable expenditures; to amend the education law, in relation to supplemental public excess cost aid; to amend the education law, in relation to academic enhancement aid; to amend the education law, in relation to high tax aid; to amend the education law, in relation to the statewide universal full-day pre-kindergarten program; to amend the education law, in relation to the teachers of tomorrow teacher recruitment and retention program; to amend the education law, in relation to class sizes for special classes containing certain students with disabilities; to amend the education law, in relation to waivers from duties; to amend the education law, in relation to annual teacher and principal evaluations; to amend the education law, in relation to the education of homeless children; to amend chapter 56 of the laws of 2014, amending the education law relating to providing that standardized test scores shall not be included on a student's permanent record, in relation to the effectiveness thereof; to amend the education law, in relation to the suspension of pupils; to amend the education law, in relation to school safety plans; to amend chapter 756 of the laws of 1992, relating to funding a program for work force education conducted by the consortium for worker education in New York city, in relation to reimbursements for the 2019-2020 school year; to amend chapter 756 of the laws of 1992, relating to funding a program for work force education conducted by the consortium for worker education in New York city, in relation to withholding a portion of employment preparation education aid and in relation to the effectiveness thereof; to amend the education law, in relation to employment education preparation programs; to amend chapter 82 of the laws of 1995, amending the education law and other laws relating to state aid to school districts and the appropriation of funds for the support of government, in relation to the effectiveness thereof; to amend chapter 147 of the laws of 2001, amending the education law relating to conditional appointment of school district, charter school or BOCES employees, in relation to the effectiveness thereof; to amend chapter 425 of the laws of 2002, amending the education law relating to the provision of supplemental educational services, attendance at a safe public school and the suspension of pupils who bring a firearm to or possess a firearm at a school, in relation to the effectiveness thereof; to amend chapter 101 of the laws of 2003, amending the education law relating to implementation of the No Child Left Behind Act of 2001, in relation to the effectiveness thereof; to amend chapter 91 of the laws of 2002, amending the education law and other laws relating to reorganization of the New York city school construction authority, board of education and community boards, in relation to the effectiveness thereof; to amend chapter 345 of the laws of 2009, amending the education law and other laws relating to the New York city board of education, chancellor, community councils, and community superintendents, in relation to the effectiveness thereof; to amend the education law, in relation to providing community councils with an opportunity to meet candidates for community superintendent, to the removal of members of the board of education of the city of New York, to establishing a task force on community district education councils, to the qualifications of the chancellor, and to proposals for school closings or significant chang-

es in utilization; to amend chapter 472 of the laws of 1998, amending the education law relating to the lease of school buses by school districts, in relation to the effectiveness thereof; to amend chapter 552 of the laws of 1995, amending the education law relating to contracts for the transportation of school children, in relation to the effectiveness thereof; to amend chapter 97 of the laws of 2011, amending the education law relating to census reporting, in relation to the effectiveness thereof; to amend chapter 89 of the laws of 2016 relating to supplementary funding for dedicated programs for public school students in the East Ramapo central school district, in relation to the effectiveness thereof; in relation to school bus driver training; in relation to special apportionment for salary expenses and public pension accruals; in relation to the city school district of the city of Rochester; in relation to total foundation aid for the purpose of the development, maintenance or expansion of certain magnet schools or magnet school programs for the 2019-2020 school year; in relation to the support of public libraries; to amend chapter 121 of the laws of 1996 relating to authorizing the Roosevelt union free school district to finance deficits by the issuance of serial bonds, in relation to certain apportionments; to amend the education law, in relation to requiring school districts to conduct building surveys every five years; to amend the education law, in relation to additional apportionment of building aid for building condition surveys of school buildings; to amend the education law, in relation to building aid for testing and filtering of potable water systems for lead contamination; to amend the education law, in relation to inspections of public school buildings; to amend the general municipal law, in relation to retirement contribution reserve funds; to repeal subparagraphs 2 and 3 of paragraph a of subdivision 1 of section 3609-a of the education law, relating to lottery apportionment and lottery textbook apportionment and to repeal a chapter of the laws of 2019 amending the education law relating to state assessments and teacher evaluations, as proposed in legislative bills numbers S. 1262 and A. 783 (Part YYY); to amend the vehicle and traffic law and the public authorities law, in relation to establishing a central business district tolling program in the city of New York; and to amend the public officers law, in relation to confidentiality of certain public records (Subpart A); to amend the public authorities law, in relation to allowing the assignment, transfer, sharing or consolidating of powers, functions or activities of the metropolitan transportation authority; establishes an independent forensic audit and the major construction review unit (Subpart B); to amend the public authorities law, in relation to various procurement processes of the metropolitan transportation authority (Subpart C); to amend the public authorities law, in relation to metropolitan transportation authority transit performance metrics (Subpart D); to amend the public authorities law, in relation to the submission of a twenty-year capital needs assessment (Subpart E); and to amend the tax law, in relation to a central business district toll credit (Subpart F) (Part ZZZ); and to amend the public authorities law, in relation to voting by members of the New York state authorities control board (Part AAAA)

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

1 Section 1. This act enacts into law major components of legislation
2 which are necessary to implement the state fiscal plan for the 2019-2020
3 state fiscal year. Each component is wholly contained within a Part
4 identified as Parts A through AAAA. The effective date for each partic-
5 ular provision in any section contained within a Part, including the
6 effective date of the Part, which makes a reference to a section "of
7 this act", when used in connection with that particular component, shall
8 be deemed to mean and refer to the corresponding section of the Part in
9 which it is found. Section three of this act sets forth the general
10 effective date of this act.

11 PART A

12 Section 1. Intentionally omitted.

13 § 2. Intentionally omitted.

14 § 3. Intentionally omitted.

15 § 4. Intentionally omitted.

16 § 5. Subdivisions (a), (c) and (d) of section 23 of part U of chapter
17 61 of the laws of 2011, amending the real property tax law and other
18 laws relating to establishing standards for electronic tax adminis-
19 tration, as amended by section 5 of part G of chapter 60 of the laws of
20 2016, are amended to read as follows:

21 (a) the amendments to section 29 of the tax law made by section thir-
22 teen of this act shall apply to tax documents filed or required to be
23 filed on or after the sixtieth day after which this act shall have
24 become a law and shall expire and be deemed repealed December 31, [~~2019~~]
25 2024, provided however that the amendments to paragraph 4 of subdivision
26 (a) of section 29 of the tax law and paragraph 2 of subdivision (e) of
27 section 29 of the tax law made by section thirteen of this act with
28 regard to individual taxpayers shall take effect September 15, 2011 but
29 only if the commissioner of taxation and finance has reported in the
30 report required by section seventeen-b of this act that the percentage
31 of individual taxpayers electronically filing their 2010 income tax
32 returns is less than eighty-five percent; provided that the commissioner
33 of taxation and finance shall notify the legislative bill drafting
34 commission of the date of the issuance of such report in order that the
35 commission may maintain an accurate and timely effective data base of
36 the official text of the laws of the state of New York in furtherance of
37 effectuating the provisions of section 44 of the legislative law and
38 section 70-b of the public officers law;

39 (c) sections fourteen-a and fifteen-a of this act shall take effect
40 September 15, 2011 and expire and be deemed repealed December 31, 2012
41 but shall take effect only if the commissioner of taxation and finance
42 has reported in the report required by section seventeen-b of this act
43 that the percentage of individual taxpayers electronically filing their
44 2010 income tax returns is eighty-five percent or greater;

45 (d) sections fourteen-b, fifteen-b, sixteen-a and seventeen-a of this
46 act shall take effect January 1, [~~2020~~] 2025 but only if the commis-
47 sioner of taxation and finance has reported in the report required by
48 section seventeen-b of this act that the percentage of individual
49 taxpayers electronically filing their 2010 income tax returns is less
50 than eighty-five percent; and

51 § 6. This act shall take effect immediately.

52 PART B

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

4 3. "Eligible training" means (a) training provided by the business
5 entity or an approved provider that is:

6 (i) to upgrade, retrain or improve the productivity of employees;

7 (ii) provided to employees in connection with a significant capital
8 investment by a participating business entity;

9 (iii) determined by the commissioner to satisfy a business need on the
10 part of a participating business entity;

11 (iv) not designed to train or upgrade skills as required by a federal
12 or state entity;

13 (v) not training the completion of which may result in the awarding of
14 a license or certificate required by law in order to perform a job func-
15 tion; and

16 (vi) not culturally focused training; or

17 (b) an internship program in advanced technology [~~or~~], life sciences,
18 software development or clean energy approved by the commissioner and
19 provided by the business entity or an approved provider, on or after
20 August first, two thousand fifteen, to provide employment and experience
21 opportunities for current students, recent graduates, and recent members
22 of the armed forces.

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

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

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

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

35 § 4. This act shall take effect immediately.

36 PART C

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

39 5-a. Net global intangible low-taxed income. Notwithstanding any
40 other provision of this section, net global intangible low-taxed income
41 shall be included in the apportionment fraction as provided in this
42 subdivision. Receipts constituting net global intangible low-taxed
43 income shall not be included in the numerator of the apportionment frac-
44 tion. Receipts constituting net global intangible low-taxed income shall
45 be included in the denominator of the apportionment fraction. For
46 purposes of this subdivision, the term "net global intangible low-taxed
47 income" means the amount required to be included in the taxpayer's
48 federal gross income pursuant to subsection (a) of section 951A of the
49 internal revenue code less the amount of the deduction allowed under
50 clause (i) of section 250(a)(1)(B) of such code.

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

53 5-a. Notwithstanding any other provision of this section, net global
54 intangible low-taxed income shall be included in the receipts fraction

1 as provided in this subdivision. Receipts constituting net global
2 intangible low-taxed income shall not be included in the numerator of
3 the receipts fraction. Receipts constituting net global intangible low-
4 taxed income shall be included in the denominator of the receipts frac-
5 tion. For purposes of this subdivision, the term "net global intangible
6 low-taxed income" means the amount required to be included in the
7 taxpayer's federal gross income pursuant to subsection (a) of section
8 951A of the internal revenue code less the amount of the deduction
9 allowed under clause (i) of section 250(a)(1)(B) of such code.

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

13 (E) notwithstanding any other provision of this paragraph, net global
14 intangible low-taxed income shall be included in the receipts fraction
15 as provided in this clause. Receipts constituting net global intangible
16 low-taxed income shall not be included in the numerator of the receipts
17 fraction. Receipts constituting net global intangible low-taxed income
18 shall be included in the denominator of the receipts fraction. For
19 purposes of this clause, the term "net global intangible low-taxed
20 income" means the amount that would have been required to be included in
21 the taxpayer's federal gross income pursuant to subsection (a) of
22 section 951A of the internal revenue code less the amount of the
23 deduction that would have been allowed under clause (i) of section
24 250(a)(1)(B) of such code if the taxpayer had not made an election under
25 subchapter s of chapter one of the internal revenue code.

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

28 PART D

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

32 (vi) for taxable years beginning on or after January first, two thou-
33 sand fourteen, the amount prescribed by this paragraph for a taxpayer
34 [~~which~~] that is a qualified New York manufacturer, shall be computed at
35 the rate of zero percent of the taxpayer's business income base. The
36 term "manufacturer" shall mean a taxpayer [~~which~~] that during the taxa-
37 ble year is principally engaged in the production of goods by manufac-
38 turing, processing, assembling, refining, mining, extracting, farming,
39 agriculture, horticulture, floriculture, viticulture or commercial fish-
40 ing. However, the generation and distribution of electricity, the
41 distribution of natural gas, and the production of steam associated with
42 the generation of electricity shall not be qualifying activities for a
43 manufacturer under this subparagraph. Moreover, in the case of a
44 combined report, the combined group shall be considered a "manufacturer"
45 for purposes of this subparagraph only if the combined group during the
46 taxable year is principally engaged in the activities set forth in this
47 paragraph, or any combination thereof. A taxpayer or, in the case of a
48 combined report, a combined group shall be "principally engaged" in
49 activities described above if, during the taxable year, more than fifty
50 percent of the gross receipts of the taxpayer or combined group, respec-
51 tively, are derived from receipts from the sale of goods produced by
52 such activities. In computing a combined group's gross receipts, inter-
53 corporate receipts shall be eliminated. A "qualified New York manufac-
54 turer" is a manufacturer [~~which~~] that has property in New York [~~which~~]

1 that is described in clause (A) of subparagraph (i) of paragraph (b) of
2 subdivision one of section two hundred ten-B of this article and either
3 (I) the adjusted basis of such property for [~~federal income~~] New York
4 state tax purposes at the close of the taxable year is at least one
5 million dollars or (II) all of its real and personal property is located
6 in New York. A taxpayer or, in the case of a combined report, a combined
7 group, that does not satisfy the principally engaged test may be a qual-
8 ified New York manufacturer if the taxpayer or the combined group
9 employs during the taxable year at least two thousand five hundred
10 employees in manufacturing in New York and the taxpayer or the combined
11 group has property in the state used in manufacturing, the adjusted
12 basis of which for [~~federal income~~] New York state tax purposes at the
13 close of the taxable year is at least one hundred million dollars.

14 § 2. Subparagraph 2 of paragraph (b) of subdivision 1 of section 210
15 of the tax law, as amended by section 18 of part T of chapter 59 of the
16 laws of 2015, is amended to read as follows:

17 (2) For purposes of subparagraph one of this paragraph, the term
18 "manufacturer" shall mean a taxpayer [~~which~~] that during the taxable
19 year is principally engaged in the production of goods by manufacturing,
20 processing, assembling, refining, mining, extracting, farming, agricul-
21 ture, horticulture, floriculture, viticulture or commercial fishing.
22 Moreover, for purposes of computing the capital base in a combined
23 report, the combined group shall be considered a "manufacturer" for
24 purposes of this subparagraph only if the combined group during the
25 taxable year is principally engaged in the activities set forth in this
26 subparagraph, or any combination thereof. A taxpayer or, in the case of
27 a combined report, a combined group shall be "principally engaged" in
28 activities described above if, during the taxable year, more than fifty
29 percent of the gross receipts of the taxpayer or combined group, respec-
30 tively, are derived from receipts from the sale of goods produced by
31 such activities. In computing a combined group's gross receipts, inter-
32 corporate receipts shall be eliminated. A "qualified New York manufac-
33 turer" is a manufacturer that has property in New York that is described
34 in clause (A) of subparagraph (i) of paragraph (b) of subdivision one of
35 section two hundred ten-B of this article and either (i) the adjusted
36 basis of that property for [~~federal income~~] New York state tax purposes
37 at the close of the taxable year is at least one million dollars or (ii)
38 all of its real and personal property is located in New York. In addi-
39 tion, a "qualified New York manufacturer" means a taxpayer that is
40 defined as a qualified emerging technology company under paragraph (c)
41 of subdivision one of section thirty-one hundred two-e of the public
42 authorities law regardless of the ten million dollar limitation
43 expressed in subparagraph one of such paragraph. A taxpayer or, in the
44 case of a combined report, a combined group, that does not satisfy the
45 principally engaged test may be a qualified New York manufacturer if the
46 taxpayer or the combined group employs during the taxable year at least
47 two thousand five hundred employees in manufacturing in New York and the
48 taxpayer or the combined group has property in the state used in manu-
49 facturing, the adjusted basis of which for [~~federal income~~] New York
50 state tax purposes at the close of the taxable year is at least one
51 hundred million dollars.

52 § 3. Clause (ii) of subparagraph 4 of paragraph (k) of subdivision 1
53 of section 11-654 of the administrative code of the city of New York, as
54 added by section 1 of part D of chapter 60 of the laws of 2015, is
55 amended to read as follows:

1 (ii) A "qualified New York manufacturing corporation" is a manufactur-
2 ing corporation that has property in the state [~~which~~ that is described
3 in subparagraph five of this paragraph and either (A) the adjusted basis
4 of such property for [~~federal income~~ New York state tax purposes at the
5 close of the taxable year is at least one million dollars or (B) more
6 than fifty [~~percentum~~ percent of its real and personal property is
7 located in the state.

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

10

PART E

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

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

18 § 2. This act shall take effect immediately.

19

PART F

20 Section 1. Paragraph 3 of subsection (a) of section 954 of the tax
21 law, as amended by section 2 of part BB of chapter 59 of the laws of
22 2015, is amended to read as follows:

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

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

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

46 § 3. Subsection (c) of section 955 of the tax law, as added by section
47 4 of part X of chapter 59 of the laws of 2014, is amended to read as
48 follows:

49 (c) Qualified terminable interest property election.-- Except as
50 otherwise provided in this subsection, the election referred to in para-
51 graph (7) of subsection (b) of section 2056 of the internal revenue code
52 shall not be allowed under this article unless such election was made

1 with respect to the federal estate tax return required to be filed under
2 the provisions of the internal revenue code. If such election was made
3 for the purposes of the federal estate tax, then such election must also
4 be made by the executor on the return of the tax imposed by this arti-
5 cle. Where no federal estate tax return is required to be filed, the
6 executor ~~may~~ must make the election referred to in such paragraph (7)
7 with respect to the tax imposed by this article on the return of the tax
8 imposed by this article. Any election made under this subsection shall
9 be irrevocable.

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

14 PART G

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

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

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

53 (2) Marketplace seller. Any person, whether or not such person is
54 required to obtain a certificate of authority under section eleven

1 hundred thirty-four of this article, who has an agreement with a market-
2 place provider under which the marketplace provider will facilitate
3 sales of tangible personal property by such person within the meaning of
4 paragraph one of this subdivision.

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

8 (1) "Persons required to collect tax" or "person required to collect
9 any tax imposed by this article" shall include: every vendor of tangible
10 personal property or services; every recipient of amusement charges;
11 ~~and~~ every operator of a hotel; and every marketplace provider with
12 respect to sales of tangible personal property it facilitates as
13 described in paragraph one of subdivision (e) of section eleven hundred
14 one of this article. Said terms shall also include any officer, director
15 or employee of a corporation or of a dissolved corporation, any employee
16 of a partnership, any employee or manager of a limited liability compa-
17 ny, or any employee of an individual proprietorship who as such officer,
18 director, employee or manager is under a duty to act for such corpo-
19 ration, partnership, limited liability company or individual proprietor-
20 ship in complying with any requirement of this article, or has so acted;
21 and any member of a partnership or limited liability company. Provided,
22 however, that any person who is a vendor solely by reason of clause (D)
23 or (E) of subparagraph (i) of paragraph (8) of subdivision (b) of
24 section eleven hundred one of this article shall not be a "person
25 required to collect any tax imposed by this article" until twenty days
26 after the date by which such person is required to file a certificate of
27 registration pursuant to section eleven hundred thirty-four of this
28 part.

29 § 3. Section 1132 of the tax law is amended by adding a new subdivi-
30 sion (1) to read as follows:

31 (1)(1) A marketplace provider with respect to a sale of tangible
32 personal property it facilitates: (A) shall have all the obligations and
33 rights of a vendor under this article and article twenty-nine of this
34 chapter and under any regulations adopted pursuant thereto, including,
35 but not limited to, the duty to obtain a certificate of authority, to
36 collect tax, file returns, remit tax, and the right to accept a certif-
37 icate or other documentation from a customer substantiating an exemption
38 or exclusion from tax, the right to receive the refund authorized by
39 subdivision (e) of this section and the credit allowed by subdivision
40 (f) of section eleven hundred thirty-seven of this part subject to the
41 provisions of such subdivisions; and (B) shall keep such records and
42 information and cooperate with the commissioner to ensure the proper
43 collection and remittance of tax imposed, collected or required to be
44 collected under this article and article twenty-nine of this chapter.

45 (2) A marketplace seller who is a vendor is relieved from the duty to
46 collect tax in regard to a particular sale of tangible personal property
47 subject to tax under subdivision (a) of section eleven hundred five of
48 this article and shall not include the receipts from such sale in its
49 taxable receipts for purposes of section eleven hundred thirty-six of
50 this part if, in regard to such sale: (A) the marketplace seller can
51 show that such sale was facilitated by a marketplace provider from whom
52 such seller has received in good faith a properly completed certificate
53 of collection in a form prescribed by the commissioner, certifying that
54 the marketplace provider is registered to collect sales tax and will
55 collect sales tax on all taxable sales of tangible personal property by
56 the marketplace seller facilitated by the marketplace provider, and with

1 such other information as the commissioner may prescribe; and (B) any
2 failure of the marketplace provider to collect the proper amount of tax
3 in regard to such sale was not the result of such marketplace seller
4 providing the marketplace provider with incorrect information. This
5 provision shall be administered in a manner consistent with subparagraph
6 (i) of paragraph one of subdivision (c) of this section as if a certif-
7 icate of collection were a resale or exemption certificate for purposes
8 of such subparagraph, including with regard to the completeness of such
9 certificate of collection and the timing of its acceptance by the
10 marketplace seller. Provided that, with regard to any sales of tangible
11 personal property by a marketplace seller that are facilitated by a
12 marketplace provider who is affiliated with such marketplace seller
13 within the meaning of paragraph one of subdivision (e) of section eleven
14 hundred one of this article, the marketplace seller shall be deemed
15 liable as a person under a duty to act for such marketplace provider for
16 purposes of subdivision one of section eleven hundred thirty-one of this
17 part.

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

30 § 4. Section 1133 of the tax law is amended by adding a new subdivi-
31 sion (f) to read as follows:

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

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

43 (4) The return of a vendor of tangible personal property or services
44 shall show such vendor's receipts from sales and the number of gallons
45 of any motor fuel or diesel motor fuel sold and also the aggregate value
46 of tangible personal property and services and number of gallons of such
47 fuels sold by the vendor, the use of which is subject to tax under this
48 article, and the amount of tax payable thereon pursuant to the
49 provisions of section eleven hundred thirty-seven of this part. The
50 return of a recipient of amusement charges shall show all such charges
51 and the amount of tax thereon, and the return of an operator required to
52 collect tax on rents shall show all rents received or charged and the
53 amount of tax thereon. The return of a marketplace seller shall exclude
54 the receipts from a sale of tangible personal property facilitated by a
55 marketplace provider if, in regard to such sale: (A) the marketplace
56 seller has timely received in good faith a properly completed certif-

1 icate of collection from the marketplace provider or the marketplace
2 provider has included a provision approved by the commissioner in the
3 publicly-available agreement between the marketplace provider and the
4 marketplace seller as described in subdivision one of section eleven
5 hundred thirty-two of this part, and (B) the information provided by the
6 marketplace seller to the marketplace provider about such tangible
7 personal property is accurate.

8 § 6. Section 1142 of the tax law is amended by adding a new subdivi-
9 sion 15 to read as follows:

10 (15) To publish a list on the department's website of marketplace
11 providers whose certificates of authority have been revoked and, if
12 necessary to protect sales tax revenue, provide by regulation or other-
13 wise that a marketplace seller who is a vendor will be relieved of the
14 duty to collect tax for sales of tangible personal property facilitated
15 by a marketplace provider only if, in addition to the conditions
16 prescribed by paragraph two of subdivision (1) of section eleven hundred
17 thirty-two of this part being met, such marketplace provider is not on
18 such list at the commencement of the quarterly period covered thereby.

19 § 6-a. Section 1148 of the tax law, as amended by section 57 of part
20 HH of chapter 57 of the laws of 2013, is amended to read as follows:

21 § 1148. Deposit and disposition of revenue. (a) All taxes, interest
22 and penalties collected or received by the commissioner under this arti-
23 cle shall be deposited and disposed of pursuant to the provisions of
24 section one hundred seventy-one-a of this chapter; provided however, the
25 comptroller shall on or before the twelfth day of each month, pay all
26 such taxes, interest and penalties collected under this article and
27 remaining to the comptroller's credit in such banks, banking houses or
28 trust companies at the close of business on the last day of the preced-
29 ing month, into the general fund of the state treasury[~~, except~~].

30 (b) Provided however, before the funds may be distributed pursuant to
31 subdivision (a) of this section, such funds shall be distributed as
32 otherwise provided in sections ninety-two-d, ninety-two-h, and ninety-
33 two-r of the state finance law and sections eleven hundred two, eleven
34 hundred four and eleven hundred nine of this article.

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

49 § 6-b. Paragraph 5 of subdivision (c) of section 1261 of the tax law,
50 as added by section 9 of part SS-1 of chapter 57 of the laws of 2008, is
51 amended to read as follows:

52 (5) (i) However, the comptroller shall withhold from the taxes, penal-
53 ties and interest imposed by the city of New York on and after August
54 first, two thousand eight, and deposit such amounts to the state treas-
55 ury as reimbursement for appropriated disbursements made by the New York
56 state financial control board established by the New York state finan-

1 cial emergency act for the city of New York and by the state deputy
2 comptroller for the city of New York established by section forty-one-a
3 of the executive law, as the actual, reasonable expenses of that board
4 or that deputy comptroller, incurred on behalf of the city, for quarter-
5 ly periods commencing July first, two thousand eight, and ending on the
6 date when those expenses are no longer incurred by that board or deputy
7 comptroller; and the comptroller shall pay those withheld amounts imme-
8 diately into the miscellaneous special revenue fund financial control
9 board account 339-15 and the miscellaneous special revenue fund finan-
10 cial oversight account 339-DI of the state. During the period that the
11 comptroller is required to withhold amounts and make payments described
12 in this paragraph, the city of New York has no right, title or interest
13 in or to those taxes, penalties and interest required to be paid into
14 the above referenced miscellaneous special revenue funds.

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

34 § 6-c. The state finance law is amended by adding a new section 99-ff
35 to read as follows:

36 § 99-ff. New York central business district trust fund. 1. Establish-
37 ment of the fund. There is hereby established in the joint custody of
38 the state comptroller and the commissioner of taxation and finance a
39 special fund to be known as the New York central business district trust
40 fund. Moneys in this account shall be kept separate and not commingled
41 with any other moneys in the custody of the comptroller.

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

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

51 § 7. This act shall take effect immediately and shall apply to sales
52 made on or after June 1, 2019.

1 Section 1. Subparagraph (A) of paragraph 1 of subdivision (b) of
2 section 1105 of the tax law, as amended by section 9 of part S of chap-
3 ter 85 of the laws of 2002, is amended to read as follows:

4 (A) gas, electricity, refrigeration and steam, and gas, electric,
5 refrigeration and steam service of whatever nature, including the trans-
6 portation, transmission or distribution of gas or electricity, even if
7 sold separately;

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

9 § 3. Subparagraph (xi) of paragraph 4 of subdivision (a) of section
10 1210 of the tax law is REPEALED.

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

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

16 PART I

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

20 3. Where the tentative equalization rate is not within plus or minus
21 five [~~percentage points~~] percent of the locally stated level of assess-
22 ment, the assessor shall provide notice in writing to the local govern-
23 ing body of any affected town, city, village, county and school district
24 of the difference between the locally stated level of assessment and the
25 tentative equalization rate. Such notice shall be made within ten days
26 of the receipt of the tentative equalization rate, or within ten days of
27 the filing of the tentative assessment roll, whichever is later, and
28 shall provide the difference in the indicated total full value estimates
29 of the locally stated level of assessment and the tentative equalization
30 rate for the taxable property within each affected town, city, village,
31 county and school district, where applicable.

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

34 § 1211. Confirmation by commissioner of the locally stated level of
35 assessment. Notwithstanding the foregoing provisions of this title,
36 before the commissioner determines a tentative equalization rate for a
37 city, town or village, he or she shall examine the accuracy of the
38 locally stated level of assessment appearing on the tentative assessment
39 roll. If the commissioner confirms the locally stated level of assess-
40 ment, then as soon thereafter as is practicable, he or she shall estab-
41 lish and certify such locally stated level of assessment as the final
42 equalization rate for such city, town or village in the manner provided
43 by sections twelve hundred ten and twelve hundred twelve of this title.
44 The provisions of sections twelve hundred four, twelve hundred six and
45 twelve hundred eight of this title shall not apply in such cases, unless
46 the commissioner finds that the final assessment roll differs from the
47 tentative assessment roll to an extent that renders the locally stated
48 level of assessment inaccurate, and rescinds the final equalization rate
49 on that basis.

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

53 (d) (i) Such district superintendent shall also determine what propor-
54 tion of any tax to be levied in such school district for school purposes

1 during the current school year shall be levied upon each part of a city
2 or town included in such school district by dividing the sum of the full
3 valuation of real property in such part of a city or town by the total
4 of all such full valuations of real property in such school district.
5 Provided, however, that prior to the levy of taxes, the governing body
6 of the school district may adopt a resolution directing such proportions
7 to be based upon the average full valuation of real property in each
8 such city or town over either a three-year period, consisting of the
9 current school year and the two prior school years, or over a five-year
10 period, consisting of the current school year and the four prior school
11 years. Once such a resolution has been adopted, the proportions for
12 ensuing school years shall continue to be based upon the average full
13 valuation of real property in each such city or town over the selected
14 period, unless the resolution provides otherwise or is repealed.

15 (ii) Such proportions shall be expressed in the nearest exact ten
16 thousandths and the school authorities of such school district shall
17 levy such a proportion of any tax to be raised in the school district
18 during the current school year upon each part of a city or town included
19 in such school district as shall have been determined by the district
20 superintendent. A new proportion shall be determined for each school
21 year thereafter by the district superintendent in accordance with the
22 provisions of this section by the use of the latest state equalization
23 rates. In any such school district that is not within the jurisdiction
24 of a district superintendent of schools, the duties which would other-
25 wise be performed by the district superintendent under the provisions of
26 this section, shall be performed by the school authorities of such
27 district.

28 § 4. This act shall take effect immediately.

29 PART J

30 Section 1. This Part enacts into law major components of legislation
31 relating to the improvement of the administration of real property taxa-
32 tion in accordance with the real property tax law and other laws relat-
33 ing thereto. Each component is wholly contained within a Subpart identi-
34 fied as Subparts A through F. The effective date for each particular
35 provision contained within such Subpart is set forth in the last section
36 of such Subpart. Any provision in any section contained within a
37 Subpart, including the effective date of the Subpart, which makes a
38 reference to a section "of this act", when used in connection with that
39 particular component, shall be deemed to mean and refer to the corre-
40 sponding section of the Subpart in which it is found. Section three of
41 this Part sets forth the general effective date of this Part.

42 SUBPART A

43 Intentionally Omitted

44 SUBPART B

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

48 (b) The board of assessment review shall consist of not less than
49 three nor more than five members appointed by the legislative body of
50 the local government or village or as provided by subdivision five of

1 section fifteen hundred thirty-seven of this chapter, if applicable.
2 Members shall have a knowledge of property values in the local govern-
3 ment or village. Neither the assessor nor any member of his or her staff
4 may be appointed to the board of assessment review. A majority of such
5 board shall consist of members who are not officers or employees of the
6 local government or village.

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

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

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

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

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

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

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

51 § 4. This act shall take effect immediately.

52 SUBPART C

53 Section 1. Subdivision 4 of section 318 of the real property tax law,
54 as amended by chapter 527 of the laws of 1997 and as further amended by

1 subdivision (b) of section 1 of part W of chapter 56 of the laws of
2 2010, is amended to read as follows:

3 4. Notwithstanding the provisions of this subdivision or any other
4 law, the travel and other actual and necessary expenses incurred by an
5 appointed or elected assessor, or by a person appointed assessor for a
6 forthcoming term, or by an assessor-elect prior to the commencement of
7 his or her term, in satisfactorily completing courses of training as
8 required by this title or as approved by the commissioner, including
9 continuing education courses prescribed by the commissioner which are
10 satisfactorily completed by any elected assessor, shall be a state
11 charge upon audit by the comptroller. Travel and other actual and neces-
12 sary expenses incurred by an acting assessor who has been exercising the
13 powers and duties of the assessor for a period of at least six months,
14 in attending training courses no earlier than twelve months prior to the
15 date when courses of training and education are required, shall also be
16 a state charge upon audit by the comptroller. Candidates for certifi-
17 cation as eligible for the position of assessor, other than assessors
18 or assessors-elect, shall be charged for the cost of training materials
19 and shall be responsible for all other costs incurred by them in
20 connection with such training. Notwithstanding the foregoing provisions
21 of this subdivision, if the provider of a training course has asked the
22 commissioner to approve the course for credit only, so that attendees
23 who successfully complete the course would be entitled to receive credit
24 without having their expenses reimbursed by the state, and the commis-
25 sioner has agreed to do so, the travel and other actual and necessary
26 expenses incurred by such attendees shall not be a state charge.

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

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

43 § 3. This act shall take effect immediately.

44 SUBPART D

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

48 § 104. Electronic real property tax administration. 1. Notwithstanding
49 any provision of law to the contrary, the commissioner is hereby author-
50 ized to establish standards for electronic real property tax adminis-
51 tration (E-RPT). Such standards shall set forth the terms and conditions
52 under which the various tasks associated with real property tax adminis-
53 tration may be executed electronically, dispensing with the need for
54 paper documents. Such tasks shall include any or all of the following:

- 1 (a) The filing of exemption applications;
2 (b) The filing of petitions for administrative review of assessments;
3 (c) The filing of petitions for judicial review of assessments;
4 (d) The filing of applications for administrative corrections of
5 errors;
6 (e) The issuance of statements of taxes;
7 (f) The payment of taxes, subject to the provisions of sections five
8 and five-b of the general municipal law;
9 (g) The provision of receipts for the payment of taxes;
10 (h) The issuance of taxpayer notices required by law, including
11 sections five hundred eight, five hundred ten, five hundred ten-a, five
12 hundred eleven, five hundred twenty-five and five hundred fifty-one-a
13 through five hundred fifty-six-b of this chapter; and
14 (i) The furnishing of notices and certificates under this chapter
15 relating to state equalization rates, residential assessment ratios,
16 special franchise assessments, railroad ceilings, taxable state lands,
17 advisory appraisals, and the certification of assessors and county
18 directors or real property tax services, subject to the provisions of
19 subdivision five of this section.

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

25 3. (a) Taxpayers shall not be required to accept notices, statements
26 of taxes, receipts for the payment of taxes, or other documents elec-
27 tronically unless they have so elected. Taxpayers who have not so
28 elected shall be sent such communications in the manner otherwise
29 provided by law.

30 (b) ~~Assessors and other municipal officials shall not be required to~~
31 ~~accept and respond to communications from the commissioner electron-~~
32 ~~ically.~~

33 ~~(e)~~ The governing board of any municipal corporation may, by local
34 law, ordinance or resolution, determine that it is in the public inter-
35 est for such municipal corporation to provide electronic real property
36 tax administration. Upon adoption of such local law, ordinance or resol-
37 ution, such municipal corporation shall comply with standards set forth
38 by the commissioner.

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

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

52 5. (a) On and after January first, two thousand twenty, whenever the
53 commissioner is obliged by law to mail a notice of the determination of
54 a tentative state equalization rate, tentative special franchise assess-
55 ment, tentative assessment ceiling or other tentative determination of
56 the commissioner that is subject to administrative review, the commis-

1 sioner shall be authorized to furnish the required notice by e-mail, or
2 by causing it to be posted on the department's website, or both, at his
3 or her discretion. When providing notice of a tentative determination
4 by causing it to be posted on the department's website, the commissioner
5 also shall e-mail the parties required by law to receive such notice, to
6 inform them that the notice of tentative determination has been posted
7 on the website. Such notice of tentative determination shall not be
8 deemed complete unless such emails have been sent. Notwithstanding any
9 provision of law to the contrary, the commissioner shall not be required
10 to furnish such notices by postal mail, except as provided by paragraphs
11 (d) and (e) of this subdivision.

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

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

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

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

42 (f) On or before November thirtieth, two thousand nineteen, the
43 commissioner shall send a notice by postal mail to assessors, to chief
44 executive officers of assessing units, and to owners of special fran-
45 chise property and railroad property, informing them of the provisions
46 of this section. The notice to be sent to assessors shall include a
47 copy of the form prescribed pursuant to paragraph (d) of this subdivi-
48 sion.

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

52 § 2. This act shall take effect immediately.

1 Section 1. Subdivision 4 of section 302 of the real property tax law,
2 as amended by chapter 348 of the laws of 2007, is amended to read as
3 follows:

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

13 § 2. Subdivision 2 of section 606 of the real property tax law, as
14 amended by chapter 743 of the laws of 2005 and as further amended by
15 subdivision (b) of section 1 of part W of chapter 56 of the laws of
16 2010, is amended to read as follows:

17 2. In any assessing unit which has completed a revaluation since nine-
18 teen hundred fifty-three or which does not contain property that was
19 assessed in nineteen hundred fifty-three, the commissioner shall deter-
20 mine the full value of such special franchise as of the [~~valuation date~~
21 ~~of the assessing unit~~] taxable status date specified by subdivision four
22 of section three hundred two of this chapter. Such full value shall be
23 determined by the commissioner for purposes of sections six hundred
24 eight, six hundred fourteen and six hundred sixteen of this article.
25 These full values shall be entered on the assessment roll at the level
26 of assessment, which shall be the uniform percentage of value, as
27 required by section five hundred two of this chapter, appearing on the
28 tentative assessment roll upon which the assessment is entered. Whenever
29 a final state equalization rate, or, in the case of a special assessing
30 unit, a class equalization rate, is established that is different from a
31 level of assessment applied pursuant to this paragraph, any public offi-
32 cial having custody of that assessment roll is hereby authorized and
33 directed to recompute these assessments to reflect that equalization
34 rate, provided such final rate is established by the commissioner at
35 least ten days prior to the date for levy of taxes against those assess-
36 ments.

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

38 SUBPART F

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

41 § 575-a. Electric generating facility annual reports. 1. Every corpo-
42 ration, company, association, joint stock association, partnership and
43 person, their lessees, trustees or receivers appointed by any court
44 whatsoever, owning, operating or managing any electric generating facil-
45 ity in the state shall annually file with the commissioner, by April
46 thirtieth, a report showing the inventory, revenue, and expenses associ-
47 ated therewith for the most recent fiscal year. Such report shall be in
48 the form and manner prescribed by the commissioner.

49 2. When used in this section, "electric generating facility" shall
50 mean any facility that generates electricity for sale, directly or indi-
51 rectly, to the public, including the land upon which the facility is
52 located, any equipment used in such generation, and equipment leading
53 from the facility to the interconnection with the electric transmission
54 system, but shall not include:

1 (a) any equipment in the electric transmission system; and
2 (b) any electric generating equipment owned or operated by a residen-
3 tial customer of an electric generating facility, including the land
4 upon which the equipment is located, when located and used at his or her
5 residence.

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

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

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

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

26 PART K

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

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

31 PART L

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

34 § 44. Employer-provided child care credit. (a) General. A taxpayer
35 subject to tax under article nine-A, twenty-two, or thirty-three of this
36 chapter shall be allowed a credit against such tax in an amount equal to
37 the portion of the credit that is allowed to the taxpayer under section
38 45F of the internal revenue code that is attributable to (i) qualified
39 child care expenditures paid or incurred with respect to a qualified
40 child care facility with a situs in the state, and to (ii) qualified
41 child care resource and referral expenditures paid or incurred with
42 respect to the taxpayer's employees working in the state. The credit
43 allowable under this subdivision for any taxable year shall not exceed
44 one hundred fifty thousand dollars. If the entity operating the quali-
45 fied child care facility is a partnership or a New York S corporation,
46 then such cap shall be applied at the entity level, so the aggregate
47 credit allowed to all the partners or shareholders of such entity in a
48 taxable year does not exceed one hundred fifty thousand dollars.

49 (b) Credit recapture. If there is a cessation of operation or change
50 in ownership, as defined by section 45F of the internal revenue code
51 relating to a qualified child care facility with a situs in the state,
52 the taxpayer shall add back the applicable recapture percentage of the

1 credit allowed under this section in accordance with the recapture
2 provisions of section 45F of the internal revenue code, but the recap-
3 ture amount shall be limited to the credit allowed under this section.

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

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

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

16 (1) article 9-A: section 210-B, subdivision 53;

17 (2) article 22: section 606(i), subsections (i) and (jjj);

18 (3) article 33: section 1511, subdivision (dd).

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

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

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

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

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

42 <u>(xliv) Employer-provided child</u>	<u>Amount of credit under subdivision</u>
43 <u>care credit (jjj)</u>	<u>fifty-three of section two hundred</u>
44	<u>ten-B</u>

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

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

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

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

3 § 5. Section 1511 of the tax law is amended by adding a new subdivi-
4 sion (dd) to read as follows:

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

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

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

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

25 PART M

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

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

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

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

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

40 PART N

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

44 (c) For purposes of this ~~subdivision~~ section, the term "eligible
45 farmer" means a taxpayer whose federal gross income from farming as
46 defined in subsection (n) of section six hundred six of this chapter for
47 the taxable year is at least two-thirds of excess federal gross income.
48 Excess federal gross income means the amount of federal gross income
49 from all sources for the taxable year in excess of thirty thousand
50 dollars. For ~~the~~ purposes of this ~~subdivision~~ section, payments from
51 the state's farmland protection program, administered by the department

1 of agriculture and markets, shall be included as federal gross income
2 from farming for otherwise eligible farmers.

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

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

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

18

PART O

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

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

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

45 (iii) provided, further, that the provisions of this act, except
46 section five of this act, shall expire and be deemed repealed July 1,
47 ~~2019~~ 2024; provided, that, such expiration and repeal shall not affect
48 any requirement imposed pursuant to this act.

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

51 (aa) Tax preparer penalty.-- (1) If a tax return preparer takes a
52 position on any income tax return or credit claim form that either
53 understates the tax liability or increases the claim for a refund, and
54 the preparer knew, or reasonably should have known, that said position

1 was not proper, and such position was not adequately disclosed on the
2 return or in a statement attached to the return, such income tax prepar-
3 er shall pay a penalty of between one hundred and one thousand dollars.

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

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

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

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

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

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

44 (2) Failure to furnish identifying number. If a tax return preparer
45 fails to include any identifying number required to be included on any
46 return or claim for refund pursuant to paragraph two of subsection (g)
47 of section six hundred fifty-eight of this article, the tax return
48 preparer shall be subject to a penalty of one hundred dollars for each
49 such failure, unless it is shown that such failure is due to reasonable
50 cause and not willful neglect. The maximum penalty imposed under this
51 paragraph on any tax return preparer with respect to returns filed
52 during any calendar year must not exceed two thousand five hundred
53 dollars; provided, however, that if a tax return preparer has been
54 penalized under this paragraph for a preceding calendar year and again
55 fails to include the identifying number on one or more returns during a
56 subsequent calendar year, then the penalty under this paragraph for each

1 failure will be two hundred fifty dollars, and no annual cap will apply.
 2 this paragraph shall not apply if the penalty under paragraph four of
 3 subsection (g) of section thirty-two of this chapter is imposed on the
 4 tax return preparer with respect to such return or claim for refund.

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

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

12 PART P

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

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

19 If the New York taxable income is:	The tax is:
20 Not over \$17,150	4% of the New York taxable income
21 Over \$17,150 but not over \$23,600	\$686 plus 4.5% of excess over
22	\$17,150
23 Over \$23,600 but not over \$27,900	\$976 plus 5.25% of excess over
24	\$23,600
25 Over \$27,900 but not over \$43,000	\$1,202 plus 5.9% of excess over
26	\$27,900
27 Over \$43,000 but not over \$161,550	\$2,093 plus 6.09% of excess over
28	\$43,000
29 Over \$161,550 but not over \$323,200	\$9,313 plus 6.41% of excess over
30	\$161,550
31 Over \$323,200 <u>but not over</u>	\$19,674 plus 6.85% of excess
32 <u>\$2,155,350</u>	\$323,200 over
33 <u>Over \$2,155,350</u>	<u>\$145,177 plus 8.82% of excess over</u>
34	<u>\$2,155,350</u>

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

37 If the New York taxable income is:	The tax is:
38 Not over \$17,150	4% of the New York taxable income
39 Over \$17,150 but not over \$23,600	\$686 plus 4.5% of excess over
40	\$17,150
41 Over \$23,600 but not over \$27,900	\$976 plus 5.25% of excess over
42	\$23,600
43 Over \$27,900 but not over \$43,000	\$1,202 plus 5.9% of excess over
44	\$27,900
45 Over \$43,000 but not over \$161,550	\$2,093 plus 5.97% of excess over
46	\$43,000
47 Over \$161,550 but not over \$323,200	\$9,170 plus 6.33% of excess over
48	\$161,550
49 Over \$323,200 <u>but not over</u>	\$19,403 plus 6.85% of excess
50 <u>\$2,155,350</u>	over \$323,200
51 <u>Over \$2,155,350</u>	<u>\$144,905 plus 8.82% of excess over</u>
52	<u>\$2,155,350</u>

53 (v) For taxable years beginning in two thousand twenty-two the follow-
 54 ing rates shall apply:

1	If the New York taxable income is:	The tax is:
2	Not over \$17,150	4% of the New York taxable income
3	Over \$17,150 but not over \$23,600	\$686 plus 4.5% of excess over
4		\$17,150
5	Over \$23,600 but not over \$27,900	\$976 plus 5.25% of excess over
6		\$23,600
7	Over \$27,900 but not over \$161,550	\$1,202 plus 5.85% of excess over
8		\$27,900
9	Over \$161,550 but not over \$323,200	\$9,021 plus 6.25% of excess over
10		\$161,550
11	Over \$323,200 <u>but not over \$2,155,350</u>	\$19,124 plus
12		6.85% of excess over \$323,200
13	<u>Over \$2,155,350</u>	<u>\$144,626 plus 8.82% of excess over</u>
14		<u>\$2,155,350</u>

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

17	If the New York taxable income is:	The tax is:
18	Not over \$17,150	4% of the New York taxable income
19	Over \$17,150 but not over \$23,600	\$686 plus 4.5% of excess over
20		\$17,150
21	Over \$23,600 but not over \$27,900	\$976 plus 5.25% of excess over
22		\$23,600
23	Over \$27,900 but not over \$161,550	\$1,202 plus 5.73% of excess over
24		\$27,900
25	Over \$161,550 but not over \$323,200	\$8,860 plus 6.17% of excess over
26		\$161,550
27	Over \$323,200 <u>but not over</u>	\$18,834 plus 6.85% of
28	<u>\$2,155,350</u>	excess over \$323,200
29	<u>Over \$2,155,350</u>	<u>\$144,336 plus 8.82% of excess over</u>
30		<u>\$2,155,350</u>

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

33	If the New York taxable income is:	The tax is:
34	Not over \$17,150	4% of the New York taxable income
35	Over \$17,150 but not over \$23,600	\$686 plus 4.5% of excess over
36		\$17,150
37	Over \$23,600 but not over \$27,900	\$976 plus 5.25% of excess over
38		\$23,600
39	Over \$27,900 but not over \$161,550	\$1,202 plus 5.61% of excess over
40		\$27,900
41	Over \$161,550 but not over \$323,200	\$8,700 plus 6.09% of excess over
42		\$161,550
43	Over \$323,200 <u>but not over</u>	\$18,544 plus 6.85% of
44	<u>\$2,155,350</u>	excess over \$323,200
45	<u>Over \$2,155,350</u>	<u>\$144,047 plus 8.82% of excess over</u>
46		<u>\$2,155,350</u>

47 § 2. Clauses (iii), (iv), (v), (vi) and (vii) of subparagraph (B) of
 48 paragraph 1 of subsection (b) of section 601 of the tax law, as added by
 49 section 2 of part R of chapter 59 of the laws of 2017, are amended to
 50 read as follows:

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

53	If the New York taxable income is:	The tax is:
54	Not over \$12,800	4% of the New York taxable income
55	Over \$12,800 but not over \$17,650	\$512 plus 4.5% of excess over \$12,800
56	Over \$17,650 but not over \$20,900	\$730 plus 5.25% of excess over

1		\$17,650
2	Over \$20,900 but not over \$32,200	\$901 plus 5.9% of excess over \$20,900
3	Over \$32,200 but not over \$107,650	\$1,568 plus 6.09% of excess over
4		\$32,200
5	Over \$107,650 but not over \$269,300	\$6,162 plus 6.41% of excess over
6		\$107,650
7	Over \$269,300 <u>but not over</u>	\$16,524 plus 6.85% of
8	<u>\$1,616,450</u>	excess over \$269,300
9	<u>Over \$1,616,450</u>	<u>\$108,804 plus 8.82% of excess over</u>
10		<u>\$1,616,450</u>

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

13	If the New York taxable income is:	The tax is:
14	Not over \$12,800	4% of the New York taxable income
15	Over \$12,800 but not over \$17,650	\$512 plus 4.5% of excess over
16		\$12,800
17	Over \$17,650 but not over \$20,900	\$730 plus 5.25% of excess over
18		\$17,650
19	Over \$20,900 but not over \$32,200	\$901 plus 5.9% of excess over
20		\$20,900
21	Over \$32,200 but not over \$107,650	\$1,568 plus 5.97% of excess over
22		\$32,200
23	Over \$107,650 but not over \$269,300	\$6,072 plus 6.33% of excess over
24		\$107,650
25	Over \$269,300 <u>but not over</u>	\$16,304 plus 6.85% of
26	<u>\$1,616,450</u>	excess over \$269,300
27	<u>Over \$1,616,450</u>	<u>\$108,584 plus 8.82% of excess over</u>
28		<u>\$1,616,450</u>

29 (v) For taxable years beginning in two thousand twenty-two the follow-
30 ing rates shall apply:

31	If the New York taxable income is:	The tax is:
32	Not over \$12,800	4% of the New York taxable income
33	Over \$12,800 but not over \$17,650	\$512 plus 4.5% of excess over
34		\$12,800
35	Over \$17,650 but not over \$20,900	\$730 plus 5.25% of excess over
36		\$17,650
37	Over \$20,900 but not over \$107,650	\$901 plus 5.85% of excess over
38		\$20,900
39	Over \$107,650 but not over \$269,300	\$5,976 plus 6.25% of excess over
40		\$107,650
41	Over \$269,300 <u>but not over</u>	\$16,079 plus 6.85% of excess
42	<u>\$1,616,450</u>	over \$269,300
43	<u>Over \$1,616,450</u>	<u>\$108,359 plus 8.82% of excess over</u>
44		<u>\$1,616,450</u>

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

47	If the New York taxable income is:	The tax is:
48	Not over \$12,800	4% of the New York taxable income
49	Over \$12,800 but not over \$17,650	\$512 plus 4.5% of excess over
50		\$12,800
51	Over \$17,650 but not over \$20,900	\$730 plus 5.25% of excess over
52		\$17,650
53	Over \$20,900 but not over \$107,650	\$901 plus 5.73% of excess over
54		\$20,900
55	Over \$107,650 but not over \$269,300	\$5,872 plus 6.17% of excess over

1		\$107,650
2	Over \$269,300 <u>but not over</u>	\$15,845 plus 6.85% of excess
3	<u>\$1,616,450</u>	over \$269,300
4	<u>Over \$1,616,450</u>	<u>\$108,125 plus 8.82% of excess over</u>
5		<u>\$1,616,450</u>

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

8	If the New York taxable income is:	The tax is:
9	Not over \$12,800	4% of the New York taxable income
10	Over \$12,800 but not over \$17,650	\$512 plus 4.5% of excess over
11		\$12,800
12	Over \$17,650 but not over \$20,900	\$730 plus 5.25% of excess over
13		\$17,650
14	Over \$20,900 but not over \$107,650	\$901 plus 5.61% of excess over
15		\$20,900
16	Over \$107,650 but not over \$269,300	\$5,768 plus 6.09% of excess over
17		\$107,650
18	Over \$269,300 <u>but not over</u>	\$15,612 plus 6.85% of excess
19	<u>\$1,616,450</u>	over \$269,300
20	<u>Over \$1,616,450</u>	<u>\$107,892 plus 8.82% of excess over</u>
21		<u>\$1,616,450</u>

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

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

28	If the New York taxable income is:	The tax is:
29	Not over \$8,500	4% of the New York taxable income
30	Over \$8,500 but not over \$11,700	\$340 plus 4.5% of excess over
31		\$8,500
32	Over \$11,700 but not over \$13,900	\$484 plus 5.25% of excess over
33		\$11,700
34	Over \$13,900 but not over \$21,400	\$600 plus 5.9% of excess over
35		\$13,900
36	Over \$21,400 but not over \$80,650	\$1,042 plus 6.09% of excess over
37		\$21,400
38	Over \$80,650 but not over \$215,400	\$4,650 plus 6.41% of excess over
39		\$80,650
40	Over \$215,400 <u>but not over</u>	\$13,288 plus 6.85% of excess
41	<u>\$1,077,550</u>	over \$215,400
42	<u>Over \$1,077,550</u>	<u>\$72,345 plus 8.82% of excess over</u>
43		<u>\$1,077,550</u>

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

46	If the New York taxable income is:	The tax is:
47	Not over \$8,500	4% of the New York taxable income
48	Over \$8,500 but not over \$11,700	\$340 plus 4.5% of excess over
49		\$8,500
50	Over \$11,700 but not over \$13,900	\$484 plus 5.25% of excess over
51		\$11,700
52	Over \$13,900 but not over \$21,400	\$600 plus 5.9% of excess over
53		\$13,900
54	Over \$21,400 but not over \$80,650	\$1,042 plus 5.97% of excess over
55		\$21,400
56	Over \$80,650 but not over \$215,400	\$4,579 plus 6.33% of excess over

1		\$80,650
2	Over \$215,400 <u>but not over</u>	\$13,109 plus 6.85% of excess
3	<u>\$1,077,550</u>	over \$215,400
4	<u>Over \$1,077,550</u>	<u>\$72,166 plus 8.82% of excess over</u>
5		<u>\$1,077,550</u>
6	(v) For taxable years beginning in two thousand twenty-two the follow-	
7	ing rates shall apply:	
8	If the New York taxable income is:	The tax is:
9	Not over \$8,500	4% of the New York taxable income
10	Over \$8,500 but not over \$11,700	\$340 plus 4.5% of excess over
11		\$8,500
12	Over \$11,700 but not over \$13,900	\$484 plus 5.25% of excess over
13		\$11,700
14	Over \$13,900 but not over \$80,650	\$600 plus 5.85% of excess over
15		\$13,900
16	Over \$80,650 but not over \$215,400	\$4,504 plus 6.25% of excess over
17		\$80,650
18	Over \$215,400 <u>but not over</u>	\$12,926 plus 6.85% of excess
19	<u>\$1,077,550</u>	over \$215,400
20	<u>Over \$1,077,550</u>	<u>\$71,984 plus 8.82% of excess over</u>
21		<u>\$1,077,550</u>
22	(vi) For taxable years beginning in two thousand twenty-three the	
23	following rates shall apply:	
24	If the New York taxable income is:	The tax is:
25	Not over \$8,500	4% of the New York taxable income
26	Over \$8,500 but not over \$11,700	\$340 plus 4.5% of excess over
27		\$8,500
28	Over \$11,700 but not over \$13,900	\$484 plus 5.25% of excess over
29		\$11,700
30	Over \$13,900 but not over \$80,650	\$600 plus 5.73% of excess over
31		\$13,900
32	Over \$80,650 but not over \$215,400	\$4,424 plus 6.17% of excess over
33		\$80,650
34	Over \$215,400 <u>but not over</u>	\$12,738 plus 6.85% of excess
35	<u>\$1,077,550</u>	over \$215,400
36	<u>Over \$1,077,550</u>	<u>\$71,796 plus 8.82% of excess over</u>
37		<u>\$1,077,550</u>
38	(vii) For taxable years beginning in two thousand twenty-four the	
39	following rates shall apply:	
40	If the New York taxable income is:	The tax is:
41	Not over \$8,500	4% of the New York taxable income
42	Over \$8,500 but not over \$11,700	\$340 plus 4.5% of excess over
43		\$8,500
44	Over \$11,700 but not over \$13,900	\$484 plus 5.25% of excess over
45		\$11,700
46	Over \$13,900 but not over \$80,650	\$600 plus 5.61% of excess over
47		\$13,900
48	Over \$80,650 but not over \$215,400	\$4,344 plus 6.09% of excess over
49		\$80,650
50	Over \$215,400 <u>but not over</u>	\$12,550 plus 6.85% of excess
51	<u>\$1,077,550</u>	over \$215,400
52	<u>Over \$1,077,550</u>	<u>\$71,608 plus 8.82% of excess over</u>
53		<u>\$1,077,550</u>

54 § 4. Subparagraph (D) of paragraph 1 of subsection (d-1) of section
55 601 of the tax law, as amended by section 4 of part R of chapter 59 of
56 the laws of 2017, is amended to read as follows:

1 (D) The tax table benefit is the difference between (i) the amount of
2 taxable income set forth in the tax table in paragraph one of subsection
3 (a) of this section not subject to the 8.82 percent rate of tax for the
4 taxable year multiplied by such rate and (ii) the dollar denominated tax
5 for such amount of taxable income set forth in the tax table applicable
6 to the taxable year in paragraph one of subsection (a) of this section
7 less the sum of the tax table benefits in subparagraphs (A), (B) and (C)
8 of this paragraph. The fraction for this subparagraph is computed as
9 follows: the numerator is the lesser of fifty thousand dollars or the
10 excess of New York adjusted gross income for the taxable year over two
11 million dollars and the denominator is fifty thousand dollars. This
12 subparagraph shall apply only to taxable years beginning on or after
13 January first, two thousand twelve and before January first, two thou-
14 sand [~~twenty~~] twenty-five.

15 § 5. Subparagraph (C) of paragraph 2 of subsection (d-1) of section
16 601 of the tax law, as amended by section 5 of part R of chapter 59 of
17 the laws of 2017, is amended to read as follows:

18 (C) The tax table benefit is the difference between (i) the amount of
19 taxable income set forth in the tax table in paragraph one of subsection
20 (b) of this section not subject to the 8.82 percent rate of tax for the
21 taxable year multiplied by such rate and (ii) the dollar denominated tax
22 for such amount of taxable income set forth in the tax table applicable
23 to the taxable year in paragraph one of subsection (b) of this section
24 less the sum of the tax table benefits in subparagraphs (A) and (B) of
25 this paragraph. The fraction for this subparagraph is computed as
26 follows: the numerator is the lesser of fifty thousand dollars or the
27 excess of New York adjusted gross income for the taxable year over one
28 million five hundred thousand dollars and the denominator is fifty thou-
29 sand dollars. This subparagraph shall apply only to taxable years begin-
30 ning on or after January first, two thousand twelve and before January
31 first, two thousand [~~twenty~~] twenty-five.

32 § 6. Subparagraph (C) of paragraph 3 of subsection (d-1) of section
33 601 of the tax law, as amended by section 6 of part R of chapter 59 of
34 the laws of 2017, is amended to read as follows:

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

49 § 7. This act shall take effect immediately.

50

PART Q

51 Section 1. Subsection (g) of section 615 of the tax law, as amended by
52 section 1 of part S of chapter 59 of the laws of 2017, is amended to
53 read as follows:

1 (g) Notwithstanding subsection (a) of this section, the New York item-
2 ized deduction for charitable contributions shall be the amount allowed
3 under section one hundred seventy of the internal revenue code, as modi-
4 fied by paragraph nine of subsection (c) of this section and as limited
5 by this subsection. (1) With respect to an individual whose New York

6 adjusted gross income is over one million dollars and no more than ten
7 million dollars, the New York itemized deduction shall be an amount
8 equal to fifty percent of any charitable contribution deduction allowed
9 under section one hundred seventy of the internal revenue code for taxa-
10 ble years beginning after two thousand nine and before two thousand
11 [~~twenty~~] twenty-five. With respect to an individual whose New York
12 adjusted gross income is over one million dollars, the New York itemized
13 deduction shall be an amount equal to fifty percent of any charitable
14 contribution deduction allowed under section one hundred seventy of the
15 internal revenue code for taxable years beginning in two thousand nine
16 or after two thousand [~~nineteen~~] twenty-four.

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

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

26 (g) Notwithstanding subdivision (a) of this section, the city itemized
27 deduction for charitable contributions shall be the amount allowed under
28 section one hundred seventy of the internal revenue code, as limited by
29 this subdivision. (1) With respect to an individual whose New York

30 adjusted gross income is over one million dollars but no more than ten
31 million dollars, the New York itemized deduction shall be an amount
32 equal to fifty percent of any charitable contribution deduction allowed
33 under section one hundred seventy of the internal revenue code for taxa-
34 ble years beginning after two thousand nine and before two thousand
35 [~~twenty~~] twenty-five. With respect to an individual whose New York
36 adjusted gross income is over one million dollars, the New York itemized
37 deduction shall be an amount equal to fifty percent of any charitable
38 contribution deduction allowed under section one hundred seventy of the
39 internal revenue code for taxable years beginning in two thousand nine
40 or after two thousand [~~nineteen~~] twenty-four.

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

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

49

PART R

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

53 (a) General. A taxpayer shall be allowed a credit against the tax
54 imposed by this article. Such credit, to be computed as hereinafter

1 provided, shall be allowed for bioheating fuel, used for space heating
2 or hot water production for residential purposes within this state
3 purchased before January first, two thousand [~~twenty~~] twenty-three. Such
4 credit shall be \$0.01 per percent of biodiesel per gallon of bioheating
5 fuel, not to exceed twenty cents per gallon, purchased by such taxpayer.
6 Provided, however, that on or after January first, two thousand seven-
7 teen, this credit shall not apply to bioheating fuel that is less than
8 six percent biodiesel per gallon of bioheating fuel.

9 § 2. Paragraph 1 of subdivision (mm) of section 606 of the tax law, as
10 amended by chapter 315 of the laws of 2017, is amended to read as
11 follows:

12 (1) A taxpayer shall be allowed a credit against the tax imposed by
13 this article. Such credit, to be computed as hereinafter provided, shall
14 be allowed for bioheating fuel, used for space heating or hot water
15 production for residential purposes within this state and purchased on
16 or after July first, two thousand six and before July first, two thou-
17 sand seven and on or after January first, two thousand eight and before
18 January first, two thousand [~~twenty~~] twenty-three. Such credit shall be
19 \$0.01 per percent of biodiesel per gallon of bioheating fuel, not to
20 exceed twenty cents per gallon, purchased by such taxpayer. Provided,
21 however, that on or after January first, two thousand seventeen, this
22 credit shall not apply to bioheating fuel that is less than six percent
23 biodiesel per gallon of bioheating fuel.

24 § 3. This act shall take effect immediately.

25 PART S

26 Section 1. Subdivision (e) of section 23 of part U of chapter 61 of
27 the laws of 2011, as amended by section 5 of part G of chapter 60 of the
28 laws of 2016, is amended to read as follows:

29 (e) sections twenty-one and twenty-one-a of this act shall expire and
30 be deemed repealed December 31, [~~2019~~] 2024.

31 § 2. This act shall take effect immediately.

32 PART T

33 Section 1. Subdivision 3 of section 77 of the cooperative corporations
34 law, as amended by chapter 429 of the laws of 1992, is amended to read
35 as follows:

36 3. Such annual fee shall be paid for each calendar year on the
37 fifteenth day of March next succeeding the close of such calendar year
38 but shall not be payable after January first, two thousand twenty;
39 provided, however, that cooperative corporations described in subdivi-
40 sions one or two of this section shall continue to not be subject to the
41 franchise, license, and corporation taxes referenced in such subdivi-
42 sions or, in the case of cooperative cooperations described in subdivi-
43 sion two of this section, the tax imposed under section one-hundred
44 eighty-six-a of the tax law.

45 § 2. Section 66 of the rural electric cooperative law, as amended by
46 chapter 888 of the laws of 1983, is amended to read as follows:

47 § 66. License fee in lieu of all franchise, excise, income, corpo-
48 ration and sales and compensating use taxes. Each cooperative and
49 foreign corporation doing business in this state pursuant to this chap-
50 ter shall pay annually, on or before the first day of July, to the state
51 tax commission, a fee of ten dollars, but shall be exempt from all other
52 franchise, excise, income, corporation and sales and compensating use

1 taxes whatsoever. The exemption from the sales and compensating use
2 taxes provided by this section shall not apply to the taxes imposed
3 pursuant to section eleven hundred seven or eleven hundred eight of the
4 tax law. Nothing contained in this section shall be deemed to exempt
5 such corporations from collecting and paying over sales and compensating
6 use taxes on retail sales of tangible personal property and services
7 made by such corporations to purchasers required to pay such taxes
8 imposed pursuant to article twenty-eight or authorized pursuant to the
9 authority of article twenty-nine of the tax law. Such annual fee shall
10 not be payable after January first, two thousand twenty.
11 § 3. This act shall take effect immediately.

12 PART U

13 Section 1. Paragraph (e) of subdivision 26 of section 210-B of the tax
14 law, as amended by section 2 of part RR of chapter 59 of the laws of
15 2018, is amended to read as follows:

16 (e) [~~Te~~] Except in the case of a qualified rehabilitation project
17 undertaken within a state park, state historic site, or other land owned
18 by the state, that is under the jurisdiction of the office of parks,
19 recreation and historic preservation, to be eligible for the credit
20 allowable under this subdivision, the rehabilitation project shall be in
21 whole or in part located within a census tract which is identified as
22 being at or below one hundred percent of the state median family income
23 as calculated as of April first of each year using the most recent five
24 year estimate from the American community survey published by the United
25 States Census bureau. If there is a change in the most recent five year
26 estimate, a census tract that qualified for eligibility under this
27 program before information about the change was released will remain
28 eligible for a credit under this subdivision for an additional two
29 calendar years.

30 § 2. Paragraph 5 of subsection (oo) of section 606 of the tax law, as
31 amended by section 1 of part RR of chapter 59 of the laws of 2018, is
32 amended to read as follows:

33 (5) [~~Te~~] Except in the case of a qualified rehabilitation project
34 undertaken within a state park, state historic site, or other land owned
35 by the state, that is under the jurisdiction of the office of parks,
36 recreation and historic preservation, to be eligible for the credit
37 allowable under this subsection the rehabilitation project shall be in
38 whole or in part located within a census tract which is identified as
39 being at or below one hundred percent of the state median family income
40 as calculated as of April first of each year using the most recent five
41 year estimate from the American community survey published by the United
42 States Census bureau. If there is a change in the most recent five year
43 estimate, a census tract that qualified for eligibility under this
44 program before information about the change was released will remain
45 eligible for a credit under this subsection for an additional two calen-
46 dar years.

47 § 3. Paragraph 5 of subdivision (y) of section 1511 of the tax law, as
48 amended by section 3 of part RR of chapter 59 of the laws of 2018, is
49 amended to read as follows:

50 (5) [~~Te~~] Except in the case of a qualified rehabilitation project
51 undertaken within a state park, state historic site, or other land owned
52 by the state, that is under the jurisdiction of the office of parks,
53 recreation and historic preservation, to be eligible for the credit
54 allowable under this subdivision, the rehabilitation project shall be in

1 whole or in part located within a census tract which is identified as
2 being at or below one hundred percent of the state median family income
3 as calculated as of April first of each year using the most recent five
4 year estimate from the American community survey published by the United
5 States Census bureau. If there is a change in the most recent five year
6 estimate, a census tract that qualified for eligibility under this
7 program before information about the change was released will remain
8 eligible for a credit under this subdivision for an additional two
9 calendar years.

10 § 3-a. Clause (iv) of subparagraph (A) of paragraph 5 of subsection
11 (pp) of section 606 of the tax law, as amended by chapter 239 of the
12 laws of 2009, is amended to read as follows:

13 (iv) (1) which is in whole or in part a targeted area residence within
14 the meaning of section 143(j) of the internal revenue code; or (2) is
15 located within a census tract which is identified as being at or below
16 one hundred percent of the state median family income in the most recent
17 federal census; or (3) which is located in a city with a population of
18 less than one million with a poverty rate greater than fifteen percent,
19 rounded to the nearest whole number, in the most recent five year esti-
20 mate from the American community survey published by the United States
21 census bureau.

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

26

PART V

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

30 (jj) Tangible personal property or services otherwise taxable under
31 this article sold to a related person shall not be subject to the taxes
32 imposed by section eleven hundred five of this article or the compensat-
33 ing use tax imposed under section eleven hundred ten of this article
34 where the purchaser can show that the following conditions have been met
35 to the extent they are applicable: (1)(i) the vendor and the purchaser
36 are referenced as either a "covered company" as described in section
37 243.2(f) or a "material entity" as described in section 243.2(l) of the
38 Code of Federal Regulations in a resolution plan that has been submitted
39 to an agency of the United States for the purpose of satisfying subpara-
40 graph 1 of paragraph (d) of section one hundred sixty-five of the Dodd-
41 Frank Wall Street Reform and Consumer Protection Act (the "Act") or any
42 successor law, or (ii) the vendor and the purchaser are separate legal
43 entities pursuant to a divestiture directed pursuant to subparagraph 5
44 of paragraph (d) of section one hundred sixty-five of such act or any
45 successor law; (2) the sale would not have occurred between such related
46 entities were it not for such resolution plan or divestiture; and (3) in
47 acquiring such property or services, the vendor did not claim an
48 exemption from the tax imposed by this state or another state based on
49 the vendor's intent to resell such services or property. A person is
50 related to another person for purposes of this subdivision if the person
51 bears a relationship to such person described in section two hundred
52 sixty-seven of the internal revenue code. The exemption provided by this
53 subdivision shall not apply to sales made, services rendered, or uses
54 occurring after June thirtieth, two thousand [~~nineteen~~] twenty-one,

1 except with respect to sales made, services rendered, or uses occurring
2 pursuant to binding contracts entered into on or before such date; but
3 in no case shall such exemption apply after June thirtieth, two thousand
4 twenty-four.

5 § 2. This act shall take effect immediately.

6 PART W

7 Section 1. The mental hygiene law is amended by adding a new section
8 32.38 to read as follows:

9 § 32.38 The recovery tax credit program.

10 (a) Authorization. The commissioner is authorized to and shall estab-
11 lish and administer the recovery tax credit program to provide tax
12 incentives to certified employers for employing eligible individuals in
13 recovery from a substance use disorder in part-time and full-time posi-
14 tions in the state. The commissioner is authorized to allocate up to two
15 million dollars of tax credits annually for the recovery tax credit
16 program beginning in the year two thousand twenty.

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

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

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

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

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

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

50 (ii) Allow the office of alcoholism and substance abuse services and
51 its agents access to limited and specific information necessary to moni-
52 tor compliance with program eligibility requirements. Such information
53 shall be confidential and only used for the stated purpose of this
54 section.

1 (iii) Demonstrate that the employer has satisfied program eligibility
2 requirements and provided all the information necessary, including the
3 number of hours worked by any eligible individual, for the commissioner
4 to compute an actual amount of credit allowed.

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

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

17 (d) Eligibility. A certified employer shall be entitled to a tax cred-
18 it equal to the product of one dollar and the number of hours worked by
19 each eligible individual during such eligible individual's period of
20 employment. The credit shall not be allowed unless the eligible indi-
21 vidual has worked in state for a minimum of five hundred hours for the
22 certified employer, and the credit cannot exceed two thousand dollars
23 per eligible individual employed by the certified employer in the state.
24 The certified employer may claim a credit for each eligible employee
25 starting on the day the employee is hired and ends on December thirty-
26 first of the immediately succeeding calendar year or the last day of the
27 employee's employment by the certified employer, whichever comes first.
28 If an employee has worked in excess of five hundred hours between the
29 date of hiring and December thirty-first of that year, an employer can
30 elect to compute and claim a credit for such employee in that year based
31 on the hours worked by December thirty-first. Alternatively, the employ-
32 er may elect to include such individual in the computation of the credit
33 in the year immediately succeeding the year in which the employee was
34 hired. In such case, the credit shall be computed on the basis of all
35 hours worked by such eligible individual from the date of hire to the
36 earlier of the last day of employment or December thirty-first of the
37 succeeding year. However, in no event may an employee generate credit
38 for hours worked in excess of two thousand hours. An employer may claim
39 credit only once with respect to any eligible individual and may not
40 aggregate hours of two or more employees to reach the minimum number of
41 hours.

42 (e) Duties of the commissioner. The commissioner shall annually
43 provide to the commissioner of the department of taxation and finance
44 information about the program including, but not limited to, the number
45 of certified employers then participating in the program, unique identi-
46 fying information for each certified employer, the number of eligible
47 individuals employed by each certified employer, unique identifying
48 information for each eligible individual employed by the certified
49 employers, the number of hours worked by such eligible individuals, the
50 total dollar amount of claims for credit, and the dollar amount of cred-
51 it granted to each certified employer.

52 (f) Certified employer's taxable year. If the certified employer's
53 taxable year is a calendar year, the employer shall be entitled to claim
54 the credit as shown on the certificate of tax credit on the calendar
55 year return for which the certificate of tax credit was issued. If the
56 certified employer's taxable year is a fiscal year, the employer shall

1 be entitled to claim the credit as shown on the certificate of tax cred-
2 it on the return for the fiscal year that includes the last day of the
3 calendar year covered by the certificate of tax credit.

4 (g) Cross references. For application of the credit provided for in
5 this section, see the following provisions of the tax law:

6 1. Article 9-A: Section 210-B, subdivision 53.

7 2. Article 22: Section 606, subsection (jjj).

8 3. Article 33: Section 1511, subdivision (dd).

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

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

22 (b) Application of credit. The credit allowed under this subdivision
23 for any taxable year may not reduce the tax due for that year to less
24 than the amount prescribed in paragraph (d) of subdivision one of
25 section two hundred ten of this article. However, if the amount of the
26 credit allowed under this subdivision for any taxable year reduces the
27 tax to that amount or if the taxpayer otherwise pays tax based on the
28 fixed dollar minimum amount, any amount of credit not deductible in that
29 taxable year will be treated as an overpayment of tax to be credited or
30 refunded in accordance with the provisions of section one thousand
31 eighty-six of this chapter. Provided, however, no interest will be paid
32 thereon.

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

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

41 <u>(xliv) Recovery tax credit under</u>	<u>Amount of credit under</u>
42 <u>subsection (jjj)</u>	<u>subdivision fifty-three of</u>
43	<u>section two hundred ten-B</u>

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

46 (jjj) Recovery tax credit. (1) Allowance of credit. A taxpayer that is
47 a qualified employer pursuant to section 32.38 of the mental hygiene law
48 that has received a certificate of tax credit from the commissioner of
49 the office of alcoholism and substance abuse services shall be allowed a
50 credit against the tax imposed by this article equal to the amount shown
51 on such certificate of tax credit. A taxpayer that is a partner in a
52 partnership, member of a limited liability company or shareholder in an
53 S corporation that has been certified by the commissioner of the office
54 of alcoholism and substance abuse services as a qualified employer

1 pursuant to section 32.38 of the mental hygiene law shall be allowed its
2 pro rata share of the credit earned by the partnership, limited liabil-
3 ity company or S corporation.

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

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

15 § 5. Section 1511 of the tax law is amended by adding a new subdivi-
16 sion (dd) to read as follows:

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

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

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

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

48

PART X

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

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

1 subsection (b) of section one hundred eighteen of the internal revenue
2 code.

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

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

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

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

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

19 PART Y

20 Intentionally Omitted

21 PART Z

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

26 (3) The total amount of credit allowable to a qualified life sciences
27 company, or, if the life sciences company is properly included or
28 required to be included in a combined report, to the combined group,
29 taken in the aggregate, shall not exceed five hundred thousand dollars
30 in any taxable year. If the [~~life sciences company~~] taxpayer is a part-
31 ner in a partnership that is a life sciences company or a shareholder of
32 a New York S corporation that is a life sciences company, then the total
33 amount of credit allowable shall be applied at the entity level, so that
34 the total amount of credit allowable to all the partners or shareholders
35 of each such entity, taken in the aggregate, does not exceed five
36 hundred thousand dollars in any taxable year.

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

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

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

50 5. For any taxable year of a real estate investment trust as defined
51 in section eight hundred fifty-six of the internal revenue code in which
52 such trust is subject to federal income taxation under section eight

1 hundred fifty-seven of such code, such trust shall be subject to a tax
2 computed under either paragraph (a) or (d) of subdivision one of section
3 two hundred ten of this chapter, whichever is greater, and shall not be
4 subject to any tax under article thirty-three of this chapter except for
5 a captive REIT required to file a combined return under subdivision (f)
6 of section fifteen hundred fifteen of this chapter. In the case of such
7 a real estate investment trust, including a captive REIT as defined in
8 section two of this chapter, the term "entire net income" means "real
9 estate investment trust taxable income" as defined in paragraph two of
10 subdivision (b) of section eight hundred fifty-seven (as modified by
11 section eight hundred fifty-eight) of the internal revenue code [~~plus~~
12 ~~the amount taxable under paragraph three of subdivision (b) of section~~
13 ~~eight hundred fifty-seven of such code~~], subject to the modifications
14 required by subdivision nine of section two hundred eight of this arti-
15 cle.

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

19 (a) Except in accordance with proper judicial order or as otherwise
20 provided by law, it shall be unlawful for any tax commissioner, any
21 officer or employee of the department [~~of taxation and finance~~], or any
22 person who, pursuant to this section, is permitted to inspect any
23 report, or to whom any information contained in any report is furnished,
24 or any person engaged or retained by such department on an independent
25 contract basis, or any person who in any manner may acquire knowledge of
26 the contents of a report filed pursuant to this article, to divulge or
27 make known in any manner the amount of income or any particulars set
28 forth or disclosed in any report under this article. The officers
29 charged with the custody of such reports shall not be required to
30 produce any of them or evidence of anything contained in them in any
31 action or proceeding in any court, except on behalf of the state or the
32 commissioner in an action or proceeding under the provisions of this
33 chapter or in any other action or proceeding involving the collection of
34 a tax due under this chapter to which the state or the commissioner is a
35 party or a claimant, or on behalf of any party to any action or proceed-
36 ing under the provisions of this article when the reports or facts shown
37 thereby are directly involved in such action or proceeding, in any of
38 which events the court may require the production of, and may admit in
39 evidence, so much of said reports or of the facts shown thereby as are
40 pertinent to the action or proceeding, and no more. The commissioner
41 may, nevertheless, publish a copy or a summary of any determination or
42 decision rendered after the formal hearing provided for in section one
43 thousand eighty-nine of this chapter. Nothing herein shall be construed
44 to prohibit the delivery to a corporation or its duly authorized repre-
45 sentative of a copy of any report filed by it, nor to prohibit the
46 publication of statistics so classified as to prevent the identification
47 of particular reports and the items thereof; or the publication of
48 delinquent lists showing the names of taxpayers who have failed to pay
49 their taxes at the time and in the manner provided by section two
50 hundred thirteen of this chapter together with any relevant information
51 which in the opinion of the commissioner may assist in the collection of
52 such delinquent taxes; or the inspection by the attorney general or
53 other legal representatives of the state of the report of any corpo-
54 ration which shall bring action to set aside or review the tax based
55 thereon, or against which an action or proceeding under this chapter has
56 been recommended by the commissioner of taxation and finance or the

1 attorney general or has been instituted; or the inspection of the
2 reports of any corporation by the comptroller or duly designated officer
3 or employee of the state department of audit and control, for purposes
4 of the audit of a refund of any tax paid by such corporation under this
5 article[, and nothing in this chapter shall be construed to prohibit the
6 publication of the issuer's allocation percentage of any corporation, as
7 such term "issuer's allocation percentage" is defined in subparagraph
8 one of paragraph (b) of subdivision three of section two hundred ten of
9 this article].

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

13 (a) First installments for certain taxpayers.--In privilege periods of
14 twelve months ending at any time during the calendar year nineteen
15 hundred seventy and thereafter, every taxpayer subject to the tax
16 imposed by section two hundred nine of this chapter must pay with the
17 report required to be filed for the preceding privilege period, or with
18 an application for extension of the time for filing the report, for
19 taxable years beginning before January first, two thousand sixteen, and
20 must pay on or before the fifteenth day of the third month of such priv-
21 ilege periods, for taxable years beginning on or after January first,
22 two thousand sixteen, an amount equal to (i) twenty-five percent of the
23 second preceding year's tax if the second preceding year's tax exceeded
24 one thousand dollars but was equal to or less than one hundred thousand
25 dollars, or (ii) forty percent of the second preceding year's tax if the
26 second preceding year's tax exceeded one hundred thousand dollars. If
27 the second preceding year's tax under section two hundred nine of this
28 chapter exceeded one thousand dollars and the taxpayer is subject to the
29 tax surcharge imposed by section two hundred nine-B of this chapter, the
30 taxpayer must also pay with the tax surcharge report required to be
31 filed for the second preceding privilege period, or with an application
32 for extension of the time for filing the report, for taxable years
33 beginning before January first, two thousand sixteen, and must pay on or
34 before the fifteenth day of the third month of such privilege periods,
35 for taxable years beginning on or after January first, two thousand
36 sixteen, an amount equal to (i) twenty-five percent of the tax surcharge
37 imposed for the second preceding year if the second preceding year's tax
38 was equal to or less than one hundred thousand dollars, or (ii) forty
39 percent of the tax surcharge imposed for the second preceding year if
40 the second preceding year's tax exceeded one hundred thousand dollars.
41 Provided, however, that every taxpayer that is [an] a New York S corpo-
42 ration must pay with the report required to be filed for the preceding
43 privilege period, or with an application for extension of the time for
44 filing the report, an amount equal to (i) twenty-five percent of the
45 preceding year's tax if the preceding year's tax exceeded one thousand
46 dollars but was equal to or less than one hundred thousand dollars, or
47 (ii) forty percent of the preceding year's tax if the preceding year's
48 tax exceeded one hundred thousand dollars. [~~If the preceding year's tax
49 under section two hundred nine of this article exceeded one thousand
50 dollars and such taxpayer that is an S corporation is subject to the tax
51 surcharge imposed by section two hundred nine B of this article, the
52 taxpayer must also pay with the tax surcharge report required to be
53 filed for the preceding privilege period, or with an application for
54 extension of the time for filing the report, an amount equal to (i)
55 twenty-five percent of the tax surcharge imposed for the preceding year
56 if the preceding year's tax was equal equal to or less than one hundred~~

~~1 thousand dollars, or (ii) forty percent of the tax surcharge imposed for
2 the preceding year if the preceding year's tax exceeded one hundred
3 thousand dollars.]~~

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

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

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

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

47 § 7. Intentionally omitted.

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

51 § 2. This act shall take effect immediately and shall apply to [~~taxa-~~
52 ~~ble years beginning~~] amounts paid or incurred on and after January 1,
53 2018.

54 § 9. Paragraph (b) of subdivision 8 of section 11-602 of the adminis-
55 trative code of the city of New York is amended by adding a new subpara-
56 graph 20 to read as follows:

1 (20) the amount of any federal deduction that would have been allowed
2 pursuant to section 250(a)(1)(A) of the internal revenue code if the
3 taxpayer had not made an election under subchapter s of chapter one of
4 the internal revenue code.

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

8 (i) In the case of an issuer or obligor subject to tax under this
9 subchapter, subchapter three-A or subchapter four of this chapter, or
10 subject to tax as a utility corporation under chapter eleven of this
11 title, the issuer's allocation percentage shall be the percentage of the
12 appropriate measure (as defined hereinafter) which is required to be
13 allocated within the city on the report or reports, if any, required of
14 the issuer or obligor under this title for the preceding year. The
15 appropriate measure referred to in the preceding sentence shall be: in
16 the case of an issuer or obligor subject to this subchapter or subchap-
17 ter three-A, entire capital; in the case of an issuer or obligor subject
18 to subchapter four of this chapter, issued capital stock; in the case of
19 an issuer or obligor subject to chapter eleven of this title as a utili-
20 ty corporation, gross income.

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

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

25 (ii) sections two and six of this act shall be deemed to have been in
26 full force and effect on and after the effective date of part KK of
27 chapter 59 of the laws of 2018; provided, however, that section six of
28 this act shall apply to taxable years beginning on or after January 1,
29 2018 through taxable years beginning on or before January 1, 2025;

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

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

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

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

41 PART AA

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

44 10. Notwithstanding the foregoing provisions of this section, on or
45 after April first, two thousand nineteen, a county, city, town or
46 village may by local law or a school district, other than a school
47 district to which article fifty-two of the education law applies, may by
48 resolution provide that real property that comprises or includes a solar
49 or wind energy system, farm waste energy system, microhydroelectric
50 energy system, fuel cell electric generating system, microcombined heat
51 and power generating equipment system, electric energy storage system,
52 or fuel-flexible linear generator as such terms are defined in para-
53 graphs (b), (f), (h), (j), (l), (n), and (o) of subdivision one of this
54 section (hereinafter, individually or collectively, "energy system"),

1 shall be permanently exempt from any taxation, special ad valorem
2 levies, and special assessments to the extent provided in section four
3 hundred ninety of this article, and the owner of such property shall not
4 be subject to any requirement to enter into a contract for payments in
5 lieu of taxes in accordance with subdivision nine of this section, if:
6 (a) the energy system is installed on real property that is owned or
7 controlled by the state of New York, a department or agency thereof, or
8 a state authority as that term is defined by subdivision one of section
9 two of the public authorities law; and (b) the state of New York, a
10 department or agency thereof, or a state authority as that term is
11 defined by subdivision one of section two of the public authorities law
12 has agreed to purchase the energy produced by such energy system or the
13 environmental credits or attributes created by virtue of the energy
14 system's operation, in accordance with a written agreement with the
15 owner or operator of such energy system. Such exemption shall be granted
16 only upon application by the owner of the real property on a form
17 prescribed by the commissioner, which application shall be filed with
18 the assessor of the appropriate county, city, town or village on or
19 before the taxable status date of such county, city, town or village.

20 § 2. Section 490 of the real property tax law, as amended by chapter
21 87 of the laws of 2001, is amended to read as follows:

22 § 490. Exemption from special ad valorem levies and special assess-
23 ments. Real property exempt from taxation pursuant to subdivision two
24 of section four hundred, subdivision one of section four hundred four,
25 subdivision one of section four hundred six, sections four hundred
26 eight, four hundred ten, four hundred ten-a, four hundred ten-b, four
27 hundred eighteen, four hundred twenty-a, four hundred twenty-b, four
28 hundred twenty-two, four hundred twenty-six, four hundred twenty-seven,
29 four hundred twenty-eight, four hundred thirty, four hundred thirty-two,
30 four hundred thirty-four, four hundred thirty-six, four hundred thirty-
31 eight, four hundred fifty, four hundred fifty-two, four hundred fifty-
32 four, four hundred fifty-six, four hundred sixty-four, four hundred
33 seventy-two, four hundred seventy-four, ~~and~~ four hundred eighty-five
34 and subdivision ten of section four hundred eighty-seven of this chapter
35 shall also be exempt from special ad valorem levies and special assess-
36 ments against real property located outside cities and villages for a
37 special improvement or service or a special district improvement or
38 service and special ad valorem levies and special assessments imposed by
39 a county improvement district or district corporation except (1) those
40 levied to pay for the costs, including interest and incidental and
41 preliminary costs, of the acquisition, installation, construction,
42 reconstruction and enlargement of or additions to the following improve-
43 ments, including original equipment, furnishings, machinery or appara-
44 tus, and the replacements thereof: water supply and distribution
45 systems; sewer systems (either sanitary or surface drainage or both,
46 including purification, treatment or disposal plants or buildings);
47 waterways and drainage improvements; street, highway, road and parkway
48 improvements (including sidewalks, curbs, gutters, drainage, landscap-
49 ing, grading or improving the right of way) and (2) special assessments
50 payable in installments on an indebtedness including interest contracted
51 prior to July first, nineteen hundred fifty-three, pursuant to section
52 two hundred forty-two of the town law or pursuant to any other compara-
53 ble provision of law.

54 § 3. This act shall take effect immediately.

1 Section 1. Subdivision 1 of section 107 of the racing, pari-mutuel
2 wagering and breeding law, as added by section 1 of part A of chapter 60
3 of the laws of 2012, is amended as follows:

4 1. No person shall be appointed to or employed by the commission if,
5 during the period commencing three years prior to appointment or employ-
6 ment, [~~said~~] such person held any direct or indirect interest in, or
7 employment by, any corporation, association or person engaged in gaming
8 activity within the state. Prior to appointment or employment, each
9 member, officer or employee of the commission shall swear or affirm that
10 he or she possesses no interest in any corporation or association hold-
11 ing a franchise, license, registration, certificate or permit issued by
12 the commission. Thereafter, no member or officer of the commission shall
13 hold any direct interest in or be employed by any applicant for or by
14 any corporation, association or person holding a license, registration,
15 franchise, certificate or permit issued by the commission for a period
16 of four years commencing on the date his or her membership with the
17 commission terminates. Further, no employee of the commission may
18 acquire any direct or indirect interest in, or accept employment with,
19 any applicant for or any person holding a license, registration, fran-
20 chise, certificate or permit issued by the commission for a period of
21 two years commencing at the termination of employment with the commis-
22 sion. The commission may, by resolution adopted by unanimous vote at a
23 properly noticed public meeting, waive for good cause the pre-employment
24 restrictions enumerated in this subdivision for a prospective employee
25 whose duties and responsibilities are primarily on racetrack grounds.
26 Such adopted resolution shall state the reasons for waiving the pre-em-
27 ployment conditions for the prospective employee, including a finding
28 that there were no other qualified candidates with the desired experi-
29 ence for the specified position.

30 § 2. This act shall take effect immediately.

31 PART CC

32 Intentionally Omitted

33 PART DD

34 Section 1. This Part enacts into law legislation relating to the
35 thoroughbred breeding and development fund, the Harry M. Zweig memorial
36 fund and prize payment amounts and revenue distributions of lottery game
37 sales. Each component is wholly contained within a Subpart identified as
38 Subparts A through D. The effective date for each particular provision
39 contained within such Subpart is set forth in the last section of such
40 Subpart. Any provision in any section contained within a Subpart,
41 including the effective date of the Subpart, which makes a reference to
42 a section "of this act", when used in connection with that particular
43 component, shall be deemed to mean and refer to the corresponding
44 section of the Subpart in which it is found. Section three of this Part
45 sets forth the general effective date of this Part.

46 SUBPART A

47 Intentionally omitted.

48 SUBPART B

1 Section 1. Subdivision 1 of section 252 of the racing, pari-mutuel
2 wagering and breeding law, as amended by section 11 of part A of chapter
3 60 of the laws of 2012, is amended to read as follows:

4 1. A corporation to be known as the New York state thoroughbred breed-
5 ing and development fund corporation is hereby created. Such corporation
6 shall be a body corporate and politic constituting a public benefit
7 corporation. It shall be administered by a board of directors consisting
8 of the chair of the state gaming commission or his or her designee, the
9 commissioner of agriculture and markets, three members of the state
10 gaming commission or their designees, all of whom are experienced, have
11 knowledge, or have been actively engaged in the thoroughbred horse
12 industry in the state as designated by the governor and six members
13 appointed by the governor, all of whom are experienced or have been
14 actively engaged in the breeding of thoroughbred horses in New York
15 state, one, the president or the executive director of the statewide
16 thoroughbred breeders association representing the majority of breeders
17 of registered thoroughbreds in New York state, one upon the recommenda-
18 tion of the majority leader of the senate, one upon the recommendation
19 of the speaker of the assembly, one upon the recommendation of the
20 minority leader of the senate, and one upon the recommendation of the
21 minority leader of the assembly. Two of the appointed members shall
22 initially serve for a two year term, two of the appointed members shall
23 initially serve for a three year term and two of the appointed members
24 shall initially serve for a four year term. All successors appointed
25 members shall serve for a four year term. All members shall continue in
26 office until their successors have been appointed and qualified. The
27 governor shall designate the chair from among the sitting members who
28 shall serve as such at the pleasure of the governor.

29 § 2. This act shall take effect immediately.

30 SUBPART C

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

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

48 § 2. This act shall take effect immediately.

49 SUBPART D

50 Section 1. Paragraph 2 of subdivision a of section 1612 of the tax
51 law, as amended by chapter 174 of the laws of 2013, is amended to read
52 as follows:

1 (2) [~~sixty-five~~ sixty-four and one-fourth percent of the total amount
2 for which tickets have been sold for the "Instant Cash" game in which
3 the participant purchases a preprinted ticket on which dollar amounts or
4 symbols are concealed on the face or the back of such ticket, provided
5 however up to five new games may be offered during the fiscal year,
6 [~~seventy-five~~ seventy-four and one-fourth percent of the total amount
7 for which tickets have been sold for such five games in which the
8 participant purchases a preprinted ticket on which dollar amounts or
9 symbols are concealed on the face or the back of such ticket; or

10 § 2. The opening paragraph of paragraph 1 of subdivision b of section
11 1612 of the tax law, as amended by chapter 174 of the laws of 2013, is
12 amended to read as follows:

13 Notwithstanding section one hundred twenty-one of the state finance
14 law, on or before the twentieth day of each month, the [~~division~~
15 commission] shall pay into the state treasury, to the credit of the state
16 lottery fund created by section ninety-two-c of the state finance law,
17 not less than forty-five percent of the total amount for which tickets
18 have been sold for games defined in paragraph five of subdivision a of
19 this section during the preceding month, not less than forty-five
20 percent of the total amount for which tickets have be sold for games
21 defined in paragraph four of subdivision a of this section during the
22 preceding month, not less than thirty-five percent of the total amount
23 for which tickets have been sold for games defined in paragraph three of
24 subdivision a of this section during the preceding month, not less than
25 twenty and three-fourths percent of the total amount for which tickets
26 have been sold for games defined in paragraph two of subdivision a of
27 this section during the preceding month, provided however that for games
28 with a prize payout of [~~seventy-five~~ seventy-four and one-fourth
29 percent of the total amount for which tickets have been sold, the [~~divi-~~
30 sion] commission shall pay not less than ten and three-fourths percent
31 of sales into the state treasury and not less than twenty-five percent
32 of the total amount for which tickets have been sold for games defined
33 in paragraph one of subdivision a of this section during the preceding
34 month; and the balance of the total revenue after payout for prizes for
35 games known as "video lottery gaming," including any joint, multi-juris-
36 diction, and out-of-state video lottery gaming,

37 § 3. Subdivision a of section 1614 of the tax law, as amended by chap-
38 ter 170 of the laws of 1994, is amended to read as follows:

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

50 Furthermore, the commission shall not use funds from such lottery
51 prize account for such payments, as provided herein, in excess of sixty
52 million dollars in any fiscal year. All unclaimed prize money in excess
53 of the sixty million dollars spending limitation shall, at the end of
54 the fiscal year, be paid into the state treasury to the credit of the
55 state lottery fund created by section ninety-two-c of the state finance
56 law.

1 In the event that the director proposes to change any plan for the use
2 of unclaimed prize funds or in the event the director intends to use
3 funds in a game other than the game from which such unclaimed prize
4 funds were derived, the director of the budget, the chairperson of the
5 senate finance committee, and the chairperson of the assembly ways and
6 means committee shall be notified in writing separately detailing the
7 proposed changes to any plan prior to the implementation of the changes.

8 § 4. This act shall take effect immediately.

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

18 § 3. This act shall take effect immediately provided, however, that
19 the applicable effective date of Subparts A through D of this Part shall
20 be as specifically set forth in the last section of such Subparts.

21 PART EE

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

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

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

35 (B) when a vendor track is located within zone two as defined by
36 section thirteen hundred ten of the racing, pari-mutuel wagering and
37 breeding law, the rate of the total revenue wagered at the vendor track
38 after payout for prizes pursuant to this chapter shall be as follows:

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

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

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

49 (4) fifty-six percent for a vendor track located within fifteen miles
50 of a Native American class III gaming facility as defined in 25 U.S.C
51 §2703(8);

52 (B-1) Notwithstanding subparagraph (B) of this paragraph, for the
53 period commencing on April first, two thousand nineteen and ending on
54 March thirty-first, two thousand twenty, for a vendor track that is

1 located within Ontario County, such vendor fee shall be thirty-seven and
2 one-half percent of the total revenue wagered at the vendor track after
3 payout for prizes pursuant to this chapter;

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

10 (C) when a video lottery facility is located at Aqueduct racetrack, at
11 a rate of fifty percent of the total revenue wagered at the video
12 lottery gaming facility after payout for prizes pursuant to this chap-
13 ter;

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

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

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

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

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

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

54 § 1-a. Notwithstanding section one of this part to the contrary, any
55 additional commission earned on or prior to March thirty-first, two
56 thousand nineteen pursuant to subparagraphs (ii) and (iii) of paragraph

1 of subdivision b of section 1612 of the tax law as such provisions
2 existed on March thirty-first, two thousand nineteen, shall be paid to
3 the vendor track no later than ninety days after the close of FY 2019.

4 § 2. Subdivision b of section 1612 of the tax law is amended by adding
5 three new paragraphs 1-a, 1-b, and 1-c to read as follows:

6 1-a. (i) Notwithstanding any provision of law to the contrary, any
7 operators of a vendor track or the operators of any other video lottery
8 gaming facility eligible to receive a capital award as of December thir-
9 ty-first, two thousand eighteen shall deposit from their vendor fee into
10 a segregated account an amount equal to four percent of the first
11 sixty-two million five hundred thousand dollars of revenue wagered at
12 the vendor track after payout for prizes pursuant to this chapter to be
13 used exclusively for capital investments, except for Aqueduct, which
14 shall deposit an amount equal to four percent of all revenue wagered at
15 the video lottery gaming facility after payout for prizes pursuant to
16 this chapter into a segregated account for capital investments.

17 (ii) Vendor tracks and video lottery gaming facilities shall be
18 permitted to withdraw funds for projects approved by the commission to
19 improve the facilities of the vendor track or video lottery gaming
20 facility which enhance or maintain the video lottery gaming facility
21 including, but not limited to hotels, other lodging facilities, enter-
22 tainment facilities, retail facilities, dining facilities, events
23 arenas, parking garages and other improvements and amenities customary
24 to a gaming facility, provided, however, the vendor tracks and video
25 lottery gaming facilities shall be permitted to withdraw funds for unre-
26 imbursed capital awards approved prior to the effective date of this
27 subparagraph.

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

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

46 (v) The comptroller or his legally authorized representative is
47 authorized to audit any and all expenditures made out of these segre-
48 gated capital accounts.

49 (vi) Notwithstanding subparagraphs (i) through (v) of this paragraph,
50 a vendor track located in Ontario county may withdraw up to two million
51 dollars from this account for the purpose of constructing a turf course
52 at the vendor track and may withdraw up to six million dollars in calen-
53 dar year two thousand nineteen for the purpose of covering ongoing oper-
54 ating expenses.

55 (vii) Notwithstanding subparagraphs (i) through (vi) of this para-
56 graph, a vendor track located within Saratoga county may withdraw up to

1 three million dollars in calendar year two thousand nineteen for the
2 purpose of covering ongoing operating expenses.

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

7 1-b. Notwithstanding any provision of law to the contrary, free play
8 allowance credits authorized by the division pursuant to subdivision i
9 of section sixteen hundred seventeen-a of this article shall not be
10 included in the calculation of the total amount wagered on video lottery
11 games, the total amount wagered after payout of prizes, the vendor fees
12 payable to the operators of video lottery gaming facilities, fees paya-
13 ble to the division's video lottery gaming equipment contractors, or
14 racing support payments.

15 1-c. Notwithstanding any provision of law to the contrary, the opera-
16 tor of a vendor track or the operator of any other video lottery gaming
17 facility shall fund a marketing and promotion program out of the
18 vendor's fee. Each operator shall submit an annual marketing plan for
19 the review and approval of the commission and any other required docu-
20 ments detailing promotional activities as prescribed by the commission.
21 The commission shall have the right to reject any advertisement or
22 promotion that does not properly represent the mission or interests of
23 the lottery or its programs.

24 § 3. This act shall take effect immediately; provided, however, clause
25 (B) of subparagraph (iii) of paragraph 1 of subdivision b of section
26 1612 of the tax law as added by section one of this act shall take
27 effect June 30, 2019 and shall expire and be deemed repealed March 31,
28 2023.

29 PART FF

30 Section 1. Subdivision 25 of section 1301 of the racing, pari-mutuel
31 wagering and breeding law, as added by chapter 174 of the laws of 2013,
32 is amended to read as follows:

33 25. "Gross gaming revenue". The total of all sums actually received by
34 a gaming facility licensee from gaming operations less the total of all
35 sums paid out as winnings to patrons; provided, however, that the total
36 of all sums paid out as winnings to patrons shall not include the cash
37 equivalent value of any merchandise or thing of value included in a
38 jackpot or payout[~~, provided further, that the issuance to or wagering~~
39 ~~by patrons of a gaming facility of any promotional gaming credit shall~~
40 ~~not be taxable for the purposes of determining gross revenue].~~

41 § 2. Section 1351 of the racing, pari-mutuel wagering and breeding law
42 is amended by adding a new subdivision 2 to read as follows:

43 2. Permissible deductions. (a) A gaming facility may deduct from gross
44 gaming revenue the amount of approved promotional gaming credits issued
45 to and wagered by patrons of such gaming facility. The amount of
46 approved promotional credits shall be calculated as follows:

47 (1) for the period commencing on April first, two thousand eighteen
48 and ending on March thirty-first, two thousand twenty-one, an aggregate
49 maximum amount equal to nineteen percent of the base taxable gross
50 gaming revenue amount during the specified period;

51 (2) for the period commencing on April first, two thousand twenty-one
52 and ending on March thirty-first, two thousand twenty-three, a maximum
53 amount equal to nineteen percent of the base taxable gross gaming reven-
54 ue amount for each fiscal year during the specified period; and

1 (3) for the period commencing on April first, two thousand twenty-
2 three and thereafter, a maximum amount equal to fifteen percent of the
3 base taxable gross gaming revenue amount for each fiscal year during the
4 specified period.

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

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

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

18 § 3. This act shall take effect immediately.

19 PART GG

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

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

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

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

41 d. Staff of the corporation shall prepare and submit to the board on a
42 quarterly basis a report of summarized budget data depicting overall
43 trends, by major category within funds, of actual revenues and budget
44 expenditures for the entire budget rather than individual line items, as
45 well as updated quarterly cash flow projections of receipts and
46 disbursements. Such reports shall compare revenue estimates and appro-
47 priations as set forth in such budget and in the quarterly revenue and
48 expenditure projections submitted therewith, with the actual revenues
49 and expenditures made to date. Such reports shall also compare actual
50 receipts and disbursements with the estimates contained in the cash flow
51 projections, together with variances and their explanation. All quarter-
52 ly reports shall be accompanied by recommendations from the president
53 setting forth any remedial action necessary to resolve any unfavorable
54 budget variance including the overestimation of revenues and the under-

1 estimation of appropriations. These reports shall be completed within
2 thirty days after the end of each quarter and shall be submitted to the
3 board by the corporation comptroller.

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

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

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

22 § 3. This act shall take effect immediately.

23 PART HH

24 Section 1. Paragraph (a) of subdivision 1 of section 1003 of the
25 racing, pari-mutuel wagering and breeding law, as amended by section 1
26 of part GG of chapter 59 of the laws of 2018, is amended to read as
27 follows:

28 (a) Any racing association or corporation or regional off-track
29 betting corporation, authorized to conduct pari-mutuel wagering under
30 this chapter, desiring to display the simulcast of horse races on which
31 pari-mutuel betting shall be permitted in the manner and subject to the
32 conditions provided for in this article may apply to the commission for
33 a license so to do. Applications for licenses shall be in such form as
34 may be prescribed by the commission and shall contain such information
35 or other material or evidence as the commission may require. No license
36 shall be issued by the commission authorizing the simulcast transmission
37 of thoroughbred races from a track located in Suffolk county. The fee
38 for such licenses shall be five hundred dollars per simulcast facility
39 and for account wagering licensees that do not operate either a simul-
40 cast facility that is open to the public within the state of New York or
41 a licensed racetrack within the state, twenty thousand dollars per year
42 payable by the licensee to the commission for deposit into the general
43 fund. Except as provided in this section, the commission shall not
44 approve any application to conduct simulcasting into individual or group
45 residences, homes or other areas for the purposes of or in connection
46 with pari-mutuel wagering. The commission may approve simulcasting into
47 residences, homes or other areas to be conducted jointly by one or more
48 regional off-track betting corporations and one or more of the follow-
49 ing: a franchised corporation, thoroughbred racing corporation or a
50 harness racing corporation or association; provided (i) the simulcasting
51 consists only of those races on which pari-mutuel betting is authorized
52 by this chapter at one or more simulcast facilities for each of the
53 contracting off-track betting corporations which shall include wagers
54 made in accordance with section one thousand fifteen, one thousand

1 sixteen and one thousand seventeen of this article; provided further
2 that the contract provisions or other simulcast arrangements for such
3 simulcast facility shall be no less favorable than those in effect on
4 January first, two thousand five; (ii) that each off-track betting
5 corporation having within its geographic boundaries such residences,
6 homes or other areas technically capable of receiving the simulcast
7 signal shall be a contracting party; (iii) the distribution of revenues
8 shall be subject to contractual agreement of the parties except that
9 statutory payments to non-contracting parties, if any, may not be
10 reduced; provided, however, that nothing herein to the contrary shall
11 prevent a track from televising its races on an irregular basis primari-
12 ly for promotional or marketing purposes as found by the commission. For
13 purposes of this paragraph, the provisions of section one thousand thir-
14 teen of this article shall not apply. Any agreement authorizing an
15 in-home simulcasting experiment commencing prior to May fifteenth, nine-
16 teen hundred ninety-five, may, and all its terms, be extended until June
17 thirtieth, two thousand [~~nineteen~~] twenty; provided, however, that any
18 party to such agreement may elect to terminate such agreement upon
19 conveying written notice to all other parties of such agreement at least
20 forty-five days prior to the effective date of the termination, via
21 registered mail. Any party to an agreement receiving such notice of an
22 intent to terminate, may request the commission to mediate between the
23 parties new terms and conditions in a replacement agreement between the
24 parties as will permit continuation of an in-home experiment until June
25 thirtieth, two thousand [~~nineteen~~] twenty; and (iv) no in-home simul-
26 casting in the thoroughbred special betting district shall occur without
27 the approval of the regional thoroughbred track.

28 § 2. Subparagraph (iii) of paragraph d of subdivision 3 of section
29 1007 of the racing, pari-mutuel wagering and breeding law, as amended by
30 section 2 of part GG of chapter 59 of the laws of 2018, is amended to
31 read as follows:

32 (iii) Of the sums retained by a receiving track located in Westchester
33 county on races received from a franchised corporation, for the period
34 commencing January first, two thousand eight and continuing through June
35 thirtieth, two thousand [~~nineteen~~] twenty, the amount used exclusively
36 for purses to be awarded at races conducted by such receiving track
37 shall be computed as follows: of the sums so retained, two and one-half
38 percent of the total pools. Such amount shall be increased or decreased
39 in the amount of fifty percent of the difference in total commissions
40 determined by comparing the total commissions available after July twen-
41 ty-first, nineteen hundred ninety-five to the total commissions that
42 would have been available to such track prior to July twenty-first,
43 nineteen hundred ninety-five.

44 § 3. The opening paragraph of subdivision 1 of section 1014 of the
45 racing, pari-mutuel wagering and breeding law, as amended by section 3
46 of part GG of chapter 59 of the laws of 2018, is amended to read as
47 follows:

48 The provisions of this section shall govern the simulcasting of races
49 conducted at thoroughbred tracks located in another state or country on
50 any day during which a franchised corporation is conducting a race meet-
51 ing in Saratoga county at Saratoga thoroughbred racetrack until June
52 thirtieth, two thousand [~~nineteen~~] twenty and on any day regardless of
53 whether or not a franchised corporation is conducting a race meeting in
54 Saratoga county at Saratoga thoroughbred racetrack after June thirtieth,
55 two thousand [~~nineteen~~] twenty. On any day on which a franchised corpo-
56 ration has not scheduled a racing program but a thoroughbred racing

1 corporation located within the state is conducting racing, every off-
2 track betting corporation branch office and every simulcasting facility
3 licensed in accordance with section one thousand seven (that [~~have~~] ~~has~~
4 entered into a written agreement with such facility's representative
5 horsemen's organization, as approved by the commission), one thousand
6 eight, or one thousand nine of this article shall be authorized to
7 accept wagers and display the live simulcast signal from thoroughbred
8 tracks located in another state or foreign country subject to the
9 following provisions:

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

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

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

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

39 § 6. The opening paragraph of section 1018 of the racing, pari-mutuel
40 wagering and breeding law, as amended by section 6 of part GG of chapter
41 59 of the laws of 2018, is amended to read as follows:

42 Notwithstanding any other provision of this chapter, for the period
43 July twenty-fifth, two thousand one through September eighth, two thou-
44 sand [~~eighteen~~] ~~nineteen~~, when a franchised corporation is conducting a
45 race meeting within the state at Saratoga Race Course, every off-track
46 betting corporation branch office and every simulcasting facility
47 licensed in accordance with section one thousand seven (that has entered
48 into a written agreement with such facility's representative horsemen's
49 organization as approved by the commission), one thousand eight or one
50 thousand nine of this article shall be authorized to accept wagers and
51 display the live simulcast signal from thoroughbred tracks located in
52 another state, provided that such facility shall accept wagers on races
53 run at all in-state thoroughbred tracks which are conducting racing
54 programs subject to the following provisions; provided, however, no such
55 written agreement shall be required of a franchised corporation licensed
56 in accordance with section one thousand seven of this article.

1 § 7. Section 32 of chapter 281 of the laws of 1994, amending the
2 racing, pari-mutuel wagering and breeding law and other laws relating to
3 simulcasting, as amended by section 7 of part GG of chapter 59 of the
4 laws of 2018, is amended to read as follows:

5 § 32. This act shall take effect immediately and the pari-mutuel tax
6 reductions in section six of this act shall expire and be deemed
7 repealed on July 1, [~~2019~~ 2020; provided, however, that nothing
8 contained herein shall be deemed to affect the application, qualifica-
9 tion, expiration, or repeal of any provision of law amended by any
10 section of this act, and such provisions shall be applied or qualified
11 or shall expire or be deemed repealed in the same manner, to the same
12 extent and on the same date as the case may be as otherwise provided by
13 law; provided further, however, that sections twenty-three and twenty-
14 five of this act shall remain in full force and effect only until May 1,
15 1997 and at such time shall be deemed to be repealed.

16 § 8. Section 54 of chapter 346 of the laws of 1990, amending the
17 racing, pari-mutuel wagering and breeding law and other laws relating to
18 simulcasting and the imposition of certain taxes, as amended by section
19 8 of part GG of chapter 59 of the laws of 2018, is amended to read as
20 follows:

21 § 54. This act shall take effect immediately; provided, however,
22 sections three through twelve of this act shall take effect on January
23 1, 1991, and section 1013 of the racing, pari-mutuel wagering and breed-
24 ing law, as added by section thirty-eight of this act, shall expire and
25 be deemed repealed on July 1, [~~2019~~ 2020; and section eighteen of this
26 act shall take effect on July 1, 2008 and sections fifty-one and fifty-
27 two of this act shall take effect as of the same date as chapter 772 of
28 the laws of 1989 took effect.

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

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

46 Such rate may not be changed more than once per calendar quarter to be
47 effective on the first day of the calendar quarter. "Exotic bets" and
48 "multiple bets" shall have the meanings set forth in section five
49 hundred nineteen of this chapter. "Super exotic bets" shall have the
50 meaning set forth in section three hundred one of this chapter. For
51 purposes of this section, a "pick six bet" shall mean a single bet or
52 wager on the outcomes of six races. The breaks are hereby defined as the
53 odd cents over any multiple of five for payoffs greater than one dollar
54 five cents but less than five dollars, over any multiple of ten for
55 payoffs greater than five dollars but less than twenty-five dollars,
56 over any multiple of twenty-five for payoffs greater than twenty-five

1 dollars but less than two hundred fifty dollars, or over any multiple of
2 fifty for payoffs over two hundred fifty dollars. Out of the amount so
3 retained there shall be paid by such franchised corporation to the
4 commissioner of taxation and finance, as a reasonable tax by the state
5 for the privilege of conducting pari-mutuel betting on the races run at
6 the race meetings held by such franchised corporation, the following
7 percentages of the total pool for regular and multiple bets five per
8 centum of regular bets and four per centum of multiple bets plus twenty
9 per centum of the breaks; for exotic wagers seven and one-half per
10 centum plus twenty per centum of the breaks, and for super exotic bets
11 seven and one-half per centum plus fifty per centum of the breaks.

12 For the period June first, nineteen hundred ninety-five through
13 September ninth, nineteen hundred ninety-nine, such tax on regular
14 wagers shall be three per centum and such tax on multiple wagers shall
15 be two and one-half per centum, plus twenty per centum of the breaks.
16 For the period September tenth, nineteen hundred ninety-nine through
17 March thirty-first, two thousand one, such tax on all wagers shall be
18 two and six-tenths per centum and for the period April first, two thou-
19 sand one through December thirty-first, two thousand [~~nineteen~~ twenty,
20 such tax on all wagers shall be one and six-tenths per centum, plus, in
21 each such period, twenty per centum of the breaks. Payment to the New
22 York state thoroughbred breeding and development fund by such franchised
23 corporation shall be one-half of one per centum of total daily on-track
24 pari-mutuel pools resulting from regular, multiple and exotic bets and
25 three per centum of super exotic bets provided, however, that for the
26 period September tenth, nineteen hundred ninety-nine through March thir-
27 ty-first, two thousand one, such payment shall be six-tenths of one per
28 centum of regular, multiple and exotic pools and for the period April
29 first, two thousand one through December thirty-first, two thousand
30 [~~nineteen~~ twenty, such payment shall be seven-tenths of one per centum
31 of such pools.

32 § 10. This act shall take effect immediately.

33 PART II

34 Intentionally Omitted

35 PART JJ

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

41 § 2. An advisory committee shall be established within the New York
42 gaming commission comprised of individuals with demonstrated interest in
43 the performance of thoroughbred and standardbred race horses to review
44 the present structure, operations and funding of equine drug testing and
45 research conducted pursuant to article nine of the racing, pari-mutuel
46 wagering and breeding law. Members of the committee, who shall be
47 appointed by the governor, shall include but not be limited to a desig-
48 nee at the recommendation of each licensed or franchised thoroughbred
49 and standardbred racetrack, a designee at the recommendation of each
50 operating regional off-track betting corporation, a designee at the
51 recommendation of each recognized horsemen's organization at licensed or
52 franchised thoroughbred and standardbred racetracks, a designee at the

1 recommendation of both Morrisville State College and the Cornell Univer-
2 sity School of Veterinary Medicine, and two designees each at the recom-
3 mendation of the speaker of the assembly and temporary president of the
4 senate. The governor shall designate the chair from among the members
5 who shall serve as such at the pleasure of the governor. State agencies
6 shall cooperate with and assist the committee in the fulfillment of its
7 duties and may render informational, non-personnel services to the
8 committee within their respective functions as the committee may reason-
9 ably request. Recommendations shall be delivered to the temporary presi-
10 dent of the senate, speaker of the assembly and governor by December 1,
11 [~~2018~~] 2019 regarding the future of such research, testing and funding.
12 Members of the board shall not be considered policymakers.

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

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

25 § 3. This act shall take effect immediately.

26 PART KK

27 Intentionally Omitted

28 PART LL

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

32 (i) The tax savings for each parcel receiving the exemption authorized
33 by section four hundred twenty-five of this chapter shall be computed by
34 subtracting the amount actually levied against the parcel from the
35 amount that would have been levied if not for the exemption, provided
36 however, that [~~beginning with~~] for the two thousand eleven-two thousand
37 twelve through two thousand eighteen-two thousand nineteen school [~~year~~]
38 years, the tax savings applicable to any "portion" (which as used herein
39 shall mean that part of an assessing unit located within a school
40 district) shall not exceed the tax savings applicable to that portion in
41 the prior school year multiplied by one hundred two percent, with the
42 result rounded to the nearest dollar; and provided further that begin-
43 ning with the two thousand nineteen-two thousand twenty school year: (A)
44 for purposes of the exemption authorized by section four hundred twen-
45 ty-five of this chapter, the tax savings applicable to any portion shall
46 not exceed the tax savings for the prior year, and (B) for purposes of
47 the credit authorized by subsection (eee) of section six hundred six of
48 the tax law, the tax savings applicable to any portion shall not exceed
49 the tax savings applicable to that portion in the prior school year
50 multiplied by one hundred two percent, with the result rounded to the
51 nearest dollar. The tax savings attributable to the basic and enhanced
52 exemptions shall be calculated separately. It shall be the responsibil-

1 ity of the commissioner to calculate tax savings limitations for
2 purposes of this subdivision.

3 § 2. Subparagraph (G) of paragraph 1 of subsection (eee) of section
4 606 of the tax law, as amended by section 8 of part A of chapter 73 of
5 the laws of 2016, is amended to read as follows:

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

11 § 3. This act shall take effect immediately.

12 PART MM

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

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

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

23 PART NN

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

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

30 If household gross income	Excess real property	The credit amount is
31 for the taxable year is:	taxes are the excess	the following
32	of real property tax	percentage of excess
33	equivalent or the	property taxes:
34	excess of qualifying	
35	real property taxes	
36	over the following	
37	percentage of	
38	household gross	
39	income:	
40 Less than \$100,000	4	4.5
41 \$100,000 to less than	5	3.0
42 \$150,000		
43 \$150,000 to less than	6	1.5
44 \$200,000		

45 Notwithstanding the foregoing provisions, the maximum credit deter-
46 mined under this subparagraph may not exceed five hundred dollars.

47 § 2. This act shall take effect immediately and shall apply to taxable
48 years beginning on and after January 1, 2016; provided, however, that
49 the amendments to subsection (e-1) of section 606 of the tax law made by
50 section one of this act shall not affect the repeal of such subsection
51 and shall be deemed to be repealed therewith.

1

PART 00

2 Section 1. Subdivision v of section 233 of the real property law, as
3 amended by chapter 566 of the laws of 1996, is amended to read as
4 follows:

5 v. 1. On and after April first, nineteen hundred eighty-nine, the
6 commissioner of housing and community renewal shall have the power and
7 duty to enforce and ensure compliance with the provisions of this
8 section. However, the commissioner shall not have the power or duty to
9 enforce manufactured home park rules and regulations established under
10 subdivision f of this section.

11 2. On or before January first, nineteen hundred eighty-nine, each
12 manufactured home park owner or operator shall file a registration
13 statement with the commissioner and shall thereafter file an annual
14 registration statement on or before January first of each succeeding
15 year. The commissioner, by regulation, shall provide that such registra-
16 tion statement shall include only the names of all persons owning an
17 interest in the park, the names of all tenants of the park, all services
18 provided by the park owner to the tenants and a copy of all current
19 manufactured home park rules and regulations. The reporting of such
20 information to the commissioner of taxation and finance pursuant to
21 subparagraph (B) of paragraph six of subsection (eee) of section six
22 hundred six of the tax law shall be deemed to satisfy the requirements
23 of this paragraph. That the commissioner may not be the primary recipi-
24 ent of such registration statement shall not be construed to limit,
25 alter or diminish the ability or responsibility of the division of hous-
26 ing and community renewal in regards to enforcement of this section or
27 any other applicable laws. The commissioner may request additional or
28 corrected information to be filed by each manufactured home park owner
29 or operator as he or she deems necessary to carry out proper oversight
30 of such manufactured home parks. The commissioner shall annually make
31 publicly available on its website a report of the data collected pursu-
32 ant to this subdivision or subparagraph (B) of paragraph six of
33 subsection (eee) of section six hundred six of the tax law, not includ-
34 ing any personally identifiable information.

35 3. Whenever there shall be a violation of this section, an application
36 may be made by the commissioner of housing and community renewal in the
37 name of the people of the state of New York to a court or justice having
38 jurisdiction by a special proceeding to issue an injunction, and upon
39 notice to the defendant of not less than five days, to enjoin and
40 restrain the continuance of such violation; and if it shall appear to
41 the satisfaction of the court or justice that the defendant has, in
42 fact, violated this section, an injunction may be issued by such court
43 or justice, enjoining and restraining any further violation and with
44 respect to this subdivision, directing the filing of a registration
45 statement. In any such proceeding, the court may make allowances to the
46 commissioner of housing and community renewal of a sum not exceeding two
47 thousand dollars against each defendant, and direct restitution. When-
48 ever the court shall determine that a violation of this section has
49 occurred, the court may impose a civil penalty of not more than one
50 thousand five hundred dollars for each violation. Such penalty shall be
51 deposited in the manufactured home cooperative fund, created pursuant to
52 section fifty-nine-h of the private housing finance law. In connection
53 with any such proposed application, the commissioner of housing and
54 community renewal is authorized to take proof and make a determination
55 of the relevant facts and to issue subpoenas in accordance with the

1 civil practice law and rules. The provisions of this subdivision shall
2 not impair the rights granted under subdivision u of this section.

3 § 2. Subparagraph (B) of paragraph 6 of subsection (eee) of section
4 606 of the tax law, as amended by section 8 of part A of chapter 73 of
5 the laws of 2016, is amended to read as follows:

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

24 (ii) The commissioner may implement an electronic system for the
25 reporting of information by owners and operators of manufactured home
26 parks, as defined by section two hundred thirty-three of the real prop-
27 erty law. Upon the implementation of such a system, each such owner and
28 operator shall file electronic statements with the commissioner accord-
29 ing to a schedule to be determined by the commissioner. Such statement
30 shall require reporting of names of all persons owning an interest in
31 the park, the services provided by the park owner to the tenants, the
32 name of the agent designated pursuant to subdivision 1 of section two
33 hundred thirty-three of the real property law, the names and addresses
34 of all tenants of the park, whether the tenant leases or owns the home,
35 the rent set for each lot in the park, and such additional information
36 as the commissioner may deem necessary for the proper administration of
37 the STAR exemption established pursuant to section four hundred twenty-
38 five of the real property tax law and the STAR credit and any other
39 property tax-based credit established pursuant to this section. In the
40 case of the first registration statement filed in a calendar year, such
41 statement shall also include a copy of all current manufactured home
42 park rules and regulations. In the case that the manufactured home park
43 rules and regulations are modified after the filing of the first regis-
44 tration statement in a calendar year, the next subsequent registration
45 statement shall also include a copy of such rules and regulations. The
46 commissioner shall provide the commissioner of housing and community
47 renewal with the information contained in each report no later than
48 thirty days after the receipt thereof.

49 § 3. This act shall take effect immediately.

50

PART PP

51 Section 1. Subparagraph (iv) of paragraph (b) of subdivision 4 of
52 section 425 of the real property tax law, as amended by section 2 of
53 part B of chapter 59 of the laws of 2018, is amended to read as follows:

1 (iv) (A) Effective with applications for the enhanced exemption on
2 final assessment rolls to be completed in two thousand nineteen, the
3 application form shall indicate that all owners of the property and any
4 owners' spouses residing on the premises must have their income eligi-
5 bility verified annually by the department and must furnish their
6 taxpayer identification numbers in order to facilitate matching with
7 records of the department. The income eligibility of such persons shall
8 be verified annually by the department, and the assessor shall not
9 request income documentation from them. All applicants for the enhanced
10 exemption and all assessing units shall be required to participate in
11 this program, which shall be known as the STAR income verification
12 program.

13 (B) Effective with final assessment rolls to be completed in two thou-
14 sand twenty, the commissioner shall also annually verify the eligibility
15 of such persons for the enhanced exemption on the basis of age and resi-
16 dency as well as income.

17 (C) Where the commissioner finds that the enhanced exemption should be
18 replaced with a basic exemption because [~~the income limitation applica-~~
19 ~~ble to the enhanced exemption has been exceeded~~] the property is only
20 eligible for a basic exemption, he or she shall provide the property
21 owners with notice and an opportunity to submit to the commissioner
22 evidence to the contrary. Where the commissioner finds that the enhanced
23 exemption should be removed or denied without being replaced with a
24 basic exemption because [~~the income limitation applicable to the basic~~
25 ~~exemption has also been exceeded~~] the property is not eligible for
26 either exemption, he or she shall provide the property owners with
27 notice and an opportunity to submit to the commissioner evidence to the
28 contrary. In either case, if the owners fail to respond to such notice
29 within forty-five days from the mailing thereof, or if their response
30 does not show to the commissioner's satisfaction that the property is
31 eligible for the exemption claimed, the commissioner shall direct the
32 assessor or other person having custody or control of the assessment
33 roll or tax roll to either replace the enhanced exemption with a basic
34 exemption, or to remove or deny the enhanced exemption without replacing
35 it with a basic exemption, as appropriate. The commissioner shall
36 further direct such person to correct the roll accordingly. Such a
37 directive shall be binding upon the assessor or other person having
38 custody or control of the assessment roll or tax roll, and shall be
39 implemented by such person without the need for further documentation or
40 approval.

41 [~~(C)~~] (D) Notwithstanding any provision of law to the contrary,
42 neither an assessor nor a board of assessment review has the authority
43 to consider an objection to the replacement or removal or denial of an
44 exemption pursuant to this subdivision, nor may such an action be
45 reviewed in a proceeding to review an assessment pursuant to title one
46 or one-A of article seven of this chapter. Such an action may only be
47 challenged before the department. If a taxpayer is dissatisfied with the
48 department's final determination, the taxpayer may appeal that determi-
49 nation to the state board of real property tax services in a form and
50 manner to be prescribed by the commissioner. Such appeal shall be filed
51 within forty-five days from the issuance of the department's final
52 determination. If dissatisfied with the state board's determination, the
53 taxpayer may seek judicial review thereof pursuant to article seventy-
54 eight of the civil practice law and rules. The taxpayer shall otherwise
55 have no right to challenge such final determination in a court action,
56 administrative proceeding or any other form of legal recourse against

1 the commissioner, the department, the state board of real property tax
2 services, the assessor or other person having custody or control of the
3 assessment roll or tax roll regarding such action.

4 § 2. Paragraph (c) of subdivision 13 of section 425 of the real prop-
5 erty tax law, as amended by section 1 of part J of chapter 57 of the
6 laws of 2013, is amended, and a new paragraph (f) is added to read as
7 follows:

8 (c) Additional consequences. A penalty tax may be imposed pursuant to
9 this subdivision whether or not the improper exemption has been revoked
10 in the manner provided by this section. In addition, a person or persons
11 who are found to have made a material misstatement shall be disqualified
12 from further exemption pursuant to this section, and if such misstate-
13 ment appears on an application filed on or after April first, two thou-
14 sand nineteen, from the credit authorized by subsection (eee) of section
15 six hundred six of the tax law, for a period of [five years if such
16 misstatement appears on an application filed prior to October first, two
17 thousand thirteen, and] six years [if such misstatement appears on an
18 application filed thereafter]. In addition, such person or persons may
19 be subject to prosecution pursuant to the penal law.

20 (f) Assessor notification. The assessor shall inform the commissioner
21 whenever a person or persons is found to have made a material misstate-
22 ment on an application for the exemption authorized by this section.

23 § 3. Paragraph (13) of subsection (eee) of section 606 of the tax law
24 is amended by adding a new subparagraph (E) to read as follows:

25 (E) On or after April first, two thousand nineteen, a taxpayer who is
26 found to have made a material misstatement on an application for the
27 credit authorized by this section shall be disqualified from receiving
28 such credit for six years. As used herein, the term "material misstate-
29 ment" shall have the same meaning as set forth in paragraph (a) of
30 subdivision thirteen of section four hundred twenty-five of the real
31 property tax law.

32 § 4. Subparagraph (E) of paragraph (10) of subsection (eee) of section
33 606 of the tax law, as amended by section 8 of part A of chapter 73 of
34 the laws of 2016, is amended to read as follows:

35 (E) If the commissioner determines after issuing an advance payment
36 that it was issued in an excessive amount or to an ineligible or incor-
37 rect party, the commissioner shall be empowered to utilize any of the
38 procedures for collection, levy and lien of personal income tax set
39 forth in this article, any other relevant procedures referenced within
40 the provisions of this article, and any other law as may be applicable,
41 to recoup the improperly issued amount; provided that in the event such
42 party was determined to be ineligible on the basis that his or her
43 primary residence received the STAR exemption in the associated fiscal
44 year, the improperly issued credit amount shall be deemed a clerical
45 error and shall be paid upon notice and demand without the issuance of a
46 notice of deficiency and shall be assessed, collected and paid in the
47 same manner as taxes.

48 § 5. This act shall take effect immediately.

49 PART QQ

50 Section 1. Section 467 of the real property tax law is amended by
51 adding a new subdivision 11 to read as follows:

52 11. (a) Notwithstanding any provision of law to the contrary, upon the
53 request of an assessor, the commissioner may disclose to the assessor
54 the names and addresses of the owners of property in that assessor's

1 assessing unit who are receiving the enhanced STAR exemption or enhanced
2 STAR credit and whose federal adjusted gross income is less than the
3 uppermost amount specified by subparagraph three of paragraph (b) of
4 subdivision one of this section (represented therein as M + \$8,400).
5 Such amount shall be determined without regard to any local options that
6 the municipal corporation may or may not have exercised in relation to
7 increasing or decreasing the maximum income eligibility level authorized
8 by this section, provided that the amount so determined for a city with
9 a population of one million or more shall take into account the distinct
10 maximum income eligibility level established for such city by paragraph
11 (a) of subdivision three of this section. In no case shall the commis-
12 sioner disclose to an assessor the amount of an owner's federal adjusted
13 gross income.

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

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

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

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

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

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

50 § 4. This act shall take effect immediately.

51 PART RR

52 Section 1. Paragraph (b-1) of subdivision 3 of section 425 of the real
53 property tax law, as added by section 1 of part FF of chapter 57 of the
54 laws of 2010, is amended to read as follows:

1 (b-1) Income. For final assessment rolls to be used for the levy of
2 taxes for the two thousand eleven-two thousand twelve through two thou-
3 sand eighteen-two thousand nineteen school [~~year and thereafter~~] years,
4 the parcel's affiliated income may be no greater than five hundred thou-
5 sand dollars, as determined by the commissioner [~~of taxation and~~
6 ~~finance~~] pursuant to subdivision fourteen of this section or section one
7 hundred seventy-one-u of the tax law, in order to be eligible for the
8 basic exemption authorized by this section. Beginning with the two thou-
9 sand nineteen-two thousand twenty school year, for purposes of the
10 exemption authorized by this section, the parcel's affiliated income may
11 be no greater than two hundred fifty thousand dollars, as so determined.

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

22 § 2. Subparagraph (A) of paragraph 3 of subsection (eee) of section
23 606 of the tax law, as added by section 8 of part A of chapter 73 of the
24 laws of 2016, is amended to read as follows:

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

33 § 3. This act shall take effect immediately.

34 PART SS

35 Section 1. Subdivision 6 of section 1306-a of the real property tax
36 law, as amended by section 3 of part TT of chapter 59 of the laws of
37 2017, is amended to read as follows:

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

49 Notwithstanding any provision of law to the contrary, in the event
50 that the parcel in question had been granted a STAR exemption on the
51 assessment roll upon which school district taxes are to be levied, such
52 exemption shall be deemed null and void, shall be removed from the
53 assessment roll, and shall be disregarded when the parcel's tax liabil-
54 ity is determined. The assessor or other local official or officials

1 having custody and control of the data file used to generate school
2 district tax rolls and tax bills shall be authorized and directed to
3 change such file as necessary to enable the school district authorities
4 to discharge the duties imposed upon them by this subdivision.

5 § 2. This act shall take effect immediately.

6

PART TT

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

10 (a-2) Notwithstanding any provision of law to the contrary, where [~~a~~
11 ~~renewal~~] an application for the "enhanced" STAR exemption authorized by
12 subdivision four of this section has not been filed on or before the
13 taxable status date, and the owner believes that good cause existed for
14 the failure to file the [~~renewal~~] application by that date, the owner
15 may, no later than the last day for paying school taxes without incur-
16 ring interest or penalty, submit a written request to the commissioner
17 asking him or her to extend the filing deadline and grant the exemption.
18 Such request shall contain an explanation of why the deadline was
19 missed, and shall be accompanied by [~~a-renewal~~] an application, reflect-
20 ing the facts and circumstances as they existed on the taxable status
21 date. After consulting with the assessor, the commissioner may extend
22 the filing deadline and grant the exemption if the commissioner is
23 satisfied that (i) good cause existed for the failure to file the
24 [~~renewal~~] application by the taxable status date, and that (ii) the
25 applicant is otherwise entitled to the exemption. The commissioner shall
26 mail notice of his or her determination to such owner and the assessor.
27 If the determination states that the commissioner has granted the
28 exemption, the assessor shall thereupon be authorized and directed to
29 correct the assessment roll accordingly, or, if another person has
30 custody or control of the assessment roll, to direct that person to make
31 the appropriate corrections. If the correction is not made before school
32 taxes are levied, the [~~failure to take the exemption into account in the~~
33 ~~computation of the tax shall be deemed a "clerical error" for purposes~~
34 ~~of title three of article five of this chapter, and shall be corrected~~
35 ~~accordingly~~] school district authorities shall be authorized and
36 directed to take account of the fact that the commissioner has granted
37 the exemption by correcting the applicant's tax bill and/or issuing a
38 refund accordingly.

39 § 2. Paragraph (d) of subdivision 2 of section 496 of the real proper-
40 ty tax law, as added by section 3 of part A of chapter 60 of the laws of
41 2016, is amended to read as follows:

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

49 § 3. Paragraph (a) of subdivision 2 of section 496 of the real proper-
50 ty tax law, as amended by section 3 of part A of chapter 60 of the laws
51 of 2016, is amended to read as follows:

52 (a) For each assessment roll on which the renounced exemption appears,
53 the assessed value that was exempted shall be multiplied by the tax rate
54 or rates that were applied to that assessment roll, or in the case of a

1 renounced STAR exemption, the tax savings calculated pursuant to subdivi-
 2 vision two of section thirteen hundred six-a of this chapter. Interest
 3 shall then be added to each such product at the rate prescribed by
 4 section nine hundred twenty-four-a of this chapter or such other law as
 5 may be applicable for each month or portion thereon since the levy of
 6 taxes upon such assessment roll.

7 § 4. Paragraph 5 of subsection (eee) of section 606 of the tax law, as
 8 amended by section 8 of part A of chapter 73 of the laws of 2016, is
 9 amended to read as follows:

10 (5) Disqualification. A taxpayer shall not qualify for the credit
 11 authorized by this subsection if the parcel that serves as the taxpay-
 12 er's primary residence received the STAR exemption on the assessment
 13 roll upon which school district taxes for the associated fiscal year
 14 [~~where~~ were levied. Provided, however, that the taxpayer may remove
 15 this disqualification by renouncing the exemption [~~and making any~~
 16 ~~required payments~~] by December thirty-first of the taxable year, as
 17 provided by subdivision sixteen of section four hundred twenty-five of
 18 the real property tax law, and making any required payments within the
 19 time frame prescribed by section four hundred ninety-six of the real
 20 property tax law.

21 § 5. This act shall take effect immediately.

22 PART UU

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

25 ARTICLE 28-C
 26 SUPPLEMENTAL TAX ON VAPOR PRODUCTS

27 Section 1180. Definitions.

28 1181. Imposition of tax.

29 1182. Imposition of compensating use tax.

30 1183. Vapor products dealer registration and renewal.

31 1184. Administrative provisions.

32 1185. Criminal penalties.

33 1186. Deposit and disposition of revenue.

34 § 1180. Definitions. For the purposes of the taxes imposed by this
 35 article, the following terms shall mean:

36 (a) "Vapor product" means any noncombustible liquid or gel, regardless
 37 of the presence of nicotine therein, that is manufactured in to a
 38 finished product for use in an electronic cigarette, electronic cigar,
 39 electronic cigarillo, electronic pipe, vaping pen, hookah pen or other
 40 similar device. "Vapor product" shall not include any product approved
 41 by the United States food and drug administration as a drug or medical
 42 device, or manufactured and dispensed pursuant to title five-A of arti-
 43 cle thirty-three of the public health law.

44 (b) "Vapor products dealer" means a person licensed by the commission-
 45 er to sell vapor products in this state.

46 § 1181. Imposition of Tax. In addition to any other tax imposed by
 47 this chapter or other law, there is hereby imposed a tax of twenty
 48 percent on receipts from the retail sale of vapor products sold in this
 49 state. The tax is imposed on the purchaser and collected by the vapor
 50 products dealer as defined in subdivision (b) of section eleven hundred
 51 eighty of this article, in trust for and on account of the state.

1 § 1182. Imposition of compensating use tax. (a) Except to the extent
2 that vapor products have already been or will be subject to the tax
3 imposed by section eleven hundred eighty-one of this article, or are
4 otherwise exempt under this article, there is hereby imposed a use tax
5 on every use within the state of vapor products: (1) purchased at
6 retail; and (2) manufactured or processed by the user if items of the
7 same kind are sold by him or her in the regular course of his or her
8 business.

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

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

22 § 1183. Vapor products dealer registration and renewal. (a) Every
23 person who intends to sell vapor products in this state must receive
24 from the commissioner a certificate of registration prior to engaging in
25 business. Such person must electronically submit a properly completed
26 application for a certificate of registration for each location at which
27 vapor products will be sold in this state, on a form prescribed by the
28 commissioner, and shall be accompanied by a non-refundable application
29 fee of three hundred dollars.

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

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

44 (d) (1) The commissioner shall refuse to issue a certificate of regis-
45 tration to any applicant who does not possess a valid certificate of
46 authority under section eleven hundred thirty-four of this chapter. In
47 addition, the commissioner may refuse to issue a certificate of regis-
48 tration, or suspend, cancel or revoke a certificate of registration
49 issued to any person who: (A) has a past-due liability as that term is
50 defined in section one hundred seventy-one-v of this chapter; (B) has
51 had a certificate of registration under this article or any license or
52 registration provided for in this chapter revoked within one year from
53 the date on which such application was filed; (C) has been convicted of
54 a crime provided for in this chapter within one year from the date on
55 which such application was filed; (D) willfully fails to file a report
56 or return required by this article; (E) willfully files, causes to be

1 filed, gives or causes to be given a report, return, certificate or
2 affidavit required by this article which is false; (F) willfully fails
3 to collect or truthfully account for or pay over any tax imposed by this
4 article; or (G) whose place of business is at the same premises as that
5 of a person whose vapor products dealer registration has been revoked
6 and where such revocation is still in effect, unless the applicant or
7 vapor products dealer provides the commissioner with adequate documenta-
8 tion demonstrating that such applicant or vapor products dealer acquired
9 the premises or business through an arm's length transaction as defined
10 in paragraph (e) of subdivision one of section four hundred eighty-a of
11 this chapter.

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

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

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

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

54 (h) In addition to any other penalty imposed by this chapter, any
55 vapor products dealer who violates the provisions of this section, (1)
56 for a first violation is liable for a civil fine not less than five

1 thousand dollars but not to exceed twenty-five thousand dollars and such
2 certificate of registration may be suspended for a period of not more
3 than six months; and (2) for a second or subsequent violation within
4 three years following a prior violation of this section, is liable for a
5 civil fine not less than ten thousand dollars but not to exceed thirty-
6 five thousand dollars and such certificate of registration may be
7 suspended for a period of up to thirty-six months; or (3) for a third
8 violation within a period of five years, its vapor products certificate
9 or certificates of registration issued to each place of business owned
10 or operated by the vapor products dealer in this state, shall be revoked
11 for a period of up to five years.

12 § 1184. Administrative provisions. (a) Except as otherwise provided
13 for in this article, the taxes imposed by this article shall be adminis-
14 tered and collected in a like manner as and jointly with the taxes
15 imposed by sections eleven hundred five and eleven hundred ten of this
16 chapter. In addition, except as otherwise provided in this article, all
17 of the provisions of article twenty-eight of this chapter (except
18 sections eleven hundred seven, eleven hundred eight, eleven hundred
19 nine, and eleven hundred forty-eight) relating to or applicable to the
20 administration, collection and review of the taxes imposed by such
21 sections eleven hundred five and eleven hundred ten, including, but not
22 limited to, the provisions relating to definitions, returns, exemptions,
23 penalties, tax secrecy, personal liability for the tax, and collection
24 of tax from the customer, shall apply to the taxes imposed by this arti-
25 cle so far as such provisions can be made applicable to the taxes
26 imposed by this article with such limitations as set forth in this arti-
27 cle and such modifications as may be necessary in order to adapt such
28 language to the taxes so imposed. Such provisions shall apply with the
29 same force and effect as if the language of those provisions had been
30 set forth in full in this article except to the extent that any
31 provision is either inconsistent with a provision of this article or is
32 not relevant to the taxes imposed by this article.

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

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

47 § 1185. Criminal penalties. The criminal penalties in sections eigh-
48 teen hundred one through eighteen hundred seven and eighteen hundred
49 seventeen of this chapter shall apply to this article with the same
50 force and effect as if the language of those provisions had been set
51 forth in full in this article except to the extent that any provision is
52 either inconsistent with a provision of this article or is not relevant
53 to the taxes imposed by this article.

54 § 1186. Deposit and disposition of revenue. The taxes, interest, and
55 penalties imposed by this article and collected or received by the
56 commissioner shall be deposited daily with such responsible banks, bank-

1 ing houses or trust companies, as may be designated by the comptroller,
2 to the credit of the comptroller in trust for the tobacco control and
3 insurance initiatives pool established by section ninety-two-dd of the
4 state finance law and distributed by the commissioner of health in
5 accordance with section twenty-eight hundred seven-v of the public
6 health law. Such deposits will be kept separate and apart from all other
7 money in the possession of the comptroller. The comptroller shall
8 require adequate security from all such depositories. Of the total
9 revenue collected or received under this article, the comptroller shall
10 retain such amount as the commissioner may determine to be necessary for
11 refunds under this article. Provided, however that the commissioner is
12 authorized and directed to deduct from the amounts he or she receives
13 from the registration fees under section eleven hundred eighty-three of
14 this article, before deposit into the tobacco control and insurance
15 initiatives pool, a reasonable amount necessary to effectuate refunds of
16 appropriations of the department to reimburse the department for the
17 costs incurred to administer, collect and distribute the taxes imposed
18 by this article.

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

22 (a) On and after April first, two thousand five, such fund shall
23 consist of the revenues heretofore and hereafter collected or required
24 to be deposited pursuant to paragraph (a) of subdivision eighteen of
25 section twenty-eight hundred seven-c, and sections twenty-eight hundred
26 seven-j, twenty-eight hundred seven-s and twenty-eight hundred seven-t
27 of the public health law, subdivision (b) of section four hundred eight-
28 y-two and section eleven hundred eighty-six of the tax law and required
29 to be credited to the tobacco control and insurance initiatives pool,
30 subparagraph (0) of paragraph four of subsection (j) of section four
31 thousand three hundred one of the insurance law, section twenty-seven of
32 part A of chapter one of the laws of two thousand two and all other
33 moneys credited or transferred thereto from any other fund or source
34 pursuant to law.

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

40 PART VV

41 Intentionally Omitted

42 PART WW

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

45 § 1166-a. Special supplemental tax on passenger car rentals within the
46 metropolitan commuter transportation district. (a) In addition to the
47 tax imposed under section eleven hundred sixty of this article and in
48 addition to any tax imposed under any other article of this chapter,
49 there is hereby imposed and there shall be paid a tax at the rate of
50 [~~five~~ six] percent upon the receipts from every rental of a passenger
51 car which is a retail sale of such passenger car within the metropolitan

1 commuter transportation district as defined in [~~subdivision~~] subsection
2 (a) of section eight hundred of this chapter.

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

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

23 § 1166-b. Special supplemental tax on passenger car rentals outside of
24 the metropolitan commuter transportation district. (a) In addition to
25 the tax imposed under section eleven hundred sixty of this article and
26 in addition to any tax imposed under any other article of this chapter,
27 there is hereby imposed and there shall be paid a tax at the rate of six
28 percent upon the receipts from every rental of a passenger car that is
29 not subject to the tax described in section eleven hundred sixty-six-a
30 of this article, but which is a retail sale of such passenger car within
31 the state.

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

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

50 § 1167. Deposit and disposition of revenue. All taxes, interest and
51 penalties collected or received by the commissioner under this article
52 shall be deposited and disposed of pursuant to the provisions of section
53 one hundred seventy-one-a of this chapter, except that after reserving
54 amounts in accordance with such section one hundred seventy-one-a of
55 this chapter, the remainder shall be paid by the comptroller to the
56 credit of the highway and bridge trust fund established by section

1 eighty-nine-b of the state finance law, provided, however[7]: (a) taxes,
 2 interest and penalties collected or received pursuant to section eleven
 3 hundred sixty-six-a of this article shall be paid to the credit of the
 4 metropolitan transportation authority aid trust account of the metropol-
 5 itan transportation authority financial assistance fund established by
 6 section ninety-two-ff of the state finance law; and (b) taxes, interest
 7 and penalties collected or received pursuant to section eleven hundred
 8 sixty-six-b of this article shall be paid to the credit of the public
 9 transportation systems operating assistance account established by
 10 section eighty-eight-a of the state finance law.

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

18 PART XX

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

21 ARTICLE 20-D

22 EXCISE TAX ON SALE OF OPIOIDS

23 Section 497. Definitions.

24 498. Imposition of excise tax.

25 499. Returns to be secret.

26 § 497. Definitions. The following terms shall have the following mean-
 27 ings when used in this article.

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

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

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

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

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

49 (f) "Registrant" shall mean: (1) any person, firm, corporation or
 50 association that: (i) is required to be registered with the education
 51 department as a wholesaler, manufacturer, or outsourcing facility pursu-
 52 ant to section six thousand eight hundred eight or section six thousand
 53 eight hundred eight-b of the education law and (ii) holds and transfers
 54 title to an opioid unit; (2) any person, firm, corporation or associ-

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

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

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

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

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

1 tax shall be due the day on which the return is required to be filed.
2 The commissioner may require that the returns and payments required by
3 this section be filed or paid electronically.

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

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

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

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

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

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

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

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

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

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

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

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

54 (viii) any other elements as deemed necessary by the commissioner of
55 health.

1 Such information shall be reported annually in such form as defined by
2 the commissioner of health and shall not be subject to the provisions of
3 section four hundred ninety-nine of this article.

4 § 499. Returns to be secret. (a) Except in accordance with a proper
5 judicial order or as otherwise provided for by law, it shall be unlawful
6 for the commissioner, any officer or employee of the department, or any
7 person engaged or retained by such department on an independent contract
8 basis or any other person who in any manner may acquire knowledge of the
9 contents of a return or report filed pursuant to this article to divulge
10 or make known in any manner the contents or any other information
11 relating to the business of a registrant contained in any return or
12 report required under this article. The officers charged with the
13 custody of such returns or reports shall not be required to produce any
14 of them or evidence of anything contained in them in any action or
15 proceeding in any court, except on behalf of the state, the state
16 department of health, the state department of education or the commis-
17 sioner in an action or proceeding under the provisions of this chapter
18 or on behalf of the state or the commissioner in any other action or
19 proceeding involving the collection of a tax due under this chapter to
20 which the state or the commissioner is a party or a claimant or on
21 behalf of any party to any action or proceeding under the provisions of
22 this article, when the returns or the reports or the facts shown thereby
23 are directly involved in such action or proceeding, in any of which
24 events the court may require the production of, and may admit in
25 evidence so much of said returns or reports or of the facts shown there-
26 by as are pertinent to the action or proceeding and no more. Nothing
27 herein shall be construed to prohibit the commissioner, in his or her
28 discretion, from allowing the inspection or delivery of a certified copy
29 of any return or report filed under this article, or from providing any
30 information contained in any such return or report, by or to a duly
31 authorized officer or employee of the state department of health or the
32 state department of education; nor to prohibit the inspection or deliv-
33 ery of a certified copy of any return or report filed under this arti-
34 cle, or the provision of any information contained therein, by or to the
35 attorney general or other legal representatives of the state when an
36 action shall have been recommended or commenced pursuant to this chap-
37 ter in which such returns or reports or the facts shown thereby are
38 directly involved; nor to prohibit the commissioner from providing or
39 certifying to the division of budget or the comptroller the total number
40 of returns or reports filed under this article in any reporting period
41 and the total collections received therefrom; nor to prohibit the
42 inspection of the returns or reports required under this article by the
43 comptroller or duly designated officer or employee of the state depart-
44 ment of audit and control, for purposes of the audit of a refund of any
45 tax paid by a registrant or other person under this article; nor to
46 prohibit the delivery to a registrant, or a duly authorized represen-
47 tative of such registrant, a certified copy of any return or report
48 filed by such registrant pursuant to this article, nor to prohibit the
49 publication of statistics so classified as to prevent the identification
50 of particular returns or reports and the items thereof.

51 (b)(1) Any officer or employee of the state who willfully violates the
52 provisions of subdivision (a) of this section shall be dismissed from
53 office and be incapable of holding any public office in this state for a
54 period of five years thereafter.

55 (2) Cross-reference: For criminal penalties, see article thirty-seven
56 of this chapter.

1 § 2. Section 1825 of the tax law, as amended by section 3 of part NNN
2 of chapter 59 of the laws of 2018, is amended to read as follows:

3 § 1825. Violation of secrecy provisions of the tax law.--Any person
4 who violates the secrecy provisions of [~~subdivision (b) of section twen-~~
5 ~~ty one, subdivision one of section two hundred two, subdivision eight of~~
6 ~~section two hundred eleven, subdivision (a) of section three hundred~~
7 ~~fourteen, subdivision one or two of section four hundred thirty seven,~~
8 ~~section four hundred eighty seven, subdivision one or two of section~~
9 ~~five hundred fourteen, subsection (e) of section six hundred ninety sev-~~
10 ~~en, subsection (a) of section nine hundred ninety four, subdivision (a)~~
11 ~~of section eleven hundred forty six, section twelve hundred eighty sev-~~
12 ~~en, section twelve hundred ninety six, section twelve hundred ninety~~
13 ~~nine-F, subdivision (a) of section fourteen hundred eighteen, subdivi-~~
14 ~~sion (a) of section fifteen hundred eighteen, subdivision (a) of section~~
15 ~~fifteen hundred fifty five of]~~ this chapter[, and] or subdivision (e) of
16 section 11-1797 of the administrative code of the city of New York shall
17 be guilty of a misdemeanor.

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

21 1. All taxes, interest, penalties and fees collected or received by
22 the commissioner or the commissioner's duly authorized agent under arti-
23 cles nine (except section one hundred eighty-two-a thereof and except as
24 otherwise provided in section two hundred five thereof), nine-A,
25 twelve-A (except as otherwise provided in section two hundred eighty-
26 four-d thereof), thirteen, thirteen-A (except as otherwise provided in
27 section three hundred twelve thereof), eighteen, nineteen, twenty
28 (except as otherwise provided in section four hundred eighty-two there-
29 of), twenty-B, twenty-D, twenty-one, twenty-two, twenty-four, twenty-
30 six, twenty-eight (except as otherwise provided in section eleven
31 hundred two or eleven hundred three thereof), twenty-eight-A, twenty-
32 nine-B, thirty-one (except as otherwise provided in section fourteen
33 hundred twenty-one thereof), thirty-three and thirty-three-A of this
34 chapter shall be deposited daily in one account with such responsible
35 banks, banking houses or trust companies as may be designated by the
36 comptroller, to the credit of the comptroller. Such an account may be
37 established in one or more of such depositories. Such deposits shall be
38 kept separate and apart from all other money in the possession of the
39 comptroller. The comptroller shall require adequate security from all
40 such depositories. Of the total revenue collected or received under such
41 articles of this chapter, the comptroller shall retain in the comp-
42 troller's hands such amount as the commissioner may determine to be
43 necessary for refunds or reimbursements under such articles of this
44 chapter out of which amount the comptroller shall pay any refunds or
45 reimbursements to which taxpayers shall be entitled under the provisions
46 of such articles of this chapter. The commissioner and the comptroller
47 shall maintain a system of accounts showing the amount of revenue
48 collected or received from each of the taxes imposed by such articles.
49 The comptroller, after reserving the amount to pay such refunds or
50 reimbursements, shall, on or before the tenth day of each month, pay
51 into the state treasury to the credit of the general fund all revenue
52 deposited under this section during the preceding calendar month and
53 remaining to the comptroller's credit on the last day of such preceding
54 month, (i) except that the comptroller shall pay to the state department
55 of social services that amount of overpayments of tax imposed by article
56 twenty-two of this chapter and the interest on such amount which is

1 certified to the comptroller by the commissioner as the amount to be
2 credited against past-due support pursuant to subdivision six of section
3 one hundred seventy-one-c of this article, (ii) and except that the
4 comptroller shall pay to the New York state higher education services
5 corporation and the state university of New York or the city university
6 of New York respectively that amount of overpayments of tax imposed by
7 article twenty-two of this chapter and the interest on such amount which
8 is certified to the comptroller by the commissioner as the amount to be
9 credited against the amount of defaults in repayment of guaranteed
10 student loans and state university loans or city university loans pursu-
11 ant to subdivision five of section one hundred seventy-one-d and subdivi-
12 sion six of section one hundred seventy-one-e of this article, (iii)
13 and except further that, notwithstanding any law, the comptroller shall
14 credit to the revenue arrearage account, pursuant to section
15 ninety-one-a of the state finance law, that amount of overpayment of tax
16 imposed by article nine, nine-A, twenty-two, thirty, thirty-A, thirty-B
17 or thirty-three of this chapter, and any interest thereon, which is
18 certified to the comptroller by the commissioner as the amount to be
19 credited against a past-due legally enforceable debt owed to a state
20 agency pursuant to paragraph (a) of subdivision six of section one
21 hundred seventy-one-f of this article, provided, however, he shall cred-
22 it to the special offset fiduciary account, pursuant to section ninety-
23 one-c of the state finance law, any such amount creditable as a liabil-
24 ity as set forth in paragraph (b) of subdivision six of section one
25 hundred seventy-one-f of this article, (iv) and except further that the
26 comptroller shall pay to the city of New York that amount of overpayment
27 of tax imposed by article nine, nine-A, twenty-two, thirty, thirty-A,
28 thirty-B or thirty-three of this chapter and any interest thereon that
29 is certified to the comptroller by the commissioner as the amount to be
30 credited against city of New York tax warrant judgment debt pursuant to
31 section one hundred seventy-one-l of this article, (v) and except
32 further that the comptroller shall pay to a non-obligated spouse that
33 amount of overpayment of tax imposed by article twenty-two of this chap-
34 ter and the interest on such amount which has been credited pursuant to
35 section one hundred seventy-one-c, one hundred seventy-one-d, one
36 hundred seventy-one-e, one hundred seventy-one-f or one hundred seven-
37 ty-one-l of this article and which is certified to the comptroller by
38 the commissioner as the amount due such non-obligated spouse pursuant to
39 paragraph six of subsection (b) of section six hundred fifty-one of this
40 chapter; and (vi) the comptroller shall deduct a like amount which the
41 comptroller shall pay into the treasury to the credit of the general
42 fund from amounts subsequently payable to the department of social
43 services, the state university of New York, the city university of New
44 York, or the higher education services corporation, or the revenue
45 arrearage account or special offset fiduciary account pursuant to
46 section ninety-one-a or ninety-one-c of the state finance law, as the
47 case may be, whichever had been credited the amount originally withheld
48 from such overpayment, and (vii) with respect to amounts originally
49 withheld from such overpayment pursuant to section one hundred seventy-
50 one-l of this article and paid to the city of New York, the comptroller
51 shall collect a like amount from the city of New York.

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

55 1. All taxes, interest, penalties and fees collected or received by
56 the commissioner or the commissioner's duly authorized agent under arti-

1 cles nine (except section one hundred eighty-two-a thereof and except as
2 otherwise provided in section two hundred five thereof), nine-A,
3 twelve-A (except as otherwise provided in section two hundred eighty-
4 four-d thereof), thirteen, thirteen-A (except as otherwise provided in
5 section three hundred twelve thereof), eighteen, nineteen, twenty
6 (except as otherwise provided in section four hundred eighty-two there-
7 of), twenty-D, twenty-one, twenty-two, twenty-four, twenty-six, twenty-
8 eight (except as otherwise provided in section eleven hundred two or
9 eleven hundred three thereof), twenty-eight-A, twenty-nine-B, thirty-one
10 (except as otherwise provided in section fourteen hundred twenty-one
11 thereof), thirty-three and thirty-three-A of this chapter shall be
12 deposited daily in one account with such responsible banks, banking
13 houses or trust companies as may be designated by the comptroller, to
14 the credit of the comptroller. Such an account may be established in one
15 or more of such depositories. Such deposits shall be kept separate and
16 apart from all other money in the possession of the comptroller. The
17 comptroller shall require adequate security from all such depositories.
18 Of the total revenue collected or received under such articles of this
19 chapter, the comptroller shall retain in the comptroller's hands such
20 amount as the commissioner may determine to be necessary for refunds or
21 reimbursements under such articles of this chapter out of which amount
22 the comptroller shall pay any refunds or reimbursements to which taxpay-
23 ers shall be entitled under the provisions of such articles of this
24 chapter. The commissioner and the comptroller shall maintain a system of
25 accounts showing the amount of revenue collected or received from each
26 of the taxes imposed by such articles. The comptroller, after reserving
27 the amount to pay such refunds or reimbursements, shall, on or before
28 the tenth day of each month, pay into the state treasury to the credit
29 of the general fund all revenue deposited under this section during the
30 preceding calendar month and remaining to the comptroller's credit on
31 the last day of such preceding month, (i) except that the comptroller
32 shall pay to the state department of social services that amount of
33 overpayments of tax imposed by article twenty-two of this chapter and
34 the interest on such amount which is certified to the comptroller by the
35 commissioner as the amount to be credited against past-due support
36 pursuant to subdivision six of section one hundred seventy-one-c of this
37 article, (ii) and except that the comptroller shall pay to the New York
38 state higher education services corporation and the state university of
39 New York or the city university of New York respectively that amount of
40 overpayments of tax imposed by article twenty-two of this chapter and
41 the interest on such amount which is certified to the comptroller by the
42 commissioner as the amount to be credited against the amount of defaults
43 in repayment of guaranteed student loans and state university loans or
44 city university loans pursuant to subdivision five of section one
45 hundred seventy-one-d and subdivision six of section one hundred seven-
46 ty-one-e of this article, (iii) and except further that, notwithstanding
47 any law, the comptroller shall credit to the revenue arrearage account,
48 pursuant to section ninety-one-a of the state finance law, that amount
49 of overpayment of tax imposed by article nine, nine-A, twenty-two, thir-
50 ty, thirty-A, thirty-B or thirty-three of this chapter, and any interest
51 thereon, which is certified to the comptroller by the commissioner as
52 the amount to be credited against a past-due legally enforceable debt
53 owed to a state agency pursuant to paragraph (a) of subdivision six of
54 section one hundred seventy-one-f of this article, provided, however, he
55 shall credit to the special offset fiduciary account, pursuant to
56 section ninety-one-c of the state finance law, any such amount credita-

1 ble as a liability as set forth in paragraph (b) of subdivision six of
2 section one hundred seventy-one-f of this article, (iv) and except
3 further that the comptroller shall pay to the city of New York that
4 amount of overpayment of tax imposed by article nine, nine-A, twenty-
5 two, thirty, thirty-A, thirty-B or thirty-three of this chapter and any
6 interest thereon that is certified to the comptroller by the commission-
7 er as the amount to be credited against city of New York tax warrant
8 judgment debt pursuant to section one hundred seventy-one-l of this
9 article, (v) and except further that the comptroller shall pay to a
10 non-obligated spouse that amount of overpayment of tax imposed by arti-
11 cle twenty-two of this chapter and the interest on such amount which has
12 been credited pursuant to section one hundred seventy-one-c, one hundred
13 seventy-one-d, one hundred seventy-one-e, one hundred seventy-one-f or
14 one hundred seventy-one-l of this article and which is certified to the
15 comptroller by the commissioner as the amount due such non-obligated
16 spouse pursuant to paragraph six of subsection (b) of section six
17 hundred fifty-one of this chapter; and (vi) the comptroller shall deduct
18 a like amount which the comptroller shall pay into the treasury to the
19 credit of the general fund from amounts subsequently payable to the
20 department of social services, the state university of New York, the
21 city university of New York, or the higher education services corpo-
22 ration, or the revenue arrearage account or special offset fiduciary
23 account pursuant to section ninety-one-a or ninety-one-c of the state
24 finance law, as the case may be, whichever had been credited the amount
25 originally withheld from such overpayment, and (vii) with respect to
26 amounts originally withheld from such overpayment pursuant to section
27 one hundred seventy-one-l of this article and paid to the city of New
28 York, the comptroller shall collect a like amount from the city of New
29 York.

30 § 5. Section 5 of part NN of chapter 57 of the laws of 2018, amending
31 the public health law and the state finance law relating to enacting the
32 opioid stewardship act, is amended to read as follows:

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

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

45

PART YY

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

49 (b) ~~[Notwithstanding the provisions of section six hundred ninety sev-~~
50 ~~en of this chapter, if the commissioner determines that a person is~~
51 ~~liable for any tax, penalty or interest under this article pursuant to~~
52 ~~subsection (b) of section eight hundred fifty-four of this article, upon~~
53 ~~request in writing of such person, the commissioner shall disclose in~~
54 ~~writing to such person (1) the name of any other person the commissioner~~

~~1 has determined to be liable for such tax, penalty or interest under this
2 article for the electing employer, and (2) whether the commissioner has
3 attempted to collect such tax, penalty or interest from such other
4 person or electing employer, the general nature of such collection
5 activities, and the amount collected.~~

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

12 § 2. Subsection (d) of section 850 of the tax law, as added by section
13 1 of part MM of chapter 59 of the laws of 2018, is amended to read as
14 follows:

15 (d) Covered employee. Covered employee means an employee of an elect-
16 ing employer who is employed in New York, who is required to have
17 amounts withheld under section six hundred seventy-one of this chapter,
18 and who receives annual wages and compensation from his or her employer
19 of more than forty thousand dollars annually. The determination of
20 whether an employee is a covered employee under this article will be
21 made by utilizing the rules applicable to the jurisdiction of employment
22 for purposes of the statewide wage reporting system under section one
23 hundred seventy-one-a of this chapter.

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

27 PART ZZ

28 Section 1. The opening paragraph of subdivision 7 of section 221 of
29 the racing, pari-mutuel wagering and breeding law, as amended by section
30 1 of part NN of chapter 59 of the laws of 2018, is amended to read as
31 follows:

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

1 owner's share of purses shall not exceed one per centum after April
2 first, two thousand twenty. In the cases of multiple ownerships and
3 limited racing appearances, the fund shall equitably adjust the sum
4 required.

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

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

18 § 3. This act shall take effect immediately.

19 PART AAA

20 Section 1. Section 28 of the tax law, as added by section 2 of part V
21 of chapter 62 of the laws of 2006, paragraph 1 of subdivision (a) as
22 amended by chapter 518 of the laws of 2018, paragraph 2 of subdivision
23 (a) as amended by chapter 300 of the laws of 2007, subparagraph (i) of
24 paragraph 2 of subdivision (a) as amended by section 2 of part I of
25 chapter 59 of the laws of 2012, subparagraph (iii) of paragraph 2 of
26 subdivision (a) as amended by section 2 of part O of chapter 59 of the
27 laws of 2014, paragraph 3 of subdivision (a) and subdivision (d) as
28 amended by section 45 of part A of chapter 59 of the laws of 2014, para-
29 graph 4 of subdivision (a) as separately amended by section 45 of part A
30 and section 6 of part S of chapter 59 of the laws of 2014, paragraph 2
31 of subdivision (b) as amended by chapter 448 of the laws of 2009, subdi-
32 vision (c) as added and subdivision (d) as relettered by section 2 of
33 part J of chapter 59 of the laws of 2015, is amended to read as follows:

34 § 28. Empire state commercial production credit. (a) Allowance of
35 credit. (1) A taxpayer which is a qualified commercial production compa-
36 ny, or which is a sole proprietor of a qualified commercial production
37 company, and which is subject to tax under article nine-A or twenty-two
38 of this chapter, shall be allowed a credit against such tax, pursuant to
39 the provisions referenced in subdivision (c) of this section, to be
40 computed as provided in this section. Provided, however, to be eligible
41 for such credit, at least seventy-five percent of the production costs
42 (excluding post production costs) paid or incurred directly and predomi-
43 nantly in the actual filming or recording of the qualified commercial
44 must be costs incurred in New York state. The tax credit allowed pursu-
45 ant to this section shall apply to taxable years beginning before Janu-
46 ary first, two thousand twenty-four.

47 (2) The state has annually seven million dollars in total tax credits
48 to disburse to all eligible commercial production companies. The seven
49 million dollars in total tax credits shall be allocated according to
50 subparagraphs (i)[7] and (ii) [~~and (iii)~~] of this paragraph:

51 (i) [~~The state annually will disburse one million of the total seven~~
52 ~~million in tax credits to all eligible production companies and the~~
53 ~~amount of the credit shall be the product (or pro rata share of the~~
54 ~~product, in the case of a member of a partnership) of twenty percent of~~

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

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

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

1 ified commercial. To be eligible for said credit the total qualified
2 production costs of a qualified production company must be greater than
3 one hundred thousand dollars in the aggregate during the calendar year.
4 Such credit will be applied to all qualified production costs [~~exceeding~~
5 ~~one hundred thousand dollars~~] in a calendar year.

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

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

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

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

37 (2) "Production costs" means any costs for tangible property used and
38 services performed directly and predominantly in the production (includ-
39 ing pre-production and post-production) of a qualified commercial.
40 "Production costs" shall not include (i) costs for a story, script or
41 scenario to be used for a qualified commercial and (ii) wages or sala-
42 ries or other compensation for writers, directors, including music
43 directors, producers and performers (other than background actors with
44 no scripted lines who are employed by a qualified company and musi-
45 cians). "Production costs" generally include technical and crew
46 production costs, such as expenditures for commercial production facili-
47 ties and/or location costs, or any part thereof, film, audiotape, vide-
48 otape or digital medium, props, makeup, wardrobe, commercial processing,
49 camera, sound recording, scoring, set construction, lighting, shooting,
50 editing and meals. For purposes of this section, "post production costs"
51 include the production of original content for a qualified commercial
52 employing techniques traditionally used in post-production for visual
53 effects, graphic design, animation, and musical composition. However,
54 where the commercial consists in its entirety of techniques such as
55 visual effects, graphic design, or animation, such costs incurred in the
56 production of the commercial, when occurring in New York, shall be

1 deemed qualified production costs for the purposes of this section.
2 Provided further, however, that "post production costs" shall not
3 include the editing of previously produced content for a qualified
4 commercial.

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

19 (4) "Qualified commercial production company" is a corporation, part-
20 nership, limited partnership, or other entity or individual which or who
21 is principally engaged in the production of a qualified commercial and
22 controls the production of the qualified commercial and is not the
23 distributor, or the contracting entity for production of such
24 commercial, nor is a variable interest entity of such distributor or
25 contracting entity.

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

31 (1) the total dollar amount of credits allocated, the name and address
32 of each qualified commercial production company allocated credits under
33 this section, the total amount of credits allocated to each qualified
34 commercial production company, the total amount of qualified production
35 costs and production costs for each qualified commercial production
36 company, and the estimated number of employees, credit-eligible man
37 hours, and credit-eligible wages associated with each qualified commer-
38 cial production company allocated credits under this section;

39 (2) for qualified commercial production companies that were allocated
40 credit pursuant to subparagraph ~~[(iii)]~~ (i) of paragraph two of subdivi-
41 sion (a) of this section: the name and address of each qualified commer-
42 cial production company, the total dollar amount of credits allocated,
43 the total amount of credits allocated to each qualified commercial
44 production company, total qualified production costs and production
45 costs for each qualified production company, and the estimated number of
46 employees, credit-eligible man hours, and credit-eligible wages associ-
47 ated with each qualified commercial production company that filmed or
48 recorded a qualified commercial within the district;

49 (3) for qualified commercial production companies that were allocated
50 credit pursuant to subparagraph ~~[(iii)]~~ (ii) of paragraph two of subdivi-
51 sion (a) of this section: the name and address of each qualified
52 commercial production company, the total dollar amount of credits allo-
53 cated, the total amount of credits allocated to each qualified commer-
54 cial production company, total qualified production costs and production
55 costs for each qualified production company, and the estimated number of
56 employees, credit-eligible man hours, and credit-eligible wages associ-

1 ated with each qualified commercial production company that filmed or
2 recorded a qualified commercial outside the district; and

3 (4) the amount of credits reallocated to all eligible qualified
4 commercial production companies pursuant to subparagraph [~~(iii)~~] (ii) of
5 paragraph two of subdivision (a) of this section.

6 (5) The report may also include any recommendations for changes in the
7 calculation or administration of the credit, recommendations regarding
8 continuing modification or repeal of this credit, and any other informa-
9 tion regarding this credit as may be useful and appropriate.

10 (d) Cross-references. For application of the credit provided for in
11 this section, see the following provision of this chapter:

12 (1) article 9-A: section 210-B: subdivision 23.

13 (2) article 22: section 606: subsection (jj).

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

16 PART BBB

17 Section 1. The opening paragraph of subsection (b) of section 619 of
18 the tax law, as amended by chapter 243 of the laws of 1967, is amended
19 to read as follows:

20 The New York fiduciary adjustment shall be the net amount of the
21 modifications described in section six hundred twelve (including
22 subsection (d) if the estate or trust is a beneficiary of another estate
23 or trust), [~~and~~] in subsection (c) and paragraphs (2) and (3) of
24 subsection (d) of section six hundred fifteen, and in subsection (e) of
25 this section, which relate to items of income, gain, loss or deduction
26 of an estate or trust. The net amount of such modifications shall not
27 include:

28 § 2. Section 619 of the tax law is amended by adding a new subsection
29 (e) to read as follows:

30 (e) Additional modifications. (1) For any taxable year beginning after
31 December thirty-first, two thousand seventeen, and before January first,
32 two thousand twenty-six, to the extent that the estate or trust claimed
33 a deduction for taxes under section 164 of the internal revenue code
34 that was limited to ten thousand dollars as provided in section
35 164(b)(6)(B) or was denied as a result of section 164(b)(6)(A), there
36 shall be subtracted the taxes paid or accrued in that taxable year by an
37 estate or trust that the estate or trust was not able to deduct for
38 federal income tax purposes because of such limitation or denial, other
39 than state and local sales taxes and income taxes described in paragraph
40 one of subsection (c) of section six hundred fifteen of this part. In
41 determining the makeup of the ten thousand dollars of deduction claimed
42 by the estate or trust under section 164 of the internal revenue code,
43 it shall be presumed that the ten thousand dollars of deduction first
44 comprises the state and local sales taxes or income taxes the estate or
45 trust accrued or paid during the taxable year.

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

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

1 § 3. The opening paragraph of subdivision (b) of section 11-1719 of
2 the administrative code of the city of New York, as amended by chapter
3 639 of the laws of 1986, is amended to read as follows:

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

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

13 (e) Additional modifications. (1) For any taxable year beginning after
14 December thirty-first, two thousand seventeen, and before January first,
15 two thousand twenty-six, to the extent that the estate or trust claimed
16 a deduction for taxes under section 164 of the internal revenue code
17 that was limited to ten thousand dollars as provided in section
18 164(b)(6)(B) or was denied as a result of section 164(b)(6)(A), there
19 shall be subtracted the taxes paid or accrued in that taxable year by an
20 estate or trust that the estate or trust was not able to deduct for
21 federal income tax purposes because of such limitation or denial, other
22 than state and local sales taxes and income taxes described in paragraph
23 one of subdivision (c) of section 11-1715 of this subchapter. In deter-
24 mining the makeup of the ten thousand dollars of deduction claimed by
25 the estate or trust under section 164 of the internal revenue code, it
26 shall be presumed that the ten thousand dollars of deduction first
27 comprises the state and local sales taxes or income taxes the estate or
28 trust accrued or paid during the taxable year.

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

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

37 § 5. This act shall take effect immediately.

38 PART CCC

39 Section 1. Paragraph 1 of subdivision (a) of section 1115 of the tax
40 law, as amended by section 1 of part II of chapter 59 of the laws of
41 2014, is amended to read as follows:

42 (1) (A) Food, food products, beverages, dietary foods and health
43 supplements, sold for human consumption but not including (i) candy and
44 confectionery, (ii) fruit drinks which contain less than seventy percent
45 of natural fruit juice, (iii) soft drinks, sodas and beverages such as
46 are ordinarily dispensed at soda fountains or in connection therewith
47 (other than coffee, tea and cocoa) and (iv) beer, wine or other alcohol-
48 ic beverages, all of which shall be subject to the retail sales and
49 compensating use taxes, whether or not the item is sold in liquid form.
50 Nothing in this subparagraph shall be construed as exempting food or
51 drink from the tax imposed under subdivision (d) of section eleven
52 hundred five of this article.

53 [~~The~~] (B) Until May thirty first, two thousand twenty-one, the food
54 and drink excluded from the exemption provided by [~~this paragraph—under~~

1 ~~subparagraphs~~ clauses (i), (ii) and (iii) of subparagraph (A) of this
2 paragraph, and bottled water, shall be exempt under this ~~[paragraph]~~
3 subparagraph when sold for one dollar and fifty cents or less through
4 any vending machine ~~[activated by the use of]~~ that accepts coin~~[,]~~ or
5 currency~~[, credit card or debit card]~~ only or when sold for two dollars
6 or less through any vending machine that accepts any form of payment
7 other than coin or currency, whether or not it also accepts coin or
8 currency. ~~[With the exception of the provision in this paragraph provid-~~
9 ~~ing for an exemption for certain food or drink sold for one dollar and~~
10 ~~fifty cents or less through vending machines, nothing herein shall be~~
11 ~~construed as exempting food or drink from the tax imposed under subdivi-~~
12 ~~sion (d) of section eleven hundred five of this article.]~~

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

15 PART DDD

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

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

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

30 (d) (1) no person required to collect any tax imposed by this article
31 shall advertise or hold out to the public in any manner, directly or
32 indirectly, that the tax imposed by this article is not considered as an
33 element in the price, amusement charge or rent payable by customers.
34 However, such person required to collect tax may advertise, hold out, or
35 state to a retail purchaser or to the public, that such person will pay
36 the tax imposed by section eleven hundred five of this article on behalf
37 of a retail purchaser, subject to the following conditions:

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

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

52 (iii) A retail purchaser, who in good faith accepts from a person
53 required to collect any tax imposed by this article, a bill, memorandum,
54 receipt or other statement of the price, amusement charge or rent that

1 indicates the amount of tax due pursuant to such section eleven hundred
2 five and that such person required to collect tax will be paying such
3 tax on behalf of such purchaser, shall not be liable for the tax imposed
4 by such section eleven hundred five, or any interest or penalties there-
5 on; provided, however that nothing in this subdivision shall exempt such
6 purchaser from any additional tax due pursuant to section eleven hundred
7 ten of this article.

8 § 3. Subdivision (d) of section 1817 of the tax law, as amended by
9 section 30 of subpart I of part V-1 of chapter 57 of the laws of 2009,
10 is amended to read as follows:

11 (d) Any person (1) who willfully fails to charge separately the tax
12 imposed under article twenty-eight of this chapter or to state such tax
13 separately on any bill, statement, memorandum [~~or~~], receipt or other
14 statement issued or employed by him or her upon which the tax is
15 required to be stated separately as provided in subdivision (a) of
16 section eleven hundred thirty-two of this chapter; or (2) who shall
17 refer or cause reference to be made to such tax in a form or manner
18 other than that required by such article twenty-eight, shall be guilty
19 of a misdemeanor. Provided however, that a person who has paid the tax
20 on behalf of a retail purchaser as provided in subdivision (d) of
21 section eleven hundred thirty-three of this chapter shall not be guilty
22 of a misdemeanor for failure to separately charge the tax imposed by
23 such article twenty-eight.

24 § 4. This act shall take effect immediately.

25 PART EEE

26 Section 1. Subdivisions 3 and 5 of section 171-v of the tax law, as
27 added by section 1 of part P of chapter 59 of the laws of 2013, are
28 amended to read as follows:

29 (3) The department shall provide notice to the taxpayer of his or her
30 inclusion in the license suspension program no later than sixty days
31 prior to the date the department intends to inform the commissioner of
32 motor vehicles of the taxpayer's inclusion. However, no such notice
33 shall be issued to a taxpayer whose wages are being garnished by the
34 department for the payment of past-due tax liabilities or past-due child
35 support or combined child and spousal support arrears. Notice shall be
36 provided by first class mail to the taxpayer's last known address as
37 such address appears in the electronic systems or records of the depart-
38 ment. Such notice shall include:

39 (a) a clear statement of the past-due tax liabilities along with a
40 statement that the department shall provide to the department of motor
41 vehicles the taxpayer's name, social security number and any other iden-
42 tifying information necessary for the purpose of suspending his or her
43 driver's license pursuant to this section and subdivision four-f of
44 section five hundred ten of the vehicle and traffic law sixty days after
45 the mailing or sending of such notice to the taxpayer;

46 (b) a statement that the taxpayer may avoid suspension of his or her
47 license by fully satisfying the past-due tax liabilities [~~or~~], by making
48 payment arrangements satisfactory to the commissioner, [~~and information~~
49 ~~as to how~~] or by demonstrating any of the grounds for challenge set
50 forth in subdivision five of this section. Such statement shall include
51 information regarding programs through which the taxpayer can pay the
52 past-due tax liabilities to the department, enter into a payment-
53 arrangement or request additional information;

1 (c) a statement that the taxpayer's right to protest the notice is
2 limited to raising issues set forth in subdivision five of this section;

3 (d) a statement that the suspension of the taxpayer's driver's license
4 shall continue until the past-due tax liabilities are fully paid or the
5 taxpayer makes payment arrangements satisfactory to the commissioner;
6 and

7 (e) any other information that the commissioner deems necessary.

8 (5) Notwithstanding any other provision of law, and except as specif-
9 ically provided herein, the taxpayer shall have no right to commence a
10 court action or proceeding or to any other legal recourse against the
11 department or the department of motor vehicles regarding a notice issued
12 by the department pursuant to this section and the referral by the
13 department of any taxpayer with past-due tax liabilities to the depart-
14 ment of motor vehicles pursuant to this section for the purpose of
15 suspending the taxpayer's driver's license. A taxpayer may only chal-
16 lenge such suspension or referral on the grounds that (i) the individual
17 to whom the notice was provided is not the taxpayer at issue; (ii) the
18 past-due tax liabilities were satisfied; (iii) the taxpayer's wages are
19 being garnished by the department for the payment of the past-due tax
20 liabilities at issue or for past-due child support or combined child and
21 spousal support arrears; (iv) the taxpayer's wages are being garnished
22 for the payment of past-due child support or combined child and spousal
23 support arrears pursuant to an income execution issued pursuant to
24 section five thousand two hundred forty-one of the civil practice law
25 and rules; (v) the taxpayer's driver's license is a commercial driver's
26 license as defined in section five hundred one-a of the vehicle and
27 traffic law; ~~(vi)~~ (vi) the department incorrectly found that the taxpay-
28 er has failed to comply with the terms of a payment arrangement made
29 with the commissioner more than once within a twelve month period for
30 the purposes of subdivision three of this section; (vii) the taxpayer
31 receives public assistance or supplemental security income; or (viii)
32 the taxpayer demonstrates that suspension of the taxpayer's driver's
33 license will cause the taxpayer undue economic hardship.

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

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

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

49 PART FFF

50 Section 1. Paragraph 44 of subdivision (a) of section 1115 of the tax
51 law, as added by section 1 of part WW of chapter 59 of the laws of 2017,
52 is amended to read as follows:

53 (44) monuments as that term is defined in ~~[subdivision]~~ paragraph (f)
54 of section fifteen hundred two of the not-for-profit corporation law.

1 and tangible personal property that will become a physical component
2 part of such monuments.

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

5 PART GGG

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

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

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

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

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

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

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

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

49 v. disclosure of information of a personal nature reported in confi-
50 dence to an agency and not relevant to the ordinary work of such agency;

51 vi. information of a personal nature contained in a workers' compen-
52 sation record, except as provided by section one hundred ten-a of the
53 workers' compensation law;

1 vii. disclosure of electronic contact information, such as an e-mail
2 address or a social network username, that has been collected from a
3 taxpayer under section one hundred four of the real property tax law; or

4 viii. disclosure of law enforcement [~~booking information about an~~
5 ~~individual, including~~] arrest or booking photographs of an individual,
6 unless public release of such [~~information~~] photographs will serve a
7 specific law enforcement purpose and disclosure is not precluded by any
8 state or federal laws.

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

14 PART HHH

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

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

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

34 PART III

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

41 (iii) (a) Except as provided in subparagraph (iv) of this paragraph,
42 any person, corporation, company, association, joint stock association,
43 partnership, person or any officer or agent thereof, found guilty of
44 violating any of the department's safety rules or regulations shall be
45 subject to a fine of not less than [~~one~~] two hundred fifty dollars nor
46 more than [~~five hundred~~] one thousand dollars for the first offense, and
47 upon being found guilty of a second or subsequent offense committed
48 within eighteen months by a fine of not less than [~~five hundred~~] one
49 thousand dollars nor more than one thousand five hundred dollars, or by
50 imprisonment for not more than thirty days or by both such fine and
51 imprisonment.

1 (b) Any person, corporation, company, association, joint stock associ-
2 ation, partnership, person or any officer or agent thereof, found guilty
3 of violating any of the department's safety rules or regulations involv-
4 ing an out-of-service defect relating to brake systems, steering compo-
5 nents and/or coupling devices shall be subject to a fine of not less
6 than [~~three hundred fifty~~] five hundred dollars nor more than one thou-
7 sand two hundred fifty dollars for the first offense, and upon being
8 found guilty of a second or subsequent offense committed within eighteen
9 months by a fine of not less than one thousand two hundred fifty dollars
10 nor more than [~~two~~] three thousand [~~five hundred~~] dollars, or by impris-
11 sonment for not more than sixty days or by both such fine and imprison-
12 ment; provided, however, that if any such person, corporation, company,
13 association, joint stock association, partnership, person or any officer
14 or agent thereof is operating a farm vehicle registered pursuant to
15 subdivision thirteen of section four hundred one of the vehicle and
16 traffic law in conformance with the terms of such registration, and if
17 the violation as set forth in the summons is corrected not later than
18 one-half hour after sunset on the third full business day after the
19 issuance of the summons and proof of such correction as set forth in
20 item (b) of subparagraph (iv) of this paragraph is submitted to the
21 court, the penalty for a first violation involving brake systems shall
22 be a fine of [~~one~~] two hundred fifty dollars, the penalty for a first
23 violation involving steering components and/or coupling devices shall be
24 a fine of [~~one~~] two hundred dollars and the penalty for a first
25 violation involving any other out-of-service defect shall be a fine of
26 one hundred fifty dollars. A motor vehicle shall be deemed to be out-of-
27 service only until such time as the applicable out-of-service defect is
28 repaired or adjusted.

29 Any person, corporation, company, association, joint stock associ-
30 ation, partnership, person or any officer or agent thereof, found guilty
31 of violating any of the department's safety rules or regulations involv-
32 ing an out-of-service defect relating to load securement, shall be
33 subject to a fine of not less than [~~five hundred~~] one thousand dollars
34 nor more than one thousand [~~two~~] five hundred dollars for the first
35 offense, and upon being found guilty of a second or subsequent offense
36 committed within eighteen months by a fine of not less than one thousand
37 five hundred dollars nor more than [~~two~~] three thousand [~~five hundred~~]
38 dollars, or by imprisonment for not more than sixty days or by both such
39 fine and imprisonment; provided, however, that if any such person,
40 corporation, company, association, joint stock association, partnership,
41 person or any officer or agent thereof is operating a farm vehicle
42 registered pursuant to subdivision thirteen of section four hundred one
43 of the vehicle and traffic law in conformance with the terms of such
44 registration, the penalty for such violation shall be a fine of [~~two~~]
45 five hundred [~~fifty~~] dollars. A motor vehicle shall be deemed to be
46 out-of-service only until such time as the applicable out-of-service
47 defect is repaired or adjusted.

48 § 2. Subparagraphs (v) and (vii) of paragraph c of subdivision 2 of
49 section 140 of the transportation law, subparagraph (v) as amended by
50 section 10 of part K of chapter 59 of the laws of 2009 and such para-
51 graph as relettered by section 6 of part G of chapter 58 of the laws of
52 2012, subparagraph (vii) as added by section 10 of part I of chapter 58
53 of the laws of 2015, are amended to read as follows:

54 (v) (a) A driver who is convicted of violating an out-of-service order
55 as provided for in the department's safety rules and regulations shall
56 be guilty of a traffic infraction which shall be punishable by a fine of

1 not less than [~~two~~] three thousand [~~five hundred~~] dollars nor more than
2 [~~four~~] five thousand dollars upon the first offense, and upon being
3 found guilty of a second or subsequent offense within eighteen months by
4 a fine of not less than [~~five~~] six thousand dollars nor more than [~~six~~]
5 seven thousand dollars.

6 (b) No person, corporation, limited liability company or business
7 entity, joint stock association, partnership, or any officer or agent
8 thereof, shall knowingly allow, require, permit or authorize any person
9 to operate a commercial motor vehicle as defined by section five hundred
10 one-a of the vehicle and traffic law during any period in which such
11 person, such commercial motor vehicle, or such motor carrier operation
12 has been placed out of service as provided for in the department's safe-
13 ty rules and regulations and shall be subject to a fine of not less than
14 [~~two~~] three thousand seven hundred fifty dollars and not more than
15 [~~twenty-five~~] thirty thousand dollars for any violation thereof.

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

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

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

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

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

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

39 (e) has more than one commercial learner's permit or commercial driv-
40 er's license.

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

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

47 9. a. If, after notice and opportunity to be heard, the commissioner
48 shall find that any person is operating in violation of the provisions
49 of this section, the commissioner may penalize such person pursuant to
50 subdivision three of section one hundred forty-five of this article. The
51 commissioner may also notify the commissioner of motor vehicles that
52 such person is operating in violation of this section and the commis-
53 sioner of motor vehicles shall thereupon suspend the registration of all
54 motor vehicles owned or operated by such person, with the exception of
55 private passenger automobiles, until such time as the commissioner may
56 give notice that the violation has been satisfactorily adjusted, and the

1 commissioner of motor vehicles may direct any police officer to secure
2 possession of the number plates of such motor vehicles and to return the
3 same to the commissioner of motor vehicles. Failure of the holder or of
4 any person possessing such number plates to deliver such number plates
5 to any police officer who requests the same pursuant to this subdivision
6 shall constitute a misdemeanor. The commissioner of motor vehicles shall
7 have the authority to deny a registration or renewal application to any
8 other person for the same vehicle and may deny a registration or renewal
9 application for any other motor vehicle registered in the name of the
10 applicant where it has been determined that such registrant's intent has
11 been to evade the purposes of this subdivision and where the commission-
12 er of motor vehicles has reasonable grounds to believe that such regis-
13 tration or renewal will have the effect of defeating the purposes of
14 this subdivision. The procedure on any such suspension shall be the same
15 as in the case of a suspension under the vehicle and traffic law. Opera-
16 tion of any motor vehicle while under suspension as herein provided
17 shall constitute a class A misdemeanor. A person who operates a motor
18 vehicle while such vehicle is under suspension as provided in this
19 subdivision in a manner that causes the death of another person, knowing
20 that the operation of such vehicle is in violation of this subdivision,
21 shall be guilty of a class E felony.

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

46 § 4. Subdivision 3 of section 145 of the transportation law, as added
47 by chapter 635 of the laws of 1983, is amended to read as follows:

48 3. In addition to, or in lieu of, any sanctions set forth in this
49 section, the commissioner may, after a hearing, impose a penalty not to
50 exceed a maximum of [~~five~~] ten thousand dollars in any one proceeding
51 upon any person if the commissioner finds that such person or officer,
52 agent or employee thereof has failed to comply with the requirements of
53 this chapter or any rule, regulation or order of the commissioner
54 promulgated thereunder. If such penalty is not paid within four months,
55 the amount thereof may be entered as a judgment in the office of the
56 clerk of the county of Albany and in any other county in which the

1 person resides, has a place of business or through which it operates.
2 Thereafter, if said judgment has not been satisfied within ninety days,
3 any certificate or permit held by any such person may be revoked upon
4 notice but without a further hearing. Provided, however, that if a
5 person shall apply for a rehearing of the determination of the penalty
6 pursuant to the provisions of section eighty-nine of this chapter, judg-
7 ment shall not be entered until a determination has been made on the
8 application for a rehearing. Further provided however, that if after a
9 rehearing a penalty is imposed and such penalty is not paid within four
10 months of the date of service of the rehearing decision, the amount of
11 such penalty may be entered as a judgment in the office of the clerk of
12 the county of Albany and in any other county in which the person
13 resides, has a place of business or through which it operates. Thereaft-
14 er, if said judgment has not been satisfied within ninety days, any
15 certificate or permit held by any such person may be revoked upon notice
16 but without a further hearing.

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

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

53 § 6. Subdivision 5 of section 145 of the transportation law, as added
54 by chapter 635 of the laws of 1983, is amended to read as follows:

55 5. Any person, whether carrier, passenger, shipper, consignee, or
56 broker, or any officer, employee, agent or representative thereof, who

1 shall knowingly offer, grant or give or solicit, accept, or receive any
2 rebate, concession or discrimination in violation of this chapter, or
3 who by means of any false statement or representation, or by the use of
4 any false or fictitious bill, bill of lading, receipt, voucher, roll,
5 account, claim, certificate, affidavit, deposition, lease or bill of
6 sale, or by any other means or device, shall knowingly and willfully
7 assist, suffer or permit any person or persons to obtain transportation
8 of property or passengers subject to this chapter for less than the
9 applicable rate, toll or charge, or who, with respect to the transporta-
10 tion of household goods, shall knowingly or willfully misrepresent the
11 applicable rate for transportation or the weight of a shipment or the
12 cost of transportation to the shipper, or who shall knowingly and will-
13 fully by any such means or otherwise fraudulently seek to evade or
14 defeat regulation as provided for in this chapter, shall be guilty of a
15 misdemeanor and upon conviction thereof be fined not more than [~~five~~
16 ~~hundred~~] one thousand dollars for the first offense and not more than
17 two thousand five hundred dollars for any subsequent offense.

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

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

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

55 53. Federal motor vehicle safety standard certification label. No
56 person shall, with intent to defraud, knowingly remove, deface, destroy,

1 cover, alter, or otherwise change the form or appearance of a federal
2 motor vehicle safety standard certification label, issued in accordance
3 with section 30115 of title 49 of the United States Code and part 567 of
4 title 49 of the code of federal regulations, on an altered motor vehi-
5 cle. No person shall, with intent to defraud, affix to an altered motor
6 vehicle a federal motor vehicle safety standard certification label
7 except in accordance with section 30115 of title 49 of the United States
8 Code and part 567 of title 49 of the code of federal regulations. A
9 violation of this subdivision shall be punishable as a misdemeanor.

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

12 22. The commissioner shall not register any altered motor vehicle that
13 fails to comply, as demonstrated to the satisfaction of the commis-
14 sioner, with the certification requirements established by Part 567 of title
15 49 of the code of federal regulations for altered vehicles.

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

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

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

30 [~~1~~] (i) Failure to conduct inspections in conformance with the
31 provisions of this article and the rules and regulations promulgated
32 thereunder or improper issuance of certificates of inspections.

33 [~~2~~] (ii) Conviction of a crime involving fraud, theft, perjury or
34 bribery or other cause which would permit disqualification from receiv-
35 ing a license or a certificate to inspect vehicles upon the original
36 application.

37 [~~3~~] (iii) Fraud, deceit or misrepresentation in securing the license
38 or a certificate to inspect vehicles or in the conduct of licensed or
39 certified activity.

40 [~~4~~] (iv) Excessive charges for conducting inspections and for making
41 adjustments, corrections or repairs required by such inspections.

42 [~~5~~] (v) Violation of any provision of this article or any rule or
43 regulation promulgated thereunder.

44 2. Provided, however a license to operate an official inspection
45 station or a certificate to inspect vehicles shall be suspended or
46 revoked or renewal thereof shall be refused by the commissioner or any
47 person duly deputized, upon a third or subsequent violation committed
48 within a period of eighteen months of any rule or regulation of the
49 commissioner requiring an inspection station to refuse to perform an
50 inspection as set forth in paragraph two of subdivision (f) of section
51 79.20 of title fifteen of the codes, rules and regulations of the state
52 of New York. If the commissioner or any person duly deputized orders
53 penalties to be paid pursuant to subdivision (h) of this section, such
54 penalties shall be in addition to, but not in lieu of, a suspension,
55 revocation, or renewal thereof imposed pursuant to this paragraph.

1 § 11. Subdivision (h) of section 303 of the vehicle and traffic law,
2 as amended by section 1 of part 00 of chapter 59 of the laws of 2009, is
3 amended to read as follows:

4 (h) The commissioner, or any person duly deputized, in addition to or
5 in lieu of revoking or suspending a license to operate an official
6 inspection station or a certificate to inspect vehicles, may by order
7 require the licensee or certified inspector to pay to the people of this
8 state a penalty for a first violation a sum not exceeding [~~seven hundred~~
9 ~~and fifty~~] one thousand dollars for each violation found to have been
10 committed; and for a second or subsequent violation not arising out of
11 the same incident both of which were committed within a period of thirty
12 months, a sum of not more than one thousand five hundred dollars for
13 each violation found to have been committed; provided, however, the
14 penalty for each and any violation of subparagraph (iii) of paragraph
15 [~~three~~] one of subdivision (e) of this section found to have been
16 committed shall be no less than [~~three hundred and fifty~~] five hundred
17 dollars and no more than one thousand five hundred dollars, and provided
18 further, however, the penalty for a violation found to have been commit-
19 ted of any rule or regulation of the commissioner requiring an
20 inspection station to refuse to perform an inspection as set forth in
21 paragraph two of subdivision (f) of section 79.20 of title fifteen of
22 the codes, rules and regulations of the state of New York shall be a
23 fine of not less than two hundred fifty dollars nor more than one thou-
24 sand dollars for a first violation, and a fine of not less than five
25 hundred dollars nor more than one thousand five hundred dollars for a
26 second or subsequent such violation not arising out of the same incident
27 both of which were committed within a period of eighteen months, and
28 upon the failure of such licensee to pay such penalty within twenty days
29 after the mailing of such order, postage prepaid, registered or certi-
30 fied, and addressed to the last known place of business of such licensee
31 or certified inspector, unless such order is stayed by a court of compe-
32 tent jurisdiction or in accordance with the provisions of [~~Article~~]
33 article three-A of this chapter, the commissioner may revoke the license
34 of such licensee or the certificate of such certified inspector or may
35 suspend the same for such period as may be determined. Civil penalties
36 assessed under this subdivision shall be paid to the commissioner for
37 deposit into the state treasury, and unpaid civil penalties may be
38 recovered by the commissioner in a civil action in the name of the
39 commissioner. In addition, as an alternative to such civil action and
40 provided that no proceeding for judicial review shall then be pending
41 and the time for initiation of such proceeding shall have expired, the
42 commissioner may file with the county clerk of the county in which the
43 registrant is located or the certified inspector resides a final order
44 of the commissioner containing the amount of the penalty assessed. The
45 filing of such final order shall have the full force and effect of a
46 judgment duly docketed in the office of such clerk and may be enforced
47 in the same manner and with the same effect as that provided by law in
48 respect to executions issued against property upon judgments of a court
49 of record.

50 § 12. The vehicle and traffic law is amended by adding a new section
51 308-a to read as follows:

52 § 308-a. Mandatory reporting. If any motor vehicle is presented for
53 inspection at a licensed official inspection station, and such vehicle
54 has been altered, a vehicle commonly referred to as a "stretch limou-
55 sine", so as to add seating capacity beyond that provided by the
56 original manufacturer by way of an extended chassis, lengthened wheel

1 base, or an elongated seating area, and in the case of a truck, has been
2 modified to transport passengers, such licensed official inspection
3 station shall refuse inspection for such vehicle and promptly report
4 such vehicle to the commissioner in a form and manner prescribed by such
5 commissioner. Provided, however, that the provisions of this section
6 shall not apply to any altered motor vehicle for which the department of
7 transportation has issued an exemption letter pursuant to paragraph
8 three of subdivision (f) of part 79.20 of title fifteen of the codes,
9 rules, and regulations of the state of New York and that is in compli-
10 ance with part 567 of title forty-nine of the code of federal regu-
11 lations.

12 § 13. Paragraph (a) of subdivision 1 of section 370 of the vehicle and
13 traffic law, as amended by chapter 305 of the laws of 1995, is amended
14 to read as follows:

15 (a) For damages for and incident to death or injuries to persons: For
16 each motorcycle and for each motor vehicle engaged in the business of
17 carrying or transporting passengers for hire, having a seating capacity
18 of not more than seven passengers, a bond or insurance policy with a
19 minimum liability of twenty-five thousand dollars and a maximum liabil-
20 ity of fifty thousand dollars for bodily injury, and a minimum liability
21 of fifty thousand dollars and a maximum liability of one hundred thou-
22 sand dollars for death; for each motor vehicle engaged in the business
23 of carrying or transporting passengers for hire, having a seating capac-
24 ity of not less than eight [~~nor more than twelve~~] passengers, a bond or
25 insurance policy with a [~~minimum liability of twenty five thousand~~
26 ~~dollars and a maximum liability of eighty thousand dollars~~] combined
27 single limit of at least one million five hundred thousand dollars for
28 bodily injury[,] and [~~a minimum liability of fifty thousand dollars and~~
29 ~~a maximum liability of one hundred fifty thousand dollars for~~] death[~~,~~
30 ~~for each motor vehicle having a seating capacity of not less than thir-~~
31 ~~teen nor more than twenty passengers, a bond or insurance policy with a~~
32 ~~minimum liability of twenty five thousand dollars and a maximum liabil-~~
33 ~~ity of one hundred twenty thousand dollars for bodily injury and a mini-~~
34 ~~imum liability of fifty thousand dollars and a maximum liability of one~~
35 ~~hundred fifty thousand dollars for death; for each motor vehicle having~~
36 ~~a seating capacity of not less than twenty one nor more than thirty~~
37 ~~passengers, a bond or insurance policy with a minimum liability of twen-~~
38 ~~ty five thousand dollars and a maximum liability of one hundred sixty~~
39 ~~thousand dollars for bodily injury and a minimum liability of fifty~~
40 ~~thousand dollars and a maximum liability of two hundred thousand dollars~~
41 ~~for death; for each motor vehicle having a seating capacity of more than~~
42 ~~thirty passengers, a bond or insurance policy with a minimum liability~~
43 ~~of twenty five thousand dollars and a maximum liability of two hundred~~
44 ~~thousand dollars for bodily injury and a minimum liability of fifty~~
45 ~~thousand dollars and a maximum liability of two hundred fifty thousand~~
46 ~~dollars for death~~];

47 § 14. Section 1161 of the vehicle and traffic law is amended by adding
48 a new subdivision c to read as follows:

49 c. No altered motor vehicle commonly referred to as a "stretch limou-
50 sine" having a seating capacity of ten or more passengers including the
51 driver shall make a U-turn upon any public highway or private road open
52 to public motor vehicle traffic.

53 § 15. The vehicle and traffic law is amended by adding a new section
54 509-z to read as follows:

55 § 509-z. Motor carrier information. The commissioner of transporta-
56 tion, in consultation with the commissioner, shall establish require-

1 ments for any person or entity that owns and operates one or more
2 altered motor vehicles, commonly referred to as "stretch limousines",
3 for purposes of establishing conspicuous display of valid operating
4 authority, inspection information, and driver qualifications at
5 locations where such persons or entities perform contract or common
6 carrier services with altered motor vehicles and within any altered
7 motor vehicle used to provide such services.

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

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

20 § 17. (1) The department of transportation, in consultation with the
21 department of motor vehicles, the governor's traffic safety committee,
22 the division of state police and any other state agency, authority or
23 political subdivision thereof deemed necessary by the commissioner of
24 transportation, shall conduct a study to assess the current design of
25 entrance and exit ramps and the appropriateness of existing signage on
26 state parkways to mitigate U-turns and wrong-way entry by commercial
27 vehicles and make recommendations to mitigate. (2) The department of
28 motor vehicles, in consultation with the department of transportation,
29 the governor's traffic safety committee and the division of state police
30 and any other state agency, authority or political subdivision thereof
31 deemed necessary by the commissioner of transportation, shall conduct a
32 study and provide recommendations to improve crash reporting and data
33 collection pertaining to commercial vehicles. (3) Such commissioners
34 shall submit each study with recommendations and findings to the gover-
35 nor, the temporary president of the senate and the speaker of the assem-
36 bly within two years of the effective date of this act.

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

39 § 144. Fees and charges. The commissioner or authorized officer or
40 employee of the department shall charge and collect eighty-five dollars
41 for the inspection or reinspection of all motor vehicles transporting
42 passengers subject to the department's inspection requirements pursuant
43 to section one hundred forty of this article, except such: (a) motor
44 vehicles operated under contract with a municipality to provide state-
45 wide mass transportation operating assistance eligible service; (b)
46 motor vehicles operated under contract with a municipality or school
47 district to provide school-related transportation services; (c) motor
48 vehicles authorized by the commissioner of health to provide non-emer-
49 gency medical transportation services; and (d) motor vehicles used
50 primarily to transport passengers pursuant to subparagraphs (i), (iii),
51 (iv), and (v) of paragraph a of subdivision two of section one hundred
52 forty of this article. The department may deny inspection of any motor
53 vehicle transporting passengers subject to the department's inspection
54 requirements if such fee is not paid within ninety days of the date
55 noted on the department invoice.

1 § 19. Paragraph 1 and subparagraph (A) of paragraph 2 of subsection
2 (f) of section 3420 of the insurance law, paragraph 1 as amended by
3 chapter 305 of the laws of 1995 and subparagraph (A) of paragraph 2 as
4 separately amended by chapters 547 and 568 of the laws of 1997, are
5 amended to read as follows:

6 (1) No policy insuring against loss resulting from liability imposed
7 by law for bodily injury or death suffered by any natural person arising
8 out of the ownership, maintenance and use of a motor vehicle or an
9 altered motor vehicle commonly referred to as a "stretch limousine"
10 having a seating capacity of eight or more passengers used in the busi-
11 ness of carrying or transporting passengers for hire, by the insured
12 shall be issued or delivered by any authorized insurer upon any motor
13 vehicle or an altered motor vehicle commonly referred to as a "stretch
14 limousine" having a seating capacity of eight or more passengers used in
15 the business of carrying or transporting passengers for hire, then prin-
16 cipally garaged or principally used in this state unless it contains a
17 provision whereby the insurer agrees that it will pay to the insured, as
18 defined in such provision, subject to the terms and conditions set forth
19 therein to be prescribed by the board of directors of the Motor Vehicle
20 Accident Indemnification Corporation and approved by the superintendent,
21 all sums, not exceeding a maximum amount or limit of twenty-five thou-
22 sand dollars exclusive of interest and costs, on account of injury to
23 and all sums, not exceeding a maximum amount or limit of fifty thousand
24 dollars exclusive of interest and costs, on account of death of one
25 person, in any one accident, and the maximum amount or limit, subject to
26 such limit for any one person so injured of fifty thousand dollars or so
27 killed of one hundred thousand dollars, exclusive of interest and costs,
28 on account of injury to, or death of, more than one person in any one
29 accident, which the insured or his legal representative shall be enti-
30 tled to recover as damages from an owner or operator of an uninsured
31 motor vehicle, unidentified motor vehicle which leaves the scene of an
32 accident, a motor vehicle registered in this state as to which at the
33 time of the accident there was not in effect a policy of liability
34 insurance, a stolen vehicle, a motor vehicle operated without permission
35 of the owner, an insured motor vehicle where the insurer disclaims
36 liability or denies coverage or an unregistered vehicle because of bodi-
37 ly injury, sickness or disease, including death resulting therefrom,
38 sustained by the insured, caused by accident occurring in this state and
39 arising out of the ownership, maintenance or use of such motor vehicle.
40 No payment for non-economic loss shall be made under such policy
41 provision to a covered person unless such person has incurred a serious
42 injury, as such terms are defined in section five thousand one hundred
43 two of this chapter. Such policy shall not duplicate any element of
44 basic economic loss provided for under article fifty-one of this chap-
45 ter. No payments of first party benefits for basic economic loss made
46 pursuant to such article shall diminish the obligations of the insurer
47 under this policy provision for the payment of non-economic loss and
48 economic loss in excess of basic economic loss. Notwithstanding any
49 inconsistent provisions of section three thousand four hundred twenty-
50 five of this article, any such policy which does not contain the afore-
51 said provisions shall be construed as if such provisions were embodied
52 therein.

53 (A) Any such policy shall, at the option of the insured, also provide
54 supplementary uninsured/underinsured motorists insurance for bodily
55 injury, in an amount up to the bodily injury liability insurance limits
56 of coverage provided under such policy, subject to a maximum of two

1 hundred fifty thousand dollars because of bodily injury to or death of
2 one person in any one accident and, subject to such limit for one
3 person, up to five hundred thousand dollars because of bodily injury to
4 or death of two or more persons in any one accident, or a combined
5 single limit policy of five hundred thousand dollars because of bodily
6 injury to or death of one or more persons in any one accident; and any
7 such policy insuring against loss resulting from liability imposed by
8 law for bodily injury or death suffered by any natural person arising
9 out of the ownership, maintenance, and use of an altered motor vehicle
10 commonly referred to as a "stretch limousine" having a seating capacity
11 of eight or more passengers used in the business of carrying or trans-
12 porting passengers for hire, shall provide supplementary
13 uninsured/underinsured motorists insurance for bodily injury, in an
14 amount of a combined single limit of one million five hundred thousand
15 dollars because of bodily injury or death of one or more persons in any
16 one accident. Provided however, an insurer issuing any such policy,
17 except a policy insuring against loss resulting from liability imposed
18 by law for bodily injury or death suffered by any natural person arising
19 out of the ownership, maintenance, and use of an altered motor vehicle
20 commonly referred to as a "stretch limousine" having a seating capacity
21 of eight or more passengers used in the business of carrying or trans-
22 porting passengers for hire, in lieu of offering to the insured the
23 coverages stated above, may provide supplementary uninsured/underinsured
24 motorists insurance for bodily injury, in an amount up to the bodily
25 injury liability insurance limits of coverage provided under such poli-
26 cy, subject to a maximum of one hundred thousand dollars because of
27 bodily injury to or death of one person in any one accident and, subject
28 to such limit for one person, up to three hundred thousand dollars
29 because of bodily injury to or death of two or more persons in any one
30 accident, or a combined single limit policy of three hundred thousand
31 dollars because of bodily injury to or death of one or more persons in
32 any one accident, if such insurer also makes available a personal
33 umbrella policy with liability coverage limits up to at least five
34 hundred thousand dollars which also provides coverage for supplementary
35 uninsured/underinsured motorists claims. Supplementary
36 uninsured/underinsured motorists insurance shall provide coverage, in
37 any state or Canadian province, if the limits of liability under all
38 bodily injury liability bonds and insurance policies of another motor
39 vehicle liable for damages are in a lesser amount than the bodily injury
40 liability insurance limits of coverage provided by such policy. Upon
41 written request by any insured covered by supplemental
42 uninsured/underinsured motorists insurance or his duly authorized repre-
43 sentative and upon disclosure by the insured of the insured's bodily
44 injury and supplemental uninsured/underinsured motorists insurance
45 coverage limits, the insurer of any other owner or operator of another
46 motor vehicle against which a claim has been made for damages to the
47 insured shall disclose, within forty-five days of the request, the bodi-
48 ly injury liability insurance limits of its coverage provided under the
49 policy or all bodily injury liability bonds. The time of the insured to
50 make any supplementary uninsured/underinsured motorist claim, shall be
51 tolled during the period the insurer of any other owner or operator of
52 another motor vehicle that may be liable for damages to the insured,
53 fails to so disclose its coverage. As a condition precedent to the obli-
54 gation of the insurer to pay under the supplementary
55 uninsured/underinsured motorists insurance coverage, the limits of
56 liability of all bodily injury liability bonds or insurance policies

1 applicable at the time of the accident shall be exhausted by payment of
2 judgments or settlements.

3 § 20. This act shall take effect immediately; provided, however, that
4 sections eight, ten, eleven and fourteen of this act shall take effect
5 on the first of November next succeeding the date on which it shall have
6 become a law; provided, however, sections nine and twelve of this act
7 shall take effect on the one hundred eightieth day after it shall have
8 become a law; provided, however, sections thirteen and nineteen of this
9 act shall take effect on the first day of January next succeeding the
10 date on which it shall have become a law and shall apply to all policies
11 issued, renewed, altered, or modified on or after such date; provided,
12 however, section fifteen of this act shall take effect on the thirtieth
13 day after it shall have become a law; provided, however, section eigh-
14 teen of this act shall take effect October 1, 2019; provided, further,
15 that effective immediately, the department of transportation and the
16 department of motor vehicles are authorized and directed to promulgate
17 such rules and regulations as are necessary for the implementation of
18 this act on its effective date.

19

PART JJJ

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

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

31 § 1-a. Subdivision 1 of section 150.20 of the criminal procedure law,
32 as amended by chapter 550 of the laws of 1987, is amended to read as
33 follows:

34 1. (a) Whenever a police officer is authorized pursuant to section
35 140.10 of this title to arrest a person without a warrant for an offense
36 other than a class A, B, C or D felony or a violation of section 130.25,
37 130.40, 205.10, 205.17, 205.19 or 215.56 of the penal law, he [may]
38 shall, except as set out in paragraph (b) of this subdivision, subject
39 to the provisions of subdivisions three and four of section 150.40 of
40 this title, instead issue to and serve upon such person an appearance
41 ticket.

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

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

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

47 (iii) the person has been given a reasonable opportunity to make their
48 verifiable identity and a method of contact known, and has been unable
49 or unwilling to do so, so that a custodial arrest is necessary to
50 subject the individual to the jurisdiction of the court. For the
51 purposes of this section, an officer may rely on various factors to
52 determine a person's identity, including but not limited to personal
53 knowledge of such person, such person's self-identification, or photo-
54 graphic identification. There is no requirement that a person present

1 photographic identification in order to be issued an appearance ticket
2 in lieu of arrest where the person's identity is otherwise verifiable;
3 however, if offered by such person, an officer shall accept as evidence
4 of identity the following: a valid driver's license or non-driver iden-
5 tification card issued by the commissioner of motor vehicles, the feder-
6 al government, any United States territory, commonwealth or possession,
7 the District of Columbia, a state government or municipal government
8 within the United States or a provincial government of the dominion of
9 Canada; a valid passport issued by the United States government or any
10 other country; an identification card issued by the armed forces of the
11 United States; a public benefit card, as defined in paragraph (a) of
12 subdivision one of section 158.00 of the penal law;

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

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

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

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

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

33 § 1-b. Section 150.30 of the criminal procedure law is REPEALED.

34 § 1-c. Subdivision 1 of section 150.40 of the criminal procedure law
35 is amended to read as follows:

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

43 § 1-d. The criminal procedure law is amended by adding a new section
44 150.80 to read as follows:

45 § 150.80 Court appearance reminders.

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

51 2. Upon receipt of the appearance ticket and any contact information
52 made available pursuant to subdivision three of section 150.10 of this
53 article, the local criminal court shall issue a court appearance remind-
54 er and notify the arrestee of their court appearances by text message,
55 telephone call, electronic mail, or first class mail. The local criminal
56 court may partner with a certified pretrial services agency or agencies

1 in that county to provide such notification and shall include a copy of
2 the appearance ticket.

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

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

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

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

26 3-a. "Release under non-monetary conditions." A court releases a prin-
27 cipal under non-monetary conditions when, having acquired control over a
28 person, it authorizes the person to be at liberty during the pendency of
29 the criminal action or proceeding involved under conditions ordered by
30 the court, which shall be the least restrictive conditions that will
31 reasonably assure the principal's return to court. Such conditions may
32 include, among other conditions reasonable under the circumstances:
33 that the principal be in contact with a pretrial services agency serving
34 principals in that county; that the principal abide by reasonable, spec-
35 ified restrictions on travel that are reasonably related to an actual
36 risk of flight from the jurisdiction; that the principal refrain from
37 possessing a firearm, destructive device or other dangerous weapon;
38 that, when it is shown pursuant to subdivision four of section 510.45 of
39 this title that no other realistic monetary condition or set of non-mon-
40 etary conditions will suffice to reasonably assure the person's return
41 to court, the person be placed in reasonable pretrial supervision with a
42 pretrial services agency serving principals in that county; that, when
43 it is shown pursuant to paragraph (a) of subdivision four of section
44 510.40 of this title that no other realistic non-monetary condition or
45 set of non-monetary conditions will suffice to reasonably assure the
46 principal's return to court, the principal's location be monitored with
47 an approved electronic monitoring device, in accordance with such subdi-
48 vision four of section 510.40 of this title. A principal shall not be
49 required to pay for any part of the cost of release on non-monetary
50 conditions.

51 4. "Commit to the custody of the sheriff." A court commits a principal
52 to the custody of the sheriff when, having acquired control over [~~his~~]
53 the principal's person, it orders that [~~he~~] the principal be confined in
54 the custody of the sheriff during the pendency of the criminal action or
55 proceeding involved.

1 5. "Securing order" means an order of a court committing a principal
2 to the custody of the sheriff[~~7~~] or fixing bail, where authorized, or
3 releasing [~~him on his~~] the principal on the principal's own recognizance
4 or releasing the principal under non-monetary conditions.

5 6. "Order of recognizance or bail" means a securing order releasing a
6 principal on [~~his~~] the principal's own recognizance or under non-mone-
7 tary conditions or, where authorized, fixing bail.

8 7. "Application for recognizance or bail" means an application by a
9 principal that the court, instead of committing [~~him~~] the principal to
10 or retaining [~~him~~] the principal in the custody of the sheriff, either
11 release [~~him on his own~~] the principal on the principal's own recogni-
12 zance [~~or~~], release under non-monetary conditions, or, where authorized,
13 fix bail.

14 9. "Bail" means cash bail [~~or~~], a bail bond or money paid with a cred-
15 it card.

16 § 1-f. Section 500.10 of the criminal procedure law is amended by
17 adding two new subdivisions 21 and 22 to read as follows:

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

32 22. "Misdemeanor crime of domestic violence," for purposes of subdivi-
33 sion twenty-one of this section, means a misdemeanor under the penal law
34 provisions and circumstances described in subdivision one of section
35 530.11 of this title.

36 § 2. Section 510.10 of the criminal procedure law, as amended by chap-
37 ter 459 of the laws of 1984, is amended to read as follows:

38 § 510.10 Securing order; when required; alternatives available; standard
39 to be applied.

40 1. When a principal, whose future court attendance at a criminal
41 action or proceeding is or may be required, [~~initially~~] comes under the
42 control of a court, such court [~~must~~] shall, in accordance with this
43 title, by a securing order[~~, either~~] release [~~him~~] the principal on
44 [~~his~~] the principal's own recognizance, release the principal under
45 non-monetary conditions, or, where authorized, fix bail or commit [~~him~~]
46 the principal to the custody of the sheriff. In all such cases, except
47 where another type of securing order is shown to be required by law, the
48 court shall release the principal pending trial on the principal's own
49 recognizance, unless it is demonstrated and the court makes an individ-
50 ualized determination that the principal poses a risk of flight to avoid
51 prosecution. If such a finding is made, the court must select the least
52 restrictive alternative and condition or conditions that will reasonably
53 assure the principal's return to court. The court shall explain its
54 choice of release, release with conditions, bail or remand on the record
55 or in writing.

1 2. A principal is entitled to representation by counsel under this
2 chapter in preparing an application for release, when a securing order
3 is being considered and when a securing order is being reviewed for
4 modification, revocation or termination. If the principal is financially
5 unable to obtain counsel, counsel shall be assigned to the principal.

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

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

24 (a) a felony enumerated in section 70.02 of the penal law, other than
25 burglary in the second degree as defined in subdivision two of section
26 140.25 of the penal law or robbery in the second degree as defined in
27 subdivision one of section 160.10 of the penal law;

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

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

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

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

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

43 (g) money laundering in support of terrorism in the first degree as
44 defined in section 470.24 of the penal law; money laundering in support
45 of terrorism in the second degree as defined in section 470.23 of the
46 penal law; or a felony crime of terrorism as defined in article four
47 hundred ninety of the penal law, other than the crime defined in section
48 490.20 of such law;

49 (h) criminal contempt in the second degree as defined in subdivision
50 three of section 215.50 of the penal law, criminal contempt in the first
51 degree as defined in subdivision (b), (c) or (d) of section 215.51 of
52 the penal law or aggravated criminal contempt as defined in section
53 215.52 of the penal law, and the underlying allegation of such charge of
54 criminal contempt in the second degree, criminal contempt in the first
55 degree or aggravated criminal contempt is that the defendant violated a
56 duly served order of protection where the protected party is a member of

1 the defendant's same family or household as defined in subdivision one
2 of section 530.11 of this article; or

3 (i) facilitating a sexual performance by a child with a controlled
4 substance or alcohol as defined in section 263.30 of the penal law, use
5 of a child in a sexual performance as defined in section 263.05 of the
6 penal law or luring a child as defined in subdivision one of section
7 120.70 of the penal law.

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

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

24 § 3. Section 510.20 of the criminal procedure law is amended to read
25 as follows:

26 § 510.20 Application for [~~recognizance or bail, making and determi-~~
27 ~~nation thereof in general~~] a change in securing order.

28 1. Upon any occasion when a court [~~is required to issue~~] has issued a
29 securing order with respect to a principal[, ~~or at any time when a~~] and
30 the principal is confined in the custody of the sheriff as a result of
31 the securing order or a previously issued securing order, [~~he~~] the prin-
32 cipal may make an application for recognizance, release under non-mone-
33 etary conditions or bail.

34 2. (a) The principal is entitled to representation by counsel in the
35 making and presentation of such application. If the principal is finan-
36 cially unable to obtain counsel, counsel shall be assigned to the prin-
37 cipal.

38 (b) Upon such application, the principal must be accorded an opportu-
39 nity to be heard, present evidence and to contend that an order of
40 recognizance, release under non-monetary conditions or, where author-
41 ized, bail must or should issue, that the court should release [~~him on~~
42 ~~his~~] the principal on the principal's own recognizance or under non-mon-
43 etary conditions rather than fix bail, and that if bail is authorized
44 and fixed it should be in a suggested amount and form.

45 § 4. Intentionally omitted.

46 § 5. Section 510.30 of the criminal procedure law, subparagraph (v) of
47 paragraph (a) of subdivision 2 as amended by chapter 920 of the laws of
48 1982, subparagraph (vi) of paragraph (a) of subdivision 2 as renumbered
49 by chapter 447 of the laws of 1977, subparagraph (vii) as added and
50 subparagraphs (viii) and (ix) of paragraph (a) of subdivision 2 as
51 renumbered by section 1 of part D of chapter 491 of the laws of 2012,
52 and subdivision 3 as added by chapter 788 of the laws of 1981, is
53 amended to read as follows:

54 § 510.30 Application for [~~recognizance or bail~~] securing order; rules of
55 law and criteria controlling determination.

1. ~~[Determinations of applications for recognizance or bail are not in all cases discretionary but are subject to rules, prescribed in article five hundred thirty and other provisions of law relating to specific kinds of criminal actions and proceedings, providing (a) that in some circumstances such an application must as a matter of law be granted, (b) that in others it must as a matter of law be denied and the principal committed to or retained in the custody of the sheriff, and (c) that in others the granting or denial thereof is a matter of judicial discretion.~~

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

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

~~(i) The principal's character, reputation, habits and mental condition;~~

~~(ii) His employment and financial resources; and~~

~~(iii) His family ties and the length of his residence if any in the community; and~~

~~(iv) His~~ information about the principal that is relevant to the principal's return to court, including:

(a) The principal's activities and history;

(b) If the principal is a defendant, the charges facing the principal;

(c) The principal's criminal conviction record if any; [and

~~(v) His]~~ (d) The principal's record of previous adjudication as a juvenile delinquent, as retained pursuant to section 354.2 of the family court act, or, of pending cases where fingerprints are retained pursuant to section 306.1 of such act, or a youthful offender, if any; [and

~~(vi) His]~~ (e) The principal's previous record [if any in responding to court appearances when required or] with respect to flight to avoid criminal prosecution; [and

~~(vii)]~~ (f) If monetary bail is authorized, according to the restrictions set forth in this title, the principal's individual financial circumstances, and, in cases where bail is authorized, the principal's ability to post bail without posing undue hardship, as well as his or her ability to obtain a secured, unsecured, or partially secured bond;

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

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

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

~~[(viii)]~~ (h) If ~~[he]~~ the principal is a defendant, ~~[the weight of the evidence against him in the pending criminal action and any other factor indicating probability or improbability of conviction; or,~~ in the case

1 of an application for [~~bail or recognizance~~] a securing order pending
2 appeal, the merit or lack of merit of the appeal[~~, and~~
3 ~~(ix) If he is a defendant, the sentence which may be or has been~~
4 ~~imposed upon conviction~~].

5 [~~(b)~~] 2. Where the principal is a defendant-appellant in a pending
6 appeal from a judgment of conviction, the court must also consider the
7 likelihood of ultimate reversal of the judgment. A determination that
8 the appeal is palpably without merit alone justifies, but does not
9 require, a denial of the application, regardless of any determination
10 made with respect to the factors specified in [~~paragraph (a)~~] subdivi-
11 sion one of this section.

12 3. When bail or recognizance is ordered, the court shall inform the
13 principal, if [~~he~~] the principal is a defendant charged with the commis-
14 sion of a felony, that the release is conditional and that the court may
15 revoke the order of release and may be authorized to commit the princi-
16 pal to the custody of the sheriff in accordance with the provisions of
17 subdivision two of section 530.60 of this chapter if [~~he~~] the principal
18 commits a subsequent felony while at liberty upon such order.

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

21 § 510.40 [~~Application for recognizance or bail, determination thereof,~~
22 ~~form of securing order and execution thereof~~] Court notifi-
23 cation to principal of conditions of release and of alleged
24 violations of conditions of release.

25 1. [~~An application for recognizance or bail must be determined by a~~
26 ~~securing order which either:~~

27 ~~(a) Grants the application and releases the principal on his own~~
28 ~~recognizance; or~~

29 ~~(b) Grants the application and fixes bail; or~~

30 ~~(c) Denies the application and commits the principal to, or retains~~
31 ~~him in, the custody of the sheriff.~~

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

42 [~~3.~~] 2. Upon the issuance of an order fixing bail, where authorized,
43 and upon the posting thereof, the court must examine the bail to deter-
44 mine whether it complies with the order. If it does, the court must, in
45 the absence of some factor or circumstance which in law requires or
46 authorizes disapproval thereof, approve the bail and must issue a
47 certificate of release, authorizing the principal to be at liberty, and,
48 if [~~he~~] the principal is in the custody of the sheriff at the time,
49 directing the sheriff to discharge [~~him~~] the principal therefrom. If
50 the bail fixed is not posted, or is not approved after being posted, the
51 court must order that the principal be committed to the custody of the
52 sheriff. In the event of any such non-approval, the court shall explain
53 promptly in writing the reasons therefor.

54 3. Non-monetary conditions of release shall be individualized and
55 established in writing by the court. At future court appearances, the
56 court shall consider a lessening of conditions or modification of condi-

1 tions to a less burdensome form based on the principal's compliance with
2 such conditions of release. In the event of alleged non-compliance with
3 the conditions of release in an important respect, pursuant to this
4 subdivision, additional conditions may be imposed by the court, on the
5 record or in writing, only after notice of the facts and circumstances
6 of such alleged non-compliance, reasonable under the circumstances,
7 affording the principal and the principal's attorney and the people an
8 opportunity to present relevant, admissible evidence, relevant witnesses
9 and to cross-examine witnesses, and a finding by clear and convincing
10 evidence that the principal violated a condition of release in an impor-
11 tant respect. Following such a finding, in determining whether to
12 impose additional conditions for non-compliance, the court shall consid-
13 er and may select conditions consistent with the court's obligation to
14 impose the least restrictive condition or conditions that will reason-
15 ably assure the defendant's return to court. The court shall explain on
16 the record or in writing the reasons for its determination and for any
17 changes to the conditions imposed.

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

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

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

37 (d) Electronic monitoring of a principal's location may be for a maxi-
38 mum period of sixty days, and may be renewed for such period, after
39 notice, an opportunity to be heard and a de novo, individualized deter-
40 mination in accordance with this subdivision, which shall be explained
41 on the record or in writing.

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

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

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

53 (b) that the possible consequences for violation of such a condition
54 may include revocation of the securing order and the ordering of a more
55 restrictive securing order.

1 § 7. The criminal procedure law is amended by adding a new section
2 510.43 to read as follows:

3 § 510.43 Court appearances: additional notifications.

4 The court or, upon direction of the court, a certified pretrial
5 services agency, shall notify all principals released under non-monetary
6 conditions and on recognizance of all court appearances in advance by
7 text message, telephone call, electronic mail or first class mail. The
8 chief administrator of the courts shall, pursuant to subdivision one of
9 section 10.40 of this chapter, develop a form which shall be offered to
10 the principal at court appearances. On such form, which upon completion
11 shall be retained in the court file, the principal may select one such
12 preferred manner of notice.

13 § 8. The criminal procedure law is amended by adding a new section
14 510.45 to read as follows:

15 § 510.45 Pretrial services agencies.

16 1. The office of court administration shall certify and regularly
17 review for recertification one or more pretrial services agencies in
18 each county to monitor principals released under non-monetary condi-
19 tions. Such office shall maintain a listing on its public website iden-
20 tifying by county each pretrial services agency so certified in the
21 state.

22 2. Every such agency shall be a public entity under the supervision
23 and control of a county or municipality or a non-profit entity under
24 contract to the county, municipality or the state. A county or munici-
25 pality shall be authorized to enter into a contract with another county
26 or municipality in the state to monitor principals under non-monetary
27 conditions of release in its county, but counties, municipalities and
28 the state shall not contract with any private for-profit entity for such
29 purposes.

30 3. (a) Any questionnaire, instrument or tool used with a principal in
31 the process of considering or determining the principal's possible
32 release on recognizance, release under non-monetary conditions or on
33 bail, or used with a principal in the process of considering or deter-
34 mining a condition or conditions of release or monitoring by a pretrial
35 services agency, shall be promptly made available to the principal and
36 the principal's counsel upon written request. Any such blank form ques-
37 tionnaire, instrument or tool regularly used in the county for such
38 purpose or a related purpose shall be made available to any person
39 promptly upon request.

40 (b) Any such questionnaire, instrument or tool used to inform determi-
41 nations on release or conditions of release shall be:

42 (i) designed and implemented in a way that ensures the results are
43 free from discrimination on the basis of race, national origin, sex, or
44 any other protected class; and

45 (ii) empirically validated and regularly revalidated, with such vali-
46 dation and revalidation studies and all underlying data, except personal
47 identifying information for any defendant, publicly available upon
48 request.

49 4. Supervision by a pre-trial services agency may be ordered as a
50 non-monetary condition pursuant to this title only if the court finds,
51 after notice, an opportunity to be heard and an individualized determi-
52 nation explained on the record or in writing, that no other realistic
53 non-monetary condition or set of non-monetary conditions will suffice to
54 reasonably assure the principal's return to court.

55 5. Each pretrial service agency certified by the office of court
56 administration pursuant to this section shall at the end of each year

1 prepare and file with such office an annual report, which the office
2 shall compile, publish on its website and make available upon request to
3 members of the public. Such reports shall not include any personal iden-
4 tifying information for any individual defendants. Each such report, in
5 addition to other relevant information, shall set forth, disaggregated
6 by each county served:

7 (a) the number of defendants supervised by the agency;

8 (b) the length of time (in months) each such person was supervised by
9 the agency prior to acquittal, dismissal, release on recognizance, revo-
10 cation of release on conditions, and sentencing;

11 (c) the race, ethnicity, age and sex of each person supervised;

12 (d) the crimes with which each person supervised was charged;

13 (e) the number of persons supervised for whom release conditions were
14 modified by the court, describing generally for each person or group of
15 persons the type and nature of the condition or conditions added or
16 removed;

17 (f) the number of persons supervised for whom release under conditions
18 was revoked by the court, and the basis for such revocations; and

19 (g) the court disposition in each supervised case, including sentenc-
20 ing information.

21 § 9. Section 510.50 of the criminal procedure law is amended to read
22 as follows:

23 § 510.50 Enforcement of securing order.

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

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

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

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

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

53 § 530.10 Order of recognizance release under non-monetary conditions or
54 bail; in general.

55 Under circumstances prescribed in this article, a court, upon applica-
56 tion of a defendant charged with or convicted of an offense, is required

1 [~~or authorized to order bail or recognizance~~] to issue a securing order
2 for [~~the release or prospective release of~~] such defendant during the
3 pendency of either:

4 1. A criminal action based upon such charge; or

5 2. An appeal taken by the defendant from a judgment of conviction or
6 a sentence or from an order of an intermediate appellate court affirming
7 or modifying a judgment of conviction or a sentence.

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

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

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

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

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

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

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

54 11. If a defendant is brought before the court for failure to obey any
55 lawful order issued under this section, or an order of protection issued
56 by a court of competent jurisdiction in another state, territorial or

1 tribal jurisdiction, and if, after hearing, the court is satisfied by
2 competent proof that the defendant has willfully failed to obey any such
3 order, the court may:

4 (a) revoke an order of recognizance or release under non-monetary
5 conditions or revoke an order of bail or order forfeiture of such bail
6 and commit the defendant to custody; or

7 (b) restore the case to the calendar when there has been an adjourn-
8 ment in contemplation of dismissal and commit the defendant to custody;
9 or

10 (c) revoke a conditional discharge in accordance with section 410.70
11 of this chapter and impose probation supervision or impose a sentence of
12 imprisonment in accordance with the penal law based on the original
13 conviction; or

14 (d) revoke probation in accordance with section 410.70 of this chapter
15 and impose a sentence of imprisonment in accordance with the penal law
16 based on the original conviction. In addition, if the act which consti-
17 tutes the violation of the order of protection or temporary order of
18 protection is a crime or a violation the defendant may be charged with
19 and tried for that crime or violation.

20 § 16. Section 530.20 of the criminal procedure law, as amended by
21 chapter 531 of the laws of 1975, subparagraph (ii) of paragraph (b) of
22 subdivision 2 as amended by chapter 218 of the laws of 1979, is amended
23 to read as follows:

24 § 530.20 [~~Order of recognizance or bail,~~] Securing order by local crimi-
25 nal court when action is pending therein.

26 When a criminal action is pending in a local criminal court, such
27 court, upon application of a defendant, [~~must or may order recognizance~~
28 ~~or bail~~] shall proceed as follows:

29 1. [~~When the defendant is charged, by information, simplified informa-~~
30 ~~tion, prosecutor's information or misdemeanor complaint, with an offense~~
31 ~~or offenses of less than felony grade only, the court must order recog-~~
32 ~~nizance or bail.~~] (a) In cases other than as described in paragraph (b)
33 of this subdivision the court shall release the principal pending trial
34 on the principal's own recognizance, unless the court finds on the
35 record or in writing that release on the principal's own recognizance
36 will not reasonably assure the principal's return to court. In such
37 instances, the court shall release the principal under non-monetary
38 conditions, selecting the least restrictive alternative and conditions
39 that will reasonably assure the principal's return to court. The court
40 shall explain its choice of alternative and conditions on the record or
41 in writing.

42 (b) Where the principal stands charged with a qualifying offense, the
43 court, unless otherwise prohibited by law, may in its discretion release
44 the principal pending trial on the principal's own recognizance or under
45 non-monetary conditions, fix bail, or, where the defendant is charged
46 with a qualifying offense which is a felony, the court may commit the
47 principal to the custody of the sheriff. The court shall explain its
48 choice of release, release with conditions, bail or remand on the record
49 or in writing. A principal stands charged with a qualifying offense when
50 he or she stands charged with:

51 (i) a felony enumerated in section 70.02 of the penal law, other than
52 burglary in the second degree as defined in subdivision two of section
53 140.25 of the penal law or robbery in the second degree as defined in
54 subdivision one of section 160.10 of the penal law;

55 (ii) a crime involving witness intimidation under section 215.15 of
56 the penal law;

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

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

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

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

14 (vii) money laundering in support of terrorism in the first degree as
15 defined in section 470.24 of the penal law; money laundering in support
16 of terrorism in the second degree as defined in section 470.23 of the
17 penal law; or a felony crime of terrorism as defined in article four
18 hundred ninety of the penal law, other than the crime defined in section
19 490.20 of such law;

20 (viii) criminal contempt in the second degree as defined in subdivi-
21 sion three of section 215.50 of the penal law, criminal contempt in the
22 first degree as defined in subdivision (b), (c) or (d) of section 215.51
23 of the penal law or aggravated criminal contempt as defined in section
24 215.52 of the penal law, and the underlying allegation of such charge of
25 criminal contempt in the second degree, criminal contempt in the first
26 degree or aggravated criminal contempt is that the defendant violated a
27 duly served order of protection where the protected party is a member of
28 the defendant's same family or household as defined in subdivision one
29 of section 530.11 of this article; or

30 (ix) facilitating a sexual performance by a child with a controlled
31 substance or alcohol as defined in section 263.30 of the penal law, use
32 of a child in a sexual performance as defined in section 263.05 of the
33 penal law or luring a child as defined in subdivision one of section
34 120.70 of the penal law.

35 (d) Notwithstanding the provisions of paragraphs (a) and (b) of this
36 subdivision, with respect to any charge for which bail or remand is not
37 ordered, and for which the court would not or could not otherwise
38 require bail or remand, a defendant may, at any time, request that the
39 court set bail in a nominal amount requested by the defendant in the
40 form specified in paragraph (a) of subdivision one of section 520.10 of
41 this title; if the court is satisfied that the request is voluntary, the
42 court shall set such bail in such amount.

43 2. When the defendant is charged, by felony complaint, with a felony,
44 the court may, in its discretion, order recognizance, release under
45 non-monetary conditions, or, where authorized, bail or commit the
46 defendant to the custody of the sheriff except as otherwise provided in
47 subdivision one of this section or this subdivision:

48 (a) A city court, a town court or a village court may not order recog-
49 nizance or bail when (i) the defendant is charged with a class A felony,
50 or (ii) ~~[it appears that]~~ the defendant has two previous felony
51 convictions;

52 (b) No local criminal court may order recognizance, release under
53 non-monetary conditions or bail with respect to a defendant charged with
54 a felony unless and until:

55 (i) The district attorney has been heard in the matter or, after
56 knowledge or notice of the application and reasonable opportunity to be

1 heard, has failed to appear at the proceeding or has otherwise waived
2 his right to do so; and

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

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

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

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

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

30 (b) Has denied an application for recognizance, release under non-mon-
31 etary conditions or bail; or

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

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

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

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

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

54 § 530.40 Order of recognizance, release under non-monetary conditions or
55 bail; by superior court when action is pending therein.

1 When a criminal action is pending in a superior court, such court,
2 upon application of a defendant, must or may order recognizance or bail
3 as follows:

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

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

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

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

39 (a) a felony enumerated in section 70.02 of the penal law, other than
40 burglary in the second degree as defined in subdivision two of section
41 140.25 of the penal law or robbery in the second degree as defined in
42 subdivision one of section 160.10 of the penal law;

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

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

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

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

54 (f) conspiracy in the second degree as defined in section 105.15 of
55 the penal law, where the underlying allegation of such charge is that

1 the defendant conspired to commit a class A felony defined in article
2 one hundred twenty-five of the penal law;

3 (g) money laundering in support of terrorism in the first degree as
4 defined in section 470.24 of the penal law; money laundering in support
5 of terrorism in the second degree as defined in section 470.23 of the
6 penal law; or a felony crime of terrorism as defined in article four
7 hundred ninety of the penal law, other than the crime defined in section
8 490.20 of such law;

9 (h) criminal contempt in the second degree as defined in subdivision
10 three of section 215.50 of the penal law, criminal contempt in the first
11 degree as defined in subdivision (b), (c) or (d) of section 215.51 of
12 the penal law or aggravated criminal contempt as defined in section
13 215.52 of the penal law, and the underlying allegation of such charge of
14 criminal contempt in the second degree, criminal contempt in the first
15 degree or aggravated criminal contempt is that the defendant violated a
16 duly served order of protection where the protected party is a member of
17 the defendant's same family or household as defined in subdivision one
18 of section 530.11 of this article; or

19 (i) facilitating a sexual performance by a child with a controlled
20 substance or alcohol as defined in section 263.30 of the penal law, use
21 of a child in a sexual performance as defined in section 263.05 of the
22 penal law or luring a child as defined in subdivision one of section
23 120.70 of the penal law.

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

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

42 [~~4-~~] 7. Notwithstanding the provisions of [~~subdivision two~~] subdivi-
43 sions two, three and four of this section, a superior court may not
44 order recognizance, release under non-monetary conditions or, where
45 authorized, bail when the defendant is charged with a felony unless and
46 until the district attorney has had an opportunity to be heard in the
47 matter and such court [~~has~~] and counsel for the defendant have been
48 furnished with a report as described in subparagraph (ii) of paragraph
49 (b) of subdivision two of section 530.20 of this article.

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

53 1. When the defendant is at liberty in the course of a criminal action
54 as a result of a prior order of recognizance, release under non-monetary
55 conditions or bail and the court revokes such order and then [~~either~~],
56 where authorized, fixes no bail or fixes bail in a greater amount or in

1 a more burdensome form than was previously fixed and remands or commits
2 defendant to the custody of the sheriff, or issues a more restrictive
3 securing order, a judge designated in subdivision two of this section,
4 upon application of the defendant following conviction of an offense
5 other than a class A felony or a class B or class C felony offense as
6 defined in article one hundred thirty of the penal law committed or
7 attempted to be committed by a person eighteen years of age or older
8 against a person less than eighteen years of age, and before sentencing,
9 may issue a securing order and [~~either~~] release the defendant on [~~his~~]
10 the defendant's own recognizance, release the defendant under non-mone-
11 tary conditions, or, where authorized, fix bail[~~7~~] or fix bail in a
12 lesser amount or in a less burdensome form, or issue a less restrictive
13 securing order, than fixed by the court in which the conviction was
14 entered.

15 § 20. Section 530.60 of the criminal procedure law, subdivision 1 as
16 amended by chapter 565 of the laws of 2011, subdivision 2 as added by
17 chapter 788 of the laws of 1981 and paragraph (a) of subdivision 2 as
18 amended by chapter 794 of the laws of 1986, is amended to read as
19 follows:

20 § 530.60 [~~Order of recognizance or bail, revocation thereof~~] Certain
21 modifications of a securing order.

22 1. Whenever in the course of a criminal action or proceeding a defend-
23 ant is at liberty as a result of an order of recognizance, release under
24 non-monetary conditions or bail issued pursuant to this chapter, and the
25 court considers it necessary to review such order, [~~it~~] whether due to a
26 motion by the people or otherwise, the court may, and except as provided
27 in subdivision two of section 510.50 of this title concerning a failure
28 to appear in court, by a bench warrant if necessary, require the defend-
29 ant to appear before the court. Upon such appearance, the court, for
30 good cause shown, may revoke the order of recognizance, release under
31 non-monetary conditions, or bail. If the defendant is entitled to recog-
32 nizance, release under non-monetary conditions, or bail as a matter of
33 right, the court must issue another such order. If [~~he or she~~] the
34 defendant is not, the court may either issue such an order or commit the
35 defendant to the custody of the sheriff in accordance with this section.

36 Where the defendant is committed to the custody of the sheriff and is
37 held on a felony complaint, a new period as provided in section 180.80
38 of this chapter shall commence to run from the time of the defendant's
39 commitment under this subdivision.

40 2. (a) Whenever in the course of a criminal action or proceeding a
41 defendant charged with the commission of a felony is at liberty as a
42 result of an order of recognizance, release under non-monetary condi-
43 tions or bail issued pursuant to this article it shall be grounds for
44 revoking such order that the court finds reasonable cause to believe the
45 defendant committed one or more specified class A or violent felony
46 offenses or intimidated a victim or witness in violation of [~~sections~~]
47 section 215.15, 215.16 or 215.17 of the penal law while at liberty.

48 (b) Except as provided in paragraph (a) of this subdivision or any
49 other law, whenever in the course of a criminal action or proceeding a
50 defendant charged with the commission of an offense is at liberty as a
51 result of an order of recognizance, release under non-monetary condi-
52 tions or bail issued pursuant to this article it shall be grounds for
53 revoking such order and fixing bail in such criminal action or proceed-
54 ing when the court has found, by clear and convincing evidence, that the
55 defendant:

1 (i) persistently and willfully failed to appear after notice of sched-
2 uled appearances in the case before the court; or

3 (ii) violated an order of protection in the manner prohibited by
4 subdivision (b), (c) or (d) of section 215.51 of the penal law while at
5 liberty; or

6 (iii) stands charged in such criminal action or proceeding with a
7 misdemeanor or violation and, after being so charged, intimidated a
8 victim or witness in violation of section 215.15, 215.16 or 215.17 of
9 the penal law or tampered with a witness in violation of section 215.11,
10 215.12 or 215.13 of the penal law, law while at liberty; or

11 (iv) stands charged in such action or proceeding with a felony and,
12 after being so charged, committed a felony while at liberty.

13 (c) Before revoking an order of recognizance, release under non-mone-
14 tary conditions, or bail pursuant to this subdivision, the court must
15 hold a hearing and shall receive any relevant, admissible evidence not
16 legally privileged. The defendant may cross-examine witnesses and may
17 present relevant, admissible evidence on his own behalf. Such hearing
18 may be consolidated with, and conducted at the same time as, a felony
19 hearing conducted pursuant to article one hundred eighty of this chap-
20 ter. A transcript of testimony taken before the grand jury upon presen-
21 tation of the subsequent offense shall be admissible as evidence during
22 the hearing. The district attorney may move to introduce grand jury
23 testimony of a witness in lieu of that witness' appearance at the hear-
24 ing.

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

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

33 [~~(i)~~] (A) For a period not to exceed ninety days exclusive of any
34 periods of adjournment requested by the defendant; or

35 [~~(ii)~~] (B) Until the charges contained within the accusatory instru-
36 ment have been reduced or dismissed such that no count remains which
37 charges the defendant with commission of a felony; or

38 [~~(iii)~~] (C) Until reduction or dismissal of the charges contained
39 within the accusatory instrument charging the subsequent offense such
40 that no count remains which charges the defendant with commission of a
41 class A or violent felony offense.

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

48 [~~(e)~~] (ii) Under paragraph (b) of this subdivision, revocation of the
49 order of recognizance, release under non-monetary conditions or, as the
50 case may be, bail shall result in the issuance of a new securing order
51 which may, if otherwise authorized by law, permit the principal's
52 release on recognizance or release under non-monetary conditions, but
53 shall also render the defendant eligible for an order fixing bail
54 provided, however, that in accordance with the principles in this title
55 the court must select the least restrictive alternative and condition or
56 conditions that will reasonably assure the principal's return to court.

1 Nothing in this subparagraph shall be interpreted as shortening the
2 period of detention, or requiring or authorizing any less restrictive
3 form of a securing order, which may be imposed pursuant to any other
4 law.

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

18 § 21. Paragraph (a) of subdivision 9 of section 216.05 of the criminal
19 procedure law, as amended by chapter 258 of the laws of 2015, is amended
20 to read as follows:

21 (a) If at any time during the defendant's participation in the judi-
22 cial diversion program, the court has reasonable grounds to believe that
23 the defendant has violated a release condition in an important respect
24 or has willfully failed to appear before the court as requested, the
25 court except as provided in subdivision two of section 510.50 of this
26 chapter regarding a failure to appear, shall direct the defendant to
27 appear or issue a bench warrant to a police officer or an appropriate
28 peace officer directing him or her to take the defendant into custody
29 and bring the defendant before the court without unnecessary delay;
30 provided, however, that under no circumstances shall a defendant who
31 requires treatment for opioid abuse or dependence be deemed to have
32 violated a release condition on the basis of his or her participation in
33 medically prescribed drug treatments under the care of a health care
34 professional licensed or certified under title eight of the education
35 law, acting within his or her lawful scope of practice. The relevant
36 provisions of [~~subdivision one of~~] section 530.60 of this chapter relat-
37 ing to [~~revocation of recognizance or bail~~] issuance of securing orders
38 shall apply to such proceedings under this subdivision.

39 § 22. The opening paragraph of section 240.44 of the criminal proce-
40 dure law, as added by chapter 558 of the laws of 1982, is amended to
41 read as follows:

42 Subject to a protective order, at a pre-trial hearing held in a crim-
43 inal court at which a witness is called to testify, each party, [~~at the~~
44 ~~conclusion~~] prior to the commencement of the direct examination of each
45 of its witnesses, shall, upon request of the other party, make available
46 to that party to the extent not previously disclosed:

47 § 23. Section 410.60 of the criminal procedure law, as amended by
48 chapter 652 of the laws of 2008, is amended to read as follows:

49 § 410.60 Appearance before court.

50 A person who has been taken into custody pursuant to section 410.40 or
51 section 410.50 of this article for violation of a condition of a
52 sentence of probation or a sentence of conditional discharge must forth-
53 with be brought before the court that imposed the sentence. Where a
54 violation of probation petition and report has been filed and the person
55 has not been taken into custody nor has a warrant been issued, an
56 initial court appearance shall occur within ten business days of the

1 court's issuance of a notice to appear. If the court has reasonable
2 cause to believe that such person has violated a condition of the
3 sentence, it may commit [~~him~~] such person to the custody of the sheriff
4 [~~or~~], fix bail, release such person under non-monetary conditions or
5 release such person on [~~his~~] such person's own recognizance for future
6 appearance at a hearing to be held in accordance with section 410.70 of
7 this article. If the court does not have reasonable cause to believe
8 that such person has violated a condition of the sentence, it must
9 direct that [~~he~~] such person be released.

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

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

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

18 (b) If the bail is not posted, or if though posted it is not approved
19 by the court, the witness must, as provided in subdivision [~~three~~] two
20 of section 510.40 of this part, be committed to the custody of the sher-
21 iff.

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

23 PART KKK

24 Section 1. Section 30.30 of the criminal procedure law, as added by
25 chapter 184 of the laws of 1972, paragraph (a) of subdivision 3 as
26 amended by chapter 93 of the laws of 2006, paragraph (a) of subdivision
27 4 as amended by chapter 558 of the laws of 1982, paragraph (c) of subdi-
28 vision 4 as amended by chapter 631 of the laws of 1996, paragraph (h) of
29 subdivision 4 as added by chapter 837 of the laws of 1986, paragraph (i)
30 of subdivision 4 as added by chapter 446 of the laws of 1993, paragraph
31 (j) of subdivision 4 as added by chapter 222 of the laws of 1994, para-
32 graph (b) of subdivision 5 as amended by chapter 109 of the laws of
33 1982, paragraphs (e) and (f) of subdivision 5 as added by chapter 209 of
34 the laws of 1990, is amended to read as follows:

35 § 30.30 Speedy trial; time limitations.

36 1. Except as otherwise provided in subdivision three of this section,
37 a motion made pursuant to paragraph (e) of subdivision one of section
38 170.30 or paragraph (g) of subdivision one of section 210.20 of this
39 chapter must be granted where the people are not ready for trial within:

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

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

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

52 (d) thirty days of the commencement of a criminal action wherein the
53 defendant is accused of one or more offenses, at least one of which is a
54 violation and none of which is a crime.

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

3 2. Except as provided in subdivision three of this section, where a
4 defendant has been committed to the custody of the sheriff or the office
5 of children and family services in a criminal action he or she must be
6 released on bail or on his or her own recognizance, upon such conditions
7 as may be just and reasonable, if the people are not ready for trial in
8 that criminal action within:

9 (a) ninety days from the commencement of his or her commitment to the
10 custody of the sheriff or the office of children and family services in
11 a criminal action wherein the defendant is accused of one or more
12 offenses, at least one of which is a felony;

13 (b) thirty days from the commencement of his or her commitment to the
14 custody of the sheriff or the office of children and family services in
15 a criminal action wherein the defendant is accused of one or more
16 offenses, at least one of which is a misdemeanor punishable by a
17 sentence of imprisonment of more than three months and none of which is
18 a felony;

19 (c) fifteen days from the commencement of his or her commitment to the
20 custody of the sheriff or the office of children and family services in
21 a criminal action wherein the defendant is accused of one or more
22 offenses, at least one of which is a misdemeanor punishable by a
23 sentence of imprisonment of not more than three months and none of which
24 is a crime punishable by a sentence of imprisonment of more than three
25 months; or

26 (d) five days from the commencement of his or her commitment to the
27 custody of the sheriff or the office of children and family services in
28 a criminal action wherein the defendant is accused of one or more
29 offenses, at least one of which is a violation and none of which is a
30 crime.

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

33 3. (a) Subdivisions one and two of this section do not apply to a
34 criminal action wherein the defendant is accused of an offense defined
35 in sections 125.10, 125.15, 125.20, 125.25, 125.26 and 125.27 of the
36 penal law.

37 (b) A motion made pursuant to subdivisions one or two of this section
38 upon expiration of the specified period may be denied where the people
39 are not ready for trial if the people were ready for trial prior to the
40 expiration of the specified period and their present unreadiness is due
41 to some exceptional fact or circumstance, including, but not limited to,
42 the sudden unavailability of evidence material to the people's case,
43 when the district attorney has exercised due diligence to obtain such
44 evidence and there are reasonable grounds to believe that such evidence
45 will become available in a reasonable period.

46 (c) A motion made pursuant to subdivision two of this section shall
47 not:

48 (i) apply to any defendant who is serving a term of imprisonment for
49 another offense;

50 (ii) require the release from custody of any defendant who is also
51 being held in custody pending trial of another criminal charge as to
52 which the applicable period has not yet elapsed;

53 (iii) prevent the redetention of or otherwise apply to any defendant
54 who, after being released from custody pursuant to this section or
55 otherwise, is charged with another crime or violates the conditions on

1 which he has been released, by failing to appear at a judicial proceed-
2 ing at which his presence is required or otherwise.

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

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

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

22 (c) (i) the period of delay resulting from the absence or unavailabil-
23 ity of the defendant. A defendant must be considered absent whenever his
24 location is unknown and he is attempting to avoid apprehension or prose-
25 cution, or his location cannot be determined by due diligence. A defend-
26 ant must be considered unavailable whenever his location is known but
27 his presence for trial cannot be obtained by due diligence; or

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

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

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

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

47 (g) other periods of delay occasioned by exceptional circumstances,
48 including but not limited to, the period of delay resulting from a
49 continuance granted at the request of a district attorney if (i) the
50 continuance is granted because of the unavailability of evidence materi-
51 al to the people's case, when the district attorney has exercised due
52 diligence to obtain such evidence and there are reasonable grounds to
53 believe that such evidence will become available in a reasonable period;
54 or (ii) the continuance is granted to allow the district attorney addi-
55 tional time to prepare the people's case and additional time is justi-
56 fied by the exceptional circumstances of the case. Any such exclusion

1 when a statement of unreadiness has followed a statement of readiness
2 made by the people must be evaluated by the court after inquiry on the
3 record as to the reasons for the people's unreadiness and shall only be
4 approved upon a showing of sufficient supporting facts; or

5 (h) the period during which an action has been adjourned in contem-
6 plation of dismissal pursuant to sections 170.55, 170.56 and 215.10 of
7 this chapter~~[-]~~; or

8 (i) ~~[The]~~ the period prior to the defendant's actual appearance for
9 arraignment in a situation in which the defendant has been directed to
10 appear by the district attorney pursuant to subdivision three of section
11 120.20 or subdivision three of section 210.10~~[-]~~ of this chapter; or

12 (j) the period during which a family offense is before a family court
13 until such time as an accusatory instrument or indictment is filed
14 against the defendant alleging a crime constituting a family offense, as
15 such term is defined in section 530.11 of this chapter.

16 5. Whenever pursuant to this section a prosecutor states or otherwise
17 provides notice that the people are ready for trial, the court shall
18 make inquiry on the record as to their actual readiness. If, after
19 conducting its inquiry, the court determines that the people are not
20 ready to proceed to trial, the prosecutor's statement or notice of read-
21 iness shall not be valid for purposes of this section. Any statement of
22 trial readiness must be accompanied or preceded by a certification of
23 good faith compliance with the disclosure requirements of section 245.20
24 of this chapter and the defense shall be afforded an opportunity to be
25 heard on the record as to whether the disclosure requirements have been
26 met. This subdivision shall not apply to cases where the defense has
27 waived disclosure requirements.

28 5-a. Upon a local criminal court accusatory instrument, a statement of
29 readiness shall not be valid unless the prosecuting attorney certifies
30 that all counts charged in the accusatory instrument meet the require-
31 ments of sections 100.15 and 100.40 of this chapter and those counts not
32 meeting the requirements of sections 100.15 and 100.40 of this chapter
33 have been dismissed.

34 6. An order finally denying a motion to dismiss pursuant to subdivi-
35 sion one of this section shall be reviewable upon an appeal from an
36 ensuing judgment of conviction notwithstanding the fact that such judg-
37 ment is entered upon a plea of guilty.

38 7. For purposes of this section, (a) where the defendant is to be
39 tried following the withdrawal of the plea of guilty or is to be retried
40 following a mistrial, an order for a new trial or an appeal or collat-
41 eral attack, the criminal action and the commitment to the custody of
42 the sheriff or the office of children and family services, if any, must
43 be deemed to have commenced on the date the withdrawal of the plea of
44 guilty or the date the order occasioning a retrial becomes final;

45 (b) where a defendant has been served with an appearance ticket, the
46 criminal action must be deemed to have commenced on the date the defend-
47 ant first appears in a local criminal court in response to the ticket;

48 (c) where a criminal action is commenced by the filing of a felony
49 complaint, and thereafter, in the course of the same criminal action
50 either the felony complaint is replaced with or converted to an informa-
51 tion, prosecutor's information or misdemeanor complaint pursuant to
52 article ~~[180]~~ one hundred eighty of this chapter or a prosecutor's
53 information is filed pursuant to section 190.70 of this chapter, the
54 period applicable for the purposes of subdivision one must be the period
55 applicable to the charges in the new accusatory instrument, calculated
56 from the date of the filing of such new accusatory instrument; provided,

1 however, that when the aggregate of such period and the period of time,
2 excluding the periods provided in subdivision four, already elapsed from
3 the date of the filing of the felony complaint to the date of the filing
4 of the new accusatory instrument exceeds six months, the period applica-
5 ble to the charges in the felony complaint must remain applicable and
6 continue as if the new accusatory instrument had not been filed;

7 (d) where a criminal action is commenced by the filing of a felony
8 complaint, and thereafter, in the course of the same criminal action
9 either the felony complaint is replaced with or converted to an informa-
10 tion, prosecutor's information or misdemeanor complaint pursuant to
11 article [~~180~~] one hundred eighty of this chapter or a prosecutor's
12 information is filed pursuant to section 190.70 of this chapter, the
13 period applicable for the purposes of subdivision two of this section
14 must be the period applicable to the charges in the new accusatory
15 instrument, calculated from the date of the filing of such new accusato-
16 ry instrument; provided, however, that when the aggregate of such period
17 and the period of time, excluding the periods provided in subdivision
18 four of this section, already elapsed from the date of the filing of the
19 felony complaint to the date of the filing of the new accusatory instru-
20 ment exceeds ninety days, the period applicable to the charges in the
21 felony complaint must remain applicable and continue as if the new accu-
22 satory instrument had not been filed.

23 (e) where a count of an indictment is reduced to charge only a misde-
24 meanor or petty offense and a reduced indictment or a prosecutor's
25 information is filed pursuant to subdivisions one-a and six of section
26 210.20 of this chapter, the period applicable for the purposes of subdi-
27 vision one of this section must be the period applicable to the charges
28 in the new accusatory instrument, calculated from the date of the filing
29 of such new accusatory instrument; provided, however, that when the
30 aggregate of such period and the period of time, excluding the periods
31 provided in subdivision four of this section, already elapsed from the
32 date of the filing of the indictment to the date of the filing of the
33 new accusatory instrument exceeds six months, the period applicable to
34 the charges in the indictment must remain applicable and continue as if
35 the new accusatory instrument had not been filed;

36 (f) where a count of an indictment is reduced to charge only a misde-
37 meanor or petty offense and a reduced indictment or a prosecutor's
38 information is filed pursuant to subdivisions one-a and six of section
39 210.20 of this chapter, the period applicable for the purposes of subdi-
40 vision two of this section must be the period applicable to the charges
41 in the new accusatory instrument, calculated from the date of the filing
42 of such new accusatory instrument; provided, however, that when the
43 aggregate of such period and the period of time, excluding the periods
44 provided in subdivision four of this section, already elapsed from the
45 date of the filing of the indictment to the date of the filing of the
46 new accusatory instrument exceeds ninety days, the period applicable to
47 the charges in the indictment must remain applicable and continue as if
48 the new accusatory instrument had not been filed.

49 [~~6-~~] 8. The procedural rules prescribed in subdivisions one through
50 seven of section 210.45 of this chapter with respect to a motion to
51 dismiss an indictment are [~~also~~] not applicable to a motion made pursu-
52 ant to subdivision two of this section. If, upon oral argument, a time
53 period is in dispute, the court must promptly conduct a hearing in which
54 the people must prove that the time period is excludable.

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

1

PART LLL

2 Section 1. Article 240 of the criminal procedure law is REPEALED.

3 § 2. The criminal procedure law is amended by adding a new article 245
4 to read as follows:5 ARTICLE 2456 DISCOVERY7 Section 245.10 Timing of discovery.8 245.20 Automatic discovery.9 245.25 Disclosure prior to certain guilty pleas.10 245.30 Court orders for preservation, access or discovery.11 245.35 Court ordered procedures to facilitate compliance.12 245.40 Non-testimonial evidence from the defendant.13 245.45 DNA comparison order.14 245.50 Certificates of compliance; readiness for trial.15 245.55 Flow of information.16 245.60 Continuing duty to disclose.17 245.65 Work product.18 245.70 Protective orders.19 245.75 Waiver of discovery by defendant.20 245.80 Remedies or sanctions for non-compliance.21 245.85 Admissibility of discovery.22 § 245.10 Timing of discovery.

23 1. (a) The prosecution shall perform its initial discovery obligations
24 under subdivision one of section 245.20 of this article as soon as prac-
25 ticable but not later than fifteen calendar days after the defendant's
26 arraignment on an indictment, superior court information, prosecutor's
27 information, information, simplified information, misdemeanor complaint
28 or felony complaint. Portions of materials claimed to be non-discovera-
29 ble may be withheld pending a determination and ruling of the court
30 under section 245.70 of this article; but the defendant shall be noti-
31 fied in writing that information has not been disclosed under a partic-
32 ular subdivision of such section, and the discoverable portions of such
33 materials shall be disclosed to the extent practicable. When the
34 discoverable materials are exceptionally voluminous or, despite dili-
35 gent, good faith efforts, are otherwise not in the actual possession of
36 the prosecution, the time period in this paragraph may be stayed by up
37 to an additional thirty calendar days without need for a motion pursuant
38 to subdivision two of section 245.70 of this article.

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

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

51 2. Defendant's performance of obligations. The defendant shall perform
52 his or her discovery obligations under subdivision four of section
53 245.20 of this article not later than thirty calendar days after being
54 served with the prosecution's certificate of compliance pursuant to
55 subdivision one of section 245.50 of this article, except that portions

1 of materials claimed to be non-discoverable may be withheld pending a
2 determination and ruling of the court under section 245.70 of this arti-
3 cle; but the prosecution must be notified in writing that information
4 has not been disclosed under a particular section.

5 § 245.20 Automatic discovery.

6 1. Initial discovery for the defendant. The prosecution shall disclose
7 to the defendant, and permit the defendant to discover, inspect, copy,
8 photograph and test, all items and information that relate to the
9 subject matter of the case and are in the possession, custody or control
10 of the prosecution or persons under the prosecution's direction or
11 control, including but not limited to:

12 (a) All written or recorded statements, and the substance of all oral
13 statements, made by the defendant or a co-defendant to a public servant
14 engaged in law enforcement activity or to a person then acting under his
15 or her direction or in cooperation with him or her.

16 (b) All transcripts of the testimony of a person who has testified
17 before a grand jury, including but not limited to the defendant or a
18 co-defendant. If in the exercise of reasonable diligence, and due to the
19 limited availability of transcription resources, a transcript is
20 unavailable for disclosure within the time period specified in subdivi-
21 sion one of section 245.10 of this article, such time period may be
22 stayed by up to an additional thirty calendar days without need for a
23 motion pursuant to subdivision two of section 245.70 of this article;
24 except that such disclosure shall be made as soon as practicable and not
25 later than thirty calendar days before the first scheduled trial date,
26 unless an order is obtained pursuant to section 245.70 of this article.
27 When the court is required to review grand jury transcripts, the prose-
28 cution shall disclose such transcripts to the court expeditiously upon
29 receipt by the prosecutor, notwithstanding the otherwise-applicable time
30 periods for disclosure in this article.

31 (c) The names and adequate contact information for all persons other
32 than law enforcement personnel whom the prosecutor knows to have
33 evidence or information relevant to any offense charged or to any poten-
34 tial defense thereto, including a designation by the prosecutor as to
35 which of those persons may be called as witnesses. Nothing in this para-
36 graph shall require the disclosure of physical addresses; provided,
37 however, upon a motion and good cause shown the court may direct the
38 disclosure of a physical address. Information under this subdivision
39 relating to a confidential informant may be withheld, and redacted from
40 discovery materials, without need for a motion pursuant to section
41 245.70 of this article; but the prosecution shall notify the defendant
42 in writing that such information has not been disclosed, unless the
43 court rules otherwise for good cause shown.

44 (d) The name and work affiliation of all law enforcement personnel
45 whom the prosecutor knows to have evidence or information relevant to
46 any offense charged or to any potential defense thereto, including a
47 designation by the prosecutor as to which of those persons may be called
48 as witnesses. Information under this subdivision relating to undercover
49 personnel may be withheld, and redacted from discovery materials, with-
50 out need for a motion pursuant to section 245.70 of this article; but
51 the prosecution shall notify the defendant in writing that such informa-
52 tion has not been disclosed, unless the court rules otherwise for good
53 cause shown.

54 (e) All statements, written or recorded or summarized in any writing
55 or recording, made by persons who have evidence or information relevant
56 to any offense charged or to any potential defense thereto, including

1 all police reports, notes of police and other investigators, and law
2 enforcement agency reports. This provision also includes statements,
3 written or recorded or summarized in any writing or recording, by
4 persons to be called as witnesses at pre-trial hearings.

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

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

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

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

49 (j) All reports, documents, records, data, calculations or writings,
50 including but not limited to preliminary tests and screening results
51 and bench notes and analyses performed or stored electronically,
52 concerning physical or mental examinations, or scientific tests or
53 experiments or comparisons, relating to the criminal action or proceed-
54 ing which were made by or at the request or direction of a public serv-
55 ant engaged in law enforcement activity, or which were made by a person
56 whom the prosecutor intends to call as a witness at trial or a pre-trial

1 hearing, or which the prosecution intends to introduce at trial or a
2 pre-trial hearing. Information under this paragraph also includes, but
3 is not limited to, laboratory information management system records
4 relating to such materials, any preliminary or final findings of non-
5 conformance with accreditation, industry or governmental standards or
6 laboratory protocols, and any conflicting analyses or results by labora-
7 tory personnel regardless of the laboratory's final analysis or results.
8 If the prosecution submitted one or more items for testing to, or
9 received results from, a forensic science laboratory or similar entity
10 not under the prosecution's direction or control, the court on motion of
11 a party shall issue subpoenas or orders to such laboratory or entity to
12 cause materials under this paragraph to be made available for disclo-
13 sure.

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

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

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

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

51 (o) All tangible property that relates to the subject matter of the
52 case, along with a designation of which items the prosecution intends to
53 introduce in its case-in-chief at trial or a pre-trial hearing. If in
54 the exercise of reasonable diligence the prosecutor has not formed an
55 intention within the time period specified in subdivision one of section
56 245.10 of this article that an item under this subdivision will be

1 introduced at trial or a pre-trial hearing, the prosecution shall notify
2 the defendant in writing, and the time period in which to designate
3 items as exhibits shall be stayed without need for a motion pursuant to
4 subdivision two of section 245.70 of this article; but the disclosure
5 shall be made as soon as practicable and subject to the continuing duty
6 to disclose in section 245.60 of this article.

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

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

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

16 (s) In any prosecution alleging a violation of the vehicle and traffic
17 law, where the defendant is charged by indictment, superior court infor-
18 mation, prosecutor's information, information, or simplified informa-
19 tion, all records of calibration, certification, inspection, repair or
20 maintenance of machines and instruments utilized to perform any scien-
21 tific tests and experiments, including but not limited to any test of a
22 person's breath, blood, urine or saliva, for the period of six months
23 prior and six months after such test was conducted, including the
24 records of gas chromatography related to the certification of all refer-
25 ence standards and the certification certificate, if any, held by the
26 operator of the machine or instrument. The time period required by
27 subdivision one of section 245.10 of this article shall not apply to the
28 disclosure of records created six months after a test was conducted, but
29 such disclosure shall be made as soon as practicable and in any event,
30 the earlier of fifteen days following receipt, or fifteen days before
31 the first scheduled trial date.

32 (t) In any prosecution alleging a violation of section 156.05 or
33 156.10 of the penal law, the time, place and manner such violation
34 occurred.

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

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

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

55 (iv) This paragraph shall not be construed to alter or in any way
56 affect the right to be free from unreasonable searches and seizures or

1 such other rights a suspect or defendant may derive from the state
2 constitution or the United States constitution. If in the exercise of
3 reasonable diligence the information under this paragraph is not avail-
4 able for disclosure within the time period required by subdivision one
5 of section 245.10 of this article, that period shall be stayed without
6 need for a motion pursuant to subdivision two of section 245.70 of this
7 article, except that the prosecution shall notify the defendant in writ-
8 ing that such information has not been disclosed, and such disclosure
9 shall be made as soon as practicable and not later than forty-five
10 calendar days before the first scheduled trial date, unless an order is
11 obtained pursuant to section 245.70 of this article.

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

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

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

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

54 (c) If in the exercise of reasonable diligence the reciprocally
55 discoverable information under paragraph (f) or (o) of subdivision one
56 of this section is unavailable for disclosure within the time period

1 specified in subdivision two of section 245.10 of this article, such
2 time period shall be stayed without need for a motion pursuant to subdi-
3 vision two of section 245.70 of this article; but the disclosure shall
4 be made as soon as practicable and subject to the continuing duty to
5 disclose in section 245.60 of this article.

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

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

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

27 § 245.25 Disclosure prior to certain guilty pleas.

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

54 2. Other guilty pleas. Upon an indictment, superior court information,
55 prosecutor's information, information, simplified information, or
56 misdemeanor complaint, where the prosecution has made a guilty plea

1 offer requiring a plea to a crime, the prosecutor must disclose to the
2 defense, and permit the defense to discover, inspect, copy, photograph
3 and test, all items and information that would be discoverable prior to
4 trial under subdivision one of section 245.20 of this article and are
5 within the possession, custody or control of the prosecution. The prose-
6 cution shall disclose the discoverable items and information not less
7 than seven calendar days prior to the expiration date of any guilty plea
8 offer by the prosecution or any deadline imposed by the court for
9 acceptance of the guilty plea offer. If the prosecution does not comply
10 with the requirements of this subdivision, then, on a defendant's motion
11 alleging a violation of this subdivision, the court must consider the
12 impact of any violation on the defendant's decision to accept or reject
13 a plea offer. If the court finds that such violation materially affected
14 the defendant's decision, and if the prosecution declines to reinstate
15 the lapsed or withdrawn plea offer, the court - as a presumptive minimum
16 sanction - must preclude the admission at trial of any evidence not
17 disclosed as required under this subdivision. The court may take other
18 appropriate action as necessary to address the non-compliance. The
19 rights under this subdivision do not apply to items or information that
20 are the subject of a protective order under section 245.70 of this arti-
21 cle; but if such information tends to be exculpatory, the court shall
22 reconsider the protective order. A defendant may waive his or her
23 rights under this subdivision; but a guilty plea offer may not be condi-
24 tioned on such waiver.

25 § 245.30 Court orders for preservation, access or discovery.

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

36 2. Order to grant access to premises. Without prejudice to its ability
37 to issue a subpoena pursuant to this chapter and after an accusatory
38 instrument has been filed, the defendant may move, upon notice to the
39 prosecution and any impacted individual, agency, or entity, for a court
40 order to access a crime scene or other premises relevant to the subject
41 matter of the case, requiring that counsel for the defendant be granted
42 reasonable access to inspect, photograph, or measure such crime scene or
43 premises, and that the condition of the crime scene or premises remain
44 unchanged in the interim. The court shall consider defendant's expressed
45 need for access to the premises including the risk that defendant will
46 be deprived of evidence or information relevant to the case, the posi-
47 tion of any individual or entity with possessory or ownership rights to
48 the premises, the nature of the privacy interest and any perceived or
49 actual hardship of the individual or entity with possessory or ownership
50 rights, and the position of the prosecution with respect to any applica-
51 tion for access to the premises. The court may deny access to the prem-
52 ises when the probative value of access to such location has been or
53 will be preserved by specified alternative means. If the court grants
54 access to the premises, the individual or entity with ownership or
55 possessory rights to the premises may request law enforcement presence

1 at the premises while defense counsel or a representative thereof is
2 present.

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

20 § 245.35 Court ordered procedures to facilitate compliance.

21 To facilitate compliance with this article, and to reduce or stream-
22 line litigation of any disputes about discovery, the court in its
23 discretion may issue an order:

24 1. Requiring that the prosecutor and counsel for the defendant dili-
25 gently confer to attempt to reach an accommodation as to any dispute
26 concerning discovery prior to seeking a ruling from the court;

27 2. Requiring a discovery compliance conference at a specified time
28 prior to trial between the prosecutor, counsel for all defendants, and
29 the court or its staff;

30 3. Requiring the prosecution to file an additional certificate of
31 compliance that states that the prosecutor and/or an appropriate named
32 agent has made reasonable inquiries of all police officers and other
33 persons who have participated in investigating or evaluating the case
34 about the existence of any favorable evidence or information within
35 paragraph (k) of subdivision one of section 245.20 of this article,
36 including such evidence or information that was not reduced to writing
37 or otherwise memorialized or preserved as evidence, and has disclosed
38 any such information to the defendant; and/or

39 4. Requiring other measures or proceedings designed to carry into
40 effect the goals of this article.

41 § 245.40 Non-testimonial evidence from the defendant.

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

49 (a) Appear in a lineup;

50 (b) Speak for identification by a witness or potential witness;

51 (c) Be fingerprinted;

52 (d) Pose for photographs not involving reenactment of an event;

53 (e) Permit the taking of samples of the defendant's blood, hair, and
54 other materials of the defendant's body that involves no unreasonable
55 intrusion thereof;

56 (f) Provide specimens of the defendant's handwriting; and

1 (g) Submit to a reasonable physical or medical inspection of the
2 defendant's body.

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

11 § 245.45 DNA comparison order.

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

35 § 245.50 Certificates of compliance; readiness for trial.

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

53 2. By the defendant. When the defendant has provided all discovery
54 required by subdivision four of section 245.20 of this article, except
55 for any items or information that are the subject of an order pursuant
56 to section 245.70 of this article, counsel for the defendant shall serve

1 upon the prosecution and file with the court a certificate of compli-
2 ance. The certificate shall state that, after exercising due diligence
3 and making reasonable inquiries to ascertain the existence of material
4 and information subject to discovery, counsel for the defendant has
5 disclosed and made available all known material and information subject
6 to discovery. It shall also identify the items provided. If additional
7 discovery is subsequently provided prior to trial pursuant to section
8 245.60 of this article, a supplemental certificate shall be served upon
9 the prosecution and filed with the court identifying the additional
10 material and information provided. No adverse consequence to the
11 defendant or counsel for the defendant shall result from the filing of a
12 certificate of compliance in good faith; but the court may grant a reme-
13 dy or sanction for a discovery violation as provided in section 245.80
14 of this article.

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

21 § 245.55 Flow of information.

22 1. Sufficient communication for compliance. The district attorney and
23 the assistant responsible for the case, or, if the matter is not being
24 prosecuted by the district attorney, the prosecuting agency and its
25 assigned representative, shall endeavor to ensure that a flow of infor-
26 mation is maintained between the police and other investigative person-
27 nel and his or her office sufficient to place within his or her
28 possession or control all material and information pertinent to the
29 defendant and the offense or offenses charged, including, but not limit-
30 ed to, any evidence or information discoverable under paragraph (k) of
31 subdivision one of section 245.20 of this article.

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

39 3. 911 telephone call and police radio transmission electronic
40 recordings, police worn body camera recordings and other police
41 recordings. (a) Whenever an electronic recording of a 911 telephone
42 call or a police radio transmission or video or audio footage from a
43 police body-worn camera or other police recording was made or received
44 in connection with the investigation of an apparent criminal incident,
45 the arresting officer or lead detective shall expeditiously notify the
46 prosecution in writing upon the filing of an accusatory instrument of
47 the existence of all such known recordings. The prosecution shall expe-
48 ditiously take whatever reasonable steps are necessary to ensure that
49 all known electronic recordings of 911 telephone calls, police radio
50 transmissions and video and audio footage and other police recordings
51 made or available in connection with the case are preserved. Upon the
52 defendant's timely request and designation of a specific electronic
53 recording of a 911 telephone call, the prosecution shall also expe-
54 ditiously take whatever reasonable steps are necessary to ensure that it
55 is preserved.

1 (b) If the prosecution fails to disclose such an electronic recording
2 to the defendant pursuant to paragraph (e), (g) or (k) of subdivision
3 one of section 245.20 of this article due to a failure to comply with
4 this obligation by police officers or other law enforcement or prose-
5 cution personnel, the court upon motion of the defendant shall impose an
6 appropriate remedy or sanction pursuant to section 245.80 of this arti-
7 cle.

8 § 245.60 Continuing duty to disclose.

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

19 § 245.65 Work product.

20 This article does not authorize discovery by a party of those portions
21 of records, reports, correspondence, memoranda, or internal documents of
22 the adverse party which are only the legal research, opinions, theories
23 or conclusions of the adverse party or its attorney or the attorney's
24 agents, or of statements of a defendant, written or recorded or summa-
25 rized in any writing or recording, made to the attorney for the defend-
26 ant or the attorney's agents.

27 § 245.70 Protective orders.

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

53 2. Modification of time periods for discovery. Upon motion of a party
54 in an individual case, the court may alter the time periods for discov-
55 ery imposed by this article upon a showing of good cause.

1 3. Prompt hearing. Upon request for a protective order, unless the
2 defendant voluntarily consents to the people's request for a protective
3 order, the court shall conduct an appropriate hearing within three busi-
4 ness days to determine whether good cause has been shown and when prac-
5 ticable shall render a decision expeditiously. Any materials submitted
6 and a transcript of the proceeding may be sealed and shall constitute a
7 part of the record on appeal.

8 4. Showing of good cause. In determining good cause under this
9 section the court may consider: constitutional rights or limitations;
10 danger to the integrity of physical evidence or the safety of a witness;
11 risk of intimidation, economic reprisal, bribery, harassment or unjusti-
12 fied annoyance or embarrassment to any person, and the nature, severity
13 and likelihood of that risk; a risk of an adverse effect upon the legit-
14 imate needs of law enforcement, including the protection of the confi-
15 dentiality of informants, and the nature, severity and likelihood of
16 that risk; the nature and circumstances of the factual allegations in
17 the case; whether the defendant has a history of witness intimidation or
18 tampering and the nature of that history; the nature of the stated
19 reasons in support of a protective order; the nature of the witness
20 identifying information that is sought to be addressed by a protective
21 order, including the option of employing adequate alternative contact
22 information; danger to any person stemming from factors such as a
23 defendant's substantiated affiliation with a criminal enterprise as
24 defined in subdivision three of section 460.10 of the penal law; and
25 other similar factors found to outweigh the usefulness of the discovery.

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

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

51 (b) Such review shall be sought within two business days of the
52 adverse or partially adverse ruling, by order to show cause filed with
53 the intermediate appellate court. The order to show cause shall in addi-
54 tion be timely served on the lower court and on the opposing party, and
55 shall be accompanied by a sworn affirmation stating in good faith (i)
56 that the ruling affects substantial interests, and (ii) that diligent

1 efforts to reach an accommodation of the underlying discovery dispute
2 with opposing counsel failed or that no accommodation was feasible;
3 except that service on the opposing party, and a statement regarding
4 efforts to reach an accommodation, are unnecessary where the opposing
5 party was not made aware of the application for a protective order and
6 good cause is shown for omitting service of the order to show cause on
7 the opposing party. The lower court's order subject to review shall be
8 stayed until the appellate justice renders a determination.

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

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

24 § 245.75 Waiver of discovery by defendant.

25 A defendant who does not seek discovery from the prosecution under
26 this article shall so notify the prosecution and the court at the
27 defendant's arraignment on an indictment, superior court information,
28 prosecutor's information, information, or simplified information, or
29 expeditiously thereafter but before receiving discovery from the prose-
30 cution pursuant to subdivision one of section 245.20 of this article,
31 and the defendant need not provide discovery to the prosecution pursuant
32 to subdivision four of section 245.20 and section 245.60 of this arti-
33 cle. A waiver shall be in writing, signed for the individual case by
34 counsel for the defendant and filed with the court. Such a waiver does
35 not alter or in any way affect the procedures, obligations or rights set
36 forth in sections 250.10, 250.20 and 250.30 of this title, or otherwise
37 established or required by law. The prosecution may not condition a
38 guilty plea offer on the defense's execution of a waiver under this
39 section.

40 § 245.80 Remedies or sanctions for non-compliance.

41 1. Need for remedy or sanction. (a) When material or information is
42 discoverable under this article but is disclosed belatedly, the court
43 shall impose an appropriate remedy or sanction if the party entitled to
44 disclosure shows that it was prejudiced. Regardless of a showing of
45 prejudice the party entitled to disclosure shall be given reasonable
46 time to prepare and respond to the new material.

47 (b) When material or information is discoverable under this article
48 but cannot be disclosed because it has been lost or destroyed, the court
49 shall impose an appropriate remedy or sanction if the party entitled to
50 disclosure shows that the lost or destroyed material may have contained
51 some information relevant to a contested issue. The appropriate remedy
52 or sanction is that which is proportionate to the potential ways in
53 which the lost or destroyed material reasonably could have been helpful
54 to the party entitled to disclosure.

55 2. Available remedies or sanctions. For failure to comply with any
56 discovery order imposed or issued pursuant to this article, the court

1 may make a further order for discovery, grant a continuance, order that
2 a hearing be reopened, order that a witness be called or recalled,
3 instruct the jury that it may draw an adverse inference regarding the
4 non-compliance, preclude or strike a witness's testimony or a portion of
5 a witness's testimony, admit or exclude evidence, order a mistrial,
6 order the dismissal of all or some of the charges, or make such other
7 order as it deems just under the circumstances; except that any sanction
8 against the defendant shall comport with the defendant's constitutional
9 right to present a defense, and precluding a defense witness from
10 testifying shall be permissible only upon a finding that the defendant's
11 failure to comply with the discovery obligation or order was willful
12 and motivated by a desire to obtain a tactical advantage.

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

25 § 245.85 Admissibility of discovery.

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

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

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

46 4. The showing required to sustain any subpoena under this section is
47 that the testimony or evidence sought is reasonably likely to be rele-
48 vant and material to the proceedings, and the subpoena is not overbroad
49 or unreasonably burdensome.

50 § 4. Subdivision 9 of section 65.20 of the criminal procedure law, as
51 added by chapter 505 of the laws of 1985 and as renumbered by chapter
52 548 of the laws of 2007, is amended to read as follows:

53 9. (a) Prior to the commencement of the hearing conducted pursuant to
54 subdivision [~~five~~] six of this section, the district attorney shall,
55 subject to a protective order, comply with the provisions of subdivision
56 one of section [~~240.45~~] 245.20 of this chapter as they concern any

1 witness whom the district attorney intends to call at the hearing and
2 the child witness.

3 (b) Before a defendant calls a witness at such hearing, he or she
4 must, subject to a protective order, comply with the provisions of
5 subdivision [~~two~~] four of section [~~240.45~~] 245.20 of this chapter as
6 they concern all the witnesses the defendant intends to call at such
7 hearing.

8 § 5. Subdivision 5 of section 200.95 of the criminal procedure law, as
9 added by chapter 558 of the laws of 1982, is amended to read as follows:

10 5. Court ordered bill of particulars. Where a prosecutor has timely
11 served a written refusal pursuant to subdivision four of this section
12 and upon motion, made in writing, of a defendant, who has made a request
13 for a bill of particulars and whose request has not been complied with
14 in whole or in part, the court must, to the extent a protective order is
15 not warranted, order the prosecutor to comply with the request if it is
16 satisfied that the items of factual information requested are authorized
17 to be included in a bill of particulars, and that such information is
18 necessary to enable the defendant adequately to prepare or conduct his
19 defense and, if the request was untimely, a finding of good cause for
20 the delay. Where a prosecutor has not timely served a written refusal
21 pursuant to subdivision four of this section the court must, unless it
22 is satisfied that the people have shown good cause why such an order
23 should not be issued, issue an order requiring the prosecutor to comply
24 or providing for any other order authorized by [~~subdivision one of~~
25 ~~section 240.70~~] section 245.80 of this part.

26 § 6. Paragraph (c) of subdivision 1 of section 255.10 of the criminal
27 procedure law, as added by chapter 763 of the laws of 1974, is amended
28 to read as follows:

29 (c) granting discovery pursuant to article [~~240~~] 245; or

30 § 7. Subdivision 1 of section 255.20 of the criminal procedure law, as
31 amended by chapter 369 of the laws of 1982, is amended to read as
32 follows:

33 1. Except as otherwise expressly provided by law, whether the defend-
34 ant is represented by counsel or elects to proceed pro se, all pre-trial
35 motions shall be served or filed within forty-five days after arraign-
36 ment and before commencement of trial, or within such additional time as
37 the court may fix upon application of the defendant made prior to entry
38 of judgment. In an action in which either (a) material or information
39 has been disclosed pursuant to paragraph (m) or (n) of subdivision one
40 of section 245.20 of this title, (b) an eavesdropping warrant and appli-
41 cation have been furnished pursuant to section 700.70 of this chapter,
42 or (c) a notice of intention to introduce evidence has been served
43 pursuant to section 710.30 of this chapter, such period shall be
44 extended until forty-five days after the last date of such service. If
45 the defendant is not represented by counsel and has requested an
46 adjournment to obtain counsel or to have counsel assigned, such forty-
47 five day period shall commence on the date counsel initially appears on
48 defendant's behalf.

49 § 8. Section 340.30 of the criminal procedure law is amended to read
50 as follows:

51 § 340.30 Pre-trial discovery and notices of defenses.

52 The provisions of article two hundred [~~forty~~] forty-five of this part,
53 concerning pre-trial discovery by a defendant under indictment in a
54 superior court, and article two hundred fifty of this part, concerning
55 pre-trial notice to the people by a defendant under indictment in a
56 superior court who intends to advance a trial defense of mental disease

1 or defect or of alibi, apply to a prosecution of an information in a
2 local criminal court.

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

6 14. (a) At a reasonable time prior to the sentencing proceeding or a
7 mental retardation hearing:

8 (i) the prosecutor shall, unless previously disclosed and subject to a
9 protective order, make available to the defendant the statements and
10 information specified in subdivision one of section [~~240.45~~] 245.20 of
11 this part and make available for inspection, photographing, copying or
12 testing the property specified in subdivision one of section [~~240.20~~]
13 245.20; and

14 (ii) the defendant shall, unless previously disclosed and subject to a
15 protective order, make available to the prosecution the statements and
16 information specified in subdivision [~~two~~] four of section [~~240.45~~]
17 245.20 and make available for inspection, photographing, copying or
18 testing, subject to constitutional limitations, the reports, documents
19 and other property specified [~~in subdivision one of section 240.30~~] in
20 section 245.20 of this part.

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

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

29 (d) If the court finds that a party has failed to comply with any of
30 the provisions of this section, the court may [~~enter~~] employ any of the
31 [~~orders~~] remedies or sanctions specified in subdivision one of section
32 [~~240.70~~] 245.80 of this part.

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

36 In conjunction with the filing or consideration of a motion to vacate
37 a judgment pursuant to section 440.10 of this article by a defendant
38 convicted after a trial, in cases where the court has ordered an eviden-
39 tiary hearing upon such motion, the court may order that the people
40 produce or make available for inspection property[~~, as defined in subdi-~~
41 ~~vision three of section 240.10 of this part,~~] in its possession, custo-
42 dy, or control that was secured in connection with the investigation or
43 prosecution of the defendant upon credible allegations by the defendant
44 and a finding by the court that such property, if obtained, would be
45 probative to the determination of defendant's actual innocence, and that
46 the request is reasonable. The court shall deny or limit such a request
47 upon a finding that such a request, if granted, would threaten the
48 integrity or chain of custody of property or the integrity of the proc-
49 esses or functions of a laboratory conducting DNA testing, pose a risk
50 of harm, intimidation, embarrassment, reprisal, or other substantially
51 negative consequences to any person, undermine the proper functions of
52 law enforcement including the confidentiality of informants, or on the
53 basis of any other factor identified by the court in the interests of
54 justice or public safety. The court shall further ensure that any prop-
55 erty produced pursuant to this paragraph is subject to a protective

1 order, where appropriate. The court shall deny any request made pursuant
2 to this paragraph where:

3 § 11. Subdivision 10 of section 450.10 of the penal law, as added by
4 chapter 795 of the laws of 1984, is amended to read as follows:

5 10. Where there has been a failure to comply with the provisions of
6 this section, and where the district attorney does not demonstrate to
7 the satisfaction of the court that such failure has not caused the
8 defendant prejudice, the court shall instruct the jury that it may
9 consider such failure in determining the weight to be given such
10 evidence and may also impose any other sanction set forth in subdivision
11 one of section [~~240.70~~] 245.80 of the criminal procedure law; provided,
12 however, that unless the defendant has convinced the court that such
13 failure has caused him undue prejudice, the court shall not preclude the
14 district attorney from introducing into evidence the property, photo-
15 graphs, photocopies, or other reproductions of the property or, where
16 appropriate, testimony concerning its value and condition, where such
17 evidence is otherwise properly authenticated and admissible under the
18 rules of evidence. Failure to comply with any one or more of the
19 provisions of this section shall not for that reason alone be grounds
20 for dismissal of the accusatory instrument.

21 § 12. Section 460.80 of the penal law, as added by chapter 516 of the
22 laws of 1986, is amended to read as follows:

23 § 460.80 Court ordered disclosure.

24 Notwithstanding the provisions of article two hundred [~~forty~~] forty-
25 five of the criminal procedure law, when forfeiture is sought pursuant
26 to section 460.30 of this [~~chapter~~] article, the court may order discov-
27 ery of any property not otherwise disclosed which is material and
28 reasonably necessary for preparation by the defendant with respect to
29 the forfeiture proceeding pursuant to such section. The court may issue
30 a protective order denying, limiting, conditioning, delaying or regulat-
31 ing such discovery where a danger to the integrity of physical evidence
32 or a substantial risk of physical harm, intimidation, economic reprisal,
33 bribery or unjustified annoyance or embarrassment to any person or an
34 adverse effect upon the legitimate needs of law enforcement, including
35 the protection of the confidentiality of informants, or any other factor
36 or set of factors outweighs the usefulness of the discovery.

37 § 13. Subdivision 5 of section 480.10 of the penal law, as added by
38 chapter 655 of the laws of 1990, is amended to read as follows:

39 5. In addition to information required to be disclosed pursuant to
40 article two hundred [~~forty~~] forty-five of the criminal procedure law,
41 when forfeiture is sought pursuant to this article, and following the
42 defendant's arraignment on the special forfeiture information, the court
43 shall order discovery of any information not otherwise disclosed which
44 is material and reasonably necessary for preparation by the defendant
45 with respect to a forfeiture proceeding brought pursuant to this arti-
46 cle. Such material shall include those portions of the grand jury
47 minutes and such other information which pertain solely to the special
48 forfeiture information and shall not include information which pertains
49 to the criminal charges. Upon application of the prosecutor, the court
50 may issue a protective order pursuant to section [~~240.40~~] 245.70 of the
51 criminal procedure law with respect to any information required to be
52 disclosed pursuant to this subdivision.

53 § 14. This act shall take effect January 1, 2020; provided, however,
54 the amendments to section 65.20 of the criminal procedure law made by
55 section four of this act shall not affect the repeal of such section and
56 shall be deemed repealed therewith.

1

PART MMM

2 Section 1. Paragraphs (d) and (e) of subdivision 1-a of section 70.15
3 of the penal law, as added by section 2 of part 00 of a chapter of the
4 laws of 2019 amending the penal law and the criminal procedure law
5 relating to reducing certain sentences of imprisonment for misdemeanors
6 to three hundred sixty-four days, as proposed in legislative bill
7 numbers S.1505-C and A.2005-C, are amended to read as follows:

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

17 (e) Resentence by operation of law is without prejudice to an individ-
18 ual seeking further relief pursuant to paragraph [~~(i)~~] (j) of subdivi-
19 sion one of section 440.10 of the criminal procedure law. Nothing in
20 this section is intended to diminish or abrogate any rights or remedies
21 otherwise available to the individual.

22 § 2. Paragraph (j) of subdivision 1 of section 440.10 of the criminal
23 procedure law, as added by section 3 of part 00 of a chapter of the laws
24 of 2019 amending the penal law and the criminal procedure law relating
25 to reducing certain sentences of imprisonment for misdemeanors to three
26 hundred sixty-four days, as proposed in legislative bill numbers
27 S.1505-C and A.2005-C, is amended to read as follows:

28 (j) The judgment is a conviction for a class A or unclassified misde-
29 meanor entered prior to the effective date of this paragraph and satis-
30 fies the ground prescribed in paragraph (h) of this subdivision. There
31 shall be a rebuttable presumption that a conviction by plea to such an
32 offense was not knowing, voluntary and intelligent, based on [~~severe or~~]
33 ongoing collateral consequences, including potential or actual immi-
34 gration consequences, and there shall be a rebuttable presumption that a
35 conviction by verdict constitutes cruel and unusual punishment under
36 section five of article one of the state constitution based on such
37 consequences.

38 § 3. This act shall take effect on the same date and in the same
39 manner as part 00 of a chapter of the laws of 2019 amending the penal
40 law and the criminal procedure law relating to reducing certain
41 sentences of imprisonment for misdemeanors to three hundred sixty-four
42 days, as proposed in legislative bill numbers S.1505-C and A.2005-C,
43 takes effect.

44

PART NNN

45 Section 1. Section 13 of part A of chapter 97 of the laws of 2011,
46 amending the general municipal law and the education law relating to
47 establishing limits upon school district and local government tax
48 levies, as amended by section 18 of part A of chapter 20 of the laws of
49 2015, is amended to read as follows:

50 § 13. This act shall take effect immediately[~~, provided, however, that~~
51 ~~sections two through eleven of this act shall take effect July 1, 2011~~
52 ~~and shall first apply to school district budgets and the budget adoption~~
53 ~~process for the 2012-13 school year, and shall continue to apply to~~

~~1 school district budgets and the budget adoption process for any school
2 year beginning in any calendar year during which this act is in effect,
3 provided further, that if section 26 of part A of chapter 58 of the laws
4 of 2011 shall not have taken effect on or before such date then section
5 ten of this act shall take effect on the same date and in the same
6 manner as such chapter of the laws of 2011, takes effect, provided
7 further, that section one of this act shall first apply to the levy of
8 taxes by local governments for the fiscal year that begins in 2012 and
9 shall continue to apply to the levy of taxes by local governments for
10 any fiscal year beginning in any calendar year during which this act is
11 in effect, provided, further, that this act shall remain in full force
12 and effect at a minimum until and including June 15, 2020 and shall
13 remain in effect thereafter only so long as the public emergency requir-
14 ing the regulation and control of residential rents and evictions and
15 all such laws providing for such regulation and control continue as
16 provided in subdivision 3 of section 1 of the local emergency rent
17 control act, sections 26-501, 26-502 and 26-520 of the administrative
18 code of the city of New York, section 17 of chapter 576 of the laws of
19 1974 and subdivision 2 of section 1 of chapter 274 of the laws of 1946
20 constituting the emergency housing rent control law, and section 10 of
21 chapter 555 of the laws of 1982, amending the general business law and
22 the administrative code of the city of New York relating to conversions
23 of residential property to cooperative or condominium ownership in the
24 city of New York as such laws are continued by chapter 93 of the laws of
25 2011 and as such sections are amended from time to time].~~

26 § 2. This act shall take effect immediately.

27 PART 000

28 Section 1. Subdivision (a) of section 1402 of the tax law, as amended
29 by chapter 170 of the laws of 1994, is amended to read as follows:

30 (a) A tax is hereby imposed on each conveyance of real property or
31 interest therein when the consideration exceeds five hundred dollars, at
32 the rate of two dollars for each five hundred dollars or fractional part
33 thereof; provided, however, that with respect to (A) a conveyance of a
34 one, two or three-family house and an individual residential condominium
35 unit, or interests therein; and (B) conveyances where the consideration
36 is less than five hundred thousand dollars, the consideration for the
37 interest conveyed shall exclude the value of any lien or encumbrance
38 remaining thereon at the time of conveyance. The rate of this tax shall
39 be: (1) two dollars for each five hundred dollars or fractional part
40 thereof on all conveyances of real property or interest therein; plus
41 (2) an additional one dollar and twenty-five cents for each five hundred
42 dollars or fractional part thereof of consideration on each conveyance
43 of real property or interest therein within any city in this state
44 having a population of one million or more (i) when the consideration
45 for the entire conveyance of residential real property is three million
46 dollars or more, and (ii) when the consideration for the entire convey-
47 ance of any other property is two million dollars or more. For purposes
48 of this section, residential real property shall include any premises
49 that is or may be used in whole or in part as a personal residence, and
50 shall include a one, two, or three-family house, an individual condomin-
51 ium unit, or a cooperative apartment unit.

52 § 2. Subdivision (b) of section 1402-a of the tax law, as added by
53 chapter 61 of the laws of 1989, is amended to read as follows:

1 (b) Notwithstanding the provisions of subdivision (a) of section four-
2 teen hundred four of this article, the additional tax imposed by this
3 section shall be paid by the grantee. If the grantee has failed to pay
4 the tax imposed by this article at the time required by section fourteen
5 hundred ten of this article or if the grantee is exempt from such tax,
6 the grantor shall have the duty to pay the tax. Where the grantor has
7 the duty to pay the tax because the grantee has failed to pay, such tax
8 shall be the joint and several liability of the grantor and the grantee.

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

11 § 1402-b. Supplemental tax in cities having a population of one
12 million or more. (a) In addition to the taxes imposed by sections four-
13 teen hundred two and fourteen hundred two-a of this article, a tax is
14 hereby imposed on each conveyance of residential real property or inter-
15 est therein within any city in this state having a population of one
16 million or more when the consideration for the conveyance is two million
17 dollars or more. For purposes of this section, residential real property
18 shall include any premises that is or may be used in whole or in part as
19 a personal residence, and shall include a one, two, or three-family
20 house, an individual condominium unit, or a cooperative apartment unit.
21 Such tax shall be paid at the same time and in the same manner as the
22 taxes imposed by sections fourteen hundred two and fourteen hundred
23 two-a of this article.

24 The rate of such tax shall be:

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

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

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

37 (4) two and one-quarter percent of the consideration or part thereof
38 attributable to the residential real property when such consideration
39 for the entire conveyance is at least ten million dollars but less than
40 fifteen million dollars;

41 (5) two and one-half percent of the consideration or part thereof
42 attributable to the residential real property when such consideration
43 for the entire conveyance is at least fifteen million dollars but less
44 than twenty million dollars;

45 (6) two and three-quarters percent of the consideration or part there-
46 of attributable to the residential real property when such consideration
47 for the entire conveyance is at least twenty million dollars but less
48 than twenty-five million dollars; and

49 (7) two and nine-tenths percent of the consideration or part thereof
50 attributable to the residential real property when such consideration
51 for the entire conveyance is at least twenty-five million dollars.

52 (b) Notwithstanding the provisions of subdivision (a) of section four-
53 teen hundred four of this article, the tax imposed by this section shall
54 be paid by the grantee. If the grantee has failed to pay the tax imposed
55 by this article at the time required by section fourteen hundred ten of
56 this article or if the grantee is exempt from such tax, the grantor

1 shall have the duty to pay the tax. Where the grantor has the duty to
2 pay the tax because the grantee has failed to pay, such tax shall be the
3 joint and several liability of the grantor and the grantee.

4 (c) Except as otherwise provided in this section, all the provisions
5 of this article relating to or applicable to the administration,
6 collection, determination and distribution of the tax imposed by section
7 fourteen hundred two of this article shall apply to the tax imposed
8 under the authority of this section with such modifications as may be
9 necessary to adapt such language to the tax so authorized. Such
10 provisions shall apply with the same force and effect as if those
11 provisions had been set forth in this section except to the extent that
12 any provision is either inconsistent with a provision of this section or
13 not relevant to the tax authorized by this section.

14 § 4. Section 1421 of the tax law, as amended by chapter 99 of the laws
15 of 2010, is amended to read as follows:

16 § 1421. Deposit and dispositions of revenues. (a) From the taxes,
17 interest and penalties attributable to the tax imposed pursuant to
18 section fourteen hundred two of this article, the amount of one hundred
19 ninety-nine million three hundred thousand dollars shall be deposited by
20 the comptroller in the environmental protection fund established pursu-
21 ant to section ninety-two-s of the state finance law for the fiscal year
22 beginning April first, two thousand nine; the amount of one hundred
23 nineteen million one hundred thousand dollars shall be deposited in such
24 fund for the fiscal year beginning April first, two thousand ten; and
25 for each fiscal year thereafter. On or before June twelfth, nineteen
26 hundred ninety-five and on or before the twelfth day of each month ther-
27 eafter (excepting the first and second months of each fiscal year), the
28 comptroller shall deposit into such fund from the taxes, interest and
29 penalties collected pursuant to such section fourteen hundred two of
30 this article which have been deposited and remain to the comptroller's
31 credit in the banks, banking houses or trust companies referred to in
32 section one hundred seventy-one-a of this chapter at the close of busi-
33 ness on the last day of the preceding month, an amount equal to one-
34 tenth of the annual amount required to be deposited in such fund pursu-
35 ant to this section for the fiscal year in which such deposit is
36 required to be made. In the event such amount of taxes, interest and
37 penalties so remaining to the comptroller's credit is less than the
38 amount required to be deposited in such fund by the comptroller, an
39 amount equal to the shortfall shall be deposited in such fund by the
40 comptroller with subsequent deposits, as soon as the revenue is avail-
41 able. Beginning April first, nineteen hundred ninety-seven, the comp-
42 troller shall transfer monthly to the clean water/clean air fund estab-
43 lished pursuant to section ninety-seven-bbb of the state finance law,
44 all moneys remaining from such taxes, interest and penalties collected
45 that are not required for deposit in the environmental protection fund.

46 (b) Notwithstanding subdivision (a) of this section, the taxes, inter-
47 est and penalties attributable to (i) the tax imposed under section
48 fourteen hundred two of this article at the rate specified in paragraph
49 two of subdivision (a) of such section, and (ii) the tax imposed under
50 section fourteen hundred two-b of this article, and collected or
51 received by the commissioner shall be deposited daily with such respon-
52 sible banks, banking houses or trust companies, as may be designated by
53 the comptroller, to the credit of the comptroller in trust for the
54 metropolitan transportation authority. An account may be established in
55 one or more of such depositories. Such deposits will be kept separate
56 and apart from all other money in the possession of the comptroller. The

1 comptroller shall require adequate security from all such depositories.
2 Of the total revenue collected or received under this article, the comp-
3 troller shall retain such amount as the commissioner may determine to be
4 necessary for refunds under this article. On or before the twelfth and
5 twenty-sixth day of each succeeding month, after reserving such amount
6 for such refunds, the commissioner shall certify to the comptroller the
7 amount of all revenues so received during the prior month as a result of
8 the taxes, interest and penalties so imposed. The amount of revenues so
9 certified shall be paid over by the fifteenth and the final business day
10 of each succeeding month from such account without appropriation into
11 the central business district tolling capital lockbox fund established
12 pursuant to section five hundred fifty-three-j of the public authorities
13 law, provided, however, that the comptroller shall ensure that any
14 payments to the central business district tolling capital lockbox fund
15 established that are due to be paid by the final business day in the
16 month of December pursuant to this subdivision shall be received by the
17 central business district tolling capital lockbox fund on the same busi-
18 ness day in which it is paid.

19 § 5. This act shall take effect July 1, 2019, and shall apply to
20 conveyances occurring on or after such date other than conveyances which
21 are made pursuant to binding written contracts entered into on or before
22 April 1, 2019, provided that the date of execution of such contract is
23 confirmed by independent evidence, such as the recording of the
24 contract, payment of a deposit or other facts and circumstances as
25 determined by the commissioner of taxation and finance.

26 PART PPP

27 Section 1. Subparagraph (viii) of paragraph a of subdivision 10 of
28 section 54 of the state finance law, as amended by section 1 of part 0
29 of chapter 56 of the laws of 2008, clause 2 as amended by section 1 of
30 part I of chapter 57 of the laws of 2011, is amended and a new subpara-
31 graph (v) is added to paragraph b to read as follows:

32 (viii) "Prior year aid" means[+

33 ~~(1) for the state fiscal year commencing April first, two thousand~~
34 ~~seven, the total amount of state aid a municipality or county having a~~
35 ~~population of less than one million but more than nine hundred twenty-~~
36 ~~five thousand according to the federal decennial census of two thousand~~
37 ~~received in the state fiscal year commencing April first, two thousand~~
38 ~~six.~~

39 ~~(2) for the state fiscal year commencing April first, two thousand~~
40 ~~eight and in each state fiscal year thereafter, the base level grant~~
41 ~~received in the immediately preceding state fiscal year pursuant to~~
42 ~~paragraph b of this subdivision and chapter three hundred thirteen of~~
43 ~~the laws of two thousand ten, excluding any deficit reduction adjustment~~
44 ~~pursuant to paragraph e-1 of this subdivision, plus any additional~~
45 ~~apportionments received in such year pursuant to paragraph d of this~~
46 ~~subdivision and any per capita adjustments received in such year pursu-~~
47 ~~ant to paragraph e of this subdivision] for the state fiscal year
48 commencing April first, two thousand nineteen and in each state fiscal
49 year thereafter, the base level grant received in the immediately
50 preceding state fiscal year pursuant to paragraph b of this subdivision.~~

51 (v) Notwithstanding subparagraph (i) of this paragraph, within amounts
52 appropriated in the state fiscal year commencing April first, two thou-
53 sand nineteen, and annually thereafter, there shall be apportioned and
54 paid to each municipality which is a city a base level grant in an

1 amount equal to the prior year aid received by such city, and there
2 shall be apportioned and paid to each municipality which is a town or
3 village a base level grant in accordance with clause two of this subpar-
4 agraph.

5 (1) When used in this subparagraph, unless otherwise expressly stated:

6 (A) "two thousand eighteen--two thousand nineteen AIM funding" shall
7 mean the sum of the base level grant paid in the state fiscal year that
8 began April first, two thousand eighteen pursuant to this paragraph.

9 (B) "two thousand seventeen total expenditures" shall mean all funds
10 and total expenditures for a town or a village as reported to the state
11 comptroller for local fiscal years ended in two thousand seventeen.

12 (C) "AIM Reliance" shall mean two thousand eighteen--two thousand
13 nineteen AIM funding calculated as a percentage of two thousand seven-
14 teen total expenditures, provided that, for a village which dissolved
15 during the state fiscal year that began April first, two thousand eigh-
16 teen, the village's two thousand eighteen--two thousand nineteen AIM
17 funding shall be added to the existing two thousand eighteen--two thou-
18 sand nineteen AIM funding of the town into which the village dissolved
19 for purposes of this calculation.

20 (2) A base level grant equal to a town or village's prior year aid
21 only if such town or village's AIM reliance equals two percent or great-
22 er as reported to and published by the state comptroller as of January
23 tenth, two thousand nineteen.

24 § 2. Paragraph i of subdivision 10 of section 54 of the state finance
25 law is amended by adding a new subparagraph (ix) to read as follows:

26 (ix) Notwithstanding subparagraph (i) of this paragraph, in the state
27 fiscal year commencing April first, two thousand nineteen, the base
28 level grant adjustment pursuant to subparagraph (v) of paragraph b of
29 this subdivision shall be made on or before September twenty-fifth for a
30 town or village.

31 § 3. Subdivision (c) of section 1261 of the tax law is amended by
32 adding a new paragraph 5-a to read as follows:

33 (5-a) However, after the comptroller has made the payments required by
34 paragraphs two, three and five of this subdivision, for each municipi-
35 ality that received a base level grant in state fiscal year two thou-
36 sand eighteen-two thousand nineteen but not in state fiscal year two
37 thousand nineteen-two thousand twenty under the aid and incentives for
38 municipalities program pursuant to subdivision ten of section fifty-four
39 of the state finance law, the comptroller shall annually withhold from
40 the remaining taxes, penalties and interest imposed by the county in
41 which a majority of the population of such municipality resides an
42 amount equal to the base level grant received by such municipality in
43 state fiscal year two thousand eighteen-two thousand nineteen and shall
44 annually distribute, by December fifteenth, two thousand nineteen and by
45 such date annually thereafter, such amount directly to such municipi-
46 ality, unless such municipality has a fiscal year ending May thirty-
47 first, then such annual distribution shall be made by May fifteenth, two
48 thousand twenty and by such date annually thereafter. No county shall
49 have any right, title or interest in or to the taxes, penalties and
50 interest required to be withheld and distributed pursuant to this para-
51 graph.

52 § 4. This act shall take effect immediately; provided, however,
53 section three of this act shall take effect June 1, 2019.

1 Section 1. Section 1 of part KK of a chapter of the laws of 2019
2 directing the department of health to conduct a study relating to staff-
3 ing enhancement and patient safety, as proposed in legislative bill
4 numbers S.1507-C and A.2007-C, is amended to read as follows:

5 Section 1. The Department of Health shall conduct a study to examine
6 how staffing enhancements and other initiatives could be used to improve
7 patient safety and the quality of healthcare service delivery in hospi-
8 tals and nursing homes subject to article 28 of the public health law.

9 The Department study shall consider minimum staffing levels, other
10 staffing enhancement strategies, and other patient quality improvement
11 initiatives for registered nurses, licensed practical nurses, and certi-
12 fied nurse aides to improve the quality of care and patient safety.

13 The study will analyze the range of potential fiscal impacts of staff-
14 ing levels, other staffing enhancement strategies, and other patient
15 quality improvement initiatives.

16 The Department study will commence no later than May 1, 2019, and
17 shall engage stakeholders, including the statewide hospital and nursing
18 home associations, direct care health workers, labor representatives,
19 and patient and community health advocates, and shall report its find-
20 ings and recommendations to the Commissioner of the Department of Health
21 and to the Temporary President of the Senate and Speaker of the Assembly
22 no later than December 31, 2019.

23 § 2. This act shall take effect on the same date and in the same
24 manner as part KK of a chapter of the laws of 2019 directing the depart-
25 ment of health to conduct a study relating to staffing enhancement and
26 patient safety, as proposed in legislative bill numbers S.1507-C and
27 A.2007-C, takes effect.

28 PART RRR

29 Section 1. Section 10 of the highway law is amended by adding a new
30 subdivision 24-e to read as follows:

31 24-e. The commissioner of transportation is hereby authorized to enter
32 into an agreement with any fiber optic utility for use and occupancy of
33 the state right of way for the purposes of installing, modifying, relo-
34 cating, repairing, operating, or maintaining fiber optic facilities.
35 Such agreement may include a fee for use and occupancy of the right of
36 way, provided, however, such fee shall not be greater than fair market
37 value. Any provider using or occupying a right of way in fulfillment of
38 a state grant award through the New NY Broadband Program shall not be
39 subject to a fee for such use or occupancy. Any fee for use or occupancy
40 charged to a fiber optic utility shall not be passed through in whole or
41 in part as a fee, charge, increased service cost, or by any other means
42 by a fiber optic utility to any person or entity that contracts with
43 such fiber optic utility for service. Any compensation received by the
44 state pursuant to such agreement shall be deposited by the comptroller
45 into the special obligation reserve and payment account of the dedicated
46 highway and bridge trust fund established pursuant to section eighty-
47 nine-b of the state finance law. Nothing herein shall impair, inhibit,
48 or otherwise affect the ability of any municipality to regulate zoning,
49 land use, or any other power or authority granted under the law. For
50 purposes of this subdivision, "municipality" shall include a county,
51 city, village, or town.

52 § 2. The transportation corporations law is amended by adding a new
53 section 7 to read as follows:

1 § 7. Agreement for fiber optic utility use and occupancy of state
2 right of way. The commissioner of transportation is hereby authorized to
3 enter into an agreement with any fiber optic utility for use and occu-
4 pancy of the state right of way for the purposes of installing, modify-
5 ing, relocating, repairing, operating, or maintaining fiber optic facil-
6 ities. Such agreement may include a fee for use and occupancy of the
7 right of way, provided, however, such fee shall not be greater than fair
8 market value. Any provider using or occupying a right of way in fulfill-
9 ment of a state grant award through the New NY Broadband Program shall
10 not be subject to a fee for such use or occupancy. Any fee for use or
11 occupancy charged to a fiber optic utility shall not be passed through
12 in whole or in part as a fee, charge, increased service cost, or by any
13 other means by a fiber optic utility to any person or entity that
14 contracts with such fiber optic utility for service. Any compensation
15 received by the state pursuant to such agreement shall be deposited by
16 the comptroller into the special obligation reserve and payment account
17 of the dedicated highway and bridge trust fund established pursuant to
18 section eighty-nine-b of the state finance law. Nothing herein shall
19 impair, inhibit, or otherwise affect the ability of any municipality to
20 regulate zoning, land use, or any other power or authority granted under
21 the law. For purposes of this section, "municipality" shall include a
22 county, city, village, or town.

23 § 3. This act shall take effect immediately and shall expire and be
24 deemed repealed five years after such date, provided that agreements
25 executed prior to such repeal shall be permitted to continue for the
26 term of the agreement executed under this act notwithstanding such
27 repeal.

28 PART SSS

29 Section 1. Paragraph 5 of subdivision (a) of section 24 of the tax
30 law, as amended by section 1 of part M of chapter 59 of the laws of
31 2017, is amended to read as follows:

32 (5) For the period two thousand fifteen through two thousand [~~twenty-~~
33 ~~two~~] twenty-four, 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) by a qualified film production
40 company or a qualified independent film production company for services
41 performed by those individuals in one of the counties specified in this
42 paragraph in connection with a qualified film with a minimum budget of
43 five hundred thousand dollars. For purposes of this additional credit,
44 the services must be performed in one or more of the following counties:
45 Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung,
46 Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex,
47 Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis,
48 Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga,
49 Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Saratoga,
50 Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Sulli-
51 van, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Wyoming, or
52 Yates. The aggregate amount of tax credits allowed pursuant to the
53 authority of this paragraph shall be five million dollars each year
54 during the period two thousand fifteen through two thousand [~~twenty-two~~]

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

19 § 2. Paragraph 4 of subdivision (e) of section 24 of the tax law, as
20 amended by section 2 of part M of chapter 59 of the laws of 2017, is
21 amended to read as follows:

22 (4) Additional pool 2 - The aggregate amount of tax credits allowed in
23 subdivision (a) of this section shall be increased by an additional four
24 hundred twenty million dollars in each year starting in two thousand ten
25 through two thousand [~~twenty-two~~] ~~twenty-four~~ provided however, seven
26 million dollars of the annual allocation shall be available for the
27 empire state film post production credit pursuant to section thirty-one
28 of this article in two thousand thirteen and two thousand fourteen and
29 twenty-five million dollars of the annual allocation shall be available
30 for the empire state film post production credit pursuant to section
31 thirty-one of this article in each year starting in two thousand fifteen
32 through two thousand [~~twenty-two~~] ~~twenty-four~~. This amount shall be
33 allocated by the governor's office for motion picture and television
34 development among taxpayers in accordance with subdivision (a) of this
35 section. If the commissioner of economic development determines that the
36 aggregate amount of tax credits available from additional pool 2 for the
37 empire state film production tax credit have been previously allocated,
38 and determines that the pending applications from eligible applicants
39 for the empire state film post production tax credit pursuant to section
40 thirty-one of this article is insufficient to utilize the balance of
41 unallocated empire state film post production tax credits from such
42 pool, the remainder, after such pending applications are considered,
43 shall be made available for allocation in the empire state film tax
44 credit pursuant to this section, subdivision twenty of section two
45 hundred ten-B and subsection (gg) of section six hundred six of this
46 chapter. Also, if the commissioner of economic development determines
47 that the aggregate amount of tax credits available from additional pool
48 2 for the empire state film post production tax credit have been previ-
49 ously allocated, and determines that the pending applications from
50 eligible applicants for the empire state film production tax credit
51 pursuant to this section is insufficient to utilize the balance of unal-
52 located film production tax credits from such pool, then all or part of
53 the remainder, after such pending applications are considered, shall be
54 made available for allocation for the empire state film post production
55 credit pursuant to this section, subdivision thirty-two of section two
56 hundred ten-B and subsection (qq) of section six hundred six of this

1 chapter. The governor's office for motion picture and television devel-
2 opment must notify taxpayers of their allocation year and include the
3 allocation year on the certificate of tax credit. Taxpayers eligible to
4 claim a credit must report the allocation year directly on their empire
5 state film production credit tax form for each year a credit is claimed
6 and include a copy of the certificate with their tax return. In the case
7 of a qualified film that receives funds from additional pool 2, no
8 empire state film production credit shall be claimed before the later of
9 the taxable year the production of the qualified film is complete, or
10 the taxable year immediately following the allocation year for which the
11 film has been allocated credit by the governor's office for motion
12 picture and television development.

13 § 3. Paragraph 6 of subdivision (a) of section 31 of the tax law, as
14 amended by section 3 of part M of chapter 59 of the laws of 2017, is
15 amended to read as follows:

16 (6) For the period two thousand fifteen through two thousand [~~twenty-~~
17 ~~two~~] twenty-four, in addition to the amount of credit established in
18 paragraph two of this subdivision [~~(a) of this section~~], a taxpayer
19 shall be allowed a credit equal to the product (or pro rata share of the
20 product, in the case of a member of a partnership) of ten percent and
21 the amount of wages or salaries paid to individuals directly employed
22 (excluding those employed as writers, directors, music directors,
23 producers and performers, including background actors with no scripted
24 lines) for services performed by those individuals in one of the coun-
25 ties specified in this paragraph in connection with the post production
26 work on a qualified film with a minimum budget of five hundred thousand
27 dollars at a qualified post production facility in one of the counties
28 listed in this paragraph. For purposes of this additional credit, the
29 services must be performed in one or more of the following counties:
30 Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung,
31 Chenango, Clinton, Cortland, Delaware, Erie, Essex, Franklin, Fulton,
32 Genesee, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison,
33 Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orleans, Oswego,
34 Otsego, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben,
35 Tioga, Tompkins, Wayne, Wyoming, or Yates. The aggregate amount of tax
36 credits allowed pursuant to the authority of this paragraph shall be
37 five million dollars each year during the period two thousand fifteen
38 through two thousand [~~twenty-two~~] twenty-four of the annual allocation
39 made available to the empire state film post production credit pursuant
40 to paragraph four of subdivision (e) of section twenty-four of this
41 article. Such aggregate amount of credits shall be allocated by the
42 governor's office for motion picture and television development among
43 taxpayers in order of priority based upon the date of filing an applica-
44 tion for allocation of post production credit with such office. If the
45 total amount of allocated credits applied for under this paragraph in
46 any year exceeds the aggregate amount of tax credits allowed for such
47 year under this paragraph, such excess shall be treated as having been
48 applied for on the first day of the next year. If the total amount of
49 allocated tax credits applied for under this paragraph at the conclusion
50 of any year is less than five million dollars, the remainder shall be
51 treated as part of the annual allocation for two thousand seventeen made
52 available to the empire state film post production credit pursuant to
53 paragraph four of subdivision (e) of section twenty-four of this arti-
54 cle. However, in no event may the total of the credits allocated under
55 this paragraph and the credits allocated under paragraph five of subdivi-
56 sion (a) of section twenty-four of this article exceed five million

1 dollars in any year during the period two thousand fifteen through two
2 thousand [~~twenty-two~~] ~~twenty-four~~.
3 § 4. This act shall take effect immediately.

4 PART TTT

5 Section 1. The state comptroller is hereby authorized and directed to
6 loan money in accordance with the provisions set forth in subdivision 5
7 of section 4 of the state finance law to the following funds and/or
8 accounts:

- 9 1. DOL-Child performer protection account (20401).
- 10 2. Proprietary vocational school supervision account (20452).
- 11 3. Local government records management account (20501).
- 12 4. Child health plus program account (20810).
- 13 5. EPIC premium account (20818).
- 14 6. Education - New (20901).
- 15 7. VLT - Sound basic education fund (20904).
- 16 8. Sewage treatment program management and administration fund
17 (21000).
- 18 9. Hazardous bulk storage account (21061).
- 19 10. Federal grants indirect cost recovery account (21065).
- 20 11. Low level radioactive waste account (21066).
- 21 12. Recreation account (21067).
- 22 13. Public safety recovery account (21077).
- 23 14. Environmental regulatory account (21081).
- 24 15. Natural resource account (21082).
- 25 16. Mined land reclamation program account (21084).
- 26 17. Great lakes restoration initiative account (21087).
- 27 18. Environmental protection and oil spill compensation fund (21200).
- 28 19. Public transportation systems account (21401).
- 29 20. Metropolitan mass transportation (21402).
- 30 21. Operating permit program account (21451).
- 31 22. Mobile source account (21452).
- 32 23. Statewide planning and research cooperative system account
33 (21902).
- 34 24. New York state thruway authority account (21905).
- 35 25. Mental hygiene program fund account (21907).
- 36 26. Mental hygiene patient income account (21909).
- 37 27. Financial control board account (21911).
- 38 28. Regulation of racing account (21912).
- 39 29. New York Metropolitan Transportation Council account (21913).
- 40 30. State university dormitory income reimbursable account (21937).
- 41 31. Criminal justice improvement account (21945).
- 42 32. Environmental laboratory reference fee account (21959).
- 43 33. Training, management and evaluation account (21961).
- 44 34. Clinical laboratory reference system assessment account (21962).
- 45 35. Indirect cost recovery account (21978).
- 46 36. High school equivalency program account (21979).
- 47 37. Multi-agency training account (21989).
- 48 38. Interstate reciprocity for post-secondary distance education
49 account (23800).
- 50 39. Bell jar collection account (22003).
- 51 40. Industry and utility service account (22004).
- 52 41. Real property disposition account (22006).
- 53 42. Parking account (22007).
- 54 43. Courts special grants (22008).

- 1 44. Asbestos safety training program account (22009).
- 2 45. Camp Smith billeting account (22017).
- 3 46. Batavia school for the blind account (22032).
- 4 47. Investment services account (22034).
- 5 48. Surplus property account (22036).
- 6 49. Financial oversight account (22039).
- 7 50. Regulation of Indian gaming account (22046).
- 8 51. Rome school for the deaf account (22053).
- 9 52. Seized assets account (22054).
- 10 53. Administrative adjudication account (22055).
- 11 54. Federal salary sharing account (22056).
- 12 55. New York City assessment account (22062).
- 13 56. Cultural education account (22063).
- 14 57. Local services account (22078).
- 15 58. DHCR mortgage servicing account (22085).
- 16 59. Housing indirect cost recovery account (22090).
- 17 60. DHCR-HCA application fee account (22100).
- 18 61. Low income housing monitoring account (22130).
- 19 62. Corporation administration account (22135).
- 20 63. Montrose veteran's home account (22144).
- 21 64. Deferred compensation administration account (22151).
- 22 65. Rent revenue other New York City account (22156).
- 23 66. Rent revenue account (22158).
- 24 67. Tax revenue arrearage account (22168).
- 25 68. State university general income offset account (22654).
- 26 69. Lake George park trust fund account (22751).
- 27 70. State police motor vehicle law enforcement account (22802).
- 28 71. Highway safety program account (23001).
- 29 72. DOH drinking water program account (23102).
- 30 73. NYCCC operating offset account (23151).
- 31 74. Commercial gaming revenue account (23701).
- 32 75. Commercial gaming regulation account (23702).
- 33 76. Highway use tax administration account (23801).
- 34 77. Fantasy sports administration account (24951).
- 35 78. Highway and bridge capital account (30051).
- 36 79. Aviation purpose account (30053).
- 37 80. State university residence hall rehabilitation fund (30100).
- 38 81. State parks infrastructure account (30351).
- 39 82. Clean water/clean air implementation fund (30500).
- 40 83. Hazardous waste remedial cleanup account (31506).
- 41 84. Youth facilities improvement account (31701).
- 42 85. Housing assistance fund (31800).
- 43 86. Housing program fund (31850).
- 44 87. Highway facility purpose account (31951).
- 45 88. Information technology capital financing account (32215).
- 46 89. New York racing account (32213).
- 47 90. Capital miscellaneous gifts account (32214).
- 48 91. New York environmental protection and spill remediation account
49 (32219).
- 50 92. Mental hygiene facilities capital improvement fund (32300).
- 51 93. Correctional facilities capital improvement fund (32350).
- 52 94. New York State Storm Recovery Capital Fund (33000).
- 53 95. OGS convention center account (50318).
- 54 96. Empire Plaza Gift Shop (50327).
- 55 97. Centralized services fund (55000).
- 56 98. Archives records management account (55052).

- 1 99. Federal single audit account (55053).
- 2 100. Civil service EHS occupational health program account (55056).
- 3 101. Banking services account (55057).
- 4 102. Cultural resources survey account (55058).
- 5 103. Neighborhood work project account (55059).
- 6 104. Automation & printing chargeback account (55060).
- 7 105. OFT NYT account (55061).
- 8 106. Data center account (55062).
- 9 107. Intrusion detection account (55066).
- 10 108. Domestic violence grant account (55067).
- 11 109. Centralized technology services account (55069).
- 12 110. Labor contact center account (55071).
- 13 111. Human services contact center account (55072).
- 14 112. Tax contact center account (55073).
- 15 113. Executive direction internal audit account (55251).
- 16 114. CIO Information technology centralized services account (55252).
- 17 115. Health insurance internal service account (55300).
- 18 116. Civil service employee benefits division administrative account
- 19 (55301).
- 20 117. Correctional industries revolving fund (55350).
- 21 118. Employees health insurance account (60201).
- 22 119. Medicaid management information system escrow fund (60900).
- 23 120. Department of law civil recoveries account (55074).
- 24 121. Utility environmental regulatory account (21064).
- 25 122. New York state secure choice administrative account (23806).
- 26 123. New York state medical indemnity fund account (_____).
- 27 124. New York state cannabis revenue fund (_____).

28 § 1-a. The state comptroller is hereby authorized and directed to loan
29 money in accordance with the provisions set forth in subdivision 5 of
30 section 4 of the state finance law to any account within the following
31 federal funds, provided the comptroller has made a determination that
32 sufficient federal grant award authority is available to reimburse such
33 loans:

- 34 1. Federal USDA-food and nutrition services fund (25000).
- 35 2. Federal health and human services fund (25100).
- 36 3. Federal education fund (25200).
- 37 4. Federal block grant fund (25250).
- 38 5. Federal miscellaneous operating grants fund (25300).
- 39 6. Federal unemployment insurance administration fund (25900).
- 40 7. Federal unemployment insurance occupational training fund (25950).
- 41 8. Federal emergency employment act fund (26000).
- 42 9. Federal capital projects fund (31350).

43 § 1-b. The state comptroller is hereby authorized and directed to loan
44 money in accordance with the provisions set forth in subdivision 5 of
45 section 4 of the state finance law to any fund within the special reven-
46 ue, capital projects, proprietary or fiduciary funds for the purpose of
47 payment of any fringe benefit or indirect cost liabilities or obli-
48 gations incurred.

49 § 2. Notwithstanding any law to the contrary, and in accordance with
50 section 4 of the state finance law, the comptroller is hereby authorized
51 and directed to transfer, upon request of the director of the budget, on
52 or before March 31, 2020, up to the unencumbered balance or the follow-
53 ing amounts:

54 Economic Development and Public Authorities:

- 55 1. \$175,000 from the miscellaneous special revenue fund, underground
56 facilities safety training account (22172), to the general fund.

- 1 2. An amount up to the unencumbered balance from the miscellaneous
2 special revenue fund, business and licensing services account (21977),
3 to the general fund.
- 4 3. \$14,810,000 from the miscellaneous special revenue fund, code
5 enforcement account (21904), to the general fund.
- 6 4. \$3,000,000 from the general fund to the miscellaneous special
7 revenue fund, tax revenue arrearage account (22168).
- 8 Education:
- 9 1. \$2,709,000,000 from the general fund to the state lottery fund,
10 education account (20901), as reimbursement for disbursements made from
11 such fund for supplemental aid to education pursuant to section 92-c of
12 the state finance law that are in excess of the amounts deposited in
13 such fund for such purposes pursuant to section 1612 of the tax law.
- 14 2. \$975,200,000 from the general fund to the state lottery fund, VLT
15 education account (20904), as reimbursement for disbursements made from
16 such fund for supplemental aid to education pursuant to section 92-c of
17 the state finance law that are in excess of the amounts deposited in
18 such fund for such purposes pursuant to section 1612 of the tax law.
- 19 3. \$161,600,000 from the general fund to the New York state commercial
20 gaming fund, commercial gaming revenue account (23701), as reimbursement
21 for disbursements made from such fund for supplemental aid to education
22 pursuant to section 97-nnnn of the state finance law that are in excess
23 of the amounts deposited in such fund for purposes pursuant to section
24 1352 of the racing, pari-mutuel wagering and breeding law.
- 25 4. \$18,000,000 from the interactive fantasy sports fund, fantasy
26 sports education account (24950), to the state lottery fund, education
27 account (20901), as reimbursement for disbursements made from such fund
28 for supplemental aid to education pursuant to section 92-c of the state
29 finance law.
- 30 5. \$36,211,000 from the charitable gifts trust fund, elementary and
31 secondary education account (24901), to the general fund, for payment of
32 general support for public schools pursuant to section 3609-a of the
33 education law.
- 34 6. Moneys from the state lottery fund (20900) up to an amount deposit-
35 ed in such fund pursuant to section 1612 of the tax law in excess of the
36 current year appropriation for supplemental aid to education pursuant to
37 section 92-c of the state finance law.
- 38 7. \$300,000 from the New York state local government records manage-
39 ment improvement fund, local government records management account
40 (20501), to the New York state archives partnership trust fund, archives
41 partnership trust maintenance account (20351).
- 42 8. \$900,000 from the general fund to the miscellaneous special revenue
43 fund, Batavia school for the blind account (22032).
- 44 9. \$900,000 from the general fund to the miscellaneous special revenue
45 fund, Rome school for the deaf account (22053).
- 46 10. \$343,400,000 from the state university dormitory income fund
47 (40350) to the miscellaneous special revenue fund, state university
48 dormitory income reimbursable account (21937).
- 49 11. \$8,318,000 from the general fund to the state university income
50 fund, state university income offset account (22654), for the state's
51 share of repayment of the STIP loan.
- 52 12. \$44,000,000 from the state university income fund, state universi-
53 ty hospitals income reimbursable account (22656) to the general fund for
54 hospital debt service for the period April 1, 2019 through March 31,
55 2020.

1 13. \$7,200,000 from the miscellaneous special revenue fund, office of
2 the professions account (22051), to the miscellaneous capital projects
3 fund, office of the professions electronic licensing account (32200).

4 14. \$24,000,000 from any of the state education department's special
5 revenue and internal service funds to the miscellaneous special revenue
6 fund, indirect cost recovery account (21978) or to the federal miscella-
7 neous operating grants fund, federal indirect cost recovery account.

8 15. \$6,600,000 from any of the state education department's special
9 revenue or internal service funds to the capital projects fund (30000).

10 Environmental Affairs:

11 1. \$16,000,000 from any of the department of environmental conserva-
12 tion's special revenue federal funds to the environmental conservation
13 special revenue fund, federal indirect recovery account (21065).

14 2. \$5,000,000 from any of the department of environmental conserva-
15 tion's special revenue federal funds to the conservation fund (21150) **or**
16 Marine Resources Account (21151) as necessary to avoid diversion of
17 conservation funds.

18 3. \$3,000,000 from any of the office of parks, recreation and historic
19 preservation capital projects federal funds and special revenue federal
20 funds to the miscellaneous special revenue fund, federal grant indirect
21 cost recovery account (22188).

22 4. \$1,000,000 from any of the office of parks, recreation and historic
23 preservation special revenue federal funds to the miscellaneous capital
24 projects fund, I love NY water account (32212).

25 5. \$28,000,000 from the general fund to the environmental protection
26 fund, environmental protection fund transfer account (30451).

27 6. \$1,800,000 from the general fund to the hazardous waste remedial
28 fund, hazardous waste oversight and assistance account (31505).

29 7. An amount up to or equal to the cash balance within the special
30 revenue-other waste management & cleanup account (21053) to the capital
31 projects fund (30000) for services and capital expenses related to the
32 management and cleanup program as put forth in section 27-1915 of the
33 environmental conservation law.

34 8. \$1,800,000 from the miscellaneous special revenue fund, public
35 service account (22011) to the miscellaneous special revenue fund, util-
36 ity environmental regulatory account (21064).

37 9. \$500,000 from the general fund to the enterprise fund, state fair
38 account (50051).

39 10. \$2,200,000 from the miscellaneous special revenue fund, public
40 service account (22011) to the general fund.

41 Family Assistance:

42 1. \$7,000,000 from any of the office of children and family services,
43 office of temporary and disability assistance, or department of health
44 special revenue federal funds and the general fund, in accordance with
45 agreements with social services districts, to the miscellaneous special
46 revenue fund, office of human resources development state match account
47 (21967).

48 2. \$4,000,000 from any of the office of children and family services
49 or office of temporary and disability assistance special revenue federal
50 funds to the miscellaneous special revenue fund, family preservation and
51 support services and family violence services account (22082).

52 3. \$18,670,000 from any of the office of children and family services,
53 office of temporary and disability assistance, or department of health
54 special revenue federal funds and any other miscellaneous revenues
55 generated from the operation of office of children and family services
56 programs to the general fund.

- 1 4. \$125,000,000 from any of the office of temporary and disability
2 assistance or department of health special revenue funds to the general
3 fund.
- 4 5. \$2,500,000 from any of the office of temporary and disability
5 assistance special revenue funds to the miscellaneous special revenue
6 fund, office of temporary and disability assistance program account
7 (21980).
- 8 6. \$24,000,000 from any of the office of children and family services,
9 office of temporary and disability assistance, department of labor, and
10 department of health special revenue federal funds to the office of
11 children and family services miscellaneous special revenue fund, multi-
12 agency training contract account (21989).
- 13 7. \$205,000,000 from the miscellaneous special revenue fund, youth
14 facility per diem account (22186), to the general fund.
- 15 8. \$621,850 from the general fund to the combined gifts, grants, and
16 bequests fund, WB Hoyt Memorial account (20128).
- 17 9. \$5,000,000 from the miscellaneous special revenue fund, state
18 central registry (22028), to the general fund.
- 19 General Government:
- 20 1. \$1,566,000 from the miscellaneous special revenue fund, examination
21 and miscellaneous revenue account (22065) to the general fund.
- 22 2. \$8,083,000 from the general fund to the health insurance revolving
23 fund (55300).
- 24 3. \$292,400,000 from the health insurance reserve receipts fund
25 (60550) to the general fund.
- 26 4. \$150,000 from the general fund to the not-for-profit revolving loan
27 fund (20650).
- 28 5. \$150,000 from the not-for-profit revolving loan fund (20650) to the
29 general fund.
- 30 6. \$3,000,000 from the miscellaneous special revenue fund, surplus
31 property account (22036), to the general fund.
- 32 7. \$19,000,000 from the miscellaneous special revenue fund, revenue
33 arrearage account (22024), to the general fund.
- 34 8. \$1,826,000 from the miscellaneous special revenue fund, revenue
35 arrearage account (22024), to the miscellaneous special revenue fund,
36 authority budget office account (22138).
- 37 9. \$1,000,000 from the miscellaneous special revenue fund, parking
38 services account (22007), to the general fund, for the purpose of reim-
39 bursing the costs of debt service related to state parking facilities.
- 40 10. \$9,632,000 from the general fund to the centralized services fund,
41 COPS account (55013).
- 42 11. \$13,854,000 from the general fund to the agencies internal service
43 fund, central technology services account (55069), for the purpose of
44 enterprise technology projects.
- 45 12. \$10,000,000 from the general fund to the agencies internal service
46 fund, state data center account (55062).
- 47 13. \$20,000,000 from the miscellaneous special revenue fund, workers'
48 compensation account (21995), to the miscellaneous capital projects
49 fund, workers' compensation board IT business process design fund,
50 (32218).
- 51 14. \$12,000,000 from the miscellaneous special revenue fund, parking
52 services account (22007), to the centralized services, building support
53 services account (55018).
- 54 15. \$30,000,000 from the general fund to the internal service fund,
55 business services center account (55022).

1 16. \$8,000,000 from the general fund to the internal service fund,
2 building support services account (55018).

3 17. \$1,500,000 from the combined expendable trust, special events
4 account (20120), to the general fund.

5 Health:

6 1. A transfer from the general fund to the combined gifts, grants and
7 bequests fund, breast cancer research and education account (20155), up
8 to an amount equal to the monies collected and deposited into that
9 account in the previous fiscal year.

10 2. A transfer from the general fund to the combined gifts, grants and
11 bequests fund, prostate cancer research, detection, and education
12 account (20183), up to an amount equal to the moneys collected and
13 deposited into that account in the previous fiscal year.

14 3. A transfer from the general fund to the combined gifts, grants and
15 bequests fund, Alzheimer's disease research and assistance account
16 (20143), up to an amount equal to the moneys collected and deposited
17 into that account in the previous fiscal year.

18 4. \$33,134,000 from the HCRA resources fund (20800) to the miscella-
19 neous special revenue fund, empire state stem cell trust fund account
20 (22161).

21 5. \$6,000,000 from the miscellaneous special revenue fund, certificate
22 of need account (21920), to the miscellaneous capital projects fund,
23 healthcare IT capital subfund (32216).

24 6. \$2,000,000 from the miscellaneous special revenue fund, vital
25 health records account (22103), to the miscellaneous capital projects
26 fund, healthcare IT capital subfund (32216).

27 7. \$2,000,000 from the miscellaneous special revenue fund, profes-
28 sional medical conduct account (22088), to the miscellaneous capital
29 projects fund, healthcare IT capital subfund (32216).

30 8. \$91,304,000 from the HCRA resources fund (20800) to the capital
31 projects fund (30000).

32 9. \$6,550,000 from the general fund to the medical marihuana trust
33 fund, health operation and oversight account (23755).

34 10. \$1,086,000 from the miscellaneous special revenue fund, certif-
35 icate of need account (21920), to the general fund.

36 11. \$59,000,000 from the charitable gifts trust fund, health charita-
37 ble account (24900), to the general fund, for payment of general support
38 for primary, preventive, and inpatient health care, dental and vision
39 care, hunger prevention and nutritional assistance, and other services
40 for New York state residents with the overall goal of ensuring that New
41 York state residents have access to quality health care and other
42 related services.

43 Labor:

44 1. \$500,000 from the miscellaneous special revenue fund, DOL fee and
45 penalty account (21923), to the child performer's protection fund, child
46 performer protection account (20401).

47 2. \$11,700,000 from the unemployment insurance interest and penalty
48 fund, unemployment insurance special interest and penalty account
49 (23601), to the general fund.

50 3. \$5,000,000 from the miscellaneous special revenue fund, workers'
51 compensation account (21995), to the training and education program
52 occupation safety and health fund, OSHA-training and education account
53 (21251) and occupational health inspection account (21252).

54 Mental Hygiene:

55 1. \$10,000,000 from the general fund, to the miscellaneous special
56 revenue fund, federal salary sharing account (22056).

1 2. \$3,800,000 from the general fund, to the agencies internal service
2 fund, civil service EHS occupational health program account (55056).
3 Public Protection:
4 1. \$1,350,000 from the miscellaneous special revenue fund, emergency
5 management account (21944), to the general fund.
6 2. \$2,087,000 from the general fund to the miscellaneous special
7 revenue fund, recruitment incentive account (22171).
8 3. \$20,773,000 from the general fund to the correctional industries
9 revolving fund, correctional industries internal service account
10 (55350).
11 4. \$60,000,000 from any of the division of homeland security and emer-
12 gency services special revenue federal funds to the general fund.
13 5. \$21,500,000 from the miscellaneous special revenue fund, criminal
14 justice improvement account (21945), to the general fund.
15 6. \$115,420,000 from the state police motor vehicle law enforcement
16 and motor vehicle theft and insurance fraud prevention fund, state
17 police motor vehicle enforcement account (22802), to the general fund
18 for state operation expenses of the division of state police.
19 7. \$119,500,000 from the general fund to the correctional facilities
20 capital improvement fund (32350).
21 8. \$5,000,000 from the general fund to the dedicated highway and
22 bridge trust fund (30050) for the purpose of work zone safety activities
23 provided by the division of state police for the department of transpor-
24 tation.
25 9. \$10,000,000 from the miscellaneous special revenue fund, statewide
26 public safety communications account (22123), to the capital projects
27 fund (30000).
28 10. \$17,080,000 from the miscellaneous special revenue fund, legal
29 services assistance account (22096), to the general fund.
30 11. \$1,000,000 from the general fund to the agencies internal service
31 fund, neighborhood work project account (55059).
32 12. \$7,980,000 from the miscellaneous special revenue fund, finger-
33 print identification & technology account (21950), to the general fund.
34 13. \$1,400,000 from the state police motor vehicle law enforcement and
35 motor vehicle theft and insurance fraud prevention fund, motor vehicle
36 theft and insurance fraud account (22801), to the general fund.
37 14. \$150,000 from the medical marijuana trust fund, law enforcement
38 account (23753), to the general fund.
39 15. \$25,000,000 from the miscellaneous special revenue fund, statewide
40 public safety communications account (22123), to the general fund.
41 16. A transfer of the unencumbered balance from the miscellaneous
42 special revenue fund, airport security account (22199), to the miscella-
43 neous special revenue fund, securing the cities account.
44 Transportation:
45 1. \$17,672,000 from the federal miscellaneous operating grants fund to
46 the miscellaneous special revenue fund, New York Metropolitan Transpor-
47 tation Council account (21913).
48 2. \$20,147,000 from the federal capital projects fund to the miscella-
49 neous special revenue fund, New York Metropolitan Transportation Council
50 account (21913).
51 3. \$15,181,992 from the general fund to the mass transportation oper-
52 ating assistance fund, public transportation systems operating assist-
53 ance account (21401), of which \$12,000,000 constitutes the base need for
54 operations.
55 4. \$727,500,000 from the general fund to the dedicated highway and
56 bridge trust fund (30050).

1 5. \$244,250,000 from the general fund to the MTA financial assistance
2 fund, mobility tax trust account (23651).

3 6. \$5,000,000 from the miscellaneous special revenue fund, transporta-
4 tion regulation account (22067) to the dedicated highway and bridge
5 trust fund (30050), for disbursements made from such fund for motor
6 carrier safety that are in excess of the amounts deposited in the dedi-
7 cated highway and bridge trust fund (30050) for such purpose pursuant to
8 section 94 of the transportation law.

9 7. \$3,000,000 from the miscellaneous special revenue fund, traffic
10 adjudication account (22055), to the general fund.

11 8. \$17,421,000 from the mass transportation operating assistance fund,
12 metropolitan mass transportation operating assistance account (21402),
13 to the capital projects fund (30000).

14 9. \$5,000,000 from the miscellaneous special revenue fund, transporta-
15 tion regulation account (22067) to the general fund, for disbursements
16 made from such fund for motor carrier safety that are in excess of the
17 amounts deposited in the general fund for such purpose pursuant to
18 section 94 of the transportation law.

19 Miscellaneous:

20 1. \$250,000,000 from the general fund to any funds or accounts for the
21 purpose of reimbursing certain outstanding accounts receivable balances.

22 2. \$500,000,000 from the general fund to the debt reduction reserve
23 fund (40000).

24 3. \$450,000,000 from the New York state storm recovery capital fund
25 (33000) to the revenue bond tax fund (40152).

26 4. \$18,550,000 from the general fund, community projects account GG
27 (10256), to the general fund, state purposes account (10050).

28 5. \$100,000,000 from any special revenue federal fund to the general
29 fund, state purposes account (10050).

30 § 3. Notwithstanding any law to the contrary, and in accordance with
31 section 4 of the state finance law, the comptroller is hereby authorized
32 and directed to transfer, on or before March 31, 2020:

33 1. Upon request of the commissioner of environmental conservation, up
34 to \$12,659,400 from revenues credited to any of the department of envi-
35 ronmental conservation special revenue funds, including \$4,000,000 from
36 the environmental protection and oil spill compensation fund (21200),
37 and \$1,831,600 from the conservation fund (21150), to the environmental
38 conservation special revenue fund, indirect charges account (21060).

39 2. Upon request of the commissioner of agriculture and markets, up to
40 \$3,000,000 from any special revenue fund or enterprise fund within the
41 department of agriculture and markets to the general fund, to pay appro-
42 priate administrative expenses.

43 3. Upon request of the commissioner of agriculture and markets, up to
44 \$2,000,000 from the state exposition special fund, state fair receipts
45 account (50051) to the miscellaneous capital projects fund, state fair
46 capital improvement account (32208).

47 4. Upon request of the commissioner of the division of housing and
48 community renewal, up to \$6,221,000 from revenues credited to any divi-
49 sion of housing and community renewal federal or miscellaneous special
50 revenue fund to the miscellaneous special revenue fund, housing indirect
51 cost recovery account (22090).

52 5. Upon request of the commissioner of the division of housing and
53 community renewal, up to \$5,500,000 may be transferred from any miscel-
54 laneous special revenue fund account, to any miscellaneous special
55 revenue fund.

1 6. Upon request of the commissioner of health up to \$8,500,000 from
2 revenues credited to any of the department of health's special revenue
3 funds, to the miscellaneous special revenue fund, administration account
4 (21982).

5 § 4. On or before March 31, 2020, the comptroller is hereby authorized
6 and directed to deposit earnings that would otherwise accrue to the
7 general fund that are attributable to the operation of section 98-a of
8 the state finance law, to the agencies internal service fund, banking
9 services account (55057), for the purpose of meeting direct payments
10 from such account.

11 § 5. Notwithstanding any law to the contrary, upon the direction of
12 the director of the budget and upon requisition by the state university
13 of New York, the dormitory authority of the state of New York is
14 directed to transfer, up to \$22,000,000 in revenues generated from the
15 sale of notes or bonds, the state university income fund general revenue
16 account (22653) for reimbursement of bondable equipment for further
17 transfer to the state's general fund.

18 § 6. Notwithstanding any law to the contrary, and in accordance with
19 section 4 of the state finance law, the comptroller is hereby authorized
20 and directed to transfer, upon request of the director of the budget and
21 upon consultation with the state university chancellor or his or her
22 designee, on or before March 31, 2020, up to \$16,000,000 from the state
23 university income fund general revenue account (22653) to the state
24 general fund for debt service costs related to campus supported capital
25 project costs for the NY-SUNY 2020 challenge grant program at the
26 University at Buffalo.

27 § 7. Notwithstanding any law to the contrary, and in accordance with
28 section 4 of the state finance law, the comptroller is hereby authorized
29 and directed to transfer, upon request of the director of the budget and
30 upon consultation with the state university chancellor or his or her
31 designee, on or before March 31, 2020, up to \$6,500,000 from the state
32 university income fund general revenue account (22653) to the state
33 general fund for debt service costs related to campus supported capital
34 project costs for the NY-SUNY 2020 challenge grant program at the
35 University at Albany.

36 § 8. Notwithstanding any law to the contrary, the state university
37 chancellor or his or her designee is authorized and directed to transfer
38 estimated tuition revenue balances from the state university collection
39 fund (61000) to the state university income fund, state university
40 general revenue offset account (22655) on or before March 31, 2020.

41 § 9. Notwithstanding any law to the contrary, and in accordance with
42 section 4 of the state finance law, the comptroller is hereby authorized
43 and directed to transfer, upon request of the director of the budget, up
44 to \$1,017,062,300 from the general fund to the state university income
45 fund, state university general revenue offset account (22655) during the
46 period of July 1, 2019 through June 30, 2020 to support operations at
47 the state university.

48 § 10. Notwithstanding any law to the contrary, and in accordance with
49 section 4 of the state finance law, the comptroller is hereby authorized
50 and directed to transfer, upon request of the director of the budget, up
51 to \$109,500,000 from the general fund to the state university income
52 fund, state university general revenue offset account (22655) during the
53 period of April 1, 2019 through June 30, 2019 to support operations at
54 the state university.

55 § 11. Notwithstanding any law to the contrary, and in accordance with
56 section 4 of the state finance law, the comptroller is hereby authorized

1 and directed to transfer, upon request of the director of the budget, up
2 to \$20,000,000 from the general fund to the state university income
3 fund, state university general revenue offset account (22655) during the
4 period of July 1, 2019 to June 30, 2020 to support operations at the
5 state university in accordance with the maintenance of effort pursuant
6 to clause (v) of subparagraph (4) of paragraph h of subdivision 2 of
7 section 355 of the education law.

8 § 12. Notwithstanding any law to the contrary, and in accordance with
9 section 4 of the state finance law, the comptroller is hereby authorized
10 and directed to transfer, upon request of the state university chancel-
11 lor or his or her designee, up to \$55,000,000 from the state university
12 income fund, state university hospitals income reimbursable account
13 (22656), for services and expenses of hospital operations and capital
14 expenditures at the state university hospitals; and the state university
15 income fund, Long Island veterans' home account (22652) to the state
16 university capital projects fund (32400) on or before June 30, 2020.

17 § 13. Notwithstanding any law to the contrary, and in accordance with
18 section 4 of the state finance law, the comptroller, after consultation
19 with the state university chancellor or his or her designee, is hereby
20 authorized and directed to transfer moneys, in the first instance, from
21 the state university collection fund, Stony Brook hospital collection
22 account (61006), Brooklyn hospital collection account (61007), and Syra-
23 cuse hospital collection account (61008) to the state university income
24 fund, state university hospitals income reimbursable account (22656) in
25 the event insufficient funds are available in the state university
26 income fund, state university hospitals income reimbursable account
27 (22656) to permit the full transfer of moneys authorized for transfer,
28 to the general fund for payment of debt service related to the SUNY
29 hospitals. Notwithstanding any law to the contrary, the comptroller is
30 also hereby authorized and directed, after consultation with the state
31 university chancellor or his or her designee, to transfer moneys from
32 the state university income fund to the state university income fund,
33 state university hospitals income reimbursable account (22656) in the
34 event insufficient funds are available in the state university income
35 fund, state university hospitals income reimbursable account (22656) to
36 pay hospital operating costs or to permit the full transfer of moneys
37 authorized for transfer, to the general fund for payment of debt service
38 related to the SUNY hospitals on or before March 31, 2020.

39 § 14. Notwithstanding any law to the contrary, upon the direction of
40 the director of the budget and the chancellor of the state university of
41 New York or his or her designee, and in accordance with section 4 of the
42 state finance law, the comptroller is hereby authorized and directed to
43 transfer monies from the state university dormitory income fund (40350)
44 to the state university residence hall rehabilitation fund (30100), and
45 from the state university residence hall rehabilitation fund (30100) to
46 the state university dormitory income fund (40350), in an amount not to
47 exceed \$80 million from each fund.

48 § 15. Notwithstanding any law to the contrary, and in accordance with
49 section 4 of the state finance law, the comptroller is hereby authorized
50 and directed to transfer monies, upon request of the director of the
51 budget, on or before March 31, 2020, from and to any of the following
52 accounts: the miscellaneous special revenue fund, patient income account
53 (21909), the miscellaneous special revenue fund, mental hygiene program
54 fund account (21907), the miscellaneous special revenue fund, federal
55 salary sharing account (22056), or the general fund in any combination,
56 the aggregate of which shall not exceed \$350 million.

1 § 16. Notwithstanding any law to the contrary, and in accordance with
2 section 4 of the state finance law, the comptroller is hereby authorized
3 and directed to transfer, at the request of the director of the budget,
4 up to \$650 million from the unencumbered balance of any special revenue
5 fund or account, agency fund or account, internal service fund or
6 account, enterprise fund or account, or any combination of such funds
7 and accounts, to the general fund. The amounts transferred pursuant to
8 this authorization shall be in addition to any other transfers expressly
9 authorized in the 2019-20 budget. Transfers from federal funds, debt
10 service funds, capital projects funds, the community projects fund, or
11 funds that would result in the loss of eligibility for federal benefits
12 or federal funds pursuant to federal law, rule, or regulation as assent-
13 ed to in chapter 683 of the laws of 1938 and chapter 700 of the laws of
14 1951 are not permitted pursuant to this authorization.

15 § 16-a. Notwithstanding any law to the contrary, and in accordance
16 with section 4 of the state finance law, the comptroller is hereby
17 authorized and directed to transfer, at the request of the director of
18 the budget, up to eighteen million dollars (\$18,000,000) from the unen-
19 cumbered balance of any special revenue fund or account, or combination
20 of funds and accounts, to the community projects fund. The amounts
21 transferred pursuant to this authorization shall be in addition to any
22 other transfers expressly authorized in the 2019-20 budget. Transfers
23 from federal funds, debt services funds, capital project funds, or funds
24 that would result in the loss of eligibility for federal benefits or
25 federal funds pursuant to federal law, rule, or regulation as assented
26 to in chapter 683 of the laws of 1938 and chapter 700 of the laws of
27 1951 are not permitted pursuant to this authorization. The director of
28 the budget shall (a) have received a request in writing from one or both
29 houses of the legislature, and (b) notify both houses of the legislature
30 in writing prior to initiating transfers pursuant to this authorization.
31 The comptroller shall provide the director of the budget, the chair of
32 the senate finance committee, and the chair of the assembly ways and
33 means committee with an accurate accounting and report of any transfers
34 that occur pursuant to this section on or before the fifteenth day of
35 the following month in which such transfers occur.

36 § 17. Notwithstanding any law to the contrary, and in accordance with
37 section 4 of the state finance law, the comptroller is hereby authorized
38 and directed to transfer, at the request of the director of the budget,
39 up to \$100 million from any non-general fund or account, or combination
40 of funds and accounts, to the miscellaneous special revenue fund, tech-
41 nology financing account (22207), the miscellaneous capital projects
42 fund, information technology capital financing account (32215), or the
43 centralized technology services account (55069), for the purpose of
44 consolidating technology procurement and services. The amounts trans-
45 ferred to the miscellaneous special revenue fund, technology financing
46 account (22207) pursuant to this authorization shall be equal to or less
47 than the amount of such monies intended to support information technolo-
48 gy costs which are attributable, according to a plan, to such account
49 made in pursuance to an appropriation by law. Transfers to the technolo-
50 gy financing account shall be completed from amounts collected by non-
51 general funds or accounts pursuant to a fund deposit schedule or perma-
52 nent statute, and shall be transferred to the technology financing
53 account pursuant to a schedule agreed upon by the affected agency
54 commissioner. Transfers from funds that would result in the loss of
55 eligibility for federal benefits or federal funds pursuant to federal
56 law, rule, or regulation as assented to in chapter 683 of the laws of

1 1938 and chapter 700 of the laws of 1951 are not permitted pursuant to
2 this authorization.

3 § 18. Notwithstanding any law to the contrary, and in accordance with
4 section 4 of the state finance law, the comptroller is hereby authorized
5 and directed to transfer, at the request of the director of the budget,
6 up to \$400 million from any non-general fund or account, or combination
7 of funds and accounts, to the general fund for the purpose of consol-
8 idating technology procurement and services. The amounts transferred
9 pursuant to this authorization shall be equal to or less than the amount
10 of such monies intended to support information technology costs which
11 are attributable, according to a plan, to such account made in pursuance
12 to an appropriation by law. Transfers to the general fund shall be
13 completed from amounts collected by non-general funds or accounts pursu-
14 ant to a fund deposit schedule. Transfers from funds that would result
15 in the loss of eligibility for federal benefits or federal funds pursu-
16 ant to federal law, rule, or regulation as assented to in chapter 683 of
17 the laws of 1938 and chapter 700 of the laws of 1951 are not permitted
18 pursuant to this authorization.

19 § 19. Notwithstanding any provision of law to the contrary, as deemed
20 feasible and advisable by its trustees, the power authority of the state
21 of New York is authorized and directed to transfer to the state treasury
22 to the credit of the general fund \$20,000,000 for the state fiscal year
23 commencing April 1, 2019, the proceeds of which will be utilized to
24 support energy-related state activities.

25 § 20. Notwithstanding any provision of law, rule or regulation to the
26 contrary, the New York state energy research and development authority
27 is authorized and directed to make the following contributions to the
28 state treasury to the credit of the general fund on or before March 31,
29 2020: (a) \$913,000; and (b) \$23,000,000 from proceeds collected by the
30 authority from the auction or sale of carbon dioxide emission allowances
31 allocated by the department of environmental conservation.

32 § 21. Subdivision 5 of section 97-rrr of the state finance law, as
33 amended by section 22 of part BBB of chapter 59 of the laws of 2018, is
34 amended to read as follows:

35 5. Notwithstanding the provisions of section one hundred seventy-one-a
36 of the tax law, as separately amended by chapters four hundred eighty-
37 one and four hundred eighty-four of the laws of nineteen hundred eight-
38 y-one, and notwithstanding the provisions of chapter ninety-four of the
39 laws of two thousand eleven, or any other provisions of law to the
40 contrary, during the fiscal year beginning April first, two thousand
41 [~~eighteen~~] nineteen, the state comptroller is hereby authorized and
42 directed to deposit to the fund created pursuant to this section from
43 amounts collected pursuant to article twenty-two of the tax law and
44 pursuant to a schedule submitted by the director of the budget, up to
45 [~~\$2,458,909,000~~] \$2,185,995,000, as may be certified in such schedule as
46 necessary to meet the purposes of such fund for the fiscal year begin-
47 ning April first, two thousand [~~eighteen~~] nineteen.

48 § 22. Notwithstanding any law to the contrary, the comptroller is
49 hereby authorized and directed to transfer, upon request of the director
50 of the budget, on or before March 31, 2020, the following amounts from
51 the following special revenue accounts to the capital projects fund
52 (30000), for the purposes of reimbursement to such fund for expenses
53 related to the maintenance and preservation of state assets:

54 1. \$43,000 from the miscellaneous special revenue fund, administrative
55 program account (21982).

1 2. \$1,478,000 from the miscellaneous special revenue fund, helen hayes
2 hospital account (22140).

3 3. \$366,000 from the miscellaneous special revenue fund, New York city
4 veterans' home account (22141).

5 4. \$513,000 from the miscellaneous special revenue fund, New York
6 state home for veterans' and their dependents at oxford account (22142).

7 5. \$159,000 from the miscellaneous special revenue fund, western New
8 York veterans' home account (22143).

9 6. \$323,000 from the miscellaneous special revenue fund, New York
10 state for veterans in the lower-hudson valley account (22144).

11 7. \$2,550,000 from the miscellaneous special revenue fund, patron
12 services account (22163).

13 8. \$830,000 from the miscellaneous special revenue fund, long island
14 veterans' home account (22652).

15 9. \$5,379,000 from the miscellaneous special revenue fund, state
16 university general income reimbursable account (22653).

17 10. \$112,556,000 from the miscellaneous special revenue fund, state
18 university revenue offset account (22655).

19 11. \$557,000 from the miscellaneous special revenue fund, state
20 university of New York tuition reimbursement account (22659).

21 12. \$41,930,000 from the state university dormitory income fund, state
22 university dormitory income fund (40350).

23 13. \$1,000,000 from the miscellaneous special revenue fund, litigation
24 settlement and civil recovery account (22117).

25 § 22-a. Intentionally omitted.

26 § 23. Notwithstanding any provision of law to the contrary, in the
27 event that federal legislation, federal regulatory actions, federal
28 executive actions or federal judicial actions in federal fiscal year
29 2020 reduce federal financial participation in Medicaid funding to New
30 York state or its subdivisions by \$850 million or more in state fiscal
31 years 2019-20 or 2020-21, the director of the division of the budget
32 shall notify the temporary president of the senate and the speaker of
33 the assembly in writing that the federal actions will reduce expected
34 funding to New York state. The director of the division of the budget
35 shall prepare a plan that shall be submitted to the legislature, which
36 shall (a) specify the total amount of the reduction in federal financial
37 participation in Medicaid, (b) itemize the specific programs and activ-
38 ities that will be affected by the reduction in federal financial
39 participation in Medicaid, and (c) identify the general fund and state
40 special revenue fund appropriations and related disbursements that shall
41 be reduced, and in what program areas, provided, however, that such
42 reductions to appropriations and disbursements shall be applied equally
43 and proportionally to the programs affected by the reduction in federal
44 financial participation in Medicaid. Upon such submission, the legisla-
45 ture shall have 90 days after such submission to either prepare its own
46 plan, which may be adopted by concurrent resolution passed by both hous-
47 es, or if after 90 days the legislature fails to adopt their own plan,
48 the reductions to the general fund and state special revenue fund appro-
49 priations and related disbursements identified in the division of the
50 budget plan will go into effect automatically.

51 § 24. Notwithstanding any provision of law to the contrary, in the
52 event that federal legislation, federal regulatory actions, federal
53 executive actions or federal judicial actions in federal fiscal year
54 2020 reduce federal financial participation or other federal aid in
55 funding to New York state that affects the state operating funds finan-
56 cial plan by \$850 million or more in state fiscal years 2019-20 or

1 2020-21, exclusive of any cuts to Medicaid, the director of the division
2 of the budget shall notify the temporary president of the senate and the
3 speaker of the assembly in writing that the federal actions will reduce
4 expected funding to New York state. The director of the division of the
5 budget shall prepare a plan that shall be submitted to the legislature,
6 which shall (a) specify the total amount of the reduction in federal
7 aid, (b) itemize the specific programs and activities that will be
8 affected by the federal reductions, exclusive of Medicaid, and (c) iden-
9 tify the general fund and state special revenue fund appropriations and
10 related disbursements that shall be reduced, and in what program areas,
11 provided, however, that such reductions to appropriations and disburse-
12 ments shall be applied equally and proportionally. Upon such submission,
13 the legislature shall have 90 days after such submission to either
14 prepare its own plan, which may be adopted by concurrent resolution
15 passed by both houses, or if after 90 days the legislature fails to
16 adopt their own plan, the reductions to the general fund and state
17 special revenue fund appropriations and related disbursements identified
18 in the division of the budget plan will go into effect automatically.

19 § 25. Intentionally omitted.

20 § 26. Notwithstanding any other law, rule, or regulation to the
21 contrary, the state comptroller is hereby authorized and directed to use
22 any balance remaining in the mental health services fund debt service
23 appropriation, after payment by the state comptroller of all obligations
24 required pursuant to any lease, sublease, or other financing arrangement
25 between the dormitory authority of the state of New York as successor to
26 the New York state medical care facilities finance agency, and the
27 facilities development corporation pursuant to chapter 83 of the laws of
28 1995 and the department of mental hygiene for the purpose of making
29 payments to the dormitory authority of the state of New York for the
30 amount of the earnings for the investment of monies deposited in the
31 mental health services fund that such agency determines will or may have
32 to be rebated to the federal government pursuant to the provisions of
33 the internal revenue code of 1986, as amended, in order to enable such
34 agency to maintain the exemption from federal income taxation on the
35 interest paid to the holders of such agency's mental services facilities
36 improvement revenue bonds. Annually on or before each June 30th, such
37 agency shall certify to the state comptroller its determination of the
38 amounts received in the mental health services fund as a result of the
39 investment of monies deposited therein that will or may have to be
40 rebated to the federal government pursuant to the provisions of the
41 internal revenue code of 1986, as amended.

42 § 27. Subdivision 1 of section 47 of section 1 of chapter 174 of the
43 laws of 1968, constituting the New York state urban development corpo-
44 ration act, as amended by section 31 of part BBB of chapter 59 of the
45 laws of 2018, is amended to read as follows:

46 1. Notwithstanding the provisions of any other law to the contrary,
47 the dormitory authority and the corporation are hereby authorized to
48 issue bonds or notes in one or more series for the purpose of funding
49 project costs for the office of information technology services, depart-
50 ment of law, and other state costs associated with such capital
51 projects. The aggregate principal amount of bonds authorized to be
52 issued pursuant to this section shall not exceed [~~five hundred forty~~
53 ~~million nine hundred fifty-four thousand~~] six hundred seventy-seven
54 million three hundred fifty-four thousand dollars, \$677,354,000 exclud-
55 ing bonds issued to fund one or more debt service reserve funds, to pay
56 costs of issuance of such bonds, and bonds or notes issued to refund or

1 otherwise repay such bonds or notes previously issued. Such bonds and
2 notes of the dormitory authority and the corporation shall not be a debt
3 of the state, and the state shall not be liable thereon, nor shall they
4 be payable out of any funds other than those appropriated by the state
5 to the dormitory authority and the corporation for principal, interest,
6 and related expenses pursuant to a service contract and such bonds and
7 notes shall contain on the face thereof a statement to such effect.
8 Except for purposes of complying with the internal revenue code, any
9 interest income earned on bond proceeds shall only be used to pay debt
10 service on such bonds.

11 § 28. Subdivision 1 of section 16 of part D of chapter 389 of the laws
12 of 1997, relating to the financing of the correctional facilities
13 improvement fund and the youth facility improvement fund, as amended by
14 section 32 of part BBB of chapter 59 of the laws of 2018, is amended to
15 read as follows:

16 1. Subject to the provisions of chapter 59 of the laws of 2000, but
17 notwithstanding the provisions of section 18 of section 1 of chapter 174
18 of the laws of 1968, the New York state urban development corporation is
19 hereby authorized to issue bonds, notes and other obligations in an
20 aggregate principal amount not to exceed [~~eight billion eighty two~~
21 ~~million eight hundred ninety nine thousand~~] eight billion four hundred
22 ninety-four million nine hundred seventy-nine thousand dollars
23 [~~\$8,082,899,000~~] \$8,494,979,000, and shall include all bonds, notes and
24 other obligations issued pursuant to chapter 56 of the laws of 1983, as
25 amended or supplemented. The proceeds of such bonds, notes or other
26 obligations shall be paid to the state, for deposit in the correctional
27 facilities capital improvement fund to pay for all or any portion of the
28 amount or amounts paid by the state from appropriations or reappropri-
29 ations made to the department of corrections and community supervision
30 from the correctional facilities capital improvement fund for capital
31 projects. The aggregate amount of bonds, notes or other obligations
32 authorized to be issued pursuant to this section shall exclude bonds,
33 notes or other obligations issued to refund or otherwise repay bonds,
34 notes or other obligations theretofore issued, the proceeds of which
35 were paid to the state for all or a portion of the amounts expended by
36 the state from appropriations or reappropriations made to the department
37 of corrections and community supervision; provided, however, that upon
38 any such refunding or repayment the total aggregate principal amount of
39 outstanding bonds, notes or other obligations may be greater than [~~eight~~
40 ~~billion eighty two million eight hundred ninety nine thousand~~] eight
41 billion four hundred ninety-four million nine hundred seventy-nine thou-
42 sand dollars [~~\$8,082,899,000~~] \$8,494,979,000, only if the present value
43 of the aggregate debt service of the refunding or repayment bonds, notes
44 or other obligations to be issued shall not exceed the present value of
45 the aggregate debt service of the bonds, notes or other obligations so
46 to be refunded or repaid. For the purposes hereof, the present value of
47 the aggregate debt service of the refunding or repayment bonds, notes or
48 other obligations and of the aggregate debt service of the bonds, notes
49 or other obligations so refunded or repaid, shall be calculated by
50 utilizing the effective interest rate of the refunding or repayment
51 bonds, notes or other obligations, which shall be that rate arrived at
52 by doubling the semi-annual interest rate (compounded semi-annually)
53 necessary to discount the debt service payments on the refunding or
54 repayment bonds, notes or other obligations from the payment dates ther-
55 eof to the date of issue of the refunding or repayment bonds, notes or
56 other obligations and to the price bid including estimated accrued

1 interest or proceeds received by the corporation including estimated
2 accrued interest from the sale thereof.

3 § 29. Paragraph (a) of subdivision 2 of section 47-e of the private
4 housing finance law, as amended by section 33 of part BBB of chapter 59
5 of the laws of 2018, is amended to read as follows:

6 (a) Subject to the provisions of chapter fifty-nine of the laws of two
7 thousand, in order to enhance and encourage the promotion of housing
8 programs and thereby achieve the stated purposes and objectives of such
9 housing programs, the agency shall have the power and is hereby author-
10 ized from time to time to issue negotiable housing program bonds and
11 notes in such principal amount as shall be necessary to provide suffi-
12 cient funds for the repayment of amounts disbursed (and not previously
13 reimbursed) pursuant to law or any prior year making capital appropri-
14 ations or reappropriations for the purposes of the housing program;
15 provided, however, that the agency may issue such bonds and notes in an
16 aggregate principal amount not exceeding [~~\$5,981,399,000~~ ~~five billion~~
17 ~~nine hundred eighty-one million three hundred ninety-nine thousand~~] six
18 billion one hundred seventy-eight million five hundred ninety-nine thou-
19 sand dollars \$6,178,599,000, plus a principal amount of bonds issued to
20 fund the debt service reserve fund in accordance with the debt service
21 reserve fund requirement established by the agency and to fund any other
22 reserves that the agency reasonably deems necessary for the security or
23 marketability of such bonds and to provide for the payment of fees and
24 other charges and expenses, including underwriters' discount, trustee
25 and rating agency fees, bond insurance, credit enhancement and liquidity
26 enhancement related to the issuance of such bonds and notes. No reserve
27 fund securing the housing program bonds shall be entitled or eligible to
28 receive state funds apportioned or appropriated to maintain or restore
29 such reserve fund at or to a particular level, except to the extent of
30 any deficiency resulting directly or indirectly from a failure of the
31 state to appropriate or pay the agreed amount under any of the contracts
32 provided for in subdivision four of this section.

33 § 30. Subdivision (b) of section 11 of chapter 329 of the laws of
34 1991, amending the state finance law and other laws relating to the
35 establishment of the dedicated highway and bridge trust fund, as amended
36 by section 34 of part BBB of chapter 59 of the laws of 2018, is amended
37 to read as follows:

38 (b) Any service contract or contracts for projects authorized pursuant
39 to sections 10-c, 10-f, 10-g and 80-b of the highway law and section
40 14-k of the transportation law, and entered into pursuant to subdivision
41 (a) of this section, shall provide for state commitments to provide
42 annually to the thruway authority a sum or sums, upon such terms and
43 conditions as shall be deemed appropriate by the director of the budget,
44 to fund, or fund the debt service requirements of any bonds or any obli-
45 gations of the thruway authority issued to fund or to reimburse the
46 state for funding such projects having a cost not in excess of
47 [~~\$10,251,939,000~~] ten billion seven hundred thirty-nine million four
48 hundred seventy-eight thousand dollars \$10,739,478,000 cumulatively by
49 the end of fiscal year [~~2018-19~~] 2019-20.

50 § 31. Subdivision 1 of section 1689-i of the public authorities law,
51 as amended by section 35 of part BBB of chapter 59 of the laws of 2018,
52 is amended to read as follows:

53 1. The dormitory authority is authorized to issue bonds, at the
54 request of the commissioner of education, to finance eligible library
55 construction projects pursuant to section two hundred seventy-three-a of
56 the education law, in amounts certified by such commissioner not to

1 exceed a total principal amount of [~~two hundred seventeen million~~] two
2 hundred thirty-one million dollars \$231,000,000.

3 § 32. Subdivision (a) of section 27 of part Y of chapter 61 of the
4 laws of 2005, relating to providing for the administration of certain
5 funds and accounts related to the 2005-2006 budget, as amended by
6 section 36 of part BBB of chapter 59 of the laws of 2018, is amended to
7 read as follows:

8 (a) Subject to the provisions of chapter 59 of the laws of 2000, but
9 notwithstanding any provisions of law to the contrary, the urban devel-
10 opment corporation is hereby authorized to issue bonds or notes in one
11 or more series in an aggregate principal amount not to exceed
12 [~~\$220,100,000 two hundred twenty million one hundred thousand~~] two
13 hundred seventy-one million six hundred thousand dollars \$271,600,000,
14 excluding bonds issued to finance one or more debt service reserve
15 funds, to pay costs of issuance of such bonds, and bonds or notes issued
16 to refund or otherwise repay such bonds or notes previously issued, for
17 the purpose of financing capital projects including IT initiatives for
18 the division of state police, debt service and leases; and to reimburse
19 the state general fund for disbursements made therefor. Such bonds and
20 notes of such authorized issuer shall not be a debt of the state, and
21 the state shall not be liable thereon, nor shall they be payable out of
22 any funds other than those appropriated by the state to such authorized
23 issuer for debt service and related expenses pursuant to any service
24 contract executed pursuant to subdivision (b) of this section and such
25 bonds and notes shall contain on the face thereof a statement to such
26 effect. Except for purposes of complying with the internal revenue code,
27 any interest income earned on bond proceeds shall only be used to pay
28 debt service on such bonds.

29 § 33. Section 44 of section 1 of chapter 174 of the laws of 1968,
30 constituting the New York state urban development corporation act, as
31 amended by section 37 of part BBB of chapter 59 of the laws of 2018, is
32 amended to read as follows:

33 § 44. Issuance of certain bonds or notes. 1. Notwithstanding the
34 provisions of any other law to the contrary, the dormitory authority and
35 the corporation are hereby authorized to issue bonds or notes in one or
36 more series for the purpose of funding project costs for the regional
37 economic development council initiative, the economic transformation
38 program, state university of New York college for nanoscale and science
39 engineering, projects within the city of Buffalo or surrounding envi-
40 rons, the New York works economic development fund, projects for the
41 retention of professional football in western New York, the empire state
42 economic development fund, the clarkson-trudeau partnership, the New
43 York genome center, the cornell university college of veterinary medi-
44 cine, the olympic regional development authority, projects at nano
45 Utica, onondaga county revitalization projects, Binghamton university
46 school of pharmacy, New York power electronics manufacturing consortium,
47 regional infrastructure projects, high tech innovation and economic
48 development infrastructure program, high technology manufacturing
49 projects in Chautauqua and Erie county, an industrial scale research and
50 development facility in Clinton county, upstate revitalization initi-
51 ative projects, downstate revitalization initiative, market New York
52 projects, fairground buildings, equipment or facilities used to house
53 and promote agriculture, the state fair, the empire state trail, the
54 moynihan station development project, the Kingsbridge armory project,
55 strategic economic development projects, the cultural, arts and public
56 spaces fund, water infrastructure in the city of Auburn and town of

1 Owasco, a life sciences laboratory public health initiative, not-for-
2 profit pounds, shelters and humane societies, arts and cultural facili-
3 ties improvement program, restore New York's communities initiative,
4 heavy equipment, economic development and infrastructure projects,
5 Roosevelt Island operating corporation capital projects, and other state
6 costs associated with such projects. The aggregate principal amount of
7 bonds authorized to be issued pursuant to this section shall not exceed
8 [~~eight billion three hundred million five hundred ninety thousand~~] nine
9 billion two hundred eleven million six hundred thirty-six thousand
10 dollars \$9,211,636,000, excluding bonds issued to fund one or more debt
11 service reserve funds, to pay costs of issuance of such bonds, and bonds
12 or notes issued to refund or otherwise repay such bonds or notes previ-
13 ously issued. Such bonds and notes of the dormitory authority and the
14 corporation shall not be a debt of the state, and the state shall not be
15 liable thereon, nor shall they be payable out of any funds other than
16 those appropriated by the state to the dormitory authority and the
17 corporation for principal, interest, and related expenses pursuant to a
18 service contract and such bonds and notes shall contain on the face
19 thereof a statement to such effect. Except for purposes of complying
20 with the internal revenue code, any interest income earned on bond
21 proceeds shall only be used to pay debt service on such bonds.

22 2. Notwithstanding any other provision of law to the contrary, in
23 order to assist the dormitory authority and the corporation in undertak-
24 ing the financing for project costs for the regional economic develop-
25 ment council initiative, the economic transformation program, state
26 university of New York college for nanoscale and science engineering,
27 projects within the city of Buffalo or surrounding environs, the New
28 York works economic development fund, projects for the retention of
29 professional football in western New York, the empire state economic
30 development fund, the clarkson-trudeau partnership, the New York genome
31 center, the cornell university college of veterinary medicine, the olym-
32 pic regional development authority, projects at nano Utica, onondaga
33 county revitalization projects, Binghamton university school of pharma-
34 cy, New York power electronics manufacturing consortium, regional
35 infrastructure projects, New York State Capital Assistance Program for
36 Transportation, infrastructure, and economic development, high tech
37 innovation and economic development infrastructure program, high tech-
38 nology manufacturing projects in Chautauqua and Erie county, an indus-
39 trial scale research and development facility in Clinton county, upstate
40 revitalization initiative projects, downstate revitalization initiative,
41 market New York projects, fairground buildings, equipment or facilities
42 used to house and promote agriculture, the state fair, the empire state
43 trail, the moynihan station development project, the Kingsbridge armory
44 project, strategic economic development projects, the cultural, arts and
45 public spaces fund, water infrastructure in the city of Auburn and town
46 of Owasco, a life sciences laboratory public health initiative, not-for-
47 profit pounds, shelters and humane societies, arts and cultural facili-
48 ties improvement program, restore New York's communities initiative,
49 heavy equipment, economic development and infrastructure projects,
50 Roosevelt Island operating corporation capital projects, and other state
51 costs associated with such projects the director of the budget is hereby
52 authorized to enter into one or more service contracts with the dormito-
53 ry authority and the corporation, none of which shall exceed thirty
54 years in duration, upon such terms and conditions as the director of the
55 budget and the dormitory authority and the corporation agree, so as to
56 annually provide to the dormitory authority and the corporation, in the

1 aggregate, a sum not to exceed the principal, interest, and related
2 expenses required for such bonds and notes. Any service contract entered
3 into pursuant to this section shall provide that the obligation of the
4 state to pay the amount therein provided shall not constitute a debt of
5 the state within the meaning of any constitutional or statutory
6 provision and shall be deemed executory only to the extent of monies
7 available and that no liability shall be incurred by the state beyond
8 the monies available for such purpose, subject to annual appropriation
9 by the legislature. Any such contract or any payments made or to be made
10 thereunder may be assigned and pledged by the dormitory authority and
11 the corporation as security for its bonds and notes, as authorized by
12 this section.

13 § 34. Subdivision (a) of section 1 of part X of chapter 59 of the laws
14 of 2004, authorizing the New York state urban development corporation
15 and the dormitory authority of the state of New York to issue bonds or
16 notes, as amended by section 37-a of part BBB of chapter 59 of the laws
17 of 2018, is amended to read as follows:

18 (a) Subject to the provisions of chapter 59 of the laws of 2000, but
19 notwithstanding any other provision of law to the contrary, the New York
20 State urban development corporation and the dormitory authority of the
21 state of New York are hereby authorized to issue bonds or notes in one
22 or more series in an aggregate principal amount not to exceed
23 [~~\$293,325,000~~] two hundred forty-three million three hundred twenty-five
24 thousand dollars \$243,325,000, excluding bonds issued to finance one or
25 more debt service reserve funds, to pay costs of issuance of such bonds,
26 and bonds or notes issued to refund or otherwise repay such bonds or
27 notes previously issued, for the purpose of financing projects cost of
28 the Empire Opportunity Fund; Rebuilding the Empire State Through Oppor-
29 tunities in Regional Economies (RESTORE) New York Program; and the
30 Community Capital Assistance Program authorized pursuant to Part T of
31 chapter 84 of the laws of 2002. Such bonds and notes of the corporation
32 or the dormitory authority shall not be a debt of the state, and the
33 state shall not be liable thereon, nor shall they be payable out of any
34 funds other than those appropriated by the state to the corporation or
35 the dormitory authority for debt service and related expenses pursuant
36 to any service contract executed pursuant to subdivision (b) of this
37 section and such bonds and notes shall contain on the face thereof a
38 statement to such effect. Except for purposes of complying with the
39 internal revenue code, any interest income earned on bond proceeds shall
40 only be used to pay debt service on such bonds. All of the provisions of
41 the New York state urban development corporation act and the dormitory
42 authority act relating to bonds and notes which are not inconsistent
43 with the provisions of this section shall apply to obligations author-
44 ized by this section, including but not limited to the power to estab-
45 lish adequate reserves therefor and to issue renewal notes or refunding
46 bonds thereof. The issuance of any bonds or notes hereunder shall
47 further be subject to the approval of the director of the division of
48 the budget.

49 § 35. Subdivision 3 of section 1285-p of the public authorities law,
50 as amended by section 38 of part BBB of chapter 59 of the laws of 2018,
51 is amended to read as follows:

52 3. The maximum amount of bonds that may be issued for the purpose of
53 financing environmental infrastructure projects authorized by this
54 section shall be [~~five billion one hundred forty-seven million two~~
55 ~~hundred sixty thousand~~] five billion six hundred thirty-eight million
56 ten thousand dollars \$5,638,010,000, exclusive of bonds issued to fund

1 any debt service reserve funds, pay costs of issuance of such bonds, and
2 bonds or notes issued to refund or otherwise repay bonds or notes previ-
3 ously issued. Such bonds and notes of the corporation shall not be a
4 debt of the state, and the state shall not be liable thereon, nor shall
5 they be payable out of any funds other than those appropriated by the
6 state to the corporation for debt service and related expenses pursuant
7 to any service contracts executed pursuant to subdivision one of this
8 section, and such bonds and notes shall contain on the face thereof a
9 statement to such effect.

10 § 36. Subdivision (a) of section 48 of part K of chapter 81 of the
11 laws of 2002, relating to providing for the administration of certain
12 funds and accounts related to the 2002-2003 budget, as amended by
13 section 40 of part BBB of chapter 59 of the laws of 2018, is amended to
14 read as follows:

15 (a) Subject to the provisions of chapter 59 of the laws of 2000 but
16 notwithstanding the provisions of section 18 of the urban development
17 corporation act, the corporation is hereby authorized to issue bonds or
18 notes in one or more series in an aggregate principal amount not to
19 exceed [~~\$253,000,000 two hundred fifty-three million~~] two hundred eight-
20 y-six million dollars \$286,000,000, excluding bonds issued to fund one
21 or more debt service reserve funds, to pay costs of issuance of such
22 bonds, and bonds or notes issued to refund or otherwise repay such bonds
23 or notes previously issued, for the purpose of financing capital costs
24 related to homeland security and training facilities for the division of
25 state police, the division of military and naval affairs, and any other
26 state agency, including the reimbursement of any disbursements made from
27 the state capital projects fund, and is hereby authorized to issue bonds
28 or notes in one or more series in an aggregate principal amount not to
29 exceed [~~\$748,800,000, seven hundred forty-eight million eight hundred~~
30 ~~thousand~~] \$952,800,000 nine hundred fifty-two million eight hundred
31 thousand dollars, excluding bonds issued to fund one or more debt
32 service reserve funds, to pay costs of issuance of such bonds, and bonds
33 or notes issued to refund or otherwise repay such bonds or notes previ-
34 ously issued, for the purpose of financing improvements to State office
35 buildings and other facilities located statewide, including the
36 reimbursement of any disbursements made from the state capital projects
37 fund. Such bonds and notes of the corporation shall not be a debt of the
38 state, and the state shall not be liable thereon, nor shall they be
39 payable out of any funds other than those appropriated by the state to
40 the corporation for debt service and related expenses pursuant to any
41 service contracts executed pursuant to subdivision (b) of this section,
42 and such bonds and notes shall contain on the face thereof a statement
43 to such effect.

44 § 37. Subdivision 1 of section 386-b of the public authorities law, as
45 amended by section 41 of part BBB of chapter 59 of the laws of 2018, is
46 amended to read as follows:

47 1. Notwithstanding any other provision of law to the contrary, the
48 authority, the dormitory authority and the urban development corporation
49 are hereby authorized to issue bonds or notes in one or more series for
50 the purpose of financing peace bridge projects and capital costs of
51 state and local highways, parkways, bridges, the New York state thruway,
52 Indian reservation roads, and facilities, and transportation infrastruc-
53 ture projects including aviation projects, non-MTA mass transit
54 projects, and rail service preservation projects, including work appur-
55 tenant and ancillary thereto. The aggregate principal amount of bonds
56 authorized to be issued pursuant to this section shall not exceed [~~four~~

1 ~~billion five hundred million dollars \$4,500,000,000~~ four billion six
2 hundred twenty-eight million dollars \$4,628,000,000, excluding bonds
3 issued to fund one or more debt service reserve funds, to pay costs of
4 issuance of such bonds, and to refund or otherwise repay such bonds or
5 notes previously issued. Such bonds and notes of the authority, the
6 dormitory authority and the urban development corporation shall not be a
7 debt of the state, and the state shall not be liable thereon, nor shall
8 they be payable out of any funds other than those appropriated by the
9 state to the authority, the dormitory authority and the urban develop-
10 ment corporation for principal, interest, and related expenses pursuant
11 to a service contract and such bonds and notes shall contain on the face
12 thereof a statement to such effect. Except for purposes of complying
13 with the internal revenue code, any interest income earned on bond
14 proceeds shall only be used to pay debt service on such bonds.

15 § 38. Paragraph (c) of subdivision 19 of section 1680 of the public
16 authorities law, as amended by section 42 of part BBB of chapter 59 of
17 the laws of 2018, is amended to read as follows:

18 (c) Subject to the provisions of chapter fifty-nine of the laws of two
19 thousand, the dormitory authority shall not issue any bonds for state
20 university educational facilities purposes if the principal amount of
21 bonds to be issued when added to the aggregate principal amount of bonds
22 issued by the dormitory authority on and after July first, nineteen
23 hundred eighty-eight for state university educational facilities will
24 exceed ~~[thirteen billion one hundred seventy-eight million eight hundred~~
25 ~~sixty-four thousand dollars \$13,178,864,000]~~ thirteen billion eight
26 hundred forty-one million eight hundred sixty-four thousand dollars
27 \$13,841,864,000; provided, however, that bonds issued or to be issued
28 shall be excluded from such limitation if: (1) such bonds are issued to
29 refund state university construction bonds and state university
30 construction notes previously issued by the housing finance agency; or
31 (2) such bonds are issued to refund bonds of the authority or other
32 obligations issued for state university educational facilities purposes
33 and the present value of the aggregate debt service on the refunding
34 bonds does not exceed the present value of the aggregate debt service on
35 the bonds refunded thereby; provided, further that upon certification by
36 the director of the budget that the issuance of refunding bonds or other
37 obligations issued between April first, nineteen hundred ninety-two and
38 March thirty-first, nineteen hundred ninety-three will generate long
39 term economic benefits to the state, as assessed on a present value
40 basis, such issuance will be deemed to have met the present value test
41 noted above. For purposes of this subdivision, the present value of the
42 aggregate debt service of the refunding bonds and the aggregate debt
43 service of the bonds refunded, shall be calculated by utilizing the true
44 interest cost of the refunding bonds, which shall be that rate arrived
45 at by doubling the semi-annual interest rate (compounded semi-annually)
46 necessary to discount the debt service payments on the refunding bonds
47 from the payment dates thereof to the date of issue of the refunding
48 bonds to the purchase price of the refunding bonds, including interest
49 accrued thereon prior to the issuance thereof. The maturity of such
50 bonds, other than bonds issued to refund outstanding bonds, shall not
51 exceed the weighted average economic life, as certified by the state
52 university construction fund, of the facilities in connection with which
53 the bonds are issued, and in any case not later than the earlier of
54 thirty years or the expiration of the term of any lease, sublease or
55 other agreement relating thereto; provided that no note, including
56 renewals thereof, shall mature later than five years after the date of

1 issuance of such note. The legislature reserves the right to amend or
2 repeal such limit, and the state of New York, the dormitory authority,
3 the state university of New York, and the state university construction
4 fund are prohibited from covenanting or making any other agreements with
5 or for the benefit of bondholders which might in any way affect such
6 right.

7 § 39. Paragraph (c) of subdivision 14 of section 1680 of the public
8 authorities law, as amended by section 43 of part BBB of chapter 59 of
9 the laws of 2018, is amended to read as follows:

10 (c) Subject to the provisions of chapter fifty-nine of the laws of two
11 thousand, (i) the dormitory authority shall not deliver a series of
12 bonds for city university community college facilities, except to refund
13 or to be substituted for or in lieu of other bonds in relation to city
14 university community college facilities pursuant to a resolution of the
15 dormitory authority adopted before July first, nineteen hundred eighty-
16 five or any resolution supplemental thereto, if the principal amount of
17 bonds so to be issued when added to all principal amounts of bonds
18 previously issued by the dormitory authority for city university commu-
19 nity college facilities, except to refund or to be substituted in lieu
20 of other bonds in relation to city university community college facili-
21 ties will exceed the sum of four hundred twenty-five million dollars and
22 (ii) the dormitory authority shall not deliver a series of bonds issued
23 for city university facilities, including community college facilities,
24 pursuant to a resolution of the dormitory authority adopted on or after
25 July first, nineteen hundred eighty-five, except to refund or to be
26 substituted for or in lieu of other bonds in relation to city university
27 facilities and except for bonds issued pursuant to a resolution supple-
28 mental to a resolution of the dormitory authority adopted prior to July
29 first, nineteen hundred eighty-five, if the principal amount of bonds so
30 to be issued when added to the principal amount of bonds previously
31 issued pursuant to any such resolution, except bonds issued to refund or
32 to be substituted for or in lieu of other bonds in relation to city
33 university facilities, will exceed [~~eight billion three hundred fourteen~~
34 ~~million six hundred ninety-one thousand dollars \$8,314,691,000~~] eight
35 billion six hundred seventy-four million two hundred fifty-six thousand
36 dollars \$8,674,256,000. The legislature reserves the right to amend or
37 repeal such limit, and the state of New York, the dormitory authority,
38 the city university, and the fund are prohibited from covenanting or
39 making any other agreements with or for the benefit of bondholders which
40 might in any way affect such right.

41 § 40. Subdivision 10-a of section 1680 of the public authorities law,
42 as amended by section 44 of part BBB of chapter 59 of the laws of 2018,
43 is amended to read as follows:

44 10-a. Subject to the provisions of chapter fifty-nine of the laws of
45 two thousand, but notwithstanding any other provision of the law to the
46 contrary, the maximum amount of bonds and notes to be issued after March
47 thirty-first, two thousand two, on behalf of the state, in relation to
48 any locally sponsored community college, shall be [~~nine hundred sixty-~~
49 ~~eight million five hundred forty-two thousand dollars \$968,542,000~~] one
50 billion five million six hundred two thousand dollars \$1,005,602,000.
51 Such amount shall be exclusive of bonds and notes issued to fund any
52 reserve fund or funds, costs of issuance and to refund any outstanding
53 bonds and notes, issued on behalf of the state, relating to a locally
54 sponsored community college.

55 § 41. Subdivision 1 of section 17 of part D of chapter 389 of the laws
56 of 1997, relating to the financing of the correctional facilities

1 improvement fund and the youth facility improvement fund, as amended by
2 section 45 of part BBB of chapter 59 of the laws of 2018, is amended to
3 read as follows:

4 1. Subject to the provisions of chapter 59 of the laws of 2000, but
5 notwithstanding the provisions of section 18 of section 1 of chapter 174
6 of the laws of 1968, the New York state urban development corporation is
7 hereby authorized to issue bonds, notes and other obligations in an
8 aggregate principal amount not to exceed [~~seven~~ eight hundred [~~sixty-~~
9 ~~nine~~ four million six hundred fifteen thousand dollars [~~(\$769,615,000)~~
10 \$804,615,000, which authorization increases the aggregate principal
11 amount of bonds, notes and other obligations authorized by section 40 of
12 chapter 309 of the laws of 1996, and shall include all bonds, notes and
13 other obligations issued pursuant to chapter 211 of the laws of 1990, as
14 amended or supplemented. The proceeds of such bonds, notes or other
15 obligations shall be paid to the state, for deposit in the youth facili-
16 ties improvement fund, to pay for all or any portion of the amount or
17 amounts paid by the state from appropriations or reappropriations made
18 to the office of children and family services from the youth facilities
19 improvement fund for capital projects. The aggregate amount of bonds,
20 notes and other obligations authorized to be issued pursuant to this
21 section shall exclude bonds, notes or other obligations issued to refund
22 or otherwise repay bonds, notes or other obligations theretofore issued,
23 the proceeds of which were paid to the state for all or a portion of the
24 amounts expended by the state from appropriations or reappropriations
25 made to the office of children and family services; provided, however,
26 that upon any such refunding or repayment the total aggregate principal
27 amount of outstanding bonds, notes or other obligations may be greater
28 than [~~seven~~ eight hundred [~~sixty-nine~~ four million six hundred fifteen
29 thousand dollars [~~(\$769,615,000)~~ \$804,615,000, only if the present
30 value of the aggregate debt service of the refunding or repayment bonds,
31 notes or other obligations to be issued shall not exceed the present
32 value of the aggregate debt service of the bonds, notes or other obli-
33 gations so to be refunded or repaid. For the purposes hereof, the pres-
34 ent value of the aggregate debt service of the refunding or repayment
35 bonds, notes or other obligations and of the aggregate debt service of
36 the bonds, notes or other obligations so refunded or repaid, shall be
37 calculated by utilizing the effective interest rate of the refunding or
38 repayment bonds, notes or other obligations, which shall be that rate
39 arrived at by doubling the semi-annual interest rate (compounded semi-
40 annually) necessary to discount the debt service payments on the refund-
41 ing or repayment bonds, notes or other obligations from the payment
42 dates thereof to the date of issue of the refunding or repayment bonds,
43 notes or other obligations and to the price bid including estimated
44 accrued interest or proceeds received by the corporation including esti-
45 mated accrued interest from the sale thereof.

46 § 42. Paragraph b of subdivision 2 of section 9-a of section 1 of
47 chapter 392 of the laws of 1973, constituting the New York state medical
48 care facilities finance agency act, as amended by section 46 of part BBB
49 of chapter 59 of the laws of 2018, is amended to read as follows:

50 b. The agency shall have power and is hereby authorized from time to
51 time to issue negotiable bonds and notes in conformity with applicable
52 provisions of the uniform commercial code in such principal amount as,
53 in the opinion of the agency, shall be necessary, after taking into
54 account other moneys which may be available for the purpose, to provide
55 sufficient funds to the facilities development corporation, or any
56 successor agency, for the financing or refinancing of or for the design,

1 construction, acquisition, reconstruction, rehabilitation or improvement
2 of mental health services facilities pursuant to paragraph a of this
3 subdivision, the payment of interest on mental health services improve-
4 ment bonds and mental health services improvement notes issued for such
5 purposes, the establishment of reserves to secure such bonds and notes,
6 the cost or premium of bond insurance or the costs of any financial
7 mechanisms which may be used to reduce the debt service that would be
8 payable by the agency on its mental health services facilities improve-
9 ment bonds and notes and all other expenditures of the agency incident
10 to and necessary or convenient to providing the facilities development
11 corporation, or any successor agency, with funds for the financing or
12 refinancing of or for any such design, construction, acquisition, recon-
13 struction, rehabilitation or improvement and for the refunding of mental
14 hygiene improvement bonds issued pursuant to section 47-b of the private
15 housing finance law; provided, however, that the agency shall not issue
16 mental health services facilities improvement bonds and mental health
17 services facilities improvement notes in an aggregate principal amount
18 exceeding [~~eight billion seven hundred seventy-eight million seven~~
19 ~~hundred eleven thousand~~] nine billion three hundred thirty-three million
20 three hundred eight thousand dollars \$9,333,308,000, excluding mental
21 health services facilities improvement bonds and mental health services
22 facilities improvement notes issued to refund outstanding mental health
23 services facilities improvement bonds and mental health services facili-
24 ties improvement notes; provided, however, that upon any such refunding
25 or repayment of mental health services facilities improvement bonds
26 and/or mental health services facilities improvement notes the total
27 aggregate principal amount of outstanding mental health services facili-
28 ties improvement bonds and mental health facilities improvement notes
29 may be greater than [~~eight billion seven hundred seventy-eight million~~
30 ~~seven hundred eleven thousand dollars \$8,778,711,000~~] nine billion three
31 hundred thirty-three million three hundred eight thousand dollars
32 \$9,333,308,000, only if, except as hereinafter provided with respect to
33 mental health services facilities bonds and mental health services
34 facilities notes issued to refund mental hygiene improvement bonds
35 authorized to be issued pursuant to the provisions of section 47-b of
36 the private housing finance law, the present value of the aggregate debt
37 service of the refunding or repayment bonds to be issued shall not
38 exceed the present value of the aggregate debt service of the bonds to
39 be refunded or repaid. For purposes hereof, the present values of the
40 aggregate debt service of the refunding or repayment bonds, notes or
41 other obligations and of the aggregate debt service of the bonds, notes
42 or other obligations so refunded or repaid, shall be calculated by
43 utilizing the effective interest rate of the refunding or repayment
44 bonds, notes or other obligations, which shall be that rate arrived at
45 by doubling the semi-annual interest rate (compounded semi-annually)
46 necessary to discount the debt service payments on the refunding or
47 repayment bonds, notes or other obligations from the payment dates ther-
48 eof to the date of issue of the refunding or repayment bonds, notes or
49 other obligations and to the price bid including estimated accrued
50 interest or proceeds received by the authority including estimated
51 accrued interest from the sale thereof. Such bonds, other than bonds
52 issued to refund outstanding bonds, shall be scheduled to mature over a
53 term not to exceed the average useful life, as certified by the facili-
54 ties development corporation, of the projects for which the bonds are
55 issued, and in any case shall not exceed thirty years and the maximum
56 maturity of notes or any renewals thereof shall not exceed five years

1 from the date of the original issue of such notes. Notwithstanding the
2 provisions of this section, the agency shall have the power and is here-
3 by authorized to issue mental health services facilities improvement
4 bonds and/or mental health services facilities improvement notes to
5 refund outstanding mental hygiene improvement bonds authorized to be
6 issued pursuant to the provisions of section 47-b of the private housing
7 finance law and the amount of bonds issued or outstanding for such
8 purposes shall not be included for purposes of determining the amount of
9 bonds issued pursuant to this section. The director of the budget shall
10 allocate the aggregate principal authorized to be issued by the agency
11 among the office of mental health, office for people with developmental
12 disabilities, and the office of alcoholism and substance abuse services,
13 in consultation with their respective commissioners to finance bondable
14 appropriations previously approved by the legislature.

15 § 43. Subdivision (a) of section 28 of part Y of chapter 61 of the
16 laws of 2005, relating to providing for the administration of certain
17 funds and accounts related to the 2005-2006 budget, as amended by
18 section 49 of part BBB of chapter 59 of the laws of 2018, is amended to
19 read as follows:

20 (a) Subject to the provisions of chapter 59 of the laws of 2000, but
21 notwithstanding any provisions of law to the contrary, one or more
22 authorized issuers as defined by section 68-a of the state finance law
23 are hereby authorized to issue bonds or notes in one or more series in
24 an aggregate principal amount not to exceed [~~\$67,000,000, sixty-seven~~
25 ~~million~~] ninety-two million dollars \$92,000,000, excluding bonds issued
26 to finance one or more debt service reserve funds, to pay costs of issu-
27 ance of such bonds, and bonds or notes issued to refund or otherwise
28 repay such bonds or notes previously issued, for the purpose of financ-
29 ing capital projects for public protection facilities in the Division of
30 Military and Naval Affairs, debt service and leases; and to reimburse
31 the state general fund for disbursements made therefor. Such bonds and
32 notes of such authorized issuer shall not be a debt of the state, and
33 the state shall not be liable thereon, nor shall they be payable out of
34 any funds other than those appropriated by the state to such authorized
35 issuer for debt service and related expenses pursuant to any service
36 contract executed pursuant to subdivision (b) of this section and such
37 bonds and notes shall contain on the face thereof a statement to such
38 effect. Except for purposes of complying with the internal revenue code,
39 any interest income earned on bond proceeds shall only be used to pay
40 debt service on such bonds.

41 § 44. Subdivision 1 of section 386-a of the public authorities law, as
42 amended by section 61 of part BBB of chapter 59 of the laws of 2018, is
43 amended to read as follows:

44 1. Notwithstanding any other provision of law to the contrary, the
45 authority, the dormitory authority and the urban development corporation
46 are hereby authorized to issue bonds or notes in one or more series for
47 the purpose of assisting the metropolitan transportation authority in
48 the financing of transportation facilities as defined in subdivision
49 seventeen of section twelve hundred sixty-one of this chapter or other
50 capital projects. The aggregate principal amount of bonds authorized to
51 be issued pursuant to this section shall not exceed [~~one billion six~~
52 ~~hundred ninety-four million dollars \$1,694,000,000~~] two billion one
53 hundred seventy-nine million eight hundred fifty-six thousand dollars
54 \$2,179,856,000, excluding bonds issued to fund one or more debt service
55 reserve funds, to pay costs of issuance of such bonds, and to refund or
56 otherwise repay such bonds or notes previously issued. Such bonds and

1 notes of the authority, the dormitory authority and the urban develop-
2 ment corporation shall not be a debt of the state, and the state shall
3 not be liable thereon, nor shall they be payable out of any funds other
4 than those appropriated by the state to the authority, the dormitory
5 authority and the urban development corporation for principal, interest,
6 and related expenses pursuant to a service contract and such bonds and
7 notes shall contain on the face thereof a statement to such effect.
8 Except for purposes of complying with the internal revenue code, any
9 interest income earned on bond proceeds shall only be used to pay debt
10 service on such bonds.

11 § 45. Subdivision 1 of section 50 of section 1 of chapter 174 of the
12 laws of 1968, constituting the New York state urban development corpo-
13 ration act, as amended by section 42 of part XXX of chapter 59 of the
14 laws of 2017, is amended to read as follows:

15 1. Notwithstanding the provisions of any other law to the contrary,
16 the dormitory authority and the urban development corporation are hereby
17 authorized to issue bonds or notes in one or more series for the purpose
18 of funding project costs undertaken by or on behalf of special act
19 school districts, state-supported schools for the blind and deaf,
20 approved private special education schools, non-public schools, communi-
21 ty centers, day care facilities, and other state costs associated with
22 such capital projects. The aggregate principal amount of bonds author-
23 ized to be issued pursuant to this section shall not exceed [~~fifty-five~~
24 ~~million dollars~~] one hundred ten million dollars \$110,000,000, excluding
25 bonds issued to fund one or more debt service reserve funds, to pay
26 costs of issuance of such bonds, and bonds or notes issued to refund or
27 otherwise repay such bonds or notes previously issued. Such bonds and
28 notes of the dormitory authority and the urban development corporation
29 shall not be a debt of the state, and the state shall not be liable
30 thereon, nor shall they be payable out of any funds other than those
31 appropriated by the state to the dormitory authority and the urban
32 development corporation for principal, interest, and related expenses
33 pursuant to a service contract and such bonds and notes shall contain on
34 the face thereof a statement to such effect. Except for purposes of
35 complying with the internal revenue code, any interest income earned on
36 bond proceeds shall only be used to pay debt service on such bonds.

37 § 46. Section 1 of chapter 174 of the laws of 1968, constituting the
38 New York state urban development corporation act, is amended by adding a
39 new section 53 to read as follows:

40 § 53. 1. Notwithstanding the provisions of any other law to the
41 contrary, the dormitory authority and the urban development corporation
42 are hereby authorized to issue bonds or notes in one or more series for
43 the purpose of funding project costs for the acquisition of equipment,
44 including but not limited to the creation or modernization of informa-
45 tion technology systems and related research and development equipment,
46 health and safety equipment, heavy equipment and machinery, the creation
47 or improvement of security systems, and laboratory equipment and other
48 state costs associated with such capital projects. The aggregate princi-
49 pal amount of bonds authorized to be issued pursuant to this section
50 shall not exceed ninety-three million dollars \$93,000,000, excluding
51 bonds issued to fund one or more debt service reserve funds, to pay
52 costs of issuance of such bonds, and bonds or notes issued to refund or
53 otherwise repay such bonds or notes previously issued. Such bonds and
54 notes of the dormitory authority and the urban development corporation
55 shall not be a debt of the state, and the state shall not be liable
56 thereon, nor shall they be payable out of any funds other than those

1 appropriated by the state to the dormitory authority and the urban
2 development corporation for principal, interest, and related expenses
3 pursuant to a service contract and such bonds and notes shall contain on
4 the face thereof a statement to such effect. Except for purposes of
5 complying with the internal revenue code, any interest income earned on
6 bond proceeds shall only be used to pay debt service on such bonds.

7 2. Notwithstanding any other provision of law to the contrary, in
8 order to assist the dormitory authority and the urban development corpo-
9 ration in undertaking the financing for project costs for the acquisi-
10 tion of equipment, including but not limited to the creation or modern-
11 ization of information technology systems and related research and
12 development equipment, health and safety equipment, heavy equipment and
13 machinery, the creation or improvement of security systems, and labora-
14 tory equipment and other state costs associated with such capital
15 projects, the director of the budget is hereby authorized to enter into
16 one or more service contracts with the dormitory authority and the urban
17 development corporation, none of which shall exceed thirty years in
18 duration, upon such terms and conditions as the director of the budget
19 and the dormitory authority and the urban development corporation agree,
20 so as to annually provide to the dormitory authority and the urban
21 development corporation, in the aggregate, a sum not to exceed the prin-
22 cipal, interest, and related expenses required for such bonds and notes.
23 Any service contract entered into pursuant to this section shall provide
24 that the obligation of the state to pay the amount therein provided
25 shall not constitute a debt of the state within the meaning of any
26 constitutional or statutory provision and shall be deemed executory only
27 to the extent of monies available and that no liability shall be
28 incurred by the state beyond the monies available for such purpose,
29 subject to annual appropriation by the legislature. Any such contract or
30 any payments made or to be made thereunder may be assigned and pledged
31 by the dormitory authority and the urban development corporation as
32 security for its bonds and notes, as authorized by this section.

33 § 46-a. Subdivision 1 of section 49 of section 1 of chapter 174 of the
34 laws of 1968, constituting the New York state urban development corpo-
35 ration act, as amended by section 50 of part BBB of chapter 59 of the
36 laws of 2018, is amended to read as follows:

37 1. Notwithstanding the provisions of any other law to the contrary,
38 the dormitory authority and the corporation are hereby authorized to
39 issue bonds or notes in one or more series for the purpose of funding
40 project costs for the state and municipal facilities program and other
41 state costs associated with such capital projects. The aggregate princi-
42 pal amount of bonds authorized to be issued pursuant to this section
43 shall not exceed two billion [~~three~~ **four** hundred [~~twenty-three~~ **thir-**
44 **teen** million five hundred thousand dollars, excluding bonds issued to
45 fund one or more debt service reserve funds, to pay costs of issuance of
46 such bonds, and bonds or notes issued to refund or otherwise repay such
47 bonds or notes previously issued. Such bonds and notes of the dormitory
48 authority and the corporation shall not be a debt of the state, and the
49 state shall not be liable thereon, nor shall they be payable out of any
50 funds other than those appropriated by the state to the dormitory
51 authority and the corporation for principal, interest, and related
52 expenses pursuant to a service contract and such bonds and notes shall
53 contain on the face thereof a statement to such effect. Except for
54 purposes of complying with the internal revenue code, any interest
55 income earned on bond proceeds shall only be used to pay debt service on
56 such bonds.

1 § 47. Subdivision 2 and paragraph (a) of subdivision 4 of section
2 1680-q of the public authorities law, as added by section 4 of part B of
3 chapter 57 of the laws of 2013, are amended to read as follows:

4 2. The authority may, from and after April first, two thousand thir-
5 teen, issue dormitory facility revenue bonds in an amount not to exceed
6 [~~nine hundred forty-four~~] one billion three hundred ninety-four million
7 dollars. Notwithstanding any other rule or law, such bonds shall not be
8 a debt of the state of New York or the state university nor shall the
9 state or the state university be liable thereon, nor shall they be paya-
10 ble out of any funds other than those of the authority constituting
11 dormitory facilities revenues. Such amount shall be exclusive of bonds
12 and notes issued to fund any reserve fund or funds, cost of issuance,
13 original issue premium, and to refund any prior dormitory facility bonds
14 or any dormitory facility revenue bonds. The authority and the state
15 university are hereby authorized to enter into agreements relating to,
16 among other things, the acquisition of property or interests therein,
17 the construction, reconstruction, rehabilitation, improvement, equipping
18 and furnishing of dormitory facilities, the operation and maintenance of
19 dormitory facilities, and the billing, collection and disbursement of
20 dormitory facilities revenues, the title to which has been conveyed,
21 assigned or otherwise transferred to the authority pursuant to paragraph
22 y of subdivision two of section three hundred fifty-five of the educa-
23 tion law. In no event shall the state university have any obligation
24 under the agreement to make payment with respect to, on account of or to
25 pay dormitory facilities revenue bonds, and such bonds shall be payable
26 solely from the dormitory facilities revenues assigned to the authority
27 by the state university. No debt shall be contracted except to finance
28 capital works or purposes. Notwithstanding any other provision of law,
29 dormitory facility revenues shall not be deemed to be revenues of the
30 state. Notwithstanding any other rule or law, the state shall not be
31 liable for any payments on any dormitory facility revenue bonds, and
32 such bonds shall not be a debt of the state and shall not be payable out
33 of any funds other than the dormitory facilities revenues assigned to
34 the authority by the state university.

35 (a) The dormitory authority, in consultation with the state university
36 of New York, shall prepare an annual report due on September thirtieth,
37 commencing on September thirtieth, two thousand fourteen, of every
38 calendar year relating to the provisions of paragraph y of subdivision
39 two of section three hundred fifty-five of the education law [~~as added~~
40 ~~by a chapter of the laws of two thousand thirteen which added this~~
41 ~~section~~]; subdivision eight of section three hundred fifty-five of the
42 education law [~~as amended by a chapter of the laws of two thousand thir-~~
43 ~~teen which added this section~~]; and this section. The report shall
44 include, but not be limited to: (i) the total dormitory facilities
45 revenues assigned or otherwise transferred from the state university of
46 New York to the dormitory authority in the prior state university fiscal
47 year and the sum of such transfers made in the five prior fiscal years;
48 (ii) the sum of monies, if any, transferred to the state university of
49 New York from the dormitory facilities revenue fund in the prior state
50 university fiscal year; (iii) a list of any increase in rents, fees and
51 other charges that relate to dormitory facilities per campus to
52 students; (iv) a summary of all costs associated with the construction,
53 reconstruction, rehabilitation, improvement, equipping, furnishing,
54 repair, maintenance and operations of dormitory facilities that the
55 dormitory authority funded with dormitory facilities revenues and the
56 proceeds of dormitory facility revenue bonds; (v) a summary and justi-

1 fication of dormitory authority administrative expenses and costs
2 incurred related to the dormitory facilities revenue fund; (vi) the
3 issuance amounts, debt service costs and savings, if any, of all state
4 university of New York dormitory bonds issued prior to April first, two
5 thousand thirteen and refinanced by the dormitory authority with dormi-
6 tory facility revenue bonds; (vii) total amount of debt service payments
7 made per year on dormitory facility revenue bonds; and (viii) an esti-
8 mated date when the dormitory authority will reach the [~~nine hundred~~
9 ~~forty-four million dollar~~] cap on dormitory facility revenue bonds.

10 § 48. Paragraphs b and f of subdivision 3 of section 9 of section 1 of
11 chapter 359 of the laws of 1968 constituting the facilities development
12 corporation act, paragraph b as amended by chapter 236 of the laws of
13 2005 and paragraph f as amended by chapter 58 of the laws of 1987, are
14 amended and a new paragraph g is added to read as follows:

15 b. All monies of the corporation received or accepted pursuant to
16 paragraph a of this subdivision, other than appropriations and advances
17 from the state and except as otherwise authorized or provided in this
18 section, shall be paid to the commissioner of taxation and finance as
19 agent of the corporation, who shall not commingle such monies with any
20 other monies. Such monies shall be deposited in two or more separate
21 bank accounts. One of such accounts, to which shall be credited (i) all
22 payments made on or after January 1, 1964, for the care, maintenance and
23 treatment of patients in every mental hygiene facility, other than a
24 community mental health and retardation facility, (ii) all payments made
25 to the corporation as rentals, lease payments, permit fees or otherwise
26 under any lease, sublease or agreement undertaken with respect to a
27 community mental health and retardation facility or a current or former
28 mental hygiene facility, (iii) all payments made to the corporation for
29 the purchase of real property held by the corporation for the use of the
30 department, other than payments derived from New York state medical care
31 facilities finance agency financing or refinancing of the design,
32 construction, acquisition, reconstruction, rehabilitation, improvement
33 or renovation of state operated mental hygiene facilities, (iv) all
34 income from investments and (v) all monies received or to be received
35 for the purposes of such account on a recurring basis, shall be denomi-
36 nated the "mental hygiene facilities improvement fund income account".
37 The monies in any account shall be paid out on checks signed by the
38 commissioner of taxation and finance on requisition of the chairman of
39 the corporation or of such other officer or employee or officers or
40 employees as the corporation shall authorize to make such requisition.
41 All deposits of such money shall, if required by the commissioner of
42 taxation and finance or the directors of the corporation, be secured by
43 obligations of the United States or of the state of a market value equal
44 at all times to the amount of the deposit and all banks and trust compa-
45 nies are authorized to give such security for such deposits. Any moneys
46 of the corporation not required for immediate use or disbursement may,
47 at the discretion of the corporation, be invested by the commissioner of
48 taxation and finance in accordance with the provisions of section 98-a
49 of the state finance law. [~~When the corporation is no longer required to~~
50 ~~make any rental payments under any lease, sublease or agreement entered~~
51 ~~into with the state housing finance agency in effect as of the effective~~
52 ~~date of this amendment to this paragraph, all monies received or~~
53 ~~accepted pursuant to paragraph a of this subdivision, other than appro-~~
54 ~~priations and advances from the state and except as otherwise authorized~~
55 ~~or provided in this section, shall be deposited into the mental health~~
56 ~~services fund established by section 97-f of the state finance law. Any~~

1 ~~monies remaining in the mental hygiene facilities improvement fund~~
2 ~~income account and in any rental reserve account created pursuant to~~
3 ~~paragraph c of subdivision 4 of this section, when such lease, sublease~~
4 ~~or agreement is no longer in effect shall be deposited in the mental~~
5 ~~health services fund.]~~ The mental hygiene facilities improvement fund
6 and the income account therein shall remain in existence until termi-
7 nated by the corporation by written notice to the commissioner of taxa-
8 tion and finance. Any moneys on deposit in the mental hygiene facilities
9 improvement fund or the income account therein upon the termination of
10 said fund and account shall be transferred by the commissioner of taxa-
11 tion and finance to the mental health services fund. The corporation
12 shall not terminate the mental hygiene facilities improvement fund and
13 the income account therein until all mental health services facilities
14 bonds issued pursuant to: (i) the New York state medical care facilities
15 finance agency act; (ii) article five-c of the state finance law; and
16 (iii) article five-f of the state finance law and payable from the
17 income account as described in paragraph g of this subdivision are no
18 longer outstanding.

19 f. The directors of the corporation shall from time to time, but in no
20 event later than the fifteenth day of each month pay over to the commis-
21 sioner of taxation and finance and the state comptroller for deposit in
22 the mental health services fund, all monies of the corporation in excess
23 of the aggregate amount of money required to be maintained on deposit in
24 the mental hygiene facilities improvement fund income account pursuant
25 to [~~paragraph~~] paragraphs e and g of this subdivision. Prior to making
26 any such payment, the chairman of the corporation shall, on behalf of
27 the directors, make and deliver to the governor and the director of the
28 budget his certificate stating the aggregate amount to be maintained on
29 deposit in the mental hygiene facilities improvement fund income account
30 to comply in full with the provisions of [~~paragraph e~~] paragraphs e and
31 g of this subdivision.

32 g. (1) In addition to the amount required to be maintained by para-
33 graph e of this subdivision, there shall be accumulated and set aside in
34 each month in the mental hygiene facilities improvement fund income
35 account, all receipts associated with loans, leases and other agreements
36 with voluntary agencies. The corporation shall provide the amount of
37 such receipts to be set aside to the commissioner of taxation and
38 finance in each month. (2) No later than five days prior to the earlier
39 of when payment is to be made on bonds issued for mental health services
40 facilities purposes pursuant to: (i) the New York state medical care
41 facilities finance agency act; (ii) article five-C of the state finance
42 law; and (iii) article five-F of the state finance law, such set-aside
43 receipts shall be transferred by the commissioner of taxation and
44 finance as agent of the corporation from the mental hygiene facilities
45 improvement fund income account in the amounts set forth in schedules
46 provided by the corporation to the commissioner of taxation and finance
47 in the following priority: first, to the trustee appointed by the New
48 York state medical care facilities finance agency for the bonds issued
49 pursuant to the New York state medical care facilities finance agency
50 act for both voluntary agency and state purposes to pay debt service and
51 other cash requirements due on such bonds on the relevant payment date,
52 second, any remaining amount of such set-aside receipts to the trustee
53 appointed by authorized issuers for the bonds issued pursuant to article
54 five-C of the state finance law to pay debt service and other cash
55 requirements due on such bonds on the relevant payment date and third,
56 any remaining amount of such set-aside to the trustee appointed by

1 authorized issuers for the bonds issued pursuant to article five-F of
2 the state finance law to pay debt service and other cash requirements
3 due on such bonds on the relevant payment date.

4 § 49. Subdivisions 5 and 8 of section 97-f of the state finance law,
5 subdivision 5 as amended by section 15 of part BBB of chapter 59 of the
6 laws of 2018 and subdivision 8 as amended by section 59 of part HH of
7 chapter 57 of the laws of 2013, are amended and a new subdivision 9 is
8 added to read as follows:

9 5. The comptroller shall from time to time, but in no event later than
10 the fifteenth day of each month, pay over for deposit in the mental
11 hygiene general fund state operations account all moneys in the mental
12 health services fund in excess of the amount of money required to be
13 maintained on deposit in the mental health services fund. ~~[The]~~ Subject
14 to subdivision nine of this section, the amount required to be main-
15 tained in such fund shall be (i) twenty percent of the amount of the
16 next payment coming due relating to the mental health services facili-
17 ties improvement program under any agreement between the facilities
18 development corporation and the New York state medical care facilities
19 finance agency multiplied by the number of months from the date of the
20 last such payment with respect to payments under any such agreement
21 required to be made semi-annually, plus (ii) those amounts specified in
22 any such agreement with respect to payments required to be made other
23 than semi-annually, including for variable rate bonds, interest rate
24 exchange or similar agreements or other financing arrangements permitted
25 by law. ~~[Prior to making any such payment, the comptroller shall make~~
26 ~~and deliver to the director of the budget and the chairmen of the facil-~~
27 ~~ities development corporation and the New York state medical care facil-~~
28 ~~ities finance agency, a certificate stating the aggregate amount to be~~
29 ~~maintained on deposit in the mental health services fund to comply in~~
30 ~~full with the provisions of this subdivision.]~~ Concurrently with the
31 making of any such payment, the facilities development corporation shall
32 deliver to the comptroller, the director of the budget and the New York
33 state medical care facilities finance agency a certificate stating the
34 aggregate amount to be maintained on deposit in the mental health
35 services fund to comply in full with the provisions of this subdivision.

36 8. In addition to the amounts required to be maintained on deposit in
37 the mental health services fund pursuant to subdivision five of this
38 section and subject to subdivision nine of this section, the fund shall
39 maintain on deposit an amount equal to the debt service and other cash
40 requirements on mental health services facilities bonds issued by
41 authorized issuers pursuant to sections sixty-eight-b and sixty-nine-n
42 of this chapter. The amount required to be maintained in such fund shall
43 be (i) twenty percent of the amount of the next payment coming due
44 relating to mental health services facilities bonds issued by an author-
45 ized issuer multiplied by the number of months from the date of the last
46 such payment with respect to payments required to be made semi-annually,
47 plus (ii) those amounts specified in any financing agreement between the
48 issuer and the state, acting through the director of the budget, with
49 respect to payments required to be made other than semi-annually,
50 including for variable rate bonds, interest rate exchange or similar
51 agreements or other financing arrangements permitted by law. ~~[Prior to~~
52 ~~making any such payment, the comptroller shall make and deliver to the~~
53 ~~director of the budget and the chairmen of the facilities development~~
54 ~~corporation and the New York state medical care facilities finance agen-~~
55 ~~cy, a certificate stating the aggregate amount to be maintained on~~
56 ~~deposit in the mental health services fund to comply in full with the~~

1 ~~provisions of this subdivision.]~~ Concurrently with the making of any
2 such payment, the facilities development corporation shall deliver to
3 the comptroller, the director of the budget and the New York state
4 medical care facilities finance agency a certificate stating the aggre-
5 gate amount to be maintained on deposit in the mental health services
6 fund to comply in full with the provisions of this subdivision.

7 No later than five days prior to the payment to be made by the state
8 comptroller on such mental health services facilities bonds pursuant to
9 sections ninety-two-z and ninety-two-h of this article, the amount of
10 such payment shall be transferred by the state comptroller from the
11 mental health services fund to the revenue bond tax fund established by
12 section ninety-two-z of this article and the sales tax revenue bond fund
13 established by section ninety-two-h of this article. The accumulation of
14 moneys pursuant to this subdivision and subsequent transfer to the
15 revenue bond tax fund and the sales tax revenue bond fund shall be
16 subordinate in all respects to payments to be made to the New York state
17 medical care facilities finance agency and to any pledge or assignment
18 pursuant to subdivision six of this section.

19 9. In determining the amounts required to be maintained in the mental
20 health services fund under subdivisions five and eight of this section
21 in each month, the amount of receipts associated with loans, leases and
22 other agreements with voluntary agencies accumulated and set aside in
23 the mental hygiene facilities improvement fund income account under
24 paragraph g of subdivision three of section nine of the facilities
25 development corporation act shall be taken into account as a credit but
26 only if such crediting does not result in the amounts required to be
27 maintained in the mental health services fund exclusive of any credit to
28 be less than the amount required under subdivision five of this section
29 in each month.

30 § 49-a. Notwithstanding any provision of law to the contrary, if the
31 financial plan required under sections twenty-two or twenty-three of
32 this article estimates that the General Fund is reasonably anticipated
33 to end the fiscal year with an imbalance of \$500 million or more, the
34 director of the division of the budget shall prepare a plan that shall
35 be submitted to the legislature, which shall identify the general fund
36 and state special revenue fund aid to localities appropriations and
37 related disbursements that may be reduced to eliminate the imbalance
38 identified in the General Fund, provided, however, that the total
39 reduction in disbursements identified in such plan shall not exceed an
40 amount equal to 1.0 percent of estimated disbursements in state operat-
41 ing funds for fiscal year 2019-2020. The legislature shall have 30 days
42 after such submission to either prepare its own plan, which may be
43 adopted by concurrent resolution passed by both houses and implemented
44 by the division of the budget, or if after 30 days the legislature fails
45 to adopt its own plan, the reductions to the general fund and state
46 special revenue fund aid to localities appropriations and related
47 disbursements identified in the division of the budget plan will go into
48 effect automatically. To the extent the State is obligated to make
49 payment to any individual or entity pursuant to any appropriation to
50 which an adjustment or reduction is applied in accordance with this
51 section, such obligation shall be reduced commensurate with any adjust-
52 ments or reductions made by the director of the budget and/or by the
53 legislature. The following types of appropriations shall be exempt from
54 reduction in any plan prepared by the budget director and/or any plan
55 adopted by the legislature: (a) public assistance payments for families
56 and individuals and payments for eligible aged, blind and disabled

1 persons related to supplemental social security; (b) any reductions that
2 would violate federal law; (c) payments of debt service and related
3 expenses for which the state is constitutionally obligated to pay debt
4 service or is contractually obligated to pay debt service, subject to an
5 appropriation, including where the state has a contingent contractual
6 obligation; and (d) payments the state is obligated to make pursuant to
7 court orders or judgments. The provisions of this section shall expire
8 after March 31, 2020.

9 § 50. This act shall take effect immediately and shall be deemed to
10 have been in full force and effect on and after April 1, 2019; provided,
11 however, that the provisions of sections one, one-a, one-b, two, three,
12 four, five, six, seven, eight, thirteen, fourteen, fifteen, sixteen,
13 seventeen, eighteen, nineteen, twenty, twenty-two, twenty-three, twen-
14 ty-four and forty-nine-a of this act shall expire March 31, 2020 when
15 upon such date the provisions of such sections shall be deemed repealed.

16

PART UUU

17 Section 1. Part II of a chapter of the laws of 2019 amending chapter
18 141 of the laws of 1994 amending the legislative law and the state
19 finance law relating to the operation and administration of the legisla-
20 ture relating to extending such provisions, as proposed in legislative
21 bill numbers S.1507-C and A.2007-C, is amended by adding a new section
22 1-a to read as follows:

23 § 1-a. This act shall not supersede the findings and determinations
24 made by the compensation committee as authorized pursuant to part HHH of
25 chapter 59 of the laws of 2018 unless a court of competent jurisdiction
26 determines that such findings and determinations are invalid or other-
27 wise not applicable or in force.

28 § 2. This act shall take effect on the same date and in the same
29 manner as Part II of a chapter of the laws of 2019 amending chapter 141
30 of the laws of 1994 amending the legislative law and the state finance
31 law relating to the operation and administration of the legislature
32 relating to extending such provisions, as proposed in legislative bill
33 numbers S.1507-C and A.2007-C, takes effect.

34

PART VVV

35 Section 1. Subdivision 7 of section 3 of part E of chapter 60 of the
36 laws of 2015, establishing a commission on legislative, judicial and
37 executive compensation, and providing for the powers and duties of the
38 commission and for the dissolution of the commission, is amended to read
39 as follows:

40 7. The commission shall make a report to the governor, the legislature
41 and the chief judge of the state of its findings, conclusions, determi-
42 nations and recommendations, if any, not later than the thirty-first of
43 December of the year in which the commission is established for judicial
44 compensation and the fifteenth of November the following year for legis-
45 lative and executive compensation. Any findings, conclusions, determi-
46 nations and recommendations in the report must be adopted by a majority
47 vote of the commission and [~~findings, conclusions, determinations and~~
48 ~~recommendations with respect to executive and legislative compensation]~~
49 shall also be supported by at least one member appointed by each
50 appointing authority. Each recommendation made to implement a determi-
51 nation pursuant to section two of this act shall have the force of law,
52 and shall supersede, where appropriate, inconsistent provisions of arti-

1 cle 7-B of the judiciary law, section 169 of the executive law, and
2 sections 5 and 5-a of the legislative law, unless modified or abrogated
3 by statute prior to April first of the year as to which such determi-
4 nation applies to judicial compensation and January first of the year as
5 to which such determination applies to legislative and executive compen-
6 sation.

7 § 2. This act shall take effect immediately.

8

PART WWW

9 Section 1. Section 17 of part F of chapter 60 of the laws of 2015,
10 constituting the infrastructure investment act, as amended by section 14
11 of part RRR of chapter 59 of the laws of 2017, is amended to read as
12 follows:

13 § 17. This act shall take effect immediately and shall expire and be
14 deemed repealed [4] 6 years after such date, provided that, projects
15 with requests for qualifications issued prior to such repeal shall be
16 permitted to continue under this act notwithstanding such repeal.

17 § 2. Section 12 of part H of chapter 58 of the laws of 2016, consti-
18 tuting the transformational economic development infrastructure and
19 revitalization projects act, is amended to read as follows:

20 § 12. This act shall take effect immediately and shall expire and be
21 deemed repealed [3] 5 years after such date, provided that, projects
22 with requests for qualifications issued prior to such repeal shall be
23 permitted to continue under this act notwithstanding such repeal.

24 § 3. This act shall take effect immediately.

25

PART XXX

26 Section 1. (a) Establishment of commission. The state shall establish
27 a system of voluntary public campaign financing for statewide and state
28 legislative public offices. There is hereby established a public
29 campaign financing and election commission to examine, evaluate and make
30 recommendations for new laws with respect to how the State should imple-
31 ment such a system of voluntary public campaign financing for state
32 legislative and statewide public offices, and what the parameters of
33 such a program should be. The commission shall make its recommendations
34 in furtherance of the goals of incentivizing candidates to solicit small
35 contributions, reducing the pressure on candidates to spend inordinate
36 amounts of time raising large contributions for their campaigns, and
37 encouraging qualified candidates to run for office. The commission shall
38 also review and recommend changes to certain aspects of the state
39 election law as detailed herein. The commission's report is due by
40 December 1, 2019 and shall have the full effect of law unless modified
41 or abrogated by statute prior to December 22, 2019.

42 (b) Members of commission. The commission shall be comprised of nine
43 members, two of which shall be appointed by the governor, two of which
44 shall be appointed by the senate majority leader, two of which shall be
45 appointed by the speaker of the assembly, one of which shall be
46 appointed by the senate minority leader, and one of which shall be
47 appointed by the assembly minority leader. The governor, senate majority
48 leader, and speaker of the assembly shall jointly appoint a ninth member
49 to serve on the commission. The commission shall not be fully consti-
50 tuted without the appointment of the ninth member. There shall be no
51 chairperson appointed, and the commission shall be governed by a majori-
52 ty vote, and at all times the commission shall act with a quorum.

1 2. The commission shall specifically determine and identify all
2 details and components reasonably related to administration of a public
3 financing program, and shall also specifically determine and identify
4 new election laws in the following areas:

5 (a) ratio of public matching funds to small contributions;

6 (b) limits on total receipt of public funds depending on the office
7 sought by a candidate under the program, including geographic differ-
8 ences in such limits, if any;

9 (c) candidate eligibility thresholds for the program;

10 (d) contribution limits applicable to candidates participating in the
11 program;

12 (e) eligible uses of matchable contributions and public funds;
13 contributions to participating candidates above the matchable portion
14 shall be governed by election law § 14-130;

15 (f) related conditions of compliance with the program;

16 (g) an appropriate state agency to oversee administration and enforce-
17 ment of the program, or recommendation of a new agency if the commission
18 deems such recommendation appropriate;

19 (h) resources necessary to administer and enforce the program;

20 (i) effective date of the program;

21 (j) rules and definitions governing: candidates' eligibility for
22 public financing; political party qualifications; multiple party candi-
23 date nominations and/or designations; and civil violations of public
24 financing rules.

25 3. The commission shall limit its recommendations to a public financ-
26 ing program that has a total maximum annual fiscal cost of no more than
27 100 million dollars.

28 4. (a) The commission shall only meet within the state and must hold
29 at least one hearing at which the public will be afforded an opportunity
30 to provide comments. The commission may hold additional public hearings
31 as it deems necessary. Such additional hearings, if any, may allow for
32 an opportunity to provide public comments.

33 (b) The members of the commission shall receive no compensation for
34 their services but shall be allowed their actual and necessary expenses
35 incurred in the performance of their duties hereunder. Nothing contained
36 herein shall prohibit a member of the commission from receiving his or
37 her salary earned by reason of their state employee position.

38 (c) No member of the commission shall be disqualified from holding any
39 other public office or public employment, nor shall he or she forfeit
40 any such public office or public employment by reason of his or her
41 appointment pursuant to this section, notwithstanding the provisions of
42 any general, special or local law, regulation, ordinance or city char-
43 ter. No person who holds a party position shall be prohibited or
44 disqualified from serving as a member of the commission.

45 (d) To the maximum extent feasible, the commission shall be entitled
46 to request and receive and shall utilize and be provided with such
47 facilities, resources and data of any court, department, division,
48 board, bureau, commission, agency or public authority of the state or
49 any political subdivision thereof as it may reasonably request to prop-
50 erly carry out its powers and duties pursuant to this act.

51 (e) The commission may request, and shall receive, reasonable assist-
52 ance from state agency personnel as is necessary for the performance of
53 its function, including legal guidance as is necessary from legislative
54 and executive counsel.

1 5. The commission shall make a report to the governor and the legisla-
2 ture of its findings, conclusions, determinations and recommendations
3 and shall submit such report by December 1, 2019.

4 Any findings, conclusions, determinations and recommendations in the
5 report must be adopted by a majority vote of the commission. Each member
6 of the commission shall report their vote and describe their reasoning
7 for their determination.

8 The commission may report recommendations supported by a majority.
9 Each recommendation made to implement a determination pursuant to this
10 act shall have the force of law, and shall supersede, where appropriate,
11 inconsistent provisions of the election law, unless modified or abrogat-
12 ed by statute prior to December 22, 2019.

13 § 2. If any clause, sentence, subdivision, paragraph, section or part
14 of this act be adjudged by any court of competent jurisdiction to be
15 invalid, such judgment shall not affect, impair or invalidate the
16 remainder thereof, but shall be confined in its operation to the clause,
17 sentence, subdivision, paragraph, section or part thereof directly
18 involved in the controversy in which such judgment shall have been
19 rendered.

20 § 3. This act shall take effect immediately. While any recommendation
21 contained within the commission's final report that is made to implement
22 a determination pursuant to this act shall remain law, the commission
23 itself, as created herein, shall expire and be deemed repealed on and
24 after December 31, 2019.

25 PART YYY

26 Section 1. Paragraph e of subdivision 1 of section 211-d of the educa-
27 tion law, as amended by section 1 of part CCC of chapter 59 of the laws
28 of 2018, is amended to read as follows:

29 e. Notwithstanding paragraphs a and b of this subdivision, a school
30 district that submitted a contract for excellence for the two thousand
31 eight--two thousand nine school year shall submit a contract for excel-
32 lence for the two thousand nine--two thousand ten school year in
33 conformity with the requirements of subparagraph (vi) of paragraph a of
34 subdivision two of this section unless all schools in the district are
35 identified as in good standing and provided further that, a school
36 district that submitted a contract for excellence for the two thousand
37 nine--two thousand ten school year, unless all schools in the district
38 are identified as in good standing, shall submit a contract for excel-
39 lence for the two thousand eleven--two thousand twelve school year which
40 shall, notwithstanding the requirements of subparagraph (vi) of para-
41 graph a of subdivision two of this section, provide for the expenditure
42 of an amount which shall be not less than the product of the amount
43 approved by the commissioner in the contract for excellence for the two
44 thousand nine--two thousand ten school year, multiplied by the
45 district's gap elimination adjustment percentage and provided further
46 that, a school district that submitted a contract for excellence for the
47 two thousand eleven--two thousand twelve school year, unless all schools
48 in the district are identified as in good standing, shall submit a
49 contract for excellence for the two thousand twelve--two thousand thir-
50 teen school year which shall, notwithstanding the requirements of
51 subparagraph (vi) of paragraph a of subdivision two of this section,
52 provide for the expenditure of an amount which shall be not less than
53 the amount approved by the commissioner in the contract for excellence
54 for the two thousand eleven--two thousand twelve school year and

1 provided further that, a school district that submitted a contract for
2 excellence for the two thousand twelve--two thousand thirteen school
3 year, unless all schools in the district are identified as in good
4 standing, shall submit a contract for excellence for the two thousand
5 thirteen--two thousand fourteen school year which shall, notwithstanding
6 the requirements of subparagraph (vi) of paragraph a of subdivision two
7 of this section, provide for the expenditure of an amount which shall be
8 not less than the amount approved by the commissioner in the contract
9 for excellence for the two thousand twelve--two thousand thirteen school
10 year and provided further that, a school district that submitted a
11 contract for excellence for the two thousand thirteen--two thousand
12 fourteen school year, unless all schools in the district are identified
13 as in good standing, shall submit a contract for excellence for the two
14 thousand fourteen--two thousand fifteen school year which shall,
15 notwithstanding the requirements of subparagraph (vi) of paragraph a of
16 subdivision two of this section, provide for the expenditure of an
17 amount which shall be not less than the amount approved by the commis-
18 sioner in the contract for excellence for the two thousand thirteen--two
19 thousand fourteen school year; and provided further that, a school
20 district that submitted a contract for excellence for the two thousand
21 fourteen--two thousand fifteen school year, unless all schools in the
22 district are identified as in good standing, shall submit a contract for
23 excellence for the two thousand fifteen--two thousand sixteen school
24 year which shall, notwithstanding the requirements of subparagraph (vi)
25 of paragraph a of subdivision two of this section, provide for the
26 expenditure of an amount which shall be not less than the amount
27 approved by the commissioner in the contract for excellence for the two
28 thousand fourteen--two thousand fifteen school year; and provided
29 further that a school district that submitted a contract for excellence
30 for the two thousand fifteen--two thousand sixteen school year, unless
31 all schools in the district are identified as in good standing, shall
32 submit a contract for excellence for the two thousand sixteen--two thou-
33 sand seventeen school year which shall, notwithstanding the requirements
34 of subparagraph (vi) of paragraph a of subdivision two of this section,
35 provide for the expenditure of an amount which shall be not less than
36 the amount approved by the commissioner in the contract for excellence
37 for the two thousand fifteen--two thousand sixteen school year; and
38 provided further that, a school district that submitted a contract for
39 excellence for the two thousand sixteen--two thousand seventeen school
40 year, unless all schools in the district are identified as in good
41 standing, shall submit a contract for excellence for the two thousand
42 seventeen--two thousand eighteen school year which shall, notwithstand-
43 ing the requirements of subparagraph (vi) of paragraph a of subdivision
44 two of this section, provide for the expenditure of an amount which
45 shall be not less than the amount approved by the commissioner in the
46 contract for excellence for the two thousand sixteen--two thousand
47 seventeen school year; and provided further that a school district that
48 submitted a contract for excellence for the two thousand seventeen--two
49 thousand eighteen school year, unless all schools in the district are
50 identified as in good standing, shall submit a contract for excellence
51 for the two thousand eighteen--two thousand nineteen school year which
52 shall, notwithstanding the requirements of subparagraph (vi) of para-
53 graph a of subdivision two of this section, provide for the expenditure
54 of an amount which shall be not less than the amount approved by the
55 commissioner in the contract for excellence for the two thousand seven-
56 teen--two thousand eighteen school year; and provided further that, a

1 school district that submitted a contract for excellence for the two
2 thousand eighteen--two thousand nineteen school year, unless all schools
3 in the district are identified as in good standing, shall submit a
4 contract for excellence for the two thousand nineteen--two thousand
5 twenty school year which shall, notwithstanding the requirements of
6 subparagraph (vi) of paragraph a of subdivision two of this section,
7 provide for the expenditure of an amount which shall be not less than
8 the amount approved by the commissioner in the contract for excellence
9 for the two thousand eighteen--two thousand nineteen school year. For

10 purposes of this paragraph, the "gap elimination adjustment percentage"
11 shall be calculated as the sum of one minus the quotient of the sum of
12 the school district's net gap elimination adjustment for two thousand
13 ten--two thousand eleven computed pursuant to chapter fifty-three of the
14 laws of two thousand ten, making appropriations for the support of
15 government, plus the school district's gap elimination adjustment for
16 two thousand eleven--two thousand twelve as computed pursuant to chapter
17 fifty-three of the laws of two thousand eleven, making appropriations
18 for the support of the local assistance budget, including support for
19 general support for public schools, divided by the total aid for adjust-
20 ment computed pursuant to chapter fifty-three of the laws of two thou-
21 sand eleven, making appropriations for the local assistance budget,
22 including support for general support for public schools. Provided,
23 further, that such amount shall be expended to support and maintain
24 allowable programs and activities approved in the two thousand nine--two
25 thousand ten school year or to support new or expanded allowable
26 programs and activities in the current year.

27 § 2. Section 3614 of the education law, as added by section 4 of part
28 CCC of chapter 59 of the laws of 2018, is amended to read as follows:

29 § 3614. Statement of the total funding allocation. 1. Notwithstanding
30 any provision of law, rule or regulation to the contrary, commencing
31 with the two thousand eighteen--two thousand nineteen school year for
32 school districts which contain at least four schools as reported in the
33 school report card database produced by the commissioner for the two
34 thousand sixteen--two thousand seventeen school year and which receive
35 at least fifty percent of total revenue from state aid as reported in
36 the fiscal profiles master files report produced by the commissioner
37 concerning data on school district expenditures and revenues for the two
38 thousand fifteen--two thousand sixteen school year and for school
39 districts located in a city with a population of more than one million,
40 and commencing with the two thousand nineteen--two thousand twenty
41 school year for school districts containing at least four schools as
42 reported in the school report card database produced by the commissioner
43 for the two thousand sixteen--two thousand seventeen school year, and
44 commencing with the two thousand twenty--two thousand twenty-one school
45 year for all [~~other~~] school districts eligible for an apportionment
46 pursuant to subdivision four of section thirty-six hundred two of this
47 part, such school districts shall annually submit to the commissioner
48 and the director of the budget and shall make publicly available and on
49 the district website a detailed statement of the total funding allo-
50 cation for each school in the district for the upcoming school budget
51 year [~~prior to the first day of~~] on or before the Friday prior to Labor
52 Day of such school year, provided that:

53 a. Such statements shall be in a statewide uniform form developed by
54 the director of the budget, in consultation with the commissioner,
55 provided that when preparing statements districts shall adhere to and
56 complete the prescribed form accurately and fully, and provided further

1 that the director of the budget shall request in such form only informa-
2 tion that is known to, or may be ascertained or estimated by, the
3 district. Provided, further, that each local educational agency shall
4 include in such statement the approach used to allocate funds to each
5 school and that such statement shall include but not be limited to sepa-
6 rate entries for each individual school, demographic data for the
7 school, per pupil funding level, source of funds, and uniform decision
8 rules regarding allocation of centralized spending to individual schools
9 from all funding sources.

10 b. Within [~~thirty~~] forty-five days of submission of such statement by
11 a school district, the commissioner and director of the budget shall
12 review such statement and determine whether the statement is complete
13 and is in the format required by paragraph a of this subdivision. If
14 such statement is determined to be complete and in the format required
15 by paragraph a of this subdivision, a written acknowledgement of such
16 shall be sent to the school district. If no determination is made by the
17 commissioner and the director of the budget within [~~thirty~~] forty-five
18 days of submission of the statement, such statement shall be deemed
19 approved. Should the commissioner or the director of the budget request
20 additional information from the school district to determine complete-
21 ness, the district shall submit such requested information to the
22 commissioner and the director of the budget within thirty days of such
23 request and the commissioner and the director of the budget's deadline
24 for review and determination shall be extended by [~~thirty~~] forty-five
25 days from the date of submission of the additional requested informa-
26 tion. If the commissioner or director of the budget determine a school
27 district's spending statement to be noncompliant, such school district
28 shall be allowed to submit a revised spending statement at any time.

29 c. If a school district fails to submit a statement that is complete
30 and in the format required by paragraph a of this subdivision [~~by the~~
31 ~~first day~~] on or before the Friday prior to Labor Day of such school
32 year or if the commissioner or director of the budget determine the
33 school district's spending statement to be noncompliant, a written
34 explanation shall be provided and the school district will have thirty
35 days to cure. If the school district does not cure within thirty days,
36 at the joint direction of the director of the budget and the commission-
37 er, the comptroller of the city in which such school district is situ-
38 ated, or if the city does not have an elected comptroller, the chief
39 financial officer of the city, or for school districts not located in a
40 city, the chief financial officer of the town in which the majority of
41 the school district is situated shall be authorized, at his or her
42 discretion, to obtain appropriate information from the school district,
43 and shall be authorized to complete such form and submit such statement
44 to the director of the budget and the commissioner for approval in
45 accordance with paragraph b of this subdivision. Where the comptroller
46 or chief financial officer exercises the authority to submit such form,
47 such submission shall occur within sixty days following notification of
48 the school district's failure to cure. Nothing in this paragraph shall
49 preclude a school district from submitting a spending statement for
50 approval by the director of the budget and the commissioner at any time.

51 2. Nothing in this section shall alter or suspend statutory school
52 district budget and voting or approval requirements.

53 3. a. For the two thousand nineteen--two thousand twenty school year
54 and thereafter, any school district that is required to submit a state-
55 ment under subdivision one of this section for the base year with an
56 underfunded high-need school shall prioritize all such underfunded high-

1 need schools among its individual schools, and shall submit to the
2 commissioner on or before September first of the current year a report
3 specifying how such district effectuated appropriate funding for the
4 underfunded high-need schools.

5 b. On or before May first of the base year, the director of the budget
6 shall produce a list of underfunded high-need schools, as defined in
7 paragraph c of this subdivision. Provided, however, that the director of
8 the budget shall exclude from this list schools within district seven-
9 ty-five of the city school district of New York, schools that are of the
10 same school type within a district but do not serve any grade levels
11 that overlap, schools serving only students in prekindergarten, or any
12 other schools with irregular or outlying properties.

13 c. For purposes of this subdivision:

14 (1) "school type" for any school shall mean elementary, middle, high,
15 pre-k only, or K-12, as defined by the commissioner, provided that for
16 purposes of this subdivision, a "middle" school shall include any school
17 with the grade organization of either a middle school or a junior high
18 school, and a "high" school shall include any school with the grade
19 organization of either a senior high school or a junior-senior high
20 school;

21 (2) "underfunded high-need school" shall mean a school within a school
22 district that has been deemed both a significantly high-need school and
23 a significantly low funded school;

24 (3) "student need index" for any school shall mean the quotient
25 arrived at when dividing the weighted student enrollment as defined
26 herein by the K-12 enrollment for the base year as reported on the
27 statement required pursuant to this section;

28 (4) "average student need index by school type" shall mean the
29 quotient arrived at when dividing the sum of weighted student enrollment
30 as defined herein for all schools within a school district of the same
31 school type by the K-12 enrollment for the base year for all schools in
32 a school district of the same school type as reported on the statement
33 required pursuant to this section;

34 (5) "weighted student enrollment" for any school shall mean the sum
35 of: (A) K-12 enrollment plus (B) the product of the number of students
36 eligible to receive free and reduced price lunch multiplied by sixty-
37 five one-hundredths (0.65) plus (C) the product of the number of English
38 language learners multiplied by one-half (0.5), plus (D) the product of
39 the number of students with disabilities multiplied by one and forty-one
40 one-hundredths (1.41), for the base year as reported on the statement
41 required pursuant to this section;

42 (6) "significantly high-need school" shall mean a school with a
43 student need index greater than the product of the average student need
44 index by school type within the school district multiplied by one and
45 five one-hundredths (1.05);

46 (7) "per pupil expenditures" for any school shall mean the quotient
47 arrived at when dividing the expenditure amount as reported for the base
48 year in the statement required pursuant to this section, excluding
49 expenditures for prekindergarten and preschool special education
50 programs and central district costs by the weighted student enrollment
51 of the school;

52 (8) "average per pupil expenditures by school type" shall mean the
53 quotient arrived at when dividing (A) the sum of the expenditure amounts
54 reported for the base year in the statement required pursuant to this
55 section, excluding expenditures for prekindergarten and preschool
56 special education programs and central district costs, for all schools

1 within a school district of the same school type by (B) the weighted
2 student enrollment for the base year for all schools in a school
3 district of the same school type as reported on the statement required
4 pursuant to this section;

5 (9) "significantly low funded school" shall mean a school within a
6 school district that has per pupil expenditures less than the product of
7 the average per pupil expenditures by school type within the school
8 district multiplied by ninety-five one-hundredths (0.95).

9 (10) "base year" shall mean the base year as defined in paragraph b of
10 subdivision one of section thirty-six hundred two of this part.

11 (11) "current year" shall mean the current year as defined in para-
12 graph a of subdivision one of section thirty-six hundred two of this
13 part.

14 § 3. Paragraph bb of subdivision 1 of section 3602 of the education
15 law, as added by section 25 of part A of chapter 58 of the laws of 2011,
16 is amended to read as follows:

17 bb. "Personal income growth index" shall mean (1) for the two thousand
18 twelve--two thousand thirteen school year, the average of the quotients
19 for each year in the period commencing with the two thousand five--two
20 thousand six state fiscal year and finishing with the two thousand nine--
21 -two thousand ten state fiscal year of the total personal income of the
22 state for each such year divided by the total personal income of the
23 state for the immediately preceding state fiscal year, but not less than
24 one ~~and~~, (2) for the two thousand thirteen--two thousand fourteen
25 ~~[school year and each school year thereafter]~~ through two thousand nine-
26 teen--two thousand twenty school years, the quotient of the total
27 personal income of the state for the state fiscal year one year prior to
28 the state fiscal year in which the base year commenced divided by the
29 total personal income of the state for the immediately preceding state
30 fiscal year, but not less than one and (3) for the two thousand twenty-
31 -two thousand twenty-one school year and each school year thereafter,
32 the average of the quotients for each year in the period commencing with
33 the state fiscal year nine years prior to the state fiscal year in which
34 the base year began and finishing with the state fiscal year prior to
35 the state fiscal year in which the base year began of the total personal
36 income of the state for each such year divided by the total personal
37 income of the state for the immediately preceding state fiscal year, but
38 not less than one.

39 § 4. Paragraph e of subdivision 4 of section 3602 of the education
40 law, as amended by section 9-b of part CCC of chapter 59 of the laws of
41 2018, is amended to read as follows:

42 e. Community schools aid set-aside. Each school district shall set
43 aside from its total foundation aid computed for the current year pursu-
44 ant to this subdivision an amount equal to the sum of (i) the amount, if
45 any, set forth for such district as "COMMUNITY SCHL AID (BT1617)" in the
46 data file produced by the commissioner in support of the enacted budget
47 for the two thousand sixteen--two thousand seventeen school year and
48 entitled "SA161-7", (ii) the amount, if any, set forth for such district
49 as "COMMUNITY SCHL INCR" in the data file produced by the commissioner
50 in support of the executive budget request for the two thousand seven-
51 teen--two thousand eighteen school year and entitled "BT171-8", ~~and~~
52 (iii) the amount, if any, set forth for such district as "COMMUNITY
53 SCHOOLS INCREASE" in the data file produced by the commissioner in
54 support of the executive budget for the two thousand eighteen--two thou-
55 sand nineteen school year and entitled "BT181-9", and (iv) the amount,
56 if any, set forth for such district as "19-20 COMMUNITY SCHOOLS INCR" in

1 the data file produced by the commissioner in support of the executive
2 budget for the two thousand nineteen--two thousand twenty school year
3 and entitled "BT192-0". Each school district shall use such "COMMUNITY
4 SCHL AID (BT1617)" amount to support the transformation of school build-
5 ings into community hubs to deliver co-located or school-linked academ-
6 ic, health, mental health, nutrition, counseling, legal and/or other
7 services to students and their families, including but not limited to
8 providing a community school site coordinator, or to support other costs
9 incurred to maximize students' academic achievement. Each school
10 district shall use such "COMMUNITY SCHL INCR" amount to support the
11 transformation of school buildings into community hubs to deliver co-lo-
12 cated or school linked academic, health, mental health services and
13 personnel, after-school programming, dual language programs, nutrition,
14 counseling, legal and/or other services to students and their families,
15 including but not limited to providing a community school site coordina-
16 tor and programs for English language learners, or to support other
17 costs incurred to maximize students' academic achievement, provided
18 however that a school district whose "COMMUNITY SCHL INCR" amount
19 exceeds one million dollars (\$1,000,000) shall use an amount equal to
20 the greater of one hundred fifty thousand dollars (\$150,000) or ten
21 percent of such "COMMUNITY SCHL INCR" amount to support such transforma-
22 tion at schools with extraordinary high levels of student need as iden-
23 tified by the commissioner, subject to the approval of the director of
24 the budget. Each school district shall use such "COMMUNITY SCHOOLS
25 INCREASE" to support the transformation of school buildings into commu-
26 nity hubs to deliver co-located or school linked academic, health,
27 mental health services and personnel, after-school programming, dual
28 language programs, nutrition, counseling, legal and/or other services to
29 students and their families, including but not limited to providing a
30 community school site coordinator and programs for English language
31 learners, or to support other costs incurred to maximize students'
32 academic achievement. Each school district shall use such "19-20 COMMU-
33 NITY SCHOOLS INCR" to support the transformation of school buildings
34 into community hubs to deliver co-located or school linked academic,
35 health, mental health services and personnel, after-school programming,
36 dual language programs, nutrition, trauma informed support, counseling,
37 legal and/or other services to students and their families, including
38 but not limited to providing a community school site coordinator and
39 programs for English language learners, or to support other costs
40 incurred to maximize students' academic achievement.

41 § 5. Subdivision 1 of section 3602 of the education law is amended by
42 adding a new paragraph ii to read as follows:

43 ii. (1) "Direct certification count" shall be equal to the number of
44 children eligible for free meals or free milk based on information
45 obtained directly from the office of temporary and disability assistance
46 administering the supplemental nutrition assistance program and the
47 department of health administering Medicaid and providing data as per
48 the United States department of agriculture Medicaid demonstration
49 project.

50 (2) "Direct certification enrollment" shall mean enrollment collected
51 for purposes of the direct certification matching process.

52 (3) "Direct certification percent" shall mean the quotient arrived at
53 when dividing the direct certification count by the direct certification
54 enrollment.

55 (4) "Three-year direct certification percentage" shall mean the
56 quotient of: (A) the sum of the direct certification count for the base

1 year, plus such direct certification count computed for the year prior
2 to the base year, plus such direct certification count computed for the
3 year two years prior to the base year, divided by (B) the direct certifi-
4 cation enrollment for the base year, plus such direct certification
5 enrollment computed for the year prior to the base year, plus such
6 direct certification enrollment computed for the year two years prior to
7 the base year.

8 § 5-a. Subdivision 1 of section 3602 of the education law is amended
9 by adding a new paragraph jj to read as follows:

10 jj. "Small city school districts" shall mean any school districts that
11 were designated as small city school districts or central school
12 districts whose boundaries include a portion of a small city for the
13 school aid computer listing produced by the commissioner in support of
14 the enacted budget for the two thousand fourteen--two thousand fifteen
15 school year and entitled "SA141-5".

16 § 5-b. Subdivision 4 of section 3602 of the education law is amended
17 by adding a new paragraph g to read as follows:

18 g. Foundation aid payable in the two thousand nineteen--two thousand
19 twenty school year. Notwithstanding any provision of law to the contra-
20 ry, foundation aid payable in the two thousand nineteen--two thousand
21 twenty school year shall equal the sum of (1) the total foundation aid
22 base plus (2) the executive foundation aid increase plus (3) the posi-
23 tive difference, if any, of the total foundation aid base as set forth
24 on the school aid computer listing produced by the commissioner in
25 support of the two thousand nineteen--two thousand twenty executive
26 budget and entitled "BT192-0" less the total foundation aid base, plus
27 (4) the greater of tiers A through J.

28 For the purposes of this paragraph, "foundation aid remaining" shall
29 mean the positive difference, if any, of (1) total foundation aid
30 computed pursuant to this section less (2) the total foundation aid base
31 computed pursuant to paragraph j of subdivision one of this section.

32 For the purposes of this paragraph:

33 (i) "Tier A" shall equal the greater of (A) the difference of the
34 product of the total foundation aid base multiplied by seventy-five
35 ten-thousandths (0.0075) less the executive foundation aid increase or
36 (B) the product of the executive foundation aid increase multiplied by
37 five one-hundredths (0.05).

38 (ii) "Tier B" shall equal the product of foundation aid remaining
39 multiplied by the Tier B percent. For purposes of this subparagraph,
40 "Tier B percent" shall mean (A) for a city school district in a city
41 with a population of one million or more, nine thousand eleven hundred-
42 thousandths (0.09011); (B) for a city school district in a city with a
43 population of more than two hundred fifty thousand but less than one
44 million, as of the most recent decennial census, one-tenth (0.1); (C)
45 for a city school district in a city with a population of more than two
46 hundred thousand but less than two hundred fifty thousand, as of the
47 most recent decennial census, six one-hundredths (0.06); (D) for a city
48 school district in a city with a population of more than one hundred
49 fifty thousand but less than two hundred thousand, as of the most recent
50 decennial census, one thousand three-hundred five ten-thousandths
51 (0.1305); (E) for a city school district in a city with a population of
52 more than one hundred twenty-five thousand but less than one hundred
53 fifty thousand, as of the most recent decennial census, eight one-hun-
54 dredths (0.08); and (6) for all other school districts, one hundred
55 thirty-seven ten-thousandths (0.0137).

1 (iii) "Tier C" shall equal, for all school districts where (A) the
2 quotient arrived at when dividing the total foundation aid base by total
3 foundation aid is less than five-tenths (0.5), and (B) the pupil wealth
4 ratio for total foundation aid computed pursuant to paragraph a of
5 subdivision three of this section is less than one and one-tenth (1.1)
6 or the difference of the combined wealth ratio for the base year less
7 the combined wealth ratio for the current year is greater than twenty-
8 five one-thousandths (0.025), the difference of the product of total
9 foundation aid multiplied by five-tenths (0.5) less the total foundation
10 aid base.

11 (iv) "Tier D" shall equal, for school districts where (A) the quotient
12 arrived at when dividing the public school district enrollment as
13 computed pursuant to paragraph n of subdivision one of this section for
14 the base year by such enrollment for the two thousand eight--two thou-
15 sand nine school year is greater than one and one-tenth (1.1), (B) the
16 quotient arrived at when dividing the English language learner count
17 computed pursuant to paragraph o of subdivision one of this section for
18 the base year by such count for the two thousand twelve--two thousand
19 thirteen school year is greater than one and one-tenth (1.1), (C) the
20 quotient arrived at when dividing the difference of the combined wealth
21 ratio computed pursuant to subparagraph one of paragraph c of subdivi-
22 sion three of this section for the two thousand fourteen--two thousand
23 fifteen school year less such combined wealth ratio for the current year
24 divided by such combined wealth ratio for the two thousand fourteen--two
25 thousand fifteen school year is greater than one-tenth (0.1), and (D)
26 the pupil wealth ratio for total foundation aid computed pursuant to
27 paragraph a of subdivision three of this section is less than one and
28 four-tenths (1.4), the product of foundation aid remaining multiplied by
29 twenty-five one-thousandths (0.025).

30 (v) "Tier E" shall equal, for school districts where (A) the quotient
31 arrived at when dividing the public school district enrollment as
32 computed pursuant to paragraph n of subdivision one of this section for
33 the base year by such enrollment for the two thousand thirteen--two
34 thousand fourteen school year is less than one, (B) the three-year
35 direct certification percentage as defined in paragraph ii of subdivi-
36 sion one of this section is greater than thirty-six one-hundredths
37 (0.36), and (C) the quotient arrived at when dividing the English
38 language learner count computed pursuant to paragraph o of subdivision
39 one of this section for the base year by such count for the two thousand
40 thirteen--two thousand fourteen school year is greater than one and
41 thirty-four one-hundredths (1.34) or the difference of such base year
42 pupils less such pupils for the two thousand seventeen--two thousand
43 eighteen school year is greater than one hundred, the product of founda-
44 tion aid remaining multiplied by two hundred five ten-thousandths
45 (0.0205).

46 (vi) "Tier F" shall equal, for school districts where (A) the quotient
47 arrived at when dividing the total foundation aid base by total founda-
48 tion aid is less than seventy-five one-hundredths (0.75), (B) the three-
49 year direct certification percentage as defined in paragraph ii of
50 subdivision one of this section is greater than forty-four one-hun-
51 dredths (0.44), and (C) the three-year average free and reduced price
52 lunch percent for the current year computed pursuant to paragraph p of
53 subdivision one of this section is greater than fifty-five one-hun-
54 dredths (0.55), the positive difference, if any, of the product of total
55 foundation aid base multiplied by two hundred thirty-eight ten-thous-
56 andths (0.0238) less the executive foundation aid increase.

1 (vii) "Tier G" shall equal, for school districts where (A) the pupil
2 wealth ratio for total foundation aid computed pursuant to paragraph a
3 of subdivision three of this section is less than seven-tenths (0.7),
4 and (B) the quotient arrived at when dividing the public school district
5 enrollment for the base year by such enrollment for the two thousand
6 fifteen--two thousand sixteen school year is greater than or equal to
7 one and one one-hundredth (1.01), the product of foundation aid remain-
8 ing multiplied by two hundred seventy-seven ten-thousandths (0.0277).

9 (viii) "Tier H" shall equal, for small city school districts defined
10 pursuant to paragraph jj of subdivision one of this section, the product
11 of the foundation aid remaining multiplied by one thousand one hundred
12 twenty-four ten-thousandths (0.1124).

13 (ix) "Tier I" shall equal, for small city school districts defined
14 pursuant to paragraph jj of subdivision one of this section, the product
15 of the total foundation aid base multiplied by two one-hundredths
16 (0.02).

17 (x) "Tier J" shall equal, for school districts with (A) a sparsity
18 factor computed pursuant to paragraph r of subdivision one of this
19 section greater than zero, and (B) a combined wealth ratio for total
20 foundation aid computed pursuant to paragraph c of subdivision three of
21 this section less than or equal to one and five-tenths (1.5), the great-
22 er of (A) the product of foundation aid remaining multiplied by forty-
23 eight one-thousandths (0.048) or (B) the product of the total foundation
24 aid base multiplied by seventy-five ten-thousandths (0.0075).

25 (xi) The "executive foundation aid increase" shall be equal to the
26 difference of (A) the amounts set forth for each school district as
27 "FOUNDATION AID" under the heading "2019-20 ESTIMATED AIDS" in the
28 school aid computer listing produced by the commissioner in support of
29 the executive budget request for the two thousand nineteen--two thousand
30 twenty school year and entitled "BT192-0" less (B) the amounts set forth
31 for each school district as "FOUNDATION AID" under the heading "2018-19
32 BASE YEAR AIDS" in such computer listing.

33 § 5-c. Clause (ii) of subparagraph 2 of paragraph b of subdivision 4
34 of section 3602 of the education law, as amended by section 9-b of part
35 CCC of chapter 59 of the laws of 2018, is amended to read as follows:

36 (ii) Phase-in foundation increase factor. For the two thousand
37 eleven--two thousand twelve school year, the phase-in foundation
38 increase factor shall equal thirty-seven and one-half percent (0.375)
39 and the phase-in due minimum percent shall equal nineteen and forty-one
40 hundredths percent (0.1941), for the two thousand twelve--two thousand
41 thirteen school year the phase-in foundation increase factor shall equal
42 one and seven-tenths percent (0.017), for the two thousand thirteen--two
43 thousand fourteen school year the phase-in foundation increase factor
44 shall equal (1) for a city school district in a city having a population
45 of one million or more, five and twenty-three hundredths percent
46 (0.0523) or (2) for all other school districts zero percent, for the two
47 thousand fourteen--two thousand fifteen school year the phase-in founda-
48 tion increase factor shall equal (1) for a city school district of a
49 city having a population of one million or more, four and thirty-two
50 hundredths percent (0.0432) or (2) for a school district other than a
51 city school district having a population of one million or more for
52 which (A) the quotient of the positive difference of the foundation
53 formula aid minus the foundation aid base computed pursuant to paragraph
54 j of subdivision one of this section divided by the foundation formula
55 aid is greater than twenty-two percent (0.22) and (B) a combined wealth
56 ratio less than thirty-five hundredths (0.35), seven percent (0.07) or

1 (3) for all other school districts, four and thirty-one hundredths
2 percent (0.0431), and for the two thousand fifteen--two thousand sixteen
3 school year the phase-in foundation increase factor shall equal: (1) for
4 a city school district of a city having a population of one million or
5 more, thirteen and two hundred seventy-four thousandths percent
6 (0.13274); or (2) for districts where the quotient arrived at when
7 dividing (A) the product of the total aidable foundation pupil units
8 multiplied by the district's selected foundation aid less the total
9 foundation aid base computed pursuant to paragraph j of subdivision one
10 of this section divided by (B) the product of the total aidable founda-
11 tion pupil units multiplied by the district's selected foundation aid is
12 greater than nineteen percent (0.19), and where the district's combined
13 wealth ratio is less than thirty-three hundredths (0.33), seven and
14 seventy-five hundredths percent (0.0775); or (3) for any other district
15 designated as high need pursuant to clause (c) of subparagraph two of
16 paragraph c of subdivision six of this section for the school aid
17 computer listing produced by the commissioner in support of the enacted
18 budget for the two thousand seven--two thousand eight school year and
19 entitled "SA0708", four percent (0.04); or (4) for a city school
20 district in a city having a population of one hundred twenty-five thou-
21 sand or more but less than one million, fourteen percent (0.14); or (5)
22 for school districts that were designated as small city school districts
23 or central school districts whose boundaries include a portion of a
24 small city for the school aid computer listing produced by the commis-
25 sioner in support of the enacted budget for the two thousand fourteen--
26 two thousand fifteen school year and entitled "SA1415", four and seven
27 hundred fifty-one thousandths percent (0.04751); or (6) for all other
28 districts one percent (0.01), and for the two thousand sixteen--two
29 thousand seventeen school year the foundation aid phase-in increase
30 factor shall equal for an eligible school district the greater of: (1)
31 for a city school district in a city with a population of one million or
32 more, seven and seven hundred eighty four thousandths percent (0.07784);
33 or (2) for a city school district in a city with a population of more
34 than two hundred fifty thousand but less than one million as of the most
35 recent federal decennial census, seven and three hundredths percent
36 (0.0703); or (3) for a city school district in a city with a population
37 of more than two hundred thousand but less than two hundred fifty thou-
38 sand as of the most recent federal decennial census, six and seventy-two
39 hundredths percent (0.0672); or (4) for a city school district in a city
40 with a population of more than one hundred fifty thousand but less than
41 two hundred thousand as of the most recent federal decennial census, six
42 and seventy-four hundredths percent (0.0674); or (5) for a city school
43 district in a city with a population of more than one hundred twenty-
44 five thousand but less than one hundred fifty thousand as of the most
45 recent federal decennial census, nine and fifty-five hundredths percent
46 (0.0955); or (6) for school districts that were designated as small city
47 school districts or central school districts whose boundaries include a
48 portion of a small city for the school aid computer listing produced by
49 the commissioner in support of the enacted budget for the two thousand
50 fourteen--two thousand fifteen school year and entitled "SA141-5" with a
51 combined wealth ratio less than one and four tenths (1.4), nine percent
52 (0.09), provided, however, that for such districts that are also
53 districts designated as high need urban-suburban pursuant to clause (c)
54 of subparagraph two of paragraph c of subdivision six of this section
55 for the school aid computer listing produced by the commissioner in
56 support of the enacted budget for the two thousand seven--two thousand

1 eight school year and entitled "SA0708", nine and seven hundred and
2 nineteen thousandths percent (0.09719); or (7) for school districts
3 designated as high need rural pursuant to clause (c) of subparagraph two
4 of paragraph c of subdivision six of this section for the school aid
5 computer listing produced by the commissioner in support of the enacted
6 budget for the two thousand seven--two thousand eight school year and
7 entitled "SA0708", thirteen and six tenths percent (0.136); or (8) for
8 school districts designated as high need urban-suburban pursuant to
9 clause (c) of subparagraph two of paragraph c of subdivision six of this
10 section for the school aid computer listing produced by the commissioner
11 in support of the enacted budget for the two thousand seven--two thou-
12 sand eight school year and entitled "SA0708", seven hundred nineteen
13 thousandths percent (0.00719); or (9) for all other eligible school
14 districts, forty-seven hundredths percent (0.0047), provided further
15 that for the two thousand seventeen--two thousand eighteen school year
16 the foundation aid increase phase-in factor shall equal (1) for school
17 districts with a census 2000 poverty rate computed pursuant to paragraph
18 q of subdivision one of this section equal to or greater than twenty-six
19 percent (0.26), ten and three-tenths percent (0.103), or (2) for a
20 school district in a city with a population in excess of one million or
21 more, seventeen and seventy-seven one-hundredths percent (0.1777), or
22 (3) for a city school district in a city with a population of more than
23 two hundred fifty thousand but less than one million, as of the most
24 recent decennial census, twelve and sixty-nine hundredths percent
25 (0.1269) or (4) for a city school district in a city with a population
26 of more than one hundred fifty thousand but less than two hundred thou-
27 sand, as of the most recent federal decennial census, ten and seventy-
28 eight one hundredths percent (0.1078), or (5) for a city school district
29 in a city with a population of more than one hundred twenty-five thou-
30 sand but less than one hundred fifty thousand as of the most recent
31 federal decennial census, nineteen and one hundred eight one-thousandths
32 percent (0.19108), or (6) for a city school district in a city with a
33 population of more than two hundred thousand but less than two hundred
34 fifty thousand as of the most recent federal decennial census, ten and
35 six-tenths percent (0.106), or (7) for all other districts, four and
36 eighty-seven one-hundredths percent (0.0487), and for the two thousand
37 ~~nineteen~~ twenty--two thousand ~~twenty~~ twenty-one school year and
38 thereafter the commissioner shall annually determine the phase-in foun-
39 dation increase factor subject to allocation pursuant to the provisions
40 of subdivision eighteen of this section and any provisions of a chapter
41 of the laws of New York as described therein.

42 § 5-d. Subdivision 4 of section 3627 of the education law, as amended
43 by section 42-b of part CCC of chapter 59 of the laws of 2018, is
44 amended to read as follows:

45 4. Notwithstanding any other provision of law to the contrary, any
46 expenditures for transportation provided pursuant to this section in the
47 two thousand thirteen--two thousand fourteen school year and thereafter
48 and otherwise eligible for transportation aid pursuant to subdivision
49 seven of section thirty-six hundred two of this article shall be consid-
50 ered approved transportation expenses eligible for transportation aid,
51 provided further that for the two thousand thirteen--two thousand four-
52 teen school year such aid shall be limited to eight million one hundred
53 thousand dollars and for the two thousand fourteen--two thousand fifteen
54 school year such aid shall be limited to the sum of twelve million six
55 hundred thousand dollars plus the base amount and for the two thousand
56 fifteen--two thousand sixteen school year ~~and thereafter~~ through two

1 thousand eighteen--two thousand nineteen school year such aid shall be
2 limited to the sum of eighteen million eight hundred [~~and~~] fifty thou-
3 sand dollars plus the base amount, and for the two thousand nineteen--
4 two thousand twenty school year and thereafter such aid shall be limited
5 to the sum of nineteen million three hundred fifty thousand dollars plus
6 the base amount. For purposes of this subdivision, "base amount" means
7 the amount of transportation aid paid to the school district for expend-
8 itures incurred in the two thousand twelve--two thousand thirteen school
9 year for transportation that would have been eligible for aid pursuant
10 to this section had this section been in effect in such school year,
11 except that subdivision six of this section shall be deemed not to have
12 been in effect. And provided further that the school district shall
13 continue to annually expend for the transportation described in subdivi-
14 sion one of this section at least the expenditures used for the base
15 amount.

16 § 6. Paragraph d of subdivision 4 of section 3602 of the education
17 law, as amended by section 9-b of part CCC of chapter 59 of the laws of
18 2018, is amended to read as follows:

19 d. For the two thousand fourteen--two thousand fifteen through two
20 thousand [~~eighteen~~] twenty-three--two thousand [~~nineteen~~] twenty-four
21 school years a city school district of a city having a population of one
22 million or more may use amounts apportioned pursuant to this subdivision
23 for afterschool programs.

24 § 7. Intentionally omitted.

25 § 8. Intentionally omitted.

26 § 9. Intentionally omitted.

27 § 10. Intentionally omitted.

28 § 10-a. Subdivisions 10 and 11 of section 3602-e of the education law,
29 subdivision 10 as amended by section 26 of part YYY of chapter 59 of the
30 laws of 2017, the opening paragraph of subdivision 10 as amended by
31 section 15, subparagraphs (ii) and (iii) of paragraph b of subdivision
32 10 as amended by section 16 and the closing paragraph of paragraph b of
33 subdivision 10 as amended by section 17 of part CCC of chapter 59 of the
34 laws of 2018 and subdivision 11 as amended by section 18 of part CCC of
35 chapter 59 of the laws of 2018, are amended to read as follows:

36 10. Universal prekindergarten aid. Notwithstanding any provision of
37 law to the contrary,

38 (i) for aid payable in the two thousand eight--two thousand nine
39 school year, the grant to each eligible school district for universal
40 prekindergarten aid shall be computed pursuant to this subdivision, and

41 (ii) for the two thousand nine--two thousand ten and two thousand
42 ten--two thousand eleven school years, each school district shall be
43 eligible for a maximum grant equal to the amount computed for such
44 school district for the base year in the electronic data file produced
45 by the commissioner in support of the two thousand nine--two thousand
46 ten education, labor and family assistance budget, provided, however,
47 that in the case of a district implementing programs for the first time
48 or implementing expansion programs in the two thousand eight--two thou-
49 sand nine school year where such programs operate for a minimum of nine-
50 ty days in any one school year as provided in section 151-1.4 of the
51 regulations of the commissioner, for the two thousand nine--two thousand
52 ten and two thousand ten--two thousand eleven school years, such school
53 district shall be eligible for a maximum grant equal to the amount
54 computed pursuant to paragraph a of subdivision nine of this section in
55 the two thousand eight--two thousand nine school year, and

1 (iii) for the two thousand eleven--two thousand twelve school year
2 each school district shall be eligible for a maximum grant equal to the
3 amount set forth for such school district as "UNIVERSAL PREKINDERGARTEN"
4 under the heading "2011-12 ESTIMATED AIDS" in the school aid computer
5 listing produced by the commissioner in support of the enacted budget
6 for the 2011-12 school year and entitled "SA111-2", and

7 (iv) for two thousand twelve--two thousand thirteen through two thou-
8 sand sixteen--two thousand seventeen school years each school district
9 shall be eligible for a maximum grant equal to the greater of (A) the
10 amount set forth for such school district as "UNIVERSAL PREKINDERGARTEN"
11 under the heading "2010-11 BASE YEAR AIDS" in the school aid computer
12 listing produced by the commissioner in support of the enacted budget
13 for the 2011-12 school year and entitled "SA111-2", or (B) the amount
14 set forth for such school district as "UNIVERSAL PREKINDERGARTEN" under
15 the heading "2010-11 BASE YEAR AIDS" in the school aid computer listing
16 produced by the commissioner on May fifteenth, two thousand eleven
17 pursuant to paragraph b of subdivision twenty-one of section three
18 hundred five of this chapter, and

19 (v) for the two thousand seventeen--two thousand eighteen and two
20 thousand eighteen--two thousand nineteen school years, each school
21 district shall be eligible to receive a grant amount equal to the sum of
22 (A) the amount set forth for such school district as "UNIVERSAL PREKIN-
23 DERGARTEN" under the heading "2016-17 ESTIMATED AIDS" in the school aid
24 computer listing produced by the commissioner in support of the enacted
25 budget for the two thousand sixteen--two thousand seventeen school year
26 and entitled "SA161-7" plus (B) the amount awarded to such school
27 district for the priority full-day prekindergarten and expanded half-day
28 prekindergarten grant program for high need students for the two thou-
29 sand sixteen--two thousand seventeen school year pursuant to chapter
30 fifty-three of the laws of two thousand thirteen, provided that for
31 purposes of calculating the maintenance of effort reduction in subdivi-
32 sion eleven of this section grant amounts shall be the four-year-old
33 grant amount, and

34 (vi) for the two thousand nineteen--two thousand twenty school year,
35 each school district shall be eligible to receive a grant amount equal
36 to the sum of (A) the amount set forth for such school district as
37 "UNIVERSAL PREKINDERGARTEN" in the school aid computer listing produced
38 by the commissioner in support of the enacted budget for the two thou-
39 sand eighteen--two thousand nineteen school year plus (B) the amount
40 awarded to such school district for the federal preschool development
41 expansion grant for the two thousand seventeen--two thousand eighteen
42 school year pursuant to the American Recovery and Reinvestment Act of
43 2009 (ARRA), Sections 14005, 14006, and 14013, Title XIV, (Public Law
44 112-10), as amended by section 1832(b) of Division B of the Department
45 of Defense and Full-Year Continuing Appropriations Act, 2011 (Pub. L.
46 112-10), and the Department of Education Appropriations Act, 2012 (Title
47 III Division F of Pub. L. 112-74, the Consolidated Appropriations Act,
48 2012) plus (C) the amount awarded to such school district for the
49 expanded prekindergarten program for three and four year-olds for the
50 two thousand eighteen--two thousand nineteen school year pursuant to
51 chapter sixty-one of the laws of two thousand fifteen plus (D) the
52 amount awarded to such school district for the expanded prekindergarten
53 for three-year-olds in high need districts program for the two thousand
54 eighteen--two thousand nineteen school year pursuant to chapter fifty-
55 three of the laws of two thousand sixteen plus (E) the amount awarded to
56 such school district for the expanded prekindergarten program for three-

1 and four-year-olds for the two thousand eighteen--two thousand nineteen
2 school year pursuant to a chapter of the laws of two thousand seventeen
3 plus (F) the amount awarded to such school district, subject to an
4 available appropriation, through the pre-kindergarten expansion grant
5 for the two thousand eighteen--two thousand nineteen school year,
6 provided that such school district has met all requirements pursuant to
7 this section and for purposes of calculating the maintenance of effort
8 reduction in subdivision eleven of this section that such grant amounts
9 shall be divided into a four-year-old grant amount based on the amount
10 each district was eligible to receive in the base year to serve four-
11 year-old prekindergarten pupils and a three-year-old grant amount based
12 on the amount each district was eligible to receive in the base year to
13 serve three-year-old pupils, and

14 (vii) for the two thousand twenty--two thousand twenty-one school year
15 and thereafter, each school district shall be eligible to receive a
16 grant amount equal to the sum of (A) the amount set forth for such
17 school district as "UNIVERSAL PREKINDERGARTEN ALLOCATION" on the comput-
18 er file produced by the commissioner in support of the enacted budget
19 for the prior year plus (B) the amount awarded to such school district,
20 subject to an available appropriation, through the pre-kindergarten
21 expansion grant for the prior year, provided that such school district
22 has met all requirements pursuant to this section and for purposes of
23 calculating the maintenance of effort reduction in subdivision eleven of
24 this section that such grant amounts shall be divided into a four-year-
25 old grant amount based on the amount each district was eligible to
26 receive in the base year to serve four-year-old prekindergarten pupils
27 and a three-year-old grant amount based on the amount each district was
28 eligible to receive in the base year to serve three-year-old pupils, and
29 provided further that the maximum grant shall not exceed the total actu-
30 al grant expenditures incurred by the school district in the current
31 school year as approved by the commissioner.

32 a. Each school district shall be eligible to serve the sum of (i)
33 eligible full-day four-year-old prekindergarten pupils plus (ii) eligi-
34 ble half-day four-year-old prekindergarten pupils plus (iii) eligible
35 full-day three-year-old prekindergarten pupils plus (iv) eligible half-
36 day three-year-old prekindergarten pupils.

37 b. For purposes of paragraph a of this subdivision:

38 (i) "Selected aid per prekindergarten pupil" shall equal the greater
39 of (A) the product of five-tenths and the school district's selected
40 foundation aid for the current year, or (B) the aid per prekindergarten
41 pupil calculated pursuant to this subdivision for the two thousand six-
42 two thousand seven school year, based on data on file for the school aid
43 computer listing produced by the commissioner in support of the enacted
44 budget for the two thousand six--two thousand seven school year and
45 entitled "SA060-7"; provided, however, that in the two thousand eight--
46 two thousand nine school year, a city school district in a city having a
47 population of one million inhabitants or more shall not be eligible to
48 select aid per prekindergarten pupil pursuant to clause (A) of this
49 subparagraph;

50 (ii) (1) "Eligible Full-day four-year-old prekindergarten pupils"
51 shall equal:

52 For the two thousand seventeen--two thousand eighteen school year the
53 sum of, from the priority full-day prekindergarten program, (A) the
54 maximum aidable pupils such district was eligible to serve in the base
55 year plus (B) the maximum aidable number of half-day prekindergarten
56 pupils converted into a full-day prekindergarten pupil in the base year;

1 For the two thousand eighteen--two thousand nineteen school year the
2 sum of, from the programs pursuant to this section, (A) the maximum
3 aidable full-day prekindergarten pupils such district was eligible to
4 serve in the base year plus (B) the maximum aidable number of half-day
5 prekindergarten pupils converted into [a] full-day prekindergarten
6 [~~pupil~~] pupils in the base year;

7 For the two thousand nineteen--two thousand twenty school year the sum
8 of, from each of (A) the programs pursuant to this section, (B) the
9 federal preschool development expansion grant, (C) the expanded prekin-
10 dergarten program, (D) [~~the expanded prekindergarten for three-year-~~
11 ~~olds, (E)~~] the expanded prekindergarten program for three- and four-
12 year-olds, and [~~(F)~~] (E) the prekindergarten expansion grant, (1) the
13 maximum aidable full-day four-year-old prekindergarten pupils such
14 district was eligible to serve in the base year, plus (2) the maximum
15 aidable number of half-day four-year-old prekindergarten pupils
16 converted into [a] full-day prekindergarten [~~pupil~~] pupils in the base
17 year;

18 For the two thousand twenty--two thousand twenty-one school year and
19 thereafter the sum of, from each of (A) the programs pursuant to this
20 section and (B) the pre-kindergarten expansion grant, (1) the maximum
21 aidable full-day four-year-old prekindergarten pupils such district was
22 eligible to serve in the base year, plus (2) the maximum aidable number
23 of half-day four-year-old prekindergarten pupils converted into [a]
24 full-day prekindergarten [~~pupil~~] pupils in the base year;

25 (2) "Eligible full-day three-year-old prekindergarten pupils" shall
26 equal:

27 For the two thousand nineteen--two thousand twenty school year, the
28 sum of, from each of (A) the expanded prekindergarten program, (B) the
29 expanded prekindergarten program for three-year-olds, (C) the expanded
30 prekindergarten program for three- and four-year-olds, and (D) the prek-
31 indergarten expansion grant, (1) the maximum aidable full-day three-
32 year-old prekindergarten pupils such district was eligible to serve in
33 the base year, plus (2) the maximum aidable number of half-day three-
34 year-old prekindergarten pupils converted into full-day prekindergarten
35 pupils in the base year;

36 For the two thousand twenty--two thousand twenty-one school year and
37 thereafter, the sum of, from each of (A) the programs pursuant to this
38 section, and (B) the prekindergarten expansion grant, (1) the maximum
39 aidable full-day three-year-old prekindergarten pupils such district was
40 eligible to serve in the base year, plus (2) the maximum aidable number
41 of half-day three-year-old prekindergarten pupils converted into full-
42 day prekindergarten pupils in the base year;

43 (iii) [~~"Half-day~~] (1) "Eligible half-day four-year-old prekindergarten
44 pupils" shall equal:

45 For the two thousand seventeen--two thousand eighteen school year the
46 sum of the maximum aidable half-day prekindergarten pupils such district
47 was eligible to serve for the base year from (A) the program pursuant to
48 this section plus such pupils from (B) the priority full-day prekinde-
49 rgarten program, less the maximum aidable number of half-day prekinde-
50 rgarten pupils converted into [a] full-day prekindergarten [~~pupil~~] pupils
51 under the priority full-day prekindergarten program for the base year;

52 For the two thousand eighteen--two thousand nineteen school year, the
53 maximum aidable half-day prekindergarten pupils such district was eligi-
54 ble to serve for the base year from the program pursuant to this
55 section;

1 For the two thousand nineteen--two thousand twenty school year, the
 2 sum of the maximum aidable half-day four-year-old prekindergarten pupils
 3 such district was eligible to serve for the base year from (A) the
 4 program pursuant to this section plus such pupils from (B) the expanded
 5 prekindergarten program plus such pupils from (C) [~~the expanded prekin-~~
 6 ~~dergarten for three-year-olds plus such pupils from (D)~~] the expanded
 7 prekindergarten program for three- and four-year-olds plus such pupils
 8 from [~~(E)~~] (D) the prekindergarten expansion grant, less the sum of the
 9 maximum aidable number of half-day four-year-old prekindergarten pupils
 10 converted into [~~a~~] full-day four-year-old prekindergarten [~~pupil~~] pupils
 11 under each of (1) the federal preschool expansion grant for the base
 12 year plus such pupils from (2) the expanded prekindergarten program plus
 13 such pupils from (3) [~~the expanded prekindergarten for three-year-olds~~
 14 ~~plus such pupils from (4)~~] the expanded prekindergarten program for
 15 three- and four-year-olds plus such pupils from [~~(5)~~] (4) the prekinde-
 16 rgarten expansion grant for the base year;

17 For the two thousand twenty--two thousand twenty-one school year and
 18 thereafter, the sum of the maximum aidable half-day four-year-old prek-
 19 indergarten pupils such district was eligible to serve for the base year
 20 from (A) the program pursuant to this section plus such pupils from (B)
 21 the pre-kindergarten expansion grant, less the maximum aidable number of
 22 half-day four-year-old prekindergarten pupils converted into [~~a~~] full-
 23 day four-year-old prekindergarten [~~pupil~~] pupils under the prekindergar-
 24 ten expansion grant for the base year;

25 (2) "Eligible half-day three-year-old prekindergarten pupils" shall
 26 equal:

27 For the two thousand nineteen--two thousand twenty school year, the
 28 sum of the maximum aidable half-day three-year-old prekindergarten
 29 pupils such district was eligible to serve for the base year from (A)
 30 the expanded prekindergarten program plus such pupils from (B) the
 31 expanded prekindergarten for three-year-olds plus such pupils from (C)
 32 the expanded prekindergarten program for three- and four-year-olds plus
 33 such pupils from (D) the prekindergarten expansion grant, less the sum
 34 of the maximum aidable number of half-day three-year-old prekindergarten
 35 pupils converted into full-day three-year-old prekindergarten pupils
 36 under each of (1) the expanded prekindergarten program plus such pupils
 37 from (2) the expanded prekindergarten for three-year-olds plus such
 38 pupils from (3) the expanded prekindergarten program for three- and
 39 four-year-olds plus such pupils from (4) the prekindergarten expansion
 40 grant for the base year;

41 For the two thousand twenty--two thousand twenty-one school year and
 42 thereafter, the sum of the maximum aidable half-day three-year-old prek-
 43 indergarten pupils such district was eligible to serve for the base year
 44 from (A) the program pursuant to this section plus such pupils from (B)
 45 the prekindergarten expansion grant, less the maximum aidable number of
 46 half-day three-year-old prekindergarten pupils converted into full-day
 47 three-year-old prekindergarten pupils under the prekindergarten expan-
 48 sion grant for the base year;

49 (iv) "Unserved four-year-old prekindergarten pupils" shall mean the
 50 product of eighty-five percent multiplied by the positive difference, if
 51 any, between the sum of the public school enrollment and the nonpublic
 52 school enrollment of children attending full day and half day kindergar-
 53 ten programs in the district in the year prior to the base year less the
 54 number of resident children who attain the age of four before December
 55 first of the base year, who were served during such school year by a
 56 prekindergarten program approved pursuant to section forty-four hundred

1 ten of this chapter, where such services are provided for more than four
2 hours per day;

3 (v) (1) "Prekindergarten four-year-old maintenance of effort base"
4 shall mean the number of eligible ~~[total]~~ full-day four-year-old prekin-
5 dergarten pupils set forth for the district in this paragraph plus the
6 product of one half (0.5) multiplied by the number of eligible ~~[total]~~
7 half-day four-year-old prekindergarten pupils set forth for the district
8 in this paragraph;

9 (2) "Prekindergarten three-year-old maintenance of effort base" shall
10 mean the number of eligible full-day three-year-old prekindergarten
11 pupils set forth for the district in this paragraph plus the product of
12 one half (0.5) multiplied by the number of eligible half-day three-year-
13 old prekindergarten pupils set forth for the district in this paragraph;

14 (vi) (1) "Current year four-year-old prekindergarten pupils served"
15 shall mean the sum of full day four-year-old prekindergarten pupils
16 served in the current year plus the product of one half (0.5) multiplied
17 by the half day four-year-old prekindergarten pupils in the current year
18 less the half-day four-year-old conversion overage;

19 (2) "Current year three-year-old prekindergarten pupils served" shall
20 mean the sum of full day three-year-old prekindergarten pupils served in
21 the current year plus the product of one half (0.5) multiplied by the
22 half day three-year-old prekindergarten pupils in the current year less
23 the half-day three-year-old conversion overage;

24 (vii) (1) "Half-day four-year-old conversion overage" shall equal, for
25 districts ~~[that serve greater than]~~ with thirty percent fewer full-day
26 four-year-old prekindergarten pupils served in the current year than
27 eligible full-day four-year-old prekindergarten pupils [during the
28 current year than the number of total eligible full-day prekindergarten
29 pupils] as set forth [for the district] in this paragraph [b of subdivi-
30 sion ten of this section] due to the conversion of full-day four-year-
31 old prekindergarten pupils served in the current year to half-day
32 [slots] four year-old prekindergarten pupils served in the current year,
33 the difference of the product of seven-tenths multiplied by the ~~[total]~~
34 eligible full-day four-year-old prekindergarten pupils rounded down to
35 the nearest whole number, less the number of full-day four-year-old
36 prekindergarten pupils ~~[actually]~~ served[-] in the current year;

37 (2) "Half-day three-year-old conversion overage" shall equal, for
38 districts with thirty percent fewer full-day three-year-old prekinde-
39 garten pupils served in the current year than eligible full-day three-
40 year-old prekindergarten pupils as set forth in paragraph b of this
41 subdivision due to the conversion of full-day three-year-old prekinde-
42 garten pupils served in the current year to half-day three-year-old
43 prekindergarten pupils served in the current year, the difference of the
44 product of seven-tenths multiplied by the eligible full-day three-year-
45 old prekindergarten pupils rounded down to the nearest whole number,
46 less the number of full-day three-year-old prekindergarten pupils served
47 in the current year;

48 (3) Provided that a district may apply to the commissioner for a hard-
49 ship waiver that would allow a district to convert more than thirty
50 percent of full-day four-year-old prekindergarten [slots] pupils served
51 in the current year to half-day [slots] four-year-old prekindergarten
52 pupils served in the current year or three-year-old prekindergarten
53 pupils served in the current year to half-day three-year-old prekinde-
54 garten pupils served in the current year and receive funding for such
55 slots. Such waiver shall be granted upon a demonstration by the school
56 district that due to a significant change in the resources available to

1 the school district and absent [~~a~~] this hardship waiver [~~to allow the~~
2 ~~conversion of more than thirty percent of full-day prekindergarten slots~~
3 ~~to half-day slots~~], the school district would be unable to serve such
4 pupils in prekindergarten programs, without causing significant
5 disruption to other district programming;

6 (viii) (1) "Maintenance of effort factor for four-year-olds" shall
7 mean the quotient arrived at when dividing the current year four-year-
8 old prekindergarten pupils served by the prekindergarten four-year-old
9 maintenance of effort base~~[-]~~;

10 (2) "Maintenance of effort factor for three-year-olds" shall mean the
11 quotient arrived at when dividing the current year three-year-old prek-
12 indergarten pupils served by the prekindergarten three-year-old mainte-
13 nance of effort base;

14 (ix) For the purposes of this paragraph:

15 (A) "Priority full-day prekindergarten program" shall mean the priori-
16 ty full-day prekindergarten and expanded half-day prekindergarten grant
17 program for high need students pursuant to chapter fifty-three of the
18 laws of two thousand thirteen;

19 (B) "Federal preschool development expansion grant" shall mean the
20 federal preschool development expansion grant pursuant to the American
21 Recovery and Reinvestment Act of 2009 (ARRA), Sections 14005, 14006, and
22 14013, Title XIV, (Public Law 112-10), as amended by section 1832(b) of
23 Division B of the Department of Defense and Full-Year Continuing Appro-
24 priations Act, 2011 (Pub. L. 112-10), and the Department of Education
25 Appropriations Act, 2012 (Title III Division F of Pub. L. 112-74, the
26 Consolidated Appropriations Act, 2012);

27 (C) "Expanded prekindergarten program" shall mean the expanded prekin-
28 dergarten program for three- and [~~four-year-olds~~] four-year-olds pursu-
29 ant to chapter sixty-one of the laws of two thousand fifteen;

30 (D) "Expanded prekindergarten for three-year-olds" shall mean the
31 expanded prekindergarten for three-year-olds in high need districts
32 program pursuant to chapter fifty-three of the laws of two thousand
33 sixteen;

34 (E) "Expanded prekindergarten program for three- and four-year-olds"
35 shall mean the expanded prekindergarten program for three- and four-
36 year-olds pursuant to a chapter of the laws of two thousand seventeen;

37 (F) "Prekindergarten expansion grant" shall mean the prekindergarten
38 expansion grant for the two thousand eighteen--two thousand nineteen
39 school year and thereafter, pursuant to subdivision eighteen of this
40 section, to the extent such program was available subject to appropri-
41 ation, and provided that such school district has met all requirements
42 pursuant to this section.

43 c. Notwithstanding any other provision of this section, the total
44 grant payable pursuant to this section shall equal the lesser of: (i)
45 the [~~total grant amounts~~] sum of the four-year-old grant amount plus the
46 three-year-old grant amount computed pursuant to this subdivision for
47 the current year, based on data on file with the commissioner as of
48 September first of the school year immediately following or (ii) the
49 total actual grant expenditures incurred by the school district as
50 approved by the commissioner.

51 d. Notwithstanding any other provision of this section, apportionments
52 under this section greater than the amounts provided in the two thousand
53 sixteen--two thousand seventeen school year shall only be used to
54 supplement and not supplant current local expenditures of state or local
55 funds on prekindergarten programs and the number of [~~slots~~] eligible
56 full-day four-year-old prekindergarten pupils and eligible full-day

1 three-year-old prekindergarten pupils in such programs from such sources. Current local expenditures shall include any local expenditures of state or local funds used to supplement or extend services provided directly or via contract to eligible children enrolled in a universal prekindergarten program pursuant to this section.

6 11. Maintenance of effort reduction.

7 (a) Where a school district's current year four-year-old prekindergarten pupils served is less than its prekindergarten four-year-old maintenance of effort base, the school district shall have its current year four-year-old apportionment equal to the product of the four-year-old maintenance of effort factor computed in paragraph b of subdivision ten of this section multiplied by the four-year-old grant amount it was eligible to receive pursuant to subdivision ten of this section.

14 (b) Where a school district's current year three-year-old prekindergarten pupils served is less than its prekindergarten three-year-old maintenance of effort base, the school district shall have its current year three-year-old apportionment equal to the product of the three-year-old maintenance of effort factor computed in paragraph b of subdivision ten of this section multiplied by the three-year-old grant amount it was eligible to receive pursuant to subdivision ten of this section.

21 § 11. Intentionally omitted.

22 § 12. Intentionally omitted.

23 § 12-a. Subdivision 14 of section 305 of the education law is amended by adding a new paragraph g to read as follows:

25 g. Notwithstanding the provisions of this subdivision, section one hundred three of the general municipal law, or any other provision of law to the contrary, the board of education shall be authorized to enter into a piggyback contract with another school district that transports students pursuant to a contract with a private transportation contractor, provided that the board finds that the contract cost is appropriate and entry into a piggyback contract will result in a cost savings to the school district. For purposes of this paragraph, a "piggyback contract" means a contract for the transportation of students that: (1) provides transportation to a location outside the students' school district of residence to which another school district is already providing transportation to its own students through an existing contract with a private transportation contractor, other than a cooperatively bid contract; (2) is entered into by the private transportation contractor and each school district involved; and (3) provides for transportation in accordance with the terms and conditions of such existing transportation contract.

42 § 13. Intentionally omitted.

43 § 14. Intentionally omitted.

44 § 14-a. Intentionally omitted.

45 § 15. Intentionally omitted.

46 § 16. The closing paragraph of subdivision 5-a of section 3602 of the education law, as amended by section 10 of part CCC of chapter 59 of the laws of 2018, is amended to read as follows:

49 For the two thousand eight--two thousand nine school year, each school district shall be entitled to an apportionment equal to the product of fifteen percent and the additional apportionment computed pursuant to this subdivision for the two thousand seven--two thousand eight school year. For the two thousand nine--two thousand ten through two thousand 54 [~~eighteen~~] nineteen--two thousand [~~nineteen~~] twenty school years, each school district shall be entitled to an apportionment equal to the amount set forth for such school district as "SUPPLEMENTAL PUB EXCESS

1 COST" under the heading "2008-09 BASE YEAR AIDS" in the school aid
2 computer listing produced by the commissioner in support of the budget
3 for the two thousand nine--two thousand ten school year and entitled
4 "SA0910".

5 § 17. Subdivision 12 of section 3602 of the education law, as amended
6 by section 13 of part CCC of chapter 59 of the laws of 2018, is amended
7 to read as follows:

8 12. Academic enhancement aid. A school district that as of April first
9 of the base year has been continuously identified as a district in need
10 of improvement for at least five years shall, for the two thousand
11 eight--two thousand nine school year, be entitled to an additional
12 apportionment equal to the positive remainder, if any, of (a) the lesser
13 of fifteen million dollars or the product of the total foundation aid
14 base, as defined by paragraph j of subdivision one of this section,
15 multiplied by ten percent (0.10), less (b) the positive remainder of (i)
16 the sum of the total foundation aid apportioned pursuant to subdivision
17 four of this section and the supplemental educational improvement grants
18 apportioned pursuant to subdivision eight of section thirty-six hundred
19 forty-one of this article, less (ii) the total foundation aid base.

20 For the two thousand nine--two thousand ten through two thousand four-
21 teen--two thousand fifteen school years, each school district shall be
22 entitled to an apportionment equal to the amount set forth for such
23 school district as "EDUCATION GRANTS, ACADEMIC EN" under the heading
24 "2008-09 BASE YEAR AIDS" in the school aid computer listing produced by
25 the commissioner in support of the budget for the two thousand nine--two
26 thousand ten school year and entitled "SA0910", and such apportionment
27 shall be deemed to satisfy the state obligation to provide an apportion-
28 ment pursuant to subdivision eight of section thirty-six hundred forty-
29 one of this article.

30 For the two thousand fifteen--two thousand sixteen year, each school
31 district shall be entitled to an apportionment equal to the amount set
32 forth for such school district as "ACADEMIC ENHANCEMENT" under the head-
33 ing "2014-15 ESTIMATED AIDS" in the school aid computer listing produced
34 by the commissioner in support of the budget for the two thousand four-
35 teen--two thousand fifteen school year and entitled "SA141-5", and such
36 apportionment shall be deemed to satisfy the state obligation to provide
37 an apportionment pursuant to subdivision eight of section thirty-six
38 hundred forty-one of this article.

39 For the two thousand sixteen--two thousand seventeen school year, each
40 school district shall be entitled to an apportionment equal to the
41 amount set forth for such school district as "ACADEMIC ENHANCEMENT"
42 under the heading "2015-16 ESTIMATED AIDS" in the school aid computer
43 listing produced by the commissioner in support of the budget for the
44 two thousand fifteen--two thousand sixteen school year and entitled
45 "SA151-6", and such apportionment shall be deemed to satisfy the state
46 obligation to provide an apportionment pursuant to subdivision eight of
47 section thirty-six hundred forty-one of this article.

48 For the two thousand seventeen--two thousand eighteen school year,
49 each school district shall be entitled to an apportionment equal to the
50 amount set forth for such school district as "ACADEMIC ENHANCEMENT"
51 under the heading "2016-17 ESTIMATED AIDS" in the school aid computer
52 listing produced by the commissioner in support of the budget for the
53 two thousand sixteen--two thousand seventeen school year and entitled
54 "SA161-7", and such apportionment shall be deemed to satisfy the state
55 obligation to provide an apportionment pursuant to subdivision eight of
56 section thirty-six hundred forty-one of this article.

1 For the two thousand eighteen--two thousand nineteen school year, each
2 school district shall be entitled to an apportionment equal to the
3 amount set forth for such school district as "ACADEMIC ENHANCEMENT"
4 under the heading "2017-18 ESTIMATED AIDS" in the school aid computer
5 listing produced by the commissioner in support of the budget for the
6 two thousand seventeen--two thousand eighteen school year and entitled
7 "SA171-8", and such apportionment shall be deemed to satisfy the state
8 obligation to provide an apportionment pursuant to subdivision eight of
9 section thirty-six hundred forty-one of this article.

10 For the two thousand nineteen--two thousand twenty school year, each
11 school district shall be entitled to an apportionment equal to the
12 amount set forth for such school district as "ACADEMIC ENHANCEMENT"
13 under the heading "2018-19 ESTIMATED AIDS" in the school aid computer
14 listing produced by the commissioner in support of the budget for the
15 two thousand eighteen--two thousand nineteen school year and entitled
16 "SA181-9", and such apportionment shall be deemed to satisfy the state
17 obligation to provide an apportionment pursuant to subdivision eight of
18 section thirty-six hundred forty-one of this article.

19 § 18. The opening paragraph of subdivision 16 of section 3602 of the
20 education law, as amended by section 14 of part CCC of chapter 59 of the
21 laws of 2018, is amended to read as follows:

22 Each school district shall be eligible to receive a high tax aid
23 apportionment in the two thousand eight--two thousand nine school year,
24 which shall equal the greater of (i) the sum of the tier 1 high tax aid
25 apportionment, the tier 2 high tax aid apportionment and the tier 3 high
26 tax aid apportionment or (ii) the product of the apportionment received
27 by the school district pursuant to this subdivision in the two thousand
28 seven--two thousand eight school year, multiplied by the due-minimum
29 factor, which shall equal, for districts with an alternate pupil wealth
30 ratio computed pursuant to paragraph b of subdivision three of this
31 section that is less than two, seventy percent (0.70), and for all other
32 districts, fifty percent (0.50). Each school district shall be eligible
33 to receive a high tax aid apportionment in the two thousand nine--two
34 thousand ten through two thousand twelve--two thousand thirteen school
35 years in the amount set forth for such school district as "HIGH TAX AID"
36 under the heading "2008-09 BASE YEAR AIDS" in the school aid computer
37 listing produced by the commissioner in support of the budget for the
38 two thousand nine--two thousand ten school year and entitled "SA0910".
39 Each school district shall be eligible to receive a high tax aid appor-
40 tionment in the two thousand thirteen--two thousand fourteen through two
41 thousand [~~eighteen~~] nineteen--two thousand [~~nineteen~~] twenty school
42 years equal to the greater of (1) the amount set forth for such school
43 district as "HIGH TAX AID" under the heading "2008-09 BASE YEAR AIDS" in
44 the school aid computer listing produced by the commissioner in support
45 of the budget for the two thousand nine--two thousand ten school year
46 and entitled "SA0910" or (2) the amount set forth for such school
47 district as "HIGH TAX AID" under the heading "2013-14 ESTIMATED AIDS" in
48 the school aid computer listing produced by the commissioner in support
49 of the executive budget for the 2013-14 fiscal year and entitled
50 "BT131-4".

51 § 19. Subdivision 16 of section 3602-ee of the education law, as
52 amended by section 19 of part CCC of chapter 59 of the laws of 2018, is
53 amended to read as follows:

54 16. The authority of the department to administer the universal full-
55 day pre-kindergarten program shall expire June thirtieth, two thousand

1 [~~nineteen~~ twenty; provided that the program shall continue and remain
2 in full effect.

3 § 20. Intentionally omitted.

4 § 21. The opening paragraph of section 3609-a of the education law, as
5 amended by section 21 of part CCC of chapter 59 of the laws of 2018, is
6 amended to read as follows:

7 For aid payable in the two thousand seven--two thousand eight school
8 year through the two thousand [~~eighteen~~ nineteen--two thousand [~~nine-~~
9 ~~teen~~ twenty school year, "moneys apportioned" shall mean the lesser of

10 (i) the sum of one hundred percent of the respective amount set forth
11 for each school district as payable pursuant to this section in the
12 school aid computer listing for the current year produced by the commis-
13 sioner in support of the budget which includes the appropriation for the
14 general support for public schools for the prescribed payments and indi-
15 vidualized payments due prior to April first for the current year plus
16 the apportionment payable during the current school year pursuant to
17 subdivision six-a and subdivision fifteen of section thirty-six hundred
18 two of this part minus any reductions to current year aids pursuant to
19 subdivision seven of section thirty-six hundred four of this part or any
20 deduction from apportionment payable pursuant to this chapter for
21 collection of a school district basic contribution as defined in subdi-
22 vision eight of section forty-four hundred one of this chapter, less any
23 grants provided pursuant to subparagraph two-a of paragraph b of subdi-
24 vision four of section ninety-two-c of the state finance law, less any
25 grants provided pursuant to subdivision [~~six~~ five of section ninety-
26 seven-nnnn of the state finance law, less any grants provided pursuant
27 to subdivision twelve of section thirty-six hundred forty-one of this
28 article, or (ii) the apportionment calculated by the commissioner based
29 on data on file at the time the payment is processed; provided however,
30 that for the purposes of any payments made pursuant to this section
31 prior to the first business day of June of the current year, moneys
32 apportioned shall not include any aids payable pursuant to subdivisions
33 six and fourteen, if applicable, of section thirty-six hundred two of
34 this part as current year aid for debt service on bond anticipation
35 notes and/or bonds first issued in the current year or any aids payable
36 for full-day kindergarten for the current year pursuant to subdivision
37 nine of section thirty-six hundred two of this part. The definitions of
38 "base year" and "current year" as set forth in subdivision one of
39 section thirty-six hundred two of this part shall apply to this section.
40 For aid payable in the two thousand [~~eighteen~~ nineteen--two thousand
41 [~~nineteen~~ twenty school year, reference to such "school aid computer
42 listing for the current year" shall mean the printouts entitled
43 [~~"SA181-9"~~ "SA192-0".

44 § 22. Paragraph b of subdivision 2 of section 3612 of the education
45 law, as amended by section 22 of part CCC of chapter 59 of the laws of
46 2018, is amended to read as follows:

47 b. Such grants shall be awarded to school districts, within the limits
48 of funds appropriated therefor, through a competitive process that takes
49 into consideration the magnitude of any shortage of teachers in the
50 school district, the number of teachers employed in the school district
51 who hold temporary licenses to teach in the public schools of the state,
52 the number of provisionally certified teachers, the fiscal capacity and
53 geographic sparsity of the district, the number of new teachers the
54 school district intends to hire in the coming school year and the number
55 of summer in the city student internships proposed by an eligible school
56 district, if applicable. Grants provided pursuant to this section shall

1 be used only for the purposes enumerated in this section. Notwithstand-
2 ing any other provision of law to the contrary, a city school district
3 in a city having a population of one million or more inhabitants receiv-
4 ing a grant pursuant to this section may use no more than eighty percent
5 of such grant funds for any recruitment, retention and certification
6 costs associated with transitional certification of teacher candidates
7 for the school years two thousand one--two thousand two through two
8 thousand [~~eighteen~~] twenty-three--two thousand [~~nineteen~~] twenty-four.

9 § 23. Subdivision 6 of section 4402 of the education law, as amended
10 by section 23 of part CCC of chapter 59 of the laws of 2018, is amended
11 to read as follows:

12 6. Notwithstanding any other law, rule or regulation to the contrary,
13 the board of education of a city school district with a population of
14 one hundred twenty-five thousand or more inhabitants shall be permitted
15 to establish maximum class sizes for special classes for certain
16 students with disabilities in accordance with the provisions of this
17 subdivision. For the purpose of obtaining relief from any adverse fiscal
18 impact from under-utilization of special education resources due to low
19 student attendance in special education classes at the middle and
20 secondary level as determined by the commissioner, such boards of educa-
21 tion shall, during the school years nineteen hundred ninety-five--nine-
22 ty-six through June thirtieth, two thousand [~~nineteen of the two thou-~~
23 ~~sand eighteen two thousand nineteen school year~~] twenty-four, be
24 authorized to increase class sizes in special classes containing
25 students with disabilities whose age ranges are equivalent to those of
26 students in middle and secondary schools as defined by the commissioner
27 for purposes of this section by up to but not to exceed one and two
28 tenths times the applicable maximum class size specified in regulations
29 of the commissioner rounded up to the nearest whole number, provided
30 that in a city school district having a population of one million or
31 more, classes that have a maximum class size of fifteen may be increased
32 by no more than one student and provided that the projected average
33 class size shall not exceed the maximum specified in the applicable
34 regulation, provided that such authorization shall terminate on June
35 thirtieth, two thousand. Such authorization shall be granted upon filing
36 of a notice by such a board of education with the commissioner stating
37 the board's intention to increase such class sizes and a certification
38 that the board will conduct a study of attendance problems at the
39 secondary level and will implement a corrective action plan to increase
40 the rate of attendance of students in such classes to at least the rate
41 for students attending regular education classes in secondary schools of
42 the district. Such corrective action plan shall be submitted for
43 approval by the commissioner by a date during the school year in which
44 such board increases class sizes as provided pursuant to this subdivi-
45 sion to be prescribed by the commissioner. Upon at least thirty days
46 notice to the board of education, after conclusion of the school year in
47 which such board increases class sizes as provided pursuant to this
48 subdivision, the commissioner shall be authorized to terminate such
49 authorization upon a finding that the board has failed to develop or
50 implement an approved corrective action plan.

51 § 24. Intentionally omitted.

52 § 24-a. Subparagraph (ii) of paragraph (c) of subdivision 8 of section
53 3602-ee of the education law, as amended by section 18-b of part CCC of
54 chapter 59 of the laws of 2018, is amended to read as follows:

55 (ii) Provided that, notwithstanding any provisions of this paragraph
56 to the contrary, for the two thousand seventeen-two thousand eighteen

1 [~~and~~] through the two thousand [~~eighteen-two-thousand~~] nineteen--two
2 thousand twenty school years an exemption to the certification require-
3 ment of subparagraph (i) of this paragraph may be made for a teacher
4 without certification valid for service in the early childhood grades
5 who possesses a written plan to obtain certification and who has regis-
6 tered in the ASPIRE workforce registry as required under regulations of
7 the commissioner of the office of children and family services. Notwith-
8 standing any exemption provided by this subparagraph, certification
9 shall be required for employment no later than June thirtieth, two thou-
10 sand [~~nineteen~~] twenty; provided that for the two thousand nineteen-two
11 thousand twenty school year, school districts with teachers seeking an
12 exemption to the certification requirement of subparagraph (i) of this
13 paragraph shall submit a report to the commissioner regarding (A) the
14 barriers to certification, if any, (B) the number of uncertified teach-
15 ers registered in the ASPIRE workforce registry teaching pre-kindergar-
16 ten in the district, including those employed by a community-based
17 organization, (C) the number of previously uncertified teachers who
18 have completed certification as required by this subdivision, and (D)
19 the expected certification completion date of such teachers.

20 § 25. Section 3012-d of the education law is amended by adding a new
21 subdivision 16 to read as follows:

22 16. a. Notwithstanding any other provision of law, rule or regulation
23 to the contrary, the grades three through eight English language arts
24 and mathematics state assessments and all other state-created or admin-
25 istered tests shall not be required to be utilized in any manner to
26 determine a teacher or principal evaluation required by this section.

27 b. The commissioner shall promulgate rules and regulations providing
28 alternative assessments that may be used in grades three through eight
29 instead of all other state-created or administered tests, which shall
30 include all of the assessments that have been approved by the commis-
31 sioner for use in determining transition scores and ratings.

32 c. The selection and use of an assessment in a teacher or principal's
33 evaluation pursuant to paragraphs a and b of this subdivision and subdi-
34 vision four of this section shall be subject to collective bargaining
35 pursuant to article fourteen of the civil service law.

36 d. Notwithstanding any provision of subdivision twelve of this section
37 to the contrary, nothing in this section shall be construed to abrogate
38 any conflicting provisions of any collective bargaining agreement in
39 effect on the date this subdivision takes effect and until the entry
40 into a successor collective bargaining agreement, provided that notwith-
41 standing any other provision of law to the contrary, upon expiration of
42 such term and the entry into a successor collective bargaining agreement
43 the provisions of this subdivision shall apply; and, provided further,
44 however, that any assessments used in determining transition scores and
45 ratings shall be used in determining scores and ratings pursuant to this
46 section instead of the grades three through eight English language arts
47 and mathematics state assessments until the entry into a successor
48 collective bargaining agreement.

49 § 26. Subparagraphs 1 and 2 of paragraph a of subdivision 4 of section
50 3012-d of the education law, subparagraph 1 as amended by section 3 of
51 subpart C of part B of chapter 20 of the laws of 2015 and subparagraph 2
52 as added by section 2 of subpart E of part EE of chapter 56 of the laws
53 of 2015, are amended to read as follows:

54 (1) For the first subcomponent, [~~(A) for a teacher whose course ends~~
55 ~~in a state-created or administered test for which there is a state-pro-~~
56 ~~vided growth model, such teacher shall have a state-provided growth~~

1 ~~score based on such model, which shall take into consideration certain~~
2 ~~student characteristics, as determined by the commissioner, including~~
3 ~~but not limited to students with disabilities, poverty, English language~~
4 ~~learner status and prior academic history and which shall identify~~
5 ~~educators whose students' growth is well above or well below average~~
6 ~~compared to similar students for a teacher's or principal's students~~
7 ~~after the certain student characteristics above are taken into account,~~
8 ~~and (B) for a teacher whose course does not end in a state-created or~~
9 ~~administered test such teacher] a teacher~~ shall have a student learning
10 objective (SLO) consistent with a goal-setting process determined or
11 developed by the commissioner, that results in a student growth score;
12 provided that, for any teacher whose course ends in a state-created or
13 administered assessment [~~for which there is no state-provided growth~~
14 ~~model~~], such assessment [~~must~~] may be used as the underlying assessment
15 for such SLO;

16 (2) For the optional second subcomponent, a district may locally
17 select a second measure in accordance with this subparagraph. Such
18 second measure shall apply in a consistent manner, to the extent practi-
19 cable, across the district and be either: (A) [~~a second state-provided~~
20 ~~growth score~~] based on a state-created or administered test [~~under~~
21 ~~clause (A) of subparagraph one of this paragraph~~], or (B) [~~a growth~~
22 ~~score~~] based on a state-designed supplemental assessment[~~, calculated~~
23 ~~using a state-provided or approved growth model~~]. The optional second
24 subcomponent shall provide options for multiple assessment measures that
25 are aligned to existing classroom and school best practices and take
26 into consideration the recommendations in the testing reduction report
27 as required by section one of subpart F of [~~the chapter~~] part EE of
28 chapter fifty-six of the laws of two thousand fifteen which added this
29 section regarding the reduction of unnecessary additional testing.

30 § 27. Subdivision 5 of section 3012-d of the education law, as added
31 by section 2 of subpart E of part EE of chapter 56 of the laws of 2015,
32 is amended to read as follows:

33 5. Rating determination. The overall rating determination shall be
34 determined [~~according to a methodology~~] as follows:

35 a. [~~The following rules shall apply: a teacher or principal who is (1)~~
36 ~~rated using two subcomponents in the student performance category and~~
37 ~~receives a rating of ineffective in such category shall be rated inef-~~
38 ~~fective overall; provided, however, that if the measure used in the~~
39 ~~second subcomponent is a state-provided growth score on a state-created~~
40 ~~or administered test pursuant to clause (A) of subparagraph one of para-~~
41 ~~graph a of subdivision four of this section, a teacher or principal who~~
42 ~~receives a rating of ineffective in such category shall not be eligible~~
43 ~~to receive a rating of effective or highly effective overall; (2) rated~~
44 ~~using only the state measure subcomponent in the student performance~~
45 ~~category and receives a rating of ineffective in such category shall not~~
46 ~~be eligible to receive a rating of effective or highly effective over-~~
47 ~~all; and (3) rated ineffective in the teacher observations category~~
48 ~~shall not be eligible to receive a rating of effective or highly effec-~~
49 ~~tive overall.~~

50 b. ~~Except as otherwise provided in paragraph a of this subdivision, a~~
51 ~~teacher's composite score shall be determined as follows:~~

52 ~~(1)~~ If a teacher receives an H in the teacher observation category,
53 and an H in the student performance category, the teacher's composite
54 score shall be H;

- 1 [~~(2)~~] b. If a teacher receives an H in the teacher observation category, and an E in the student performance category, the teacher's composite score shall be H;
- 2
- 3
- 4 [~~(3)~~] c. If a teacher receives an H in the teacher observation category, and a D in the student performance category, the teacher's composite score shall be E;
- 5
- 6
- 7 [~~(4)~~] d. If a teacher receives an H in the teacher observation category, and an I in the student performance category, the teacher's composite score shall be D;
- 8
- 9
- 10 [~~(5)~~] e. If a teacher receives an E in the teacher observation category, and an H in the student performance category, the teacher's composite score shall be H;
- 11
- 12
- 13 [~~(6)~~] f. If a teacher receives an E in the teacher observation category, and an E in the student performance category, the teacher's composite score shall be E;
- 14
- 15
- 16 [~~(7)~~] g. If a teacher receives an E in the teacher observation category, and a D in the student performance category, the teacher's composite score shall be E;
- 17
- 18
- 19 [~~(8)~~] h. If a teacher receives an E in the teacher observation category, and an I in the student performance category, the teacher's composite score shall be D;
- 20
- 21
- 22 [~~(9)~~] i. If a teacher receives a D in the teacher observation category, and an H in the student performance category, the teacher's composite score shall be E;
- 23
- 24
- 25 [~~(10)~~] j. If a teacher receives a D in the teacher observation category, and an E in the student performance category, the teacher's composite score shall be E;
- 26
- 27
- 28 [~~(11)~~] k. If a teacher receives a D in the teacher observation category, and a D in the student performance category, the teacher's composite score shall be D;
- 29
- 30
- 31 [~~(12)~~] l. If a teacher receives a D in the teacher observation category, and an I in the student performance category, the teacher's composite score shall be I;
- 32
- 33
- 34 [~~(13)~~] m. If a teacher receives an I in the teacher observation category, and an H in the student performance category, the teacher's composite score shall be D;
- 35
- 36
- 37 [~~(14)~~] n. If a teacher receives an I in the teacher observation category, and an E in the student performance category, the teacher's composite score shall be D;
- 38
- 39
- 40 [~~(15)~~] o. If a teacher receives an I in the teacher observation category, and a D in the student performance category, the teacher's composite score shall be I;
- 41
- 42
- 43 [~~(16)~~] p. If a teacher receives an I in the teacher observation category, and an I in the student performance category, the teacher's composite score shall be I.
- 44
- 45
- 46 § 28. Subdivision 7 of section 3012-d of the education law, as added by section 2 of subpart E of part EE of chapter 56 of the laws of 2015, is amended to read as follows:
- 47
- 48
- 49 7. The commissioner shall ensure that the process by which weights and scoring ranges are assigned to subcomponents and categories is transparent and available to those being rated before the beginning of each school year. Such process must ensure that it is possible for a teacher or principal to obtain any number of points in the applicable scoring ranges, including zero, in each subcomponent. The superintendent, district superintendent or chancellor and the representative of the collective bargaining unit (where one exists) shall certify in the
- 50
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1 district's plan that the evaluation process shall use the standards for
2 the scoring ranges provided by the commissioner. [~~Provided, however,~~
3 ~~that in any event, the following rules shall apply: a teacher or princi-~~
4 ~~pal who is:~~

5 ~~a. rated using two subcomponents in the student performance category~~
6 ~~and receives a rating of ineffective in such category shall be rated~~
7 ~~ineffective overall, except that if the measure used in the second~~
8 ~~subcomponent is a second state-provided growth score on a state-adminis-~~
9 ~~tered or sponsored test pursuant to clause (A) of subparagraph one of~~
10 ~~paragraph a of subdivision four of this section, a teacher or principal~~
11 ~~that receives a rating of ineffective in such category shall not be~~
12 ~~eligible to receive a rating of effective or highly effective overall,~~

13 ~~b. rated using only the state measure subcomponent in the student~~
14 ~~performance category and receives a rating of ineffective in such cate-~~
15 ~~gory shall not be eligible to receive a rating of effective or highly~~
16 ~~effective overall, and~~

17 ~~c. rated ineffective in the observations category shall not be eligi-~~
18 ~~ble to receive a rating of effective or highly effective overall.]~~

19 § 29. Subdivision 10 of section 3012-d of the education law, as added
20 by section 2 of subpart E of part EE of chapter 56 of the laws of 2015,
21 is amended to read as follows:

22 10. The local collective bargaining representative shall negotiate
23 with the district:

24 a. whether to use a second measure, and, in the event that a second
25 measure is used, which measure to use, pursuant to subparagraph two of
26 paragraph a of subdivision four of this section [~~and~~];

27 b. how to implement the provisions of paragraph b of subdivision four
28 of this section, and associated regulations as established by the
29 commissioner, in accordance with article fourteen of the civil service
30 law; and

31 c. the selection and use of an assessment in a teacher or principal's
32 evaluation pursuant to subdivision four of this section and paragraphs a
33 and b of subdivision sixteen of this section.

34 § 30. Section 2 of subpart B of part AA of chapter 56 of the laws of
35 2014 amending the education law relating to providing that standardized
36 test scores shall not be included on a student's permanent record, as
37 amended by section 35 of part CCC of chapter 59 of the laws of 2018, is
38 amended to read as follows:

39 § 2. This act shall take effect immediately [~~and shall expire and be~~
40 ~~deemed repealed on December 31, 2019~~].

41 § 31. Intentionally omitted.

42 § 32. Section 2801-a of the education law is amended by adding a new
43 subdivision 10 to read as follows:

44 10. Every school shall define the roles and areas of responsibility of
45 school personnel, security personnel and law enforcement in response to
46 student misconduct that violates the code of conduct. A school district
47 or charter school that employs, contracts with, or otherwise retains law
48 enforcement or public or private security personnel, including school
49 resource officers, shall establish a written contract or memorandum of
50 understanding that is developed with stakeholder input, including, but
51 not limited to, parents, students, school administrators, teachers,
52 collective bargaining units, parent and student organizations and commu-
53 nity members, as well as probation officers, prosecutors, defense coun-
54 sels and courts that are familiar with school discipline. Such written
55 contract or memorandum of understanding shall define the relationship
56 between a school district or charter school, school personnel, students,

1 visitors, law enforcement, and public or private security personnel.
2 Such contract or memorandum of understanding shall be consistent with
3 the code of conduct, define law enforcement or security personnel's
4 roles, responsibilities and involvement within a school and clearly
5 delegate the role of school discipline to the school administration.
6 Such written contract or memorandum of understanding shall be incorpo-
7 rated into and published as part of the district safety plan.

8 § 33. Intentionally omitted.

9 § 34. Intentionally omitted.

10 § 35. Subdivision b of section 2 of chapter 756 of the laws of 1992,
11 relating to funding a program for work force education conducted by the
12 consortium for worker education in New York city, as amended by section
13 25 of part CCC of chapter 59 of the laws of 2018, is amended to read as
14 follows:

15 b. Reimbursement for programs approved in accordance with subdivision
16 a of this section for the [~~2016--2017 school year shall not exceed 60.3~~
17 ~~percent of the lesser of such approvable costs per contact hour or thir-~~
18 ~~teen dollars ninety cents per contact hour,~~] reimbursement for the
19 2017--2018 school year shall not exceed 60.4 percent of the lesser of
20 such approvable costs per contact hour or thirteen dollars and ninety
21 cents per contact hour, [and] reimbursement for the 2018--2019 school
22 year shall not exceed 59.4 percent of the lesser of such approvable
23 costs per contact hour or fourteen dollars and ninety-five cents per
24 contact hour, and reimbursement for the 2019--2020 school year shall not
25 exceed 57.7 percent of the lesser of such approvable costs per contact
26 hour or fifteen dollars sixty cents per contact hour, where a contact
27 hour represents sixty minutes of instruction services provided to an
28 eligible adult. Notwithstanding any other provision of law to the
29 contrary, for the [~~2016--2017 school year such contact hours shall not~~
30 ~~exceed one million five hundred fifty one thousand three hundred twelve~~
31 ~~(1,551,312); whereas for the~~] 2017--2018 school year such contact hours
32 shall not exceed one million five hundred forty-nine thousand four
33 hundred sixty-three (1,549,463); and for the 2018--2019 school year such
34 contact hours shall not exceed one million four hundred sixty-three
35 thousand nine hundred sixty-three (1,463,963); and for the 2019--2020
36 school year such contact hours shall not exceed one million four hundred
37 forty-four thousand four hundred forty-four (1,444,444). Notwithstand-
38 ing any other provision of law to the contrary, the apportionment calcu-
39 lated for the city school district of the city of New York pursuant to
40 subdivision 11 of section 3602 of the education law shall be computed as
41 if such contact hours provided by the consortium for worker education,
42 not to exceed the contact hours set forth herein, were eligible for aid
43 in accordance with the provisions of such subdivision 11 of section 3602
44 of the education law.

45 § 36. Section 4 of chapter 756 of the laws of 1992, relating to fund-
46 ing a program for work force education conducted by the consortium for
47 worker education in New York city, is amended by adding a new subdivi-
48 sion x to read as follows:

49 x. The provisions of this subdivision shall not apply after the
50 completion of payments for the 2019--2020 school year. Notwithstanding
51 any inconsistent provisions of law, the commissioner of education shall
52 withhold a portion of employment preparation education aid due to the
53 city school district of the city of New York to support a portion of the
54 costs of the work force education program. Such moneys shall be credited
55 to the elementary and secondary education fund local assistance account
56 and shall not exceed thirteen million dollars (\$13,000,000).

1 § 37. Section 6 of chapter 756 of the laws of 1992, relating to fund-
2 ing a program for work force education conducted by the consortium for
3 worker education in New York city, as amended by section 27 of part CCC
4 of chapter 59 of the laws of 2018, is amended to read as follows:

5 § 6. This act shall take effect July 1, 1992, and shall be deemed
6 repealed on June 30, [~~2019~~] 2020.

7 § 37-a. Paragraph a-1 of subdivision 11 of section 3602 of the educa-
8 tion law, as amended by section 27-a of part CCC of chapter 59 of the
9 laws of 2018, is amended to read as follows:

10 a-1. Notwithstanding the provisions of paragraph a of this subdivi-
11 sion, for aid payable in the school years two thousand--two thousand one
12 through two thousand nine--two thousand ten, and two thousand eleven--
13 two thousand twelve through two thousand [~~eighteen~~] nineteen--two thou-
14 sand [~~nineteen~~] twenty, the commissioner may set aside an amount not to
15 exceed two million five hundred thousand dollars from the funds appro-
16 priated for purposes of this subdivision for the purpose of serving
17 persons twenty-one years of age or older who have not been enrolled in
18 any school for the preceding school year, including persons who have
19 received a high school diploma or high school equivalency diploma but
20 fail to demonstrate basic educational competencies as defined in regu-
21 lation by the commissioner, when measured by accepted standardized
22 tests, and who shall be eligible to attend employment preparation educa-
23 tion programs operated pursuant to this subdivision.

24 § 38. Subdivisions 22 and 24 of section 140 of chapter 82 of the laws
25 of 1995, amending the education law and other laws relating to state aid
26 to school districts and the appropriation of funds for the support of
27 government, as amended by section 28 of part CCC of chapter 59 of the
28 laws of 2018, are amended to read as follows:

29 (22) sections one hundred twelve, one hundred thirteen, one hundred
30 fourteen, one hundred fifteen and one hundred sixteen of this act shall
31 take effect on July 1, 1995; provided, however, that section one hundred
32 thirteen of this act shall remain in full force and effect until July 1,
33 [~~2019~~] 2024 at which time it shall be deemed repealed;

34 (24) sections one hundred eighteen through one hundred thirty of this
35 act shall be deemed to have been in full force and effect on and after
36 July 1, 1995; provided further, however, that the amendments made pursu-
37 ant to section one hundred twenty-four of this act shall be deemed to be
38 repealed on and after July 1, [~~2019~~] 2024;

39 § 39. Section 12 of chapter 147 of the laws of 2001, amending the
40 education law relating to conditional appointment of school district,
41 charter school or BOCES employees, as amended by section 31 of part CCC
42 of chapter 59 of the laws of 2018, is amended to read as follows:

43 § 12. This act shall take effect on the same date as chapter 180 of
44 the laws of 2000 takes effect, and shall expire July 1, [~~2019~~] 2020 when
45 upon such date the provisions of this act shall be deemed repealed.

46 § 40. Section 4 of chapter 425 of the laws of 2002, amending the
47 education law relating to the provision of supplemental educational
48 services, attendance at a safe public school and the suspension of
49 pupils who bring a firearm to or possess a firearm at a school, as
50 amended by section 33 of part CCC of chapter 59 of the laws of 2018, is
51 amended to read as follows:

52 § 4. This act shall take effect July 1, 2002 and section one of this
53 act shall expire and be deemed repealed June 30, 2019, and sections two
54 and three of this act shall expire and be deemed repealed on June 30,
55 2020.

1 § 41. Section 5 of chapter 101 of the laws of 2003, amending the
2 education law relating to implementation of the No Child Left Behind Act
3 of 2001, as amended by section 34 of part CCC of chapter 59 of the laws
4 of 2018, is amended to read as follows:

5 § 5. This act shall take effect immediately; provided that sections
6 one, two and three of this act shall expire and be deemed repealed on
7 June 30, [~~2019~~] 2020.

8 § 42. Section 34 of chapter 91 of the laws of 2002 amending the educa-
9 tion law and other laws relating to reorganization of the New York city
10 school construction authority, board of education and community boards,
11 as amended by section 1 of part G of chapter 61 of the laws of 2017, is
12 amended to read as follows:

13 § 34. This act shall take effect July 1, 2002; provided, that sections
14 one through twenty, twenty-four, and twenty-six through thirty of this
15 act shall expire and be deemed repealed June 30, [~~2019~~] 2022 provided,
16 further, that notwithstanding any provision of article 5 of the general
17 construction law, on June 30, [~~2019~~] 2022 the provisions of subdivisions
18 3, 5, and 8, paragraph b of subdivision 13, subdivision 14, paragraphs
19 b, d, and e of subdivision 15, and subdivisions 17 and 21 of section
20 2554 of the education law as repealed by section three of this act,
21 subdivision 1 of section 2590-b of the education law as repealed by
22 section six of this act, paragraph (a) of subdivision 2 of section
23 2590-b of the education law as repealed by section seven of this act,
24 section 2590-c of the education law as repealed by section eight of this
25 act, paragraph c of subdivision 2 of section 2590-d of the education law
26 as repealed by section twenty-six of this act, subdivision 1 of section
27 2590-e of the education law as repealed by section twenty-seven of this
28 act, subdivision 28 of section 2590-h of the education law as repealed
29 by section twenty-eight of this act, subdivision 30 of section 2590-h of
30 the education law as repealed by section twenty-nine of this act, subdi-
31 vision 30-a of section 2590-h of the education law as repealed by
32 section thirty of this act shall be revived and be read as such
33 provisions existed in law on the date immediately preceding the effec-
34 tive date of this act; provided, however, that sections seven and eight
35 of this act shall take effect on November 30, 2003; provided further
36 that the amendments to subdivision 25 of section 2554 of the education
37 law made by section two of this act shall be subject to the expiration
38 and reversion of such subdivision pursuant to section 12 of chapter 147
39 of the laws of 2001, as amended, when upon such date the provisions of
40 section four of this act shall take effect.

41 § 43. Subdivision 12 of section 17 of chapter 345 of the laws of 2009
42 amending the education law and other laws relating to the New York city
43 board of education, chancellor, community councils, and community super-
44 intendants, as amended by section 2 of part G of chapter 61 of the laws
45 of 2017, is amended to read as follows:

46 12. any provision in sections one, two, three, four, five, six, seven,
47 eight, nine, ten and eleven of this act not otherwise set to expire
48 pursuant to section 34 of chapter 91 of the laws of 2002, as amended, or
49 section 17 of chapter 123 of the laws of 2003, as amended, shall expire
50 and be deemed repealed June 30, [~~2019~~] 2022.

51 § 43-a. Subdivision 20 of section 2590-e of the education law, as
52 added by chapter 345 of the laws of 2009, is amended to read as follows:

53 20. Consult on the selection of a community superintendent pursuant to
54 subdivision thirty of section twenty-five hundred ninety-h of this arti-
55 cle. Such consultation shall include an opportunity for the community
56 council to meet with the final candidate or candidates the chancellor is

1 considering appointing and to provide feedback to the chancellor prior
2 to the appointment being made.

3 § 43-b. Paragraph (a) of subdivision 1 of section 2590-b of the educa-
4 tion law, as amended by chapter 345 of the laws of 2009, is amended to
5 read as follows:

6 (a) The board of education of the city school district of the city of
7 New York is hereby continued.

8 (1) (A) Such board of education shall consist of thirteen appointed
9 members: one member to be appointed by each borough president of the
10 city of New York; and eight members to be appointed by the mayor of the
11 city of New York.

12 (B) Commencing on July first, two thousand twenty, the board of educa-
13 tion shall consist of fifteen members: one member to be appointed by
14 each borough president of the city of New York, one member to be elected
15 by community district education council presidents, and nine members to
16 be appointed by the mayor of the city of New York. On or before December
17 thirty-first, two thousand nineteen, the chancellor shall promulgate
18 regulations establishing a process for community district education
19 council presidents to elect a member of the board, and processes for
20 removal of such member and for the filling of such position in the event
21 of a vacancy. The first member elected by community district education
22 council presidents pursuant to such regulations shall take office on
23 July first, two thousand twenty and shall serve a term that ends on June
24 thirtieth, two thousand twenty-two. Thereafter, the member elected by
25 community district education council presidents shall serve for a two
26 year term commencing on July first.

27 (2) The chancellor shall serve as an ex-officio non-voting member of
28 the city board.

29 (3) The city board shall elect its own chairperson from among its
30 voting members.

31 (4) All [~~thirteen~~] appointed members shall serve for terms coterminous
32 with the terms of their appointing authority, provided that any member
33 may be removed at the pleasure of the appointing authority [~~and~~], who
34 shall provide written notice to the public explaining the reasons there-
35 for at least ten days in advance of the removal.

36 (5) Except for the chancellor, no board members shall [~~not~~] be
37 employed in any capacity by the city of New York, or a subdivision ther-
38 eof, or the city board.

39 (6) No appointed or elected member of the city board shall also be a
40 member, officer, or employee of any public corporation, authority, or
41 commission where the mayor of the city of New York has a majority of the
42 appointments.

43 (7) Each borough president's appointee shall be a resident of the
44 borough for which the borough president appointing him or her was
45 elected and shall be the parent of a child attending a public school
46 within the city school district of the city of New York.

47 (8) Each mayoral appointee shall be a resident of the city and two
48 shall be parents of a child attending a public school within the city
49 district.

50 (9) All parent members shall be eligible to continue to serve on the
51 city board for two years following the conclusion of their child's
52 attendance at a public school within the city district.

53 (10) Any vacancy shall be filled by appointment by the appropriate
54 appointing authority within ninety days of such vacancy.

55 (11) Notwithstanding any provision of local law, the members of the
56 board shall not have staff, offices, or vehicles assigned to them or

1 receive compensation for their services, but shall be reimbursed for the
2 actual and necessary expenses incurred by them in the performance of
3 their duties.

4 § 43-c. Subdivisions 1, 2 and 8 of section 2590-c of the education
5 law, as amended by chapter 345 of the laws of 2009, paragraph (a) of
6 subdivision 1 as amended by section 19 of part YYY of chapter 59 of the
7 laws of 2017, and paragraph (c) of subdivision 8 as amended by chapter
8 103 of the laws of 2014, are amended and a new subdivision 9 is added to
9 read as follows:

10 1. Each community district shall be governed by a community district
11 education council. The community councils shall consist of eleven voting
12 members and one non-voting member, as follows:

13 (a) [~~Nine~~] (1) For councils whose terms begin prior to two thousand
14 twenty, nine voting members shall be parents whose children are attend-
15 ing a school or a pre-kindergarten program offered by a school under the
16 jurisdiction of the community district, or have attended a school or a
17 pre-kindergarten program offered by a school under the jurisdiction of
18 the community district within the preceding two years, and shall be
19 selected by the presidents and officers of the parents' association or
20 parent-teachers' association. Such members shall serve for a term of two
21 years. Presidents and officers of parents' associations or parent-teach-
22 ers' associations who are candidates in the selection process pursuant
23 to this section shall not be eligible to cast votes in such selection
24 process. The association shall elect a member to vote in the place of
25 each such president or officer for the purposes of the selection proc-
26 ess. Provided, however, that a parent of a pre-kindergarten pupil shall
27 vacate his or her membership on such community district education coun-
28 cil where the parent no longer has a child that attends a school or
29 pre-kindergarten program offered by a school under the jurisdiction of
30 the community district.

31 (2) For councils whose terms begin in two thousand twenty-one and
32 thereafter, nine voting members shall be parents whose children are
33 attending a school or a pre-kindergarten program offered by a school
34 under the jurisdiction of the community district, or have attended a
35 school under the jurisdiction of the community district within the
36 preceding two years, and shall be elected by parents of children attend-
37 ing such schools and pre-kindergarten programs in accordance with a
38 process developed by the chancellor pursuant to subdivision eight of
39 this section. Provided, however, that a parent of a pre-kindergarten
40 pupil shall vacate his or her membership on such community district
41 education council when the parent no longer has a child that attends a
42 school or pre-kindergarten program offered by a school under the juris-
43 isdiction of the community district.

44 (b) Two voting members shall be appointed by the borough presidents
45 corresponding to such district. Such appointees shall be residents of,
46 or own or operate a business in, the district and shall be individuals
47 with extensive business, trade, or education experience and knowledge,
48 who will make a significant contribution to improving education in the
49 district. Such members shall serve for a term of two years [~~and may only~~
50 ~~be reappointed for one additional two year term~~].

51 (c) One non-voting member who is a high school senior residing in the
52 district, appointed by the superintendent from among the elected student
53 leadership. Such member shall serve for a one year term.

54 Members shall not be paid a salary or stipend, but shall be reimbursed
55 for all actual and necessary expenses directly related to the duties and
56 responsibilities of the community council.

1 2. For the initial community council, such members must be selected on
2 or before October thirty-first, two thousand three, with terms commenc-
3 ing on December first, two thousand three. Thereafter, commencing in May
4 of two thousand five, the selection or election of community council
5 members shall occur on the second Tuesday in May, with terms commencing
6 on the following July first.

7 8. The chancellor shall: (a) develop a process to ensure a uniform
8 election process for parent associations and parent-teacher associ-
9 ations. Such process shall ensure uniformity with respect to timing of
10 elections and the structure and size of the body.

11 (b) develop a process for nomination of candidates for community coun-
12 cil membership. Such process will outline in detail the procedure which
13 must be followed to present a name for consideration, may include quali-
14 fications and prohibitions in addition to those outlined in this section
15 and may allow for an interview process for nominees.

16 (c) (1) develop selection procedures for community council members
17 which shall attempt to ensure membership that reflects a representative
18 cross-section of the communities within the school district and diversi-
19 ty of the student population including those with particular educational
20 needs, shall include consideration of the enrollment figures within each
21 community district and the potential disparity of such enrollment from
22 school to school within the district, and shall ensure that, to the
23 extent possible, a school may have no more than one parent represen-
24 tative on the community council. Such procedures shall ensure that at
25 least one position on the community council is filled by a parent of a
26 student who is an English language learner or who has been an English
27 language learner within the preceding two years, and at least one posi-
28 tion is filled by a parent of a student with an individualized education
29 program, and shall allow for the seven remaining positions to be filled
30 by parents who are otherwise eligible;

31 (2) after reviewing the recommendations of the task force described in
32 subdivision nine of this section, develop election procedures for commu-
33 nity council members which shall attempt to ensure membership that
34 reflects a representative cross-section of the communities within the
35 school district and diversity of the student population including those
36 with particular educational needs, shall include consideration of the
37 enrollment figures within each community district and the potential
38 disparity of such enrollment from school to school within the district,
39 and shall ensure that, to the extent possible, a school may have no more
40 than one parent representative on the community council. Such measures
41 shall ensure that at least one position on the community council is
42 filled by a parent of a current student who is or has been at any time
43 an English language learner, and at least one position is filled by a
44 parent of a student who has or has at any time had an individualized
45 education program, and shall allow for the seven remaining positions to
46 be filled by parents who are otherwise eligible.

47 (d) promulgate rules and regulations requiring financial disclosure by
48 the nominees and policies prohibiting political endorsements of and
49 campaign contributions to nominees.

50 (e) beginning in January of each school year and continuing until the
51 date of selection, ensure the distribution of guides to parents in addi-
52 tion to information regarding community council roles, functions, and
53 activities, including upcoming parents' association and parent-teacher
54 association elections, candidate information, and the nature of the
55 selection or election process.

1 Prior to the adoption of the processes, procedures, rules or regu-
2 lations set forth in this subdivision, the chancellor shall ensure that
3 there is an inclusive public process which allows for sufficient public
4 input from parents and the community including public hearings. All such
5 processes, procedures, rules or regulations must be final in sufficient
6 time to assure for an orderly implementation and notification of such
7 processes, procedures, rules or regulations to allow for full community
8 participation in the nomination and selection processes and procedures.

9 9. The mayor shall appoint a task force on community district educa-
10 tion councils consisting of parents whose child or children are attend-
11 ing a public school within the community districts and other members
12 with relevant expertise. The task force shall review the eligibility
13 criteria to serve on a community district education council, the process
14 for selecting community council members, and their terms of office. The
15 task force shall submit a report concerning its findings and recommenda-
16 tions to the mayor and the chancellor by November first, two thousand
17 nineteen.

18 § 43-d. The opening paragraph of section 2590-h of the education law,
19 as amended by chapter 345 of the laws of 2009, is amended to read as
20 follows:

21 The office of chancellor of the city district is hereby continued.
22 Such chancellor shall serve at the pleasure of and be employed by the
23 mayor of the city of New York by contract. The chancellor shall meet the
24 requirements of subdivision one of section three thousand three of this
25 chapter, provided that a person who has been issued a certificate as
26 superintendent of schools pursuant to subdivision three of such section
27 may serve as chancellor on the basis of such certificate for no longer
28 than six months. The length of such contract shall not exceed by more
29 than two years the term of office of the mayor authorizing such
30 contract. The chancellor shall receive a salary to be fixed by the mayor
31 within the budgetary allocation therefor. He or she shall exercise all
32 his or her powers and duties in a manner not inconsistent with the city-
33 wide educational policies of the city board. The chancellor shall have
34 the following powers and duties as the superintendent of schools and
35 chief executive officer for the city district, which the chancellor
36 shall exercise to promote an equal educational opportunity for all
37 students in the schools of the city district, promote fiscal and educa-
38 tional equity, increase student achievement and school performance and
39 encourage local school-based innovation, including the power and duty
40 to:

41 § 43-e. Subdivision 21 of section 2590-e of the education law, as
42 added by chapter 345 of the laws of 2009, is amended to read as follows:

43 21. Hold a joint public hearing with the chancellor or deputy chancel-
44 lor, or in the case of a proposed significant change in school utiliza-
45 tion the chancellor or his or her designee, and the impacted school
46 based management team regarding any proposed school closing or signif-
47 icant change in school utilization, including the phase-out, grade
48 reconfiguration, re-siting, or co-location of schools, of any public
49 school located within the community district pursuant to subdivision
50 two-a of section twenty-five hundred ninety-h of this article. Following
51 such hearing, the community council may pass a resolution on whether to
52 recommend or not recommend to the city board the proposed school closing
53 or significant change in school utilization, and shall transmit it to
54 the city board for its consideration at least seven days in advance of
55 any city board vote on such item pursuant to section twenty-five hundred
56 ninety-g of this article, provided that the receipt of such resolution

1 from the community council shall not be a precondition for the city
2 board to act on the matter.

3 § 43-f. Paragraph (h) of subdivision 1 of section 2590-g of the educa-
4 tion law, as added by chapter 345 of the laws of 2009, is amended to
5 read as follows:

6 (h) approve proposals for all school closures or significant changes
7 in school utilization including the phase-out, grade reconfiguration,
8 re-siting, or co-location of schools, following any hearing pursuant to
9 subdivision two-a of section twenty-five hundred ninety-h of this arti-
10 cle. If the city board approves such a proposal that the relevant commu-
11 nity council affirmatively voted against pursuant to subdivision twen-
12 ty-one of section twenty-five hundred ninety-e of this article, the
13 board shall provide such council an explanation for its determination.

14 § 43-g. Subparagraph (i) of paragraph (a) of subdivision 6 of section
15 2590-b of the education law, as added by chapter 345 of the laws of
16 2009, is amended to read as follows:

17 (i) ten voting members who shall be parents of students attending
18 public high schools. [~~Two~~] For councils whose terms begin prior to two
19 thousand twenty, two members representing each borough shall be selected
20 by presidents and officers of the parents' associations or parent-teach-
21 ers' associations in the relevant borough, pursuant to a process estab-
22 lished by the chancellor. For councils whose terms begin in two thousand
23 twenty-one and thereafter, two members representing each borough shall
24 be parents of public high school students in the relevant borough,
25 pursuant to a process established by the chancellor. Such members shall
26 serve a two year term, and shall be eligible to continue serving their
27 term following the conclusion of their child's attendance at a public
28 high school;

29 § 44. Section 7 of chapter 472 of the laws of 1998, amending the
30 education law relating to the lease of school buses by school districts,
31 as amended by section 40 of part YYY of chapter 59 of the laws of 2017,
32 is amended to read as follows:

33 § 7. This act shall take effect September 1, 1998[~~, and shall expire~~
34 ~~and be deemed repealed September 1, 2019~~].

35 § 45. Section 2 of chapter 552 of the laws of 1995, amending the
36 education law relating to contracts for the transportation of school
37 children, as amended by section 25 of part A of chapter 54 of the laws
38 of 2016, is amended to read as follows:

39 § 2. This act shall take effect on the first day of January next
40 succeeding the date on which it shall have become a law and shall remain
41 in full force and effect until January 1, [~~2020~~] **2023**, when upon such
42 date the provisions of this act shall be deemed repealed.

43 § 46. Section 26 of subpart F of part C of chapter 97 of the laws of
44 2011 amending the education law relating to census reporting, as amended
45 by section 21-a of part A of chapter 56 of the laws of 2014, is amended
46 to read as follows:

47 § 26. This act shall take effect immediately provided, however, that
48 the provisions of section three of this act shall expire June 30, [~~2019~~]
49 **2024** when upon such date the provisions of such section shall be deemed
50 repealed; provided, further that the provisions of sections eight, elev-
51 en, twelve, thirteen and twenty of this act shall expire July 1, 2014
52 when upon such date the provisions of such sections shall be deemed
53 repealed.

54 § 46-a. Section 8 of chapter 89 of the laws of 2016 relating to
55 supplementary funding for dedicated programs for public school students
56 in the East Ramapo central school district, as amended by section 30 of

1 part CCC of chapter 59 of the laws of 2018, is amended to read as
2 follows:

3 § 8. This act shall take effect July 1, 2016 and shall expire and be
4 deemed repealed June 30, [~~2019~~ 2020], except that paragraph (b) of
5 section five of this act and section seven of this act shall expire and
6 be deemed repealed June 30, 2021.

7 § 47. School bus driver training. In addition to apportionments other-
8 wise provided by section 3602 of the education law, for aid payable in
9 the 2019--2020 school year, the commissioner of education shall allocate
10 school bus driver training grants to school districts and boards of
11 cooperative educational services pursuant to sections 3650-a, 3650-b and
12 3650-c of the education law, or for contracts directly with not-for-pro-
13 fit educational organizations for the purposes of this section. Such
14 payments shall not exceed four hundred thousand dollars (\$400,000) per
15 school year.

16 § 48. Special apportionment for salary expenses. a. Notwithstanding
17 any other provision of law, upon application to the commissioner of
18 education, not sooner than the first day of the second full business
19 week of June 2020 and not later than the last day of the third full
20 business week of June 2020, a school district eligible for an apportion-
21 ment pursuant to section 3602 of the education law shall be eligible to
22 receive an apportionment pursuant to this section, for the school year
23 ending June 30, 2020, for salary expenses incurred between April 1 and
24 June 30, 2019 and such apportionment shall not exceed the sum of (i) the
25 deficit reduction assessment of 1990--1991 as determined by the commis-
26 sioner of education, pursuant to paragraph f of subdivision 1 of section
27 3602 of the education law, as in effect through June 30, 1993, plus (ii)
28 186 percent of such amount for a city school district in a city with a
29 population in excess of 1,000,000 inhabitants, plus (iii) 209 percent of
30 such amount for a city school district in a city with a population of
31 more than 195,000 inhabitants and less than 219,000 inhabitants accord-
32 ing to the latest federal census, plus (iv) the net gap elimination
33 adjustment for 2010--2011, as determined by the commissioner of educa-
34 tion pursuant to chapter 53 of the laws of 2010, plus (v) the gap elimi-
35 nation adjustment for 2011--2012 as determined by the commissioner of
36 education pursuant to subdivision 17 of section 3602 of the education
37 law, and provided further that such apportionment shall not exceed such
38 salary expenses. Such application shall be made by a school district,
39 after the board of education or trustees have adopted a resolution to do
40 so and in the case of a city school district in a city with a population
41 in excess of 125,000 inhabitants, with the approval of the mayor of such
42 city.

43 b. The claim for an apportionment to be paid to a school district
44 pursuant to subdivision a of this section shall be submitted to the
45 commissioner of education on a form prescribed for such purpose, and
46 shall be payable upon determination by such commissioner that the form
47 has been submitted as prescribed. Such approved amounts shall be payable
48 on the same day in September of the school year following the year in
49 which application was made as funds provided pursuant to subparagraph
50 (4) of paragraph b of subdivision 4 of section 92-c of the state finance
51 law, on the audit and warrant of the state comptroller on vouchers
52 certified or approved by the commissioner of education in the manner
53 prescribed by law from moneys in the state lottery fund and from the
54 general fund to the extent that the amount paid to a school district
55 pursuant to this section exceeds the amount, if any, due such school
56 district pursuant to subparagraph (2) of paragraph a of subdivision 1 of

1 section 3609-a of the education law in the school year following the
2 year in which application was made.

3 c. Notwithstanding the provisions of section 3609-a of the education
4 law, an amount equal to the amount paid to a school district pursuant to
5 subdivisions a and b of this section shall first be deducted from the
6 following payments due the school district during the school year
7 following the year in which application was made pursuant to subpara-
8 graphs (1), (2), (3), (4) and (5) of paragraph a of subdivision 1 of
9 section 3609-a of the education law in the following order: the lottery
10 apportionment payable pursuant to subparagraph (2) of such paragraph
11 followed by the fixed fall payments payable pursuant to subparagraph (4)
12 of such paragraph and then followed by the district's payments to the
13 teachers' retirement system pursuant to subparagraph (1) of such para-
14 graph, and any remainder to be deducted from the individualized payments
15 due the district pursuant to paragraph b of such subdivision shall be
16 deducted on a chronological basis starting with the earliest payment due
17 the district.

18 § 49. Special apportionment for public pension accruals. a. Notwith-
19 standing any other provision of law, upon application to the commis-
20 sioner of education, not later than June 30, 2020, a school district eligi-
21 ble for an apportionment pursuant to section 3602 of the education law
22 shall be eligible to receive an apportionment pursuant to this section,
23 for the school year ending June 30, 2020 and such apportionment shall
24 not exceed the additional accruals required to be made by school
25 districts in the 2004--2005 and 2005--2006 school years associated with
26 changes for such public pension liabilities. The amount of such addi-
27 tional accrual shall be certified to the commissioner of education by
28 the president of the board of education or the trustees or, in the case
29 of a city school district in a city with a population in excess of
30 125,000 inhabitants, the mayor of such city. Such application shall be
31 made by a school district, after the board of education or trustees have
32 adopted a resolution to do so and in the case of a city school district
33 in a city with a population in excess of 125,000 inhabitants, with the
34 approval of the mayor of such city.

35 b. The claim for an apportionment to be paid to a school district
36 pursuant to subdivision a of this section shall be submitted to the
37 commissioner of education on a form prescribed for such purpose, and
38 shall be payable upon determination by such commissioner that the form
39 has been submitted as prescribed. Such approved amounts shall be payable
40 on the same day in September of the school year following the year in
41 which application was made as funds provided pursuant to subparagraph
42 (4) of paragraph b of subdivision 4 of section 92-c of the state finance
43 law, on the audit and warrant of the state comptroller on vouchers
44 certified or approved by the commissioner of education in the manner
45 prescribed by law from moneys in the state lottery fund and from the
46 general fund to the extent that the amount paid to a school district
47 pursuant to this section exceeds the amount, if any, due such school
48 district pursuant to subparagraph (2) of paragraph a of subdivision 1 of
49 section 3609-a of the education law in the school year following the
50 year in which application was made.

51 c. Notwithstanding the provisions of section 3609-a of the education
52 law, an amount equal to the amount paid to a school district pursuant to
53 subdivisions a and b of this section shall first be deducted from the
54 following payments due the school district during the school year
55 following the year in which application was made pursuant to subpara-
56 graphs (1), (2), (3), (4) and (5) of paragraph a of subdivision 1 of

1 section 3609-a of the education law in the following order: the lottery
2 apportionment payable pursuant to subparagraph (2) of such paragraph
3 followed by the fixed fall payments payable pursuant to subparagraph (4)
4 of such paragraph and then followed by the district's payments to the
5 teachers' retirement system pursuant to subparagraph (1) of such para-
6 graph, and any remainder to be deducted from the individualized payments
7 due the district pursuant to paragraph b of such subdivision shall be
8 deducted on a chronological basis starting with the earliest payment due
9 the district.

10 § 50. Notwithstanding the provision of any law, rule, or regulation to
11 the contrary, the city school district of the city of Rochester, upon
12 the consent of the board of cooperative educational services of the
13 supervisory district serving its geographic region may purchase from
14 such board for the 2019--2020 school year, as a non-component school
15 district, services required by article 19 of the education law.

16 § 51. The amounts specified in this section shall be a set-aside from
17 the state funds which each such district is receiving from the total
18 foundation aid:

19 a. for the development, maintenance or expansion of magnet schools or
20 magnet school programs for the 2019--2020 school year. For the city
21 school district of the city of New York there shall be a setaside of
22 foundation aid equal to forty-eight million one hundred seventy-five
23 thousand dollars (\$48,175,000) including five hundred thousand dollars
24 (\$500,000) for the Andrew Jackson High School; for the Buffalo city
25 school district, twenty-one million twenty-five thousand dollars
26 (\$21,025,000); for the Rochester city school district, fifteen million
27 dollars (\$15,000,000); for the Syracuse city school district, thirteen
28 million dollars (\$13,000,000); for the Yonkers city school district,
29 forty-nine million five hundred thousand dollars (\$49,500,000); for the
30 Newburgh city school district, four million six hundred forty-five thou-
31 sand dollars (\$4,645,000); for the Poughkeepsie city school district,
32 two million four hundred seventy-five thousand dollars (\$2,475,000); for
33 the Mount Vernon city school district, two million dollars (\$2,000,000);
34 for the New Rochelle city school district, one million four hundred ten
35 thousand dollars (\$1,410,000); for the Schenectady city school district,
36 one million eight hundred thousand dollars (\$1,800,000); for the Port
37 Chester city school district, one million one hundred fifty thousand
38 dollars (\$1,150,000); for the White Plains city school district, nine
39 hundred thousand dollars (\$900,000); for the Niagara Falls city school
40 district, six hundred thousand dollars (\$600,000); for the Albany city
41 school district, three million five hundred fifty thousand dollars
42 (\$3,550,000); for the Utica city school district, two million dollars
43 (\$2,000,000); for the Beacon city school district, five hundred sixty-
44 six thousand dollars (\$566,000); for the Middletown city school
45 district, four hundred thousand dollars (\$400,000); for the Freeport
46 union free school district, four hundred thousand dollars (\$400,000);
47 for the Greenburgh central school district, three hundred thousand
48 dollars (\$300,000); for the Amsterdam city school district, eight
49 hundred thousand dollars (\$800,000); for the Peekskill city school
50 district, two hundred thousand dollars (\$200,000); and for the Hudson
51 city school district, four hundred thousand dollars (\$400,000).

52 b. Notwithstanding any inconsistent provision of law to the contrary,
53 a school district setting aside such foundation aid pursuant to this
54 section may use such setaside funds for: (i) any instructional or
55 instructional support costs associated with the operation of a magnet
56 school; or

1 (ii) any instructional or instructional support costs associated with
2 implementation of an alternative approach to promote diversity and/or
3 enhancement of the instructional program and raising of standards in
4 elementary and secondary schools of school districts having substantial
5 concentrations of minority students.

6 c. The commissioner of education shall not be authorized to withhold
7 foundation aid from a school district that used such funds in accordance
8 with this paragraph, notwithstanding any inconsistency with a request
9 for proposals issued by such commissioner for the purpose of attendance
10 improvement and dropout prevention for the 2019--2020 school year, and
11 for any city school district in a city having a population of more than
12 one million, the setaside for attendance improvement and dropout
13 prevention shall equal the amount set aside in the base year. For the
14 2019--2020 school year, it is further provided that any city school
15 district in a city having a population of more than one million shall
16 allocate at least one-third of any increase from base year levels in
17 funds set aside pursuant to the requirements of this section to communi-
18 ty-based organizations. Any increase required pursuant to this section
19 to community-based organizations must be in addition to allocations
20 provided to community-based organizations in the base year.

21 d. For the purpose of teacher support for the 2019--2020 school year:
22 for the city school district of the city of New York, sixty-two million
23 seven hundred seven thousand dollars (\$62,707,000); for the Buffalo city
24 school district, one million seven hundred forty-one thousand dollars
25 (\$1,741,000); for the Rochester city school district, one million seven-
26 ty six thousand dollars (\$1,076,000); for the Yonkers city school
27 district, one million one hundred forty-seven thousand dollars
28 (\$1,147,000); and for the Syracuse city school district, eight hundred
29 nine thousand dollars (\$809,000). All funds made available to a school
30 district pursuant to this section shall be distributed among teachers
31 including prekindergarten teachers and teachers of adult vocational and
32 academic subjects in accordance with this section and shall be in addi-
33 tion to salaries heretofore or hereafter negotiated or made available;
34 provided, however, that all funds distributed pursuant to this section
35 for the current year shall be deemed to incorporate all funds distrib-
36 uted pursuant to former subdivision 27 of section 3602 of the education
37 law for prior years. In school districts where the teachers are repres-
38 ented by certified or recognized employee organizations, all salary
39 increases funded pursuant to this section shall be determined by sepa-
40 rate collective negotiations conducted pursuant to the provisions and
41 procedures of article 14 of the civil service law, notwithstanding the
42 existence of a negotiated agreement between a school district and a
43 certified or recognized employee organization.

44 § 52. Support of public libraries. The moneys appropriated for the
45 support of public libraries by a chapter of the laws of 2018 enacting
46 the aid to localities budget shall be apportioned for the 2019--2020
47 state fiscal year in accordance with the provisions of sections 271,
48 272, 273, 282, 284, and 285 of the education law as amended by the
49 provisions of this chapter and the provisions of this section, provided
50 that library construction aid pursuant to section 273-a of the education
51 law shall not be payable from the appropriations for the support of
52 public libraries and provided further that no library, library system or
53 program, as defined by the commissioner of education, shall receive less
54 total system or program aid than it received for the year 2001--2002
55 except as a result of a reduction adjustment necessary to conform to the
56 appropriations for support of public libraries.

1 Notwithstanding any other provision of law to the contrary the moneys
2 appropriated for the support of public libraries for the year 2019--2020
3 by a chapter of the laws of 2019 enacting the education, labor and fami-
4 ly assistance budget shall fulfill the state's obligation to provide
5 such aid and, pursuant to a plan developed by the commissioner of educa-
6 tion and approved by the director of the budget, the aid payable to
7 libraries and library systems pursuant to such appropriations shall be
8 reduced proportionately to assure that the total amount of aid payable
9 does not exceed the total appropriations for such purpose.

10 § 52-a. Subdivision a of section 5 of chapter 121 of the laws of 1996,
11 relating to authorizing the Roosevelt union free school district to
12 finance deficits by the issuance of serial bonds, as amended by section
13 42-a of part CCC of chapter 59 of the laws of 2018, is amended to read
14 as follows:

15 a. Notwithstanding any other provisions of law, upon application to
16 the commissioner of education submitted not sooner than April first and
17 not later than June thirtieth of the applicable school year, the Roose-
18 velt union free school district shall be eligible to receive an appor-
19 tionment pursuant to this chapter for salary expenses, including related
20 benefits, incurred between April first and June thirtieth of such school
21 year. Such apportionment shall not exceed: for the 1996-97 school year
22 through the [~~2018-19~~] 2019-20 school year, four million dollars
23 (\$4,000,000); for the [~~2019-20~~] 2020-21 school year, three million
24 dollars (\$3,000,000); for the [~~2020-21~~] 2021-22 school year, two million
25 dollars (\$2,000,000); for the [~~2021-22~~] 2022-23 school year, one million
26 dollars (\$1,000,000); and for the [~~2022-23~~] 2023-24 school year, zero
27 dollars. Such annual application shall be made after the board of
28 education has adopted a resolution to do so with the approval of the
29 commissioner of education.

30 § 52-b. Paragraph c of subdivision 4 of section 3641 of the education
31 law is amended by adding a new subparagraph 1-a to read as follows:

32 (1-a) Commencing no sooner than the first day in January, two thousand
33 twenty, the commissioner shall require school districts to conduct
34 building condition surveys every five years in accordance with regu-
35 lations of the commissioner. Such regulations shall prescribe the date
36 or dates by which such surveys must be completed and submitted to the
37 department and shall provide for staggered implementation so that such
38 surveys are distributed as evenly as possible throughout the five-year
39 period based on the number of public school buildings, provided that
40 such implementation schedule shall ensure that no region of the state is
41 overrepresented in a given scheduled year and shall to the extent prac-
42 ticable prioritize assigning to the first two years of such schedule
43 those school districts with the greatest proportions of buildings which
44 previously received relatively low overall condition ratings.

45 § 52-c. Subdivision 6-e of section 3602 of the education law, as
46 amended by chapter 296 of the laws of 2016, is amended to read as
47 follows:

48 6-e. Additional apportionment of building aid for building condition
49 surveys of school buildings. In addition to the apportionments payable
50 to a school district pursuant to subdivision six of this section, the
51 commissioner is hereby authorized to apportion to any school district
52 additional building aid in accordance with this subdivision for its
53 approved expenses in the base year for building condition surveys of
54 school buildings that are conducted pursuant to this subdivision and
55 subdivision four of section thirty-six hundred forty-one of this arti-
56 cle. The amount of such apportionment shall equal the product of the

1 building aid ratio defined pursuant to paragraph c of subdivision six of
2 this section and the actual approved expenses incurred by the district
3 in the base year for each school building so inspected, provided that
4 the amount of such apportionment shall not exceed the building condition
5 survey aid ceiling[~~, and provided further that such approved expenses~~
6 ~~shall include approved expenses for testing of potable water systems for~~
7 ~~lead contamination pursuant to section eleven hundred ten of the public~~
8 ~~health law~~]. For surveys conducted in the nineteen hundred ninety-eight-
9 -ninety-nine school year, the building condition aid ceiling shall be
10 twenty cents gross per square foot of floor area. For surveys conducted
11 in the nineteen hundred ninety-nine--two thousand school year and there-
12 after, the inspection aid ceiling shall be twenty cents gross per square
13 foot of floor area, plus an amount computed by the commissioner in
14 accordance with regulations adopted for such purpose, on the basis of an
15 index number reflecting changes in the costs of labor and materials from
16 July first, nineteen hundred ninety-eight.

17 § 52-d. Subdivision 6-h of section 3602 of the education law, as added
18 by chapter 296 of the laws of 2016, is amended to read as follows:

19 6-h. Building aid for testing and filtering of potable water systems
20 for lead contamination. In addition to the apportionments payable to a
21 school district pursuant to subdivision six of this section, the commis-
22 sioner is hereby authorized to apportion to any school district addi-
23 tional building aid pursuant to this subdivision for its approved
24 expenditures, otherwise ineligible for building aid, in the base year
25 for the testing of potable water systems required pursuant to section
26 eleven hundred ten of the public health law and for the installation of
27 filters and/or other effective remedial measures for immediate remedi-
28 ation in cases where a finding of lead contamination is made pursuant to
29 such section and verified by confirmatory sampling, provided that the
30 cost of installation of such filters and/or other effective remedial
31 measures shall be deemed an approved expenditure only if (i) such
32 installation and/or other effective remedial measures have been approved
33 or reviewed by a professional with expertise in the field of water qual-
34 ity and remediation and (ii) such cost is incurred prior to July first,
35 two thousand nineteen. Such aid shall equal the product of the building
36 aid ratio defined pursuant to paragraph c of subdivision six of this
37 section and the actual approved expenditures incurred in the base year
38 pursuant to this subdivision. Commencing in the two thousand nineteen-
39 two thousand twenty school year and every year thereafter, additional
40 building aid pursuant to this subdivision shall include approved
41 expenses for testing of potable water systems for lead contamination
42 pursuant to section eleven hundred ten of the public health law.

43 § 52-e. Paragraph (a) of subdivision 2 of section 409-e of the educa-
44 tion law, as added by section 1 of part B of chapter 56 of the laws of
45 1998, is amended to read as follows:

46 (a) [~~Every public school building shall be inspected annually in~~
47 ~~accordance with the code, provided however, the~~] The commissioner may
48 require [~~more frequent~~] inspections of public school buildings as deemed
49 necessary to maintain the safety of school buildings and the welfare of
50 their occupants.

51 § 52-f. Subdivision 1 of section 409-d of the education law, as added
52 by section 1 of part B of chapter 56 of the laws of 1998, is amended to
53 read as follows:

54 1. Program establishment. The commissioner is authorized and directed
55 to establish, develop and monitor a comprehensive public school building
56 safety program which shall include a uniform inspection, safety rating

1 and monitoring system. Such program shall require the [~~annual~~
2 ~~inspection~~] inspections of all public school buildings throughout [~~New~~
3 ~~York~~] the state (i) at least once between the period commencing with
4 the first day of January, two thousand twenty and ending with the thir-
5 ty-first day of December, two thousand twenty and (ii) at least once
6 between the period commencing with the first day of January, two thou-
7 sand twenty-two and ending with the thirty-first day of December, two
8 thousand twenty-two, provided that such inspections shall exclude public
9 school buildings in a school district required to conduct building
10 condition surveys between January first, two thousand twenty and the end
11 of such period in accordance with regulations of the commissioner
12 adopted pursuant to subparagraph one-a of paragraph c of subdivision
13 four of section thirty-six hundred forty-one of this chapter, and
14 provided further that such exclusion shall not apply in the case of a
15 school district which has not completed the building condition surveys
16 so required and submitted the same to the department. Under such
17 program, the commissioner may require inspections of public school
18 buildings as deemed necessary to maintain the safety of school buildings
19 and the welfare of the occupants, and such program shall establish a
20 safety rating system for such school buildings to assess the need for
21 maintenance, repairs, rehabilitation, reconstruction, construction and
22 other improvements related to the structural integrity and overall safe-
23 ty of public school buildings including but not limited to building
24 systems related to electrical, plumbing, heating, ventilation, and air
25 conditioning, sanitation and health, fire and accident protection; and
26 require that such ratings be used for the purpose of developing a build-
27 ings condition survey as required pursuant to subdivision four of
28 section thirty-six hundred forty-one of this chapter and a five year
29 facilities plan as required pursuant to clause (i) of subparagraph two
30 of paragraph b of subdivision six of section thirty-six hundred two of
31 this chapter.

32 § 52-g. Paragraphs b and c of subdivision 1 of section 6-r of the
33 general municipal law, as added by chapter 260 of the laws of 2004, are
34 amended to read as follows:

35 b. "Participating employer" means: (i) a participating employer as
36 defined in subdivision twenty of section two of the retirement and
37 social security law or in subdivision twenty of section three hundred
38 two of such law; or (ii) a participating employer as defined in subdivi-
39 sion three of section five hundred one of the education law.

40 c. "Retirement contribution" shall mean all or any portion of the
41 amount payable by a municipal corporation to: (i) either the New York
42 state and local employees' retirement system or the New York state and
43 local police and fire retirement system pursuant to section seventeen or
44 three hundred seventeen of the retirement and social security law; or
45 (ii) the New York state teachers' retirement system pursuant to section
46 five hundred twenty-one of the education law.

47 § 52-h. Subdivision 2 of section 6-r of the general municipal law, as
48 added by chapter 260 of the laws of 2004, is amended to read as follows:

49 2. The governing board of any municipal corporation which is also a
50 participating employer by resolution may establish a retirement contrib-
51 ution reserve fund for the purpose of (a) financing retirement contrib-
52 utions, and/or (b) in the case of a municipal corporation which is a
53 participating employer as defined in subdivision three of section five
54 hundred one of the education law, financing appropriations authorized by
55 law in order to offset all or a portion of the amount deducted from the
56 moneys apportioned to the municipal corporation from the state for the

1 support of common schools pursuant to section five hundred twenty-one of
2 the education law.

3 § 52-i. Section 6-r of the general municipal law is amended by adding
4 a new subdivision 2-a to read as follows:

5 2-a. With respect to a municipal corporation which is a participating
6 employer as defined in subdivision three of section five hundred one of
7 the education law, which elects to utilize a retirement contribution
8 reserve fund (a) to finance retirement contributions to the New York
9 state teachers' retirement system pursuant to section five hundred twen-
10 ty-one of the education law and/or (b) to offset all or a portion of the
11 amount deducted from the moneys apportioned to the municipal corporation
12 from the state for the support of common schools pursuant to section
13 five hundred twenty-one of the education law, such municipal corporation
14 shall establish a sub-fund within the retirement contribution reserve
15 fund, which shall be separately administered consistent with the
16 provisions of this section. Such municipal corporation may pay into such
17 sub-fund during any particular fiscal year an amount not to exceed two
18 per centum of the total compensation or salaries of all teachers in the
19 employ of said municipal corporation who are members of the New York
20 state teachers' retirement system paid during the immediately preceding
21 fiscal year. The balance of such sub-fund may not exceed ten per centum
22 of the total compensation or salaries of all teachers in the employ of
23 the municipal corporation who are members of the New York state teach-
24 ers' retirement system paid during the immediately preceding fiscal
25 year. For the purposes of this subdivision, the term "teacher" shall
26 have the same meaning as such term is defined under subdivision four of
27 section five hundred one of the education law.

28 § 52-j. Subdivision 5 of section 6-r of the general municipal law, as
29 added by chapter 260 of the laws of 2004, is amended to read as follows:

30 5. The governing board of such municipal corporation by resolution may
31 authorize expenditures from a retirement contribution reserve fund.
32 Except as otherwise provided by law, moneys in a retirement contribution
33 reserve fund may only be expended (a) to finance retirement contrib-
34 utions, and/or (b) in the case of a municipal corporation which is a
35 participating employer, as defined in subdivision three of section five
36 hundred one of the education law, for appropriations authorized by law
37 in order to offset all or a portion of the amount deducted from the
38 moneys apportioned to the participating employer from the state for the
39 support of common schools pursuant to section five hundred twenty-one of
40 the education law. With respect to a municipal corporation which is a
41 participating employer as defined in subdivision three of section five
42 hundred one of the education law, expenditures from the retirement
43 contribution reserve fund to finance retirement contributions to the New
44 York State teachers' retirement system pursuant to section five hundred
45 twenty-one of the education law and/or to offset all or a portion of the
46 amount deducted from the moneys apportioned to the municipal corporation
47 from the state for the support of common schools pursuant to section
48 five hundred twenty-one of the education law may only be made from the
49 sub-fund established pursuant to subdivision two-a of this section.

50 § 52-k. Section 6-r of the general municipal law is amended by adding
51 a new subdivision 11 to read as follows:

52 11. The governing board of a municipal corporation which is a partic-
53 ipating employer as defined in subdivision three of section five hundred
54 one of the education law by resolution may (a) authorize the transfer of
55 all or a portion of the monies in the separately administered sub-fund
56 as established under subdivision two-a of this section to the retirement

1 contribution reserve fund, and/or (b) authorize the transfer of all or a
2 portion of the monies in the retirement contribution reserve fund to the
3 separately administered sub-fund as provided in subdivision two-a of
4 this section, subject to the limits on annual payments into the sub-fund
5 and the balance of the sub-fund specified by subdivision two-a of this
6 section.

7 § 52-1. Subparagraph 2 of paragraph a of subdivision 4 of section 1950
8 of the education law, as amended by chapter 698 of the laws of 2003, is
9 amended to read as follows:

10 (2) Notwithstanding any inconsistent provision of law in no event
11 shall the total salary including amounts paid pursuant to section twenty-
12 ty-two hundred nine of this chapter for district superintendents [~~for~~
13 ~~each school year through the two thousand two--two thousand three school~~
14 ~~year exceed ninety-eight percent of that earned by the commissioner for~~
15 ~~state fiscal year nineteen hundred ninety two--ninety three, and in no~~
16 ~~event shall such total salary for a district superintendent]~~ for the two
17 thousand [~~three~~] nineteen--two thousand [~~four~~] twenty school year or any
18 subsequent school year exceed: (i) one hundred six percent of the salary
19 cap applicable in the preceding school year, or (ii) ninety-eight
20 percent of that earned by the commissioner in the two thousand [~~three~~]
21 thirteen--two thousand [~~four~~] fourteen state fiscal year, whichever is
22 less. In no event shall any district superintendent be permitted to
23 accumulate vacation or sick leave credits in excess of the vacation and
24 sick leave credits managerial/confidential employees of the state are
25 permitted to accumulate pursuant to regulations promulgated by the state
26 civil service commission, nor may any district superintendent at the
27 time of separation from service be compensated for accrued and unused
28 vacation credits or sick leave, or use accrued and unused sick leave for
29 retirement service credit or to pay for health insurance in retirement,
30 at a rate in excess of the rate permitted to managerial/confidential
31 employees of the state pursuant to regulations of the state civil
32 service commission. In addition to the payment of supplementary salary,
33 a board of cooperative educational services may provide for the payment
34 of all or a portion of the cost of insurance benefits for the district
35 superintendent of schools, including but not limited to health insur-
36 ance, disability insurance, life insurance or any other form of insur-
37 ance benefit made available to managerial/confidential employees of the
38 state; provided that any such payments for whole life, split dollar or
39 other life insurance policies having a cash value shall be included in
40 the total salary of the district superintendent for purposes of this
41 subparagraph, and provided further that any payments for the employee
42 contribution, co-pay or uncovered medical expenses under a health insur-
43 ance plan also shall be included in the total salary of the district
44 superintendent. Notwithstanding any other provision of law, payments
45 for such insurance benefits may be based on the district superinten-
46 dent's total salary or the amount of his or her supplementary salary
47 only. Any payments for transportation or travel expenses in excess of
48 actual, documented expenses incurred in the performance of duties for
49 the board of cooperative educational services or the state, and any
50 other lump sum payment not specifically excluded from total salary
51 pursuant to this subparagraph, shall be included in the total salary of
52 the district superintendent for purposes of this subparagraph. Nothing
53 herein shall prohibit a district superintendent from waiving any rights
54 provided for in an existing contract or agreement as hereafter prohibit-
55 ed in favor of revised compensation or benefit provisions as permitted
56 herein. In no event shall the terms of the district superintendent's

1 contract, including any provisions relating to an increase in salary,
2 compensation or other benefits, be contingent upon the terms of any
3 contract or collective bargaining agreement between the board of cooper-
4 ative educational services and its teachers or other employees. The
5 commissioner may adopt regulations for the purpose of implementing the
6 provisions of this paragraph.

7 § 52-m. A chapter of the laws of 2019, amending the education law
8 relating to state assessments and teacher evaluations, as proposed in
9 legislative bill numbers S. 1262 and A. 783, is REPEALED.

10 § 53. Severability. The provisions of this act shall be severable, and
11 if the application of any clause, sentence, paragraph, subdivision,
12 section or part of this act to any person or circumstance shall be
13 adjudged by any court of competent jurisdiction to be invalid, such
14 judgment shall not necessarily affect, impair or invalidate the applica-
15 tion of any such clause, sentence, paragraph, subdivision, section, part
16 of this act or remainder thereof, as the case may be, to any other
17 person or circumstance, but shall be confined in its operation to the
18 clause, sentence, paragraph, subdivision, section or part thereof
19 directly involved in the controversy in which such judgment shall have
20 been rendered.

21 § 54. This act shall take effect immediately, and shall be deemed to
22 have been in full force and effect on and after April 1, 2019, provided,
23 however, that:

24 1. Sections one, three, four, five, five-a, five-b, five-c, five-d,
25 six, seven, eight, nine, ten, sixteen, seventeen, eighteen, nineteen,
26 twenty-one, twenty-two, twenty-three, thirty-two, thirty-four, thirty-
27 seven-a, forty-seven, fifty, fifty-one and fifty-two-a of this act shall
28 take effect July 1, 2019;

29 2. Sections eleven, twelve, thirteen and fourteen of this act shall
30 take effect July 1, 2020;

31 3. Paragraph (a) of subdivision 7-a of section 804 of the education
32 law, as added by section thirty-three of this act, shall take effect
33 July 1, 2019;

34 4. The amendments to section 3614 of the education law made by section
35 two of this act shall not affect the repeal of such section and shall be
36 deemed repealed therewith;

37 5. The amendments to chapter 756 of the laws of 1992, relating to
38 funding a program for work force education conducted by the consortium
39 for worker education in New York City made by sections thirty-five and
40 thirty-six of this act shall not affect the repeal of such chapter and
41 shall be deemed repealed therewith;

42 6. The amendments to sections 2590-b, 2590-c, 2590-e, 2590-h and
43 2590-g of the education law made by sections forty-three-a,
44 forty-three-b, forty-three-c, forty-three-d, forty-three-e and forty-
45 three-f of this act shall not affect the expiration or repeal of such
46 provisions and shall expire and be deemed repealed therewith; and

47 7. Section fifty-two-f of this act shall take effect on the same date
48 as the reversion of subdivision 1 of section 409-d of the education law
49 as provided in section 3 of chapter 437 of the laws of 2014.

50

PART ZZZ

51 Section 1. This act shall be known and may be cited as the "MTA reform
52 and traffic mobility act".

53 § 2. This enacts into law major components of legislation which are
54 necessary to enact the MTA reform and traffic mobility act. Each compo-

1 nent is wholly contained within a Subpart identified as Subparts A
2 through F. The effective date for each particular provision contained
3 within such Subpart is set forth in the last section of such Subpart.
4 Any provision in any section contained within a Subpart, including the
5 effective date of the Subpart, which makes reference to a section "of
6 this act", when used in connection with that particular component, shall
7 be deemed to mean and refer to the corresponding section of the Subpart
8 in which it is found. Section four of this act sets forth the general
9 effective date of this act.

10

SUBPART A

11 Section 1. The vehicle and traffic law is amended by adding a new
12 article 44-C to read as follows:

13

ARTICLE 44-C

14

CENTRAL BUSINESS DISTRICT TOLLING PROGRAM

15

Section 1701. Legislative findings and declaration.

16

1702. Short title.

17

1703. Definitions.

18

1704. Establishment of central business district tolling

19

program.

20

1704-a. Central business district toll.

21

1705. Disposition of revenue and penalties.

22

1706. Reporting.

23

§ 1701. Legislative findings and declaration. The ongoing failures of
24 the tracks, signals, switches, electrical power, and other transporta-
25 tion infrastructure throughout the subway system in the city of New York
26 continue to have a significant deleterious impact on the health, safety,
27 and livelihood of commuters, tourists, resident New Yorkers, as well as
28 business and commerce in the metropolitan commuter transportation
29 district, which is the recognized economic engine of the state of New
30 York, and thereby have adversely affected the economy of the state of
31 New York. Temporary actions have been taken to address the safety of
32 subway, bus and commuter rail riders in the short term including an
33 emergency declaration and increased capital funding for the subways in
34 the most recently adopted state budget. The legislature, however, deter-
35 mines that a long-term and sustainable solution is necessary in order to
36 ensure stable and reliable funding to repair and revitalize this signif-
37 icantly important mass transit asset.

38

The legislature further finds and declares that traffic congestion in
39 the city of New York ranks second worst among cities in the United
40 States and third worst among cities in the world, and results in signif-
41 icant cost to the New York metropolitan area economy and in turn the
42 state's economy at estimates exceeding one hundred billion dollars over
43 the next five years. Travel speeds in the city of New York's central
44 business district have dropped more than seventeen percent in two thou-
45 sand sixteen to an average of 6.8 miles per hour and in Midtown Manhat-
46 tan, the most congested area of the city-the area from fifty-ninth
47 street to thirty-fifth street and from ninth avenue to the east river-
48 the average vehicular speed is 4.7 miles per hour. Congestion in these
49 areas is crippling and impacts the everyday lives of residents, commu-
50 ters, taxi and for-hire vehicle traffic, bus transit and emergency
51 services, and is a significant contributor to decreased air quality.

52

These issues have been recognized by both the Fix NYC Advisory Panel
53 and the Metropolitan Transportation Sustainability Advisory Workgroup as
54 significant impediments to everyday New Yorkers.

1 In order to ensure a safe and efficient mass transit system within the
2 city of New York and to protect the public health and safety of New
3 York's residents, a program to establish tolls for vehicles entering or
4 remaining in the most congested area of the state is found to be neces-
5 sary and to be a matter of substantial state concern.

6 § 1702. Short title. This act shall be known as and may be cited as
7 "the traffic mobility act".

8 § 1703. Definitions. For the purposes of this article, unless the
9 context otherwise requires:

10 1. "City" means the city of New York.

11 2. "Central business district toll" means a toll charged for entry
12 into or remaining in the central business district as described in
13 section seventeen hundred four of this article.

14 3. "Central business district tolling program" means the program for
15 charging tolls for vehicles that enter or remain in the central business
16 district and includes the central business district tolling infrastruc-
17 ture, the central business district tolling collection system and the
18 central business district tolling customer service center.

19 4. "Central business district" means the area described in section
20 seventeen hundred four of this article for which tolls shall be charged
21 for a vehicle's entry into or remaining in such district.

22 5. "Central business district tolling infrastructure" means the
23 devices and structures including but not limited to gantries, clear
24 signage delineating entry into the central business district and toll
25 amounts, and power and communication lines that the Triborough bridge
26 and tunnel authority will plan, design, construct, and use as part of
27 the central business district tolling program. Such infrastructure
28 shall be planned, designed, installed and constructed pursuant to the
29 memorandum of understanding executed pursuant to subdivision two-a of
30 section seventeen hundred four of this article.

31 6. "Central business district tolling collection system" means the
32 electronic system of collecting tolls or other charges using electronic
33 data and/or images that the Triborough bridge and tunnel authority will
34 plan, design, install and construct pursuant to the memorandum of under-
35 standing executed pursuant to subdivision two-a of section seventeen
36 hundred four of this article, and that such authority shall operate as
37 part of the central business district tolling program.

38 7. "Central business district tolling customer service center" means
39 the customer contact and back-office system and operation services for
40 the collection of central business district tolls and enforcement of
41 central business district toll violations that the Triborough bridge and
42 tunnel authority will plan, design, implement and operate as part of the
43 central business district tolling program.

44 8. "Operation date" means the date determined by the Triborough bridge
45 and tunnel authority, which shall not be earlier than December thirty-
46 first, two thousand twenty, for the beginning of the operation and
47 enforcement of the central business district tolling program. The oper-
48 ation and enforcement date shall commence only after an initial program
49 testing period of thirty days where no collection of any tolls, fees, or
50 other charges shall be authorized. As of the commencement date of opera-
51 tion and enforcement, there shall be a period of sixty days where only
52 the established tolls may be collected without the collection of other
53 fees or charges or fines.

54 9. "Triborough bridge and tunnel authority" means the corporation
55 organized pursuant to section five hundred fifty-two of the public
56 authorities law as consolidated pursuant to section five hundred fifty-

1 two-a of the public authorities law or any successor corporation or
2 corporation into which it may be consolidated.

3 § 1704. Establishment of central business district tolling program. 1.
4 The Triborough bridge and tunnel authority shall establish the central
5 business district tolling program.

6 2. The central business district tolling program will operate in the
7 central business district. The central business district shall include
8 any roadways, bridges, tunnels, approaches or ramps that are located
9 within, or enter into, the geographic area in the borough of Manhattan
10 south of and inclusive of sixtieth street to the extent practicable but
11 shall not include the FDR Drive, and New York state route 9A otherwise
12 known as the "West Side highway" including the Battery Park underpass
13 and any surface roadway portion of the Hugh L. Carey Tunnel connecting
14 to West St. The boundaries of the central business district shall not be
15 modified, expanded, or reduced and shall incorporate the outer bounds of
16 the aforementioned district to the extent practicable.

17 2-a. The Triborough bridge and tunnel authority shall enter into a
18 memorandum of understanding with the city department of transportation
19 for purposes of coordinating the planning, design, installation,
20 construction and maintenance of the central business district tolling
21 infrastructure including required signage. The Memorandum shall address
22 the use of existing systems, devices and other facilities owned and
23 operated by the city for the purposes of a central business district
24 tolling program, as well as reimbursable costs associated with the plan-
25 ning, design, installation, construction and maintenance of such
26 program. Such memorandum of understanding shall be entered into no
27 later than sixty days from the effective date of this article.

28 3. (a) Notwithstanding any law to the contrary, the Triborough bridge
29 and tunnel authority, pursuant to the memorandum of understanding
30 executed pursuant to subdivision two-a of this section with the city
31 department of transportation shall plan, design, install, construct, and
32 maintain the central business district tolling infrastructure. The city
33 of New York shall cooperate and consult with the Triborough bridge and
34 tunnel authority to facilitate the planning, design, construction, time-
35 ly implementation, and maintenance of the central business district
36 tolling infrastructure and shall not unduly hinder or delay the plan-
37 ning, designing, installation, operation, construction, timely implemen-
38 tation, or maintenance of the same. Notwithstanding any provision of law
39 to the contrary, the city of New York shall, pursuant to the memorandum
40 of understanding executed pursuant to subdivision two-a of this section
41 with the Triborough bridge and tunnel authority, be authorized to
42 provide for the use of existing systems, devices and other facilities
43 owned and operated by the city, including, but not limited to systems
44 and devices installed pursuant to sections one thousand one hundred
45 eleven-a, one thousand one hundred eleven-c, and one thousand one
46 hundred eighty-b of this chapter to facilitate the Triborough bridge and
47 tunnel authority's central business district tolling program and shall
48 work with the Triborough bridge and tunnel authority to facilitate the
49 same.

50 (b) The Triborough bridge and tunnel authority shall, pursuant to the
51 memorandum of understanding executed pursuant to subdivision two-a of
52 this section with the city department of transportation, plan, design,
53 install, construct, and maintain a central business district toll
54 collection system and implement and operate the same to collect the
55 central business district toll.

1 (c) The Triborough bridge and tunnel authority shall plan, design,
2 implement and operate a central business district toll customer service
3 center.

4 (d) The central business district tolling program shall be planned,
5 designed, implemented and operated to facilitate payment of central
6 business district tolls by credit or debit card, check or automated
7 clearing house payment, by telephone or over the internet or any other
8 method of payment that the Triborough bridge and tunnel authority may
9 implement.

10 (e) All procurements of goods, services or construction of any kind by
11 the Triborough bridge and tunnel authority for the central business
12 district tolling program shall be deemed to be subject only to the same
13 requirements that otherwise apply to procurements by the Triborough
14 bridge and tunnel authority.

15 (f) Signage shall be clearly delineated to provide notice at a reason-
16 able distance prior to, and upon entry into, the central business
17 district and upon exit from the central business district. Signage prior
18 to entry must include the toll rates to be charged. Additionally,
19 signage shall be provided, where practicable, to provide drivers
20 adequate notice to avoid entry into the central business district.
21 Design, placement and installation of signage by the Triborough bridge
22 and tunnel authority shall be performed pursuant to the memorandum of
23 understanding executed pursuant to subdivision two-a of this section
24 with the city department of transportation.

25 4. The central business district tolling infrastructure, the central
26 business district toll collection system and the central business
27 district tolling customer service center shall be completed by the oper-
28 ation date.

29 5. Responsibility for maintenance of the central business district
30 tolling infrastructure after the operation date shall be performed by
31 the Triborough bridge and tunnel authority pursuant to the memorandum of
32 understanding executed pursuant to subdivision two-a of this section
33 with the city department of transportation.

34 6. The planning, designing, constructing, installing or maintaining of
35 the central business district tolling program and the planning, design-
36 ing, installing, constructing, operating or maintaining of the central
37 business district toll collection system by the Triborough bridge and
38 tunnel authority including the establishment by such authority of
39 central business district tolls, and any other fees or rentals for the
40 use of its projects and any changes thereafter shall not be subject to
41 the provisions of article eight of the environmental conservation law,
42 the provisions of chapter six of article forty-three or chapter five of
43 title sixty-two of the rules of the city of New York, or the provisions
44 of section one hundred ninety-seven-c of the New York city charter,
45 relating to a uniform land use review procedure, nor the provisions of
46 any other local law of the city of New York of like or similar effect
47 including approvals or charges associated with the use of property owned
48 and maintained by the city of New York necessary for the installation of
49 central business district tolling infrastructure nor shall the determi-
50 nation of the central business district toll amounts by the Triborough
51 bridge and tunnel authority board be subject to any such provisions of
52 law. The planning, designing, installing, constructing or maintaining of
53 the central business district tolling program by the Triborough bridge
54 and tunnel authority shall be performed pursuant to the memorandum of
55 understanding executed pursuant to subdivision two-a of this section.

1 § 1704-a. Central business district toll. 1. Consistent with the goals
2 of reducing traffic congestion within the central business district and
3 funding capital projects the Triborough bridge and tunnel authority
4 shall have the power, subject to agreements with its bondholders, and
5 applicable federal law to establish and charge variable tolls and fees
6 for vehicles entering or remaining in the central business district at
7 any time and shall have the power, subject to agreements with bondhold-
8 ers, and applicable federal law to make rules and regulations for the
9 establishment and collection of central business district tolls, fees,
10 and other charges. For purposes of establishing a central business
11 district toll or tolls the board shall, at minimum, ensure annual reven-
12 ues and fees collected under such program, less costs of operation of
13 the same, provide for sufficient revenues into the central business
14 district tolling capital lockbox fund, established pursuant to section
15 five hundred fifty-three-j of the public authorities law necessary to
16 fund fifteen billion dollars for capital projects for the 2020 to 2024
17 MTA capital program, and any additional revenues above that amount to be
18 available for any successor programs. Additionally, no toll may be
19 established and charged on passenger vehicles registered pursuant to
20 subdivision six of section four hundred one of this chapter more than
21 once per day for purposes of entering the central business district.

22 2. No qualifying authorized emergency vehicle as defined pursuant to
23 section one hundred one of this chapter or a qualifying vehicle trans-
24 porting a person with disabilities shall be charged a central business
25 district toll if it enters or remains in the central business district.
26 Application for such toll exemption shall be made in such manner as
27 prescribed by the Triborough bridge and tunnel authority and shall
28 contain such information as the authority may reasonably require.

29 3. (a) The Triborough bridge and tunnel authority shall implement a
30 plan for credits, discounts and/or exemptions for tolls paid on bridges
31 and crossings informed by the recommendations of the traffic mobility
32 review board.

33 (b) The Triborough bridge and tunnel authority shall be authorized to
34 provide additional credits, discounts and exemptions informed by the
35 recommendations of the traffic mobility review board and a traffic study
36 that considers impact.

37 4. The Triborough bridge and tunnel authority shall implement a plan
38 to address credits, discounts, and/or exemptions for for-hire vehicles
39 as defined by, and subject to a surcharge imposed by, article twenty-
40 nine-C of the tax law for a for-hire transportation trip, informed by
41 the recommendation of the traffic mobility review board.

42 § 1705. Disposition of revenue and penalties. The Triborough bridge
43 and tunnel authority shall establish and collect central business
44 district tolls, fees and other charges as provided in subdivision
45 twelve-a of section five hundred fifty-three of the public authorities
46 law.

47 § 1706. Reporting. Beginning one year after the operation date and
48 every two years thereafter, the Triborough bridge and tunnel authority,
49 in consultation with the city department of transportation shall report
50 on the effect of the central business district tolling program on traf-
51 fic congestion in and around the central business district and on mass
52 transit use and taxi and for-hire vehicle use including the vehicle-
53 miles traveled for each trip within the central business district for
54 taxis and for-hire vehicles; the current and historic volume and type of
55 vehicles including, but not limited to, commercial trucks, transporta-
56 tion network companies, taxis, private cars, and tour buses, entering

1 the central business district; environmental improvements, including but
2 not limited to, air quality, and emissions trends in and around the
3 central business district; congestion reduction measures; and transit
4 ridership and average bus speeds within the central business district,
5 and on all receipts and expenditures relating to the central business
6 district tolling program. The department of transportation of the city
7 of New York shall be required to assist in gathering and providing to
8 the Triborough bridge and tunnel authority traffic impact data and other
9 related data as directed by the Triborough bridge and tunnel authority
10 for purposes of compiling such report. The report shall be readily
11 available to the public, and shall be posted on the authority's website
12 and be submitted to the governor, the director of the budget, the tempo-
13 rary president of the senate, the speaker of the assembly, the mayor and
14 council speaker of the city of New York, the metropolitan transportation
15 authority board and the metropolitan transportation authority capital
16 program review board.

17 § 2. Subdivision 4 of section 1630 of the vehicle and traffic law is
18 amended to read as follows:

19 4. Charging of tolls, taxes, fees, licenses or permits for the use of
20 the highway or any of its parts or entry into or remaining within the
21 central business district established by article forty-four-C of this
22 chapter, where the imposition thereof is authorized by law.

23 § 3. Subdivision 9 of section 553 of the public authorities law is
24 amended by adding a new paragraph (s) to read as follows:

25 (s) The central business district tolling program to the extent speci-
26 fied in article forty-four-C of the vehicle and traffic law and in this
27 title.

28 § 4. Section 553 of the public authorities law is amended by adding a
29 new subdivision 12-a to read as follows:

30 12-a. To establish and charge variable tolls, fees and other charges
31 for vehicles entering or remaining within the central business district
32 and to make rules and regulations for the collection of such tolls, fees
33 and other charges, subject to and in accordance with such agreement with
34 bondholders and applicable federal law as may be made as hereinafter
35 provided. Subject to agreements with bondholders and applicable federal
36 law, all tolls, fees and other revenues derived from the central busi-
37 ness district tolling program shall be applied to the payment of operat-
38 ing, administration, and other necessary expenses of the authority prop-
39 erly allocable to such program, including the capital costs of such
40 program, and to the payment of interest or principal of bonds, notes or
41 other obligations of the authority or the metropolitan transportation
42 authority issued for transit and commuter projects as provided in
43 section five hundred fifty-three-j of this title, and shall not be
44 subject to distribution under section five hundred sixty-nine-c of this
45 title or section twelve hundred nineteen-a of this chapter. The
46 provisions of section twenty-eight hundred four of this chapter shall
47 not be applicable to the tolls and fees established by the authority
48 pursuant to this subdivision. Any such fares, tolls, and other charges
49 shall be established and changed only if approved by resolution of the
50 authority adopted by not less than a majority vote of the whole number
51 of members of the authority then in office, with the chairman having one
52 additional vote in the event of a tie vote, and only after a public
53 hearing.

54 § 5. The public authorities law is amended by adding a new section
55 553-j to read as follows:

1 § 553-j. Additional powers and provisions in relation to central
2 business district tolling program. 1. The authority shall establish a
3 fund to be known as the central business district tolling capital lock-
4 box fund which shall be kept separate from and shall not be commingled
5 with any other monies of the authority. The fund shall consist of all
6 monies received by the authority pursuant to article forty-four-C of the
7 vehicle and traffic law, subdivision twelve-a of section five hundred
8 fifty-three of this title, and revenues of the real estate transfer tax
9 deposited pursuant to subdivision (b) of section fourteen hundred twen-
10 ty-one of the tax law, and sales tax pursuant to subdivision (c) of
11 section eleven hundred forty-eight of the tax law, subparagraph (B) of
12 paragraph five of subdivision (c) of section twelve hundred sixty-one of
13 the tax law, and funds appropriated from the central business district
14 trust fund established pursuant to section ninety-nine-ff of the state
15 finance law.

16 2. Monies in the fund shall be applied, subject to agreements with
17 bondholders and applicable federal law, to the payment of operating,
18 administration, and other necessary expenses of the authority, or to the
19 city of New York subject to the memorandum of understanding executed
20 pursuant to subdivision two-a of section seventeen hundred four of the
21 vehicle and traffic law properly allocable to such program, including
22 the planning, designing, constructing, installing or maintaining of the
23 central business district tolling program, including, without limita-
24 tion, the central business district tolling infrastructure, the central
25 business district tolling collection system and the central business
26 district tolling customer service center, and the costs of any metropol-
27 itan transportation authority capital projects included within the 2020
28 to 2024 MTA capital program or any successor programs. Monies in the
29 fund may be: (a) pledged by the authority to secure and be applied to
30 the payment of the bonds, notes or other obligations of the authority to
31 finance the costs of the central business district tolling program,
32 including, without limitation, the central business district tolling
33 infrastructure, the central business district tolling collection system
34 and the central business district tolling customer service center, and
35 the costs of any metropolitan transportation authority capital projects
36 included within the 2020 to 2024 MTA capital program or any successor
37 programs, including debt service, reserve requirements, if any, the
38 payment of amounts required under bond and note facilities or agreements
39 related thereto, the payment of federal government loans, security or
40 credit arrangements or other agreements related thereto; or (b) used by
41 the authority for the payment of such capital costs of the central busi-
42 ness district tolling program and the costs of any metropolitan trans-
43 portation authority capital projects included within the 2020 to 2024
44 MTA capital program or any successor programs; or (c) transferred to the
45 metropolitan transportation authority and (1) pledged by the metropol-
46 itan transportation authority to secure and be applied to the payment of
47 the bonds, notes or other obligations of the metropolitan transportation
48 authority to finance the costs of any metropolitan transportation
49 authority capital projects included within the 2020 to 2024 MTA capital
50 program or any successor programs, including debt service, reserve
51 requirements, if any, the payment of amounts required under bond and
52 note facilities or agreements related thereto, the payment of federal
53 government loans, security or credit arrangements or other agreements
54 related thereto, or (2) used by the metropolitan transportation authori-
55 ty for the payment of the costs of any metropolitan transportation
56 authority capital projects included within the 2020 to 2024 MTA capital

1 program or any successor programs. Such revenues shall only supplement
2 and shall not supplant any federal, state, or local funds expended by
3 the authority or the metropolitan transportation authority, or such
4 authority's or metropolitan transportation authority's affiliates or
5 subsidiaries for such respective purposes. Central business district
6 toll revenues may be used as required to obtain, utilize, or maintain
7 federal authorization to collect tolls on federal aid highways.

8 3. Any monies deposited in the fund shall be held in the fund free and
9 clear of any claim by any person arising out of or in connection with
10 article forty-four-C of the vehicle and traffic law and subdivision
11 twelve-a of section five hundred fifty-three of this title. Without
12 limiting the generality of the foregoing, no person paying any amount
13 that is deposited into the fund shall have any right or claim against
14 the authority or the metropolitan transportation authority, any of their
15 bondholders, any of the authority's or the metropolitan transportation
16 authority's subsidiaries or affiliates to any monies in or distributed
17 from the fund or in respect of a refund, rebate, credit or reimbursement
18 of monies arising out of or in connection with article forty-four-C of
19 the vehicle and traffic law and subdivision twelve-a of section five
20 hundred fifty-three of this title.

21 3-a. Of the capital project costs paid by this fund: eighty percent
22 shall be capital project costs of the New York city transit authority
23 and its subsidiary, Staten Island Rapid Transit Operating Authority, and
24 MTA Bus with priority given to the subway system, new signaling, new
25 subway cars, track and car repair, accessibility, buses and bus system
26 improvements and further investments in expanding transit availability
27 to areas in the outer boroughs that have limited mass transit options;
28 ten percent shall be capital project costs of the Long Island Rail Road,
29 including but not limited to, parking facilities, rolling stock, capaci-
30 ty enhancements, accessibility, and expanding transit availability to
31 areas in the Metropolitan Commuter Transportation District that have
32 limited mass transit options; and ten percent shall be capital project
33 costs of the Metro-North Commuter Railroad Company, including but not
34 limited to, parking facilities, rolling stock, capacity enhancements,
35 accessibility, and expanding transit availability to areas in the Metro-
36 politan Commuter Transportation District that have limited mass transit
37 options.

38 4. The authority shall report annually on all receipts and expendi-
39 tures of the fund. The report shall detail operating expenses of the
40 central business district tolling program and all fund expenditures
41 including capital projects. The report shall be readily available to the
42 public, and shall be posted on the authority's website and be submitted
43 to the governor, the temporary president of the senate, the speaker of
44 the assembly, the mayor and council of the city of New York, the metro-
45 politan transportation authority board, and the metropolitan transporta-
46 tion authority capital program review board.

47 5. Any operating funding used for the purposes of a central business
48 district tolling program from this fund shall be approved, annually, in
49 a plan of expenditures, by the director of the budget.

50 § 6. Intentionally omitted.

51 § 7. Subdivision 2 of section 87 of the public officers law is amended
52 by adding a new paragraph (p) to read as follows:

53 (p) are data or images produced by an electronic toll collection
54 system under authority of article forty-four-C of the vehicle and traf-
55 fic law and in title three of article three of the public authorities
56 law.

1 § 8. The public authorities law is amended by adding a new section
2 553-k to read as follows:

3 § 553-k. Traffic mobility review board. 1. The authority's board
4 shall establish the "traffic mobility review" board (board), which shall
5 consist of a chair and five members, that shall be made up of regional
6 representation, one of whom shall be recommended by the mayor of the
7 city of New York, one of whom shall reside in the Metro North Region,
8 and one of whom shall reside in the Long Island Rail Road Region.
9 Members of the board must have experience in at least one of the follow-
10 ing areas: public finance; transportation; mass transit; or management.
11 The chair and the members of the board shall be appointed by the author-
12 ity.

13 2. The board shall make a recommendation regarding the central busi-
14 ness district toll amounts to be established pursuant to article forty-
15 four-C of the vehicle and traffic law, which shall include a variable-
16 pricing structure, no sooner than November fifteenth, two thousand
17 twenty and no later than December thirty-first, two thousand twenty, or
18 no later than thirty days before a central business district tolling
19 program is initiated, whichever is later. Such recommendation shall be
20 submitted to the board of the Triborough bridge and tunnel authority for
21 consideration before the Triborough bridge and tunnel authority board
22 may approve central business district toll amounts that may be estab-
23 lished and adopted.

24 3. For purposes of recommending a central business district toll or
25 tolls in addition to the goal of reducing traffic within the central
26 business district, the board shall, at minimum, ensure that annual
27 revenues and fees collected under such program, less costs of such
28 program, provide for revenues into the central business district tolling
29 capital lockbox fund, established pursuant to section five hundred
30 fifty-three-j of this chapter, necessary to fund fifteen billion dollars
31 for capital projects for the 2020 to 2024 capital program, and any addi-
32 tional revenues above that amount to be available for any successor
33 program. The board shall consider for purposes of its recommendations,
34 factors including but not limited to, traffic patterns, traffic miti-
35 gation measures, operating costs, public impact, public safety, hard-
36 ships, vehicle type, discounts for motorcycles, peak and off-peak rates
37 and environmental impacts, including but not limited to air quality and
38 emissions trends. The board shall recommend a plan for credits,
39 discounts, and/or exemptions for tolls paid on bridges and crossings
40 which shall be informed by a traffic study associated with the impact of
41 any such credits, discounts and/or exemptions on the recommended toll.
42 The board shall recommend a plan for credits, discounts, and/or
43 exemptions for for-hire vehicles defined, and subject to a surcharge
44 imposed by, article twenty-nine-C of the tax law for a for-hire trans-
45 portation trip based on factors including, but not limited to, initial
46 market entry costs associated with licensing and regulation, comparative
47 contribution to congestion in the central business district, and general
48 industry impact. The board shall produce a detailed report that
49 provides information regarding the board's review and analysis for
50 purposes of establishing its recommendations, including but not limited
51 to, all of the considerations referred to in this subdivision. The board
52 shall not recommend a toll that provides for charging passenger vehicles
53 registered pursuant to subdivision six of section four hundred one of
54 the vehicle and traffic law more than once per day.

55 4. The authority, its subsidiaries, affiliates, and subsidiaries of
56 affiliates, the city of New York, and any state agency or authority

1 shall provide any assistance necessary to assist in the completion of
2 the board's work and promptly respond to any requests for information or
3 consultation consistent with the purposes of this section.

4 5. The Metropolitan Transportation Authority capital plan shall be
5 reviewed by the traffic mobility review board.

6 6. Members of the board shall serve without compensation.

7 § 9. The city of New York shall study the impact of central business
8 district tolling on parking within and around the central business
9 district. Such study shall be completed eighteen months from the date
10 of the central business district tolling program going into effect, and
11 shall be provided to the temporary president of the senate, the speaker
12 of the assembly and the Governor.

13 § 10. The Triborough bridge and tunnel authority and the city depart-
14 ment of transportation shall complete a traffic study that includes the
15 central business district established pursuant to article 44-C of the
16 vehicle and traffic law, and areas surrounding such district, that shall
17 be provided to the traffic mobility review board for purposes of allow-
18 ing such board to make recommendations consistent with section 553-k of
19 the public authorities law.

20 § 11. The Triborough bridge and tunnel authority shall engage in a
21 public information campaign a minimum of 60 days before the tolling
22 program goes into effect to ensure commuters have appropriate notice and
23 understanding of the operation and tolling process of the central busi-
24 ness district tolling program.

25 § 12. Section 566-a of the public authorities law, as added by chapter
26 874 of the laws of 1939, subdivision 1 as amended by chapter 35 of the
27 laws of 1979, is amended to read as follows:

28 § 566-a. Tax contract by the state. 1. It is hereby found, determined
29 and declared that the authority and the carrying out of its corporate
30 purposes is in all respects for the benefit of the people of the state
31 of New York, for the improvement of their health, welfare and prosper-
32 ity, and, in the case of some of the said purposes, for the promotion of
33 their traffic, and that said purposes are public purposes and, in the
34 case of those purposes which consist of vehicular bridges, vehicular
35 tunnels and approaches thereto and the central business district tolling
36 program, the project is an essential part of the public highway system
37 and the authority will be performing an essential governmental function
38 in the exercise of the powers conferred by this title, and the state of
39 New York covenants with the purchasers and with all subsequent holders
40 and transferees of bonds issued after January first, nineteen hundred
41 thirty-nine by the authority pursuant to this title, in consideration of
42 the acceptance of any payment for the bonds that the bonds of the
43 authority issued after January first, nineteen hundred thirty-nine
44 pursuant to this title and the income therefrom, and all moneys, funds,
45 tolls and other revenues pledged to pay or secure the payment of such
46 bonds, shall at all times be free from taxation except for estate taxes
47 and taxes on transfers by or in contemplation of death.

48 2. Nothing herein shall be construed to repeal or supersede any tax
49 exemptions heretofore or hereafter granted by general or other laws.

50 § 13. Severability clause. If any clause, sentence, paragraph, subdi-
51 vision, section or part of this act shall be adjudged by a court of
52 competent jurisdiction to be invalid, such judgment shall not affect,
53 impair, or invalidate the remainder thereof, but shall be confined in
54 its operation to the clause, sentence, paragraph, subdivision, section
55 or part thereof directly involved in the controversy in which such judg-
56 ment shall have been rendered. It is hereby declared to be the intent of

1 the legislature that this act would have been enacted even if such
2 invalid provision had not been included herein.

3 § 14. This act shall take effect immediately.

4 SUBPART B

5 Section 1. The public authorities law is amended by adding a new
6 section 1279-e to read as follows:

7 § 1279-e. Assignment, transfer, sharing or consolidating powers, func-
8 tions or activities. 1. (a) Notwithstanding any provision of this title
9 or any other provision of law, general, special or local, the authority
10 shall develop and complete a personnel and reorganization plan no later
11 than June thirtieth, two thousand nineteen which shall, in whole or in
12 part, assign, transfer, share, or consolidate any one or more of its
13 powers, duties, functions or activities or any department, division or
14 office established therewith, or any of those of its subsidiaries, or
15 affiliates or their subsidiaries, within or between itself, its subsid-
16 aries or affiliates or their subsidiaries, including, but not limited
17 to the New York City Transit Authority, the Long Island Rail Road, the
18 Metro North Commuter Railroad Company, MTA Capital Construction, MTA New
19 York City Bus, Triborough bridge and tunnel authority, and the MTA
20 Staten Island Railway, in a manner consistent with the provisions of
21 this section. Such plan shall identify common functions and assign,
22 transfer, share or consolidate, in whole or in part, such functions
23 between the authority and its subsidiaries, affiliates and subsidiaries
24 of affiliates and shall be accompanied by an independent evaluation of
25 existing personnel within or between itself, its subsidiaries, or affil-
26 iates or their subsidiaries in coordination with the authority's senior
27 management.

28 (b) Upon receipt of the review pursuant to section twelve hundred
29 seventy-nine-f of this title the authority shall revise the reorganiza-
30 tion plan to consider and incorporate the findings of such review within
31 ninety days of receipt.

32 2. Such assignment, transfer, sharing, or consolidation pursuant to
33 this section shall occur only if approved by resolution of the board of
34 the authority, serving on behalf of the authority and any affected
35 subsidiary or affiliate or their subsidiary, adopted by not less than a
36 majority vote of the whole number of members of the authority then in
37 office, with the chairman having one additional vote in the event of a
38 tie vote.

39 3. Pursuant to this section, any such assigning, transferring, shar-
40 ing, or consolidating of powers, duties, functions or activities shall
41 not be authorized where it would impair any rights and remedies of any
42 holders of notes, bonds or other obligations issued by the authority,
43 its subsidiaries, or affiliates or their subsidiaries. Nothing set forth
44 in this section shall be construed to impede, infringe or diminish the
45 rights and benefits that accrue to employees and employers through
46 collective bargaining agreements, or impact or change an employee's
47 membership in a bargaining unit.

48 4. No consolidation shall result in the complete dissolution or merger
49 within or between the authority or its subsidiaries, affiliates or their
50 subsidiaries.

51 § 2. Subdivision 1 of section 1264 of the public authorities law, as
52 amended by chapter 717 of the laws of 1967, is amended to read as
53 follows:

1 1. The purposes of the authority shall be the continuance, further
2 development and improvement of commuter transportation and other
3 services related thereto within the metropolitan commuter transportation
4 district, including but not limited to such transportation by railroad,
5 omnibus, marine and air, in accordance with the provisions of this
6 title. It shall be the further purpose of the authority, consistent with
7 its status as the ex officio board of both the New York city transit
8 authority and the triborough bridge and tunnel authority, to develop and
9 implement a unified mass transportation policy for such district in an
10 efficient and cost-effective manner that includes the use of design-
11 build contracting on all projects over twenty-five million dollars in
12 cost except where a waiver is granted by the New York state budget
13 director pursuant to a request in writing from the metropolitan trans-
14 portation authority. For purposes of granting a waiver pursuant to this
15 section, such review shall consider whether the design build contracting
16 method is appropriate for the project that such waiver is sought for,
17 and the amount of savings and efficiencies that could be achieved using
18 such method. The determination for such waiver shall be made in writing
19 within forty-five days from request or shall be deemed granted.

20 § 3. Subdivision 1 of section 1263 of the public authorities law is
21 amended by adding a new paragraph (c) to read as follows:

22 (c) (i) Notwithstanding any inconsistent provision of this section,
23 the term of any member shall expire upon the expiration of the term in
24 office being served by the county elected official upon whose recommen-
25 dation they were appointed; provided, however, that in such circumstance
26 such member may serve as a holdover appointee for sixty days, or until
27 such time as a new member is appointed, whichever is less. The term of
28 any member appointed to replace such a holdover appointee shall expire
29 at the end of the term in office of the county elected official upon
30 whose recommendation such member was appointed. If a county elected
31 official leaves office because of death, resignation, removal or disa-
32 bility, however, a member appointed upon such official's recommendation
33 shall continue to serve until such time as such county elected office is
34 filled, at which time such member will become a holdover appointee and
35 may serve for sixty days, or until such time as a new member is
36 appointed, whichever is less.

37 (ii) Notwithstanding any inconsistent provision of this section, the
38 term of any chairman or any member shall expire upon the expiration of
39 the term in office being served by the city or state elected official
40 upon whose recommendation they were appointed; provided, however, that
41 in such circumstance the chairman or such member may serve as a holdover
42 appointee until such time as a new chairman or member is appointed. The
43 term of any chairman or member appointed to replace such a holdover
44 appointee shall expire at the end of the term in office of the city or
45 state elected official upon whose recommendation such chairman or member
46 was appointed.

47 § 4. The public authorities law is amended by adding a new section
48 1279-f to read as follows:

49 § 1279-f. Independent forensic audit. 1. The authority shall contract
50 with a certified public accounting firm for the provision of an inde-
51 pendent, comprehensive, forensic audit of the authority. Such audit
52 shall be performed in accordance with generally accepted government
53 auditing standards. Such audit shall include, but is not limited to a
54 complete and thorough examination and detailed accounting of the author-
55 ity's capital elements, broken down by agency, including but not limited
56 to: rolling stock and omnibuses, passenger stations, track, line equip-

1 ment, line structures, signals and communications, power equipment,
2 emergency power equipment and substations, shops, yards, maintenance
3 facilities, depots and terminals, service vehicles, security systems,
4 electrification extensions, and unspecified, miscellaneous and emergen-
5 cy.

6 The authority shall also contract with a financial advisory firm with
7 a national practice for the provisions of a review of: (a) any fraud,
8 waste, abuse, or conflicts or interest occurring within any department,
9 division, or office of the authority, its subsidiaries, affiliates, and
10 subsidiaries of affiliates; (b) any duplication of functions or duties
11 between the departments, divisions or office of the authority, its
12 subsidiaries, affiliates, and subsidiaries of affiliates; (c) options
13 for potential cost efficiencies and savings that could be achieved
14 through changes in internal controls and management reforms, functional
15 and process streamlining, internal procurement process reforms; (d) the
16 two thousand fifteen to two thousand nineteen capital plan for cost
17 overages and duplication; (e) the development of standardized perform-
18 ance metrics for planning, design, approvals, change orders, project
19 management and delivery; and (f) cash flow and accounting of expendi-
20 tures of the authority, its subsidiaries, affiliates, and subsidiaries
21 of affiliates for the preceding three fiscal years.

22 2. Such audit shall be completed and submitted to the board no later
23 than January first, two thousand twenty and posted publicly on the
24 authority's website within thirty days of submission to the board. Such
25 reviews shall be completed and submitted to the board no later than July
26 thirty-first, two thousand nineteen and posted publicly on the authori-
27 ty's website within thirty days of submission to the board.

28 3. The certified independent public accounting firm providing the
29 authority's independent, comprehensive, forensic audit shall adhere to
30 the requirements in paragraphs (a), (b) and (c) of this subdivision;
31 provided, however, the authority may contract with an accounting firm
32 notwithstanding paragraphs (a), (b) and (c) of this subdivision and
33 notwithstanding section twelve hundred seventy-six-c of this title upon
34 a written determination by the board of the authority which shall detail
35 that such accounting firm was awarded such contract on the basis that no
36 accounting firm meets the requirements set forth in paragraphs (a), (b)
37 and (c) of this subdivision.

38 (a) Such certified independent public accounting firm shall be prohib-
39 ited from providing audit services to the authority if the audit partner
40 having primary responsibility for the audit or the audit partner respon-
41 sible for reviewing the audit has performed audit services for the
42 authority in any of the five previous fiscal years of the authority.

43 (b) Such certified independent public accounting firm shall be prohib-
44 ited from performing any non-audit services to the authority contempora-
45 neously with the audit, including: (1) bookkeeping or other services
46 related to the accounting records or financial statements of such
47 authority; (2) financial information systems design and implementation;
48 (3) appraisal or valuation services, fairness opinions, or contribu-
49 tion-in-kind reports; (4) actuarial services; (5) internal audit
50 outsourcing services; (6) management functions or human services; (7)
51 broker or dealer, investment advisor, or investment banking services;
52 and (8) legal services and expert services unrelated to the audit.

53 (c) Such certified independent public accounting firm shall be prohib-
54 ited from providing audit services to the authority if an employee
55 assigned to the audit has performed audit services for the authority or

1 has been employed by the authority in any of the three previous fiscal
2 years of the authority.

3 § 5. The public authorities law is amended by adding a new section
4 1279-g to read as follows:

5 § 1279-g. Major construction review unit. The authority shall estab-
6 lish the major construction review unit within the authority that shall
7 consist of a panel of internal and external experts appointed by the
8 board. Panel members shall have extensive background or executive expe-
9 rience in at least one of the following areas: engineering; design;
10 construction; or, project management. The major construction review
11 unit shall review all large scale projects of the authority, its subsidi-
12 aries, affiliates and the subsidiaries of its affiliates before award
13 and shall also review any plans involving signal system upgrades,
14 including, but not limited to the use of communications based train
15 control and ultra-wideband technology for use within the New York City
16 subway system before they shall be implemented. The review of any
17 project or system upgrade referred to the review unit shall be completed
18 within thirty days from the submission of such project or system to the
19 review unit.

20 § 6. Subdivision 3 of section 1269-b of the public authorities law, as
21 added by chapter 314 of the laws of 1981, the opening paragraph as
22 amended by chapter 637 of the laws of 1996, is amended to read as
23 follows:

24 3. A plan may only be approved in two ways: (i) a plan shall only be
25 approved by the board by a unanimous vote of the members entitled to
26 vote thereon and within ninety days or by September fifteenth, nineteen
27 hundred ninety-six in the case of a plan submitted during the period
28 described in paragraph (b) of subdivision one of this section, of the
29 submission of a plan the metropolitan transportation authority capital
30 program review board may notify the authority of its approval of the
31 same; or (ii) if the plan is not approved by the board within such nine-
32 ty day period or by September fifteenth, nineteen hundred ninety-six, as
33 the case may be, and no individual member of the board who is entitled
34 to vote thereon has notified the authority in writing of his or her
35 disapproval with a written explanation of such disapproval including
36 specific aspects of the plan that are of concern and what steps could be
37 taken to address such concerns within such period, the plan shall be
38 deemed to have been approved. Upon the receipt of a written disapproval,
39 the authority shall be provided an opportunity to respond in writing
40 within ten days of the receipt of such disapproval. Upon the receipt of
41 such response, the disapproving member shall have ten days to reconsider
42 and withdraw such written disapproval.

43 If the plan is not approved, the authority may thereafter reformulate
44 and resubmit such plan at any time. Within thirty days of the submission
45 of such reformulated plan the board may notify the authority of its
46 approval of the same by the unanimous vote of the members entitled to
47 vote thereon, or, if the reformulated plan is not approved and no indi-
48 vidual member of the board who is entitled to vote on such reformulated
49 plan has notified the authority in writing of his or her disapproval
50 within such period, the reformulated plan shall be deemed to have been
51 approved.

52 § 7. Subdivision 7-a of section 553 of the public authorities law, as
53 added by chapter 1033 of the laws of 1970, is amended to read as
54 follows:

55 7-a. Notwithstanding any inconsistent provision of law, the bridge and
56 tunnel officers employed by the authority shall have the power to issue

1 simplified traffic informations for traffic infractions as defined in
2 section one hundred fifty-five of the vehicle and traffic law, committed
3 on the sites owned, operated and maintained by the triborough bridge and
4 tunnel authority, such informations to be administered pursuant to the
5 provisions of title A of chapter forty of the administrative code of the
6 city of New York or article two-A of the vehicle and traffic law, as
7 applicable and also shall have the power to issue notices of violation
8 for transit infractions committed in and about any or all of the facili-
9 ties, equipment or real property owned, occupied or operated by the
10 metropolitan transportation authority or its subsidiaries and the New
11 York city transit authority and its subsidiaries, as provided and in
12 accordance with section twelve hundred nine-a of this chapter. Nothing
13 set forth in this subdivision shall be construed to impede, infringe or
14 diminish the rights and benefits that accrue to employees and employers
15 through collective bargaining agreements, or impact or change an employ-
16 ee's membership in a bargaining unit.

17 § 8. The public authorities law is amended by adding a new section
18 1279-h to read as follows:

19 § 1279-h. Debarment. The authority shall establish, pursuant to regu-
20 lation, a debarment process for contractors of the authority that
21 prohibits such contractors from bidding on future contracts, after a
22 debarment determination by such authority, for a period of five years
23 from such determination. Such regulations must ensure notice and an
24 opportunity to be heard before such debarment determination and provide
25 as a defense acts such as force majeure. Such regulations shall only
26 provide for a debarment in situations involving a contractor's failure
27 to substantially complete the work within the time frame set forth in
28 the contract, or in any subsequent change order, by more than ten
29 percent of the contract term; or where a contractor's disputed work
30 exceeds ten percent or more of the total contract cost where claimed
31 costs are deemed to be invalid pursuant to the contractual dispute
32 resolution process.

33 § 9. Paragraph (b) of subdivision 1 of section 1263 of the public
34 authorities law, as amended by chapter 727 of the laws of 1979, is
35 amended to read as follows:

36 (b) Vacancies occurring otherwise than by expiration of term shall be
37 filled in the same manner as original appointments for the balance of
38 the unexpired term, provided, however, that in the event of a vacancy
39 caused by the death, resignation, removal, or disability of the chair-
40 man, the vacancy shall be filled by the governor by and with the advice
41 and consent of the senate for the unexpired term. Notwithstanding any
42 other provision of law to the contrary, the governor shall designate an
43 acting chairman for a period not to exceed six months or until a succes-
44 sor chairman has been confirmed by the senate, whichever comes first.
45 Upon the expiration of the six-month term, if the governor has nominated
46 a successor chairman, but the senate has not acted upon the nomination,
47 the acting chair can continue to serve as acting chair for an additional
48 ninety days or until the governor's successor chair nomination is
49 confirmed by the senate, whichever comes first.

50 § 10. The public authorities law is amended by adding a new section
51 1279-l to read as follows:

52 § 1279-l. Right to share employees. 1. It is hereby found and declared
53 to be necessary and proper to authorize the authority, its subsidiaries,
54 affiliates, and subsidiaries of affiliates, powers to effectuate and
55 ensure such entities continued financial viability, which is at issue
56 given sizable operating deficits and significant capital needs. Allowing

1 wholesale internal management reforms will create savings, combat
2 entrenched bureaucracies, create streamlined, uniform, and efficient
3 services, ensure public accountability and reestablish public trust. In
4 order to facilitate these necessary goals it is both reasonable and a
5 legitimate public purpose to provide systematic authority for the shar-
6 ing of employees within and between the respective entities.

7 2. Notwithstanding any provision of law to the contrary, the authori-
8 ty, its subsidiaries, affiliates, and subsidiaries of affiliates shall
9 each have the right to share employees within and between such entities
10 and to assign such employees to perform any operation or function
11 subject only to a determination that they are substantially similar to
12 any operation or function currently performed. Substantially similar
13 operation or function shall be determined exclusively by the authority.

14 3. Nothing set forth in this subdivision shall be construed to
15 impede, infringe or diminish the rights and benefits that accrue to
16 employees and employers through collective bargaining agreements, or
17 impact or change an employee's membership in a bargaining unit.

18 § 11. The metropolitan transportation authority shall, in consultation
19 with the governor, the mayor of the city of New York, and the district
20 attorneys from the respective boroughs, establish a plan to combat fare
21 evasion. Such plan shall include enforcement strategies, station design
22 modifications, recommended sanctions, and other actions as deemed neces-
23 sary and proper. Such plan shall be completed no later than the thirti-
24 eth of June two thousand nineteen.

25 § 12. For purposes of an independent review of the project commonly
26 referred to as "East Side Access", the metropolitan transportation
27 authority shall establish an outside expert advisory group to review
28 such project and make recommendations to accelerate its completion.
29 Such outside experts shall include members of the outside independent
30 review team established to review the project commonly referred to as
31 the "L-train project". Such review shall be completed as soon as practi-
32 cable for consideration by the metropolitan transportation authority
33 board.

34 § 13. The 2020-2024 Metropolitan Transportation Authority capital plan
35 shall include an amount set-aside for transportation capital improve-
36 ments for the subway system, bus system and commuter railroads, includ-
37 ing, but not limited to, investments in the subway system, new signal-
38 ing, new subway cars, rolling stock, track and car repair,
39 accessibility, buses and bus system improvements, parking facilities and
40 further investments in expanding transit availability to areas in the
41 outer boroughs and suburbs that have limited mass transit options
42 subject to a Memorandum of Understanding entered into by the Secretary
43 of the Senate Finance Committee, the Secretary of the Assembly Committee
44 on Ways and Means, and the Director of the Budget. Such Memorandum of
45 Understanding shall be entered into not more than ninety days after
46 approval of the 2020-2024 Metropolitan Transportation Authority capital
47 plan by the Metropolitan Transportation Authority Capital Program Review
48 Board, established pursuant to section twelve hundred sixty-nine-a of
49 the public authorities law.

50 § 14. This act shall take effect immediately.

51 SUBPART C

52 Section 1. Subdivision 6 of section 1209 of the public authorities
53 law, as amended by chapter 30 of the laws of 2015, is amended to read as
54 follows:

1 6. The provisions of subdivisions one, two, three and four of this
2 section shall not be applicable to any procurement by the authority
3 commenced during the period from the effective date of this subdivision
4 until December thirty-first, nineteen hundred ninety-one or during the
5 period from December sixteenth, nineteen hundred ninety-three until June
6 thirtieth, two thousand [~~nineteen~~] twenty-three; and the provisions of
7 subdivisions seven, eight, nine, ten, eleven, twelve and thirteen of
8 this section shall only apply to procurements by the authority commenced
9 during such periods. The provisions of such subdivisions one, two, three
10 and four shall apply to procurements by the authority commenced during
11 the period from December thirty-first, nineteen hundred ninety-one until
12 December sixteenth, nineteen hundred ninety-three, and to procurements
13 by the authority commenced on and after July first, two thousand [~~nine-~~
14 ~~teen~~] twenty-three. Notwithstanding the foregoing, the provisions of
15 such subdivisions one, two, three and four shall apply to (i) the award
16 of any contract of the authority if the bid documents for such contract
17 so provide and such bid documents are issued within sixty days of the
18 effective date of this subdivision or within sixty days of December
19 sixteenth, nineteen hundred ninety-three, or (ii) for a period of one
20 hundred eighty days after the effective date of this subdivision, or for
21 a period of one hundred eighty days after December sixteenth, nineteen
22 hundred ninety-three, the award of any contract for which an invitation
23 to bid, solicitation, request for proposal, or any similar document has
24 been issued by the authority prior to the effective date of this subdivi-
25 sion or during the period from January first, nineteen hundred nine-
26 ty-two until December fifteenth, nineteen hundred ninety-three.

27 § 1-a. Subdivision 1 of section 1265-a of the public authorities law,
28 as amended by chapter 30 of the laws of 2015, is amended to read as
29 follows:

30 1. The provisions of this section shall only apply to procurements by
31 the authority commenced during the period from April first, nineteen
32 hundred eighty-seven until December thirty-first, nineteen hundred nine-
33 ty-one, and during the period from December sixteenth, nineteen hundred
34 ninety-three until June thirtieth, two thousand [~~nineteen~~] twenty-three;
35 provided, however, that the provisions of this section shall not apply
36 to (i) the award of any contract of the authority if the bid documents
37 for such contract so provide and such bid documents are issued within
38 sixty days of the effective date of this section or within sixty days of
39 December sixteenth, nineteen hundred ninety-three, or (ii) for a period
40 of one hundred eighty days after the effective date of this section or
41 for a period of one hundred eighty days after December sixteenth, nine-
42 teen hundred ninety-three, the award of any contract for which an invi-
43 tation to bid, solicitation, request for proposal, or any similar docu-
44 ment has been issued by the authority prior to the effective date of
45 this section or during the period from January first, nineteen hundred
46 ninety-two until December sixteenth, nineteen hundred ninety-three.

47 § 2. Section 1209 of the public authorities law is amended by adding a
48 new subdivision 15 to read as follows:

49 15. (a) Whenever the comptroller pursuant to section twenty-eight
50 hundred seventy-nine-a of this chapter intends to require supervision in
51 the form of prior review and approval of a contract or contract amend-
52 ment to be awarded by the authority pursuant to this section, then such
53 contract or contract amendment shall be submitted to the comptroller by
54 the authority for approval and shall not be a valid enforceable contract
55 unless it shall first have been approved by the comptroller but only if
56 the comptroller has notified the authority of such determination within

1 thirty days of having received written notice of such contract or
2 contract amendment either in the authority's annual report or any
3 revised report;

4 (b) If the comptroller has timely notified the authority as provided
5 in paragraph (a) of this subdivision that any contract or contract
6 amendment shall be subject to comptroller prior review and approval, and
7 such contract or contract amendment has been submitted to the comp-
8 troller, it shall become valid and enforceable without such approval if
9 the comptroller has not approved or disapproved it within thirty days of
10 submission to the comptroller.

11 § 2-a. Section 1265-a of the public authorities law is amended by
12 adding a new subdivision 10 to read as follows:

13 10. (a) Whenever the comptroller pursuant to section twenty-eight
14 hundred seventy-nine-a of this chapter intends to require supervision in
15 the form of prior review and approval of a contract or contract amend-
16 ment to be awarded by the authority pursuant to this section, then such
17 contract or contract amendment shall be submitted to the comptroller by
18 the authority for approval and shall not be a valid enforceable contract
19 unless it shall first have been approved by the comptroller but only if
20 the comptroller has notified the authority of such determination within
21 thirty days of having received written notice of such contract or
22 contract amendment either in the authority's annual report or any
23 revised report;

24 (b) If the comptroller has timely notified the authority as provided
25 in paragraph (a) of this subdivision that any contract or contract
26 amendment shall be subject to comptroller prior review and approval, and
27 such contract or contract amendment has been submitted to the comp-
28 troller, it shall become valid and enforceable without such approval if
29 the comptroller has not approved or disapproved it within thirty days of
30 submission to the comptroller.

31 § 3. Paragraphs (a) and (b) of subdivision 7 of section 1209 of the
32 public authorities law, as amended by section 1 of part 00 of chapter 54
33 of the laws of 2016, are amended to read as follows:

34 (a) Except as otherwise provided in this section, all purchase
35 contracts for supplies, materials or equipment involving an estimated
36 expenditure in excess of [~~one hundred thousand~~] one million dollars and
37 all contracts for public work involving an estimated expenditure in
38 excess of [~~one hundred thousand~~] one million dollars shall be awarded by
39 the authority to the lowest responsible bidder after obtaining sealed
40 bids in the manner hereinafter set forth. The aforesaid shall not apply
41 to contracts for personal, architectural, engineering or other profes-
42 sional services. The authority may reject all bids and obtain new bids
43 in the manner provided by this section when it is deemed in the public
44 interest to do so or, in cases where two or more responsible bidders
45 submit identical bids which are the lowest bids, award the contract to
46 any of such bidders or obtain new bids from such bidders. Nothing [~~here-~~
47 ~~in~~] in this paragraph shall obligate the authority to seek new bids
48 after the rejection of bids or after cancellation of an invitation to
49 bid. Nothing in this section shall prohibit the evaluation of bids on
50 the basis of costs or savings including life cycle costs of the item to
51 be purchased, discounts, and inspection services so long as the invita-
52 tion to bid reasonably sets forth the criteria to be used in evaluating
53 such costs or savings. Life cycle costs may include but shall not be
54 limited to costs or savings associated with installation, energy use,
55 maintenance, operation and salvage or disposal.

1 (b) Section twenty-eight hundred seventy-nine of this chapter shall
2 apply to the authority's acquisition of goods or services of any kind,
3 in the actual or estimated amount of fifteen thousand dollars or more,
4 provided that (i) a contract for services in the actual or estimated
5 amount of [~~less than one hundred thousand~~] one million dollars or less
6 shall not require approval by the board of the authority regardless of
7 the length of the period over which the services are rendered, and
8 provided further that a contract for services in the actual or estimated
9 amount [~~of one hundred thousand~~] in excess of one million dollars [~~or~~
10 ~~more~~] shall require approval by the board of the authority regardless of
11 the length of the period over which the services are rendered unless
12 such a contract is awarded to the lowest responsible bidder after
13 obtaining sealed bids and (ii) the board of the authority may by resolu-
14 tion adopt guidelines that authorize the award of contracts to small
15 business concerns, to service disabled veteran owned businesses certi-
16 fied pursuant to article seventeen-B of the executive law, or minority
17 or women-owned business enterprises certified pursuant to article
18 fifteen-A of the executive law, or purchases of goods or technology that
19 are recycled or remanufactured, in an amount not to exceed [~~four hundred~~
20 ~~thousand~~] one million dollars without a formal competitive process and
21 without further board approval. The board of the authority shall adopt
22 guidelines which shall be made publicly available for the awarding of
23 such contract without a formal competitive process.

24 § 3-a. Paragraphs (a) and (b) of subdivision 2 of section 1265-a of
25 the public authorities law, as amended by section 8 of part 00 of chap-
26 ter 54 of the laws of 2016, are amended to read as follows:

27 (a) Except as otherwise provided in this section, all purchase
28 contracts for supplies, materials or equipment involving an estimated
29 expenditure in excess of [~~one hundred thousand~~] one million dollars and
30 all contracts for public work involving an estimated expenditure in
31 excess of [~~one hundred thousand~~] one million dollars shall be awarded by
32 the authority to the lowest responsible bidder after obtaining sealed
33 bids in the manner hereinafter set forth. For purposes hereof, contracts
34 for public work shall exclude contracts for personal, engineering and
35 architectural, or professional services. The authority may reject all
36 bids and obtain new bids in the manner provided by this section when it
37 is deemed in the public interest to do so or, in cases where two or more
38 responsible bidders submit identical bids which are the lowest bids,
39 award the contract to any of such bidders or obtain new bids from such
40 bidders. Nothing [~~herein~~] in this paragraph shall obligate the authority
41 to seek new bids after the rejection of bids or after cancellation of an
42 invitation to bid. Nothing in this section shall prohibit the evaluation
43 of bids on the basis of costs or savings including life cycle costs of
44 the item to be purchased, discounts, and inspection services so long as
45 the invitation to bid reasonably sets forth the criteria to be used in
46 evaluating such costs or savings. Life cycle costs may include but shall
47 not be limited to costs or savings associated with installation, energy
48 use, maintenance, operation and salvage or disposal.

49 (b) Section twenty-eight hundred seventy-nine of this chapter shall
50 apply to the authority's acquisition of goods or services of any kind,
51 in the actual or estimated amount of fifteen thousand dollars or more,
52 provided (i) that a contract for services in the actual or estimated
53 amount of [~~less than one hundred thousand~~] one million dollars or less
54 shall not require approval by the board of the authority regardless of
55 the length of the period over which the services are rendered, and
56 provided further that a contract for services in the actual or estimated

1 amount [~~of one hundred thousand~~] in excess of one million dollars [~~or~~
2 ~~more~~] shall require approval by the board of the authority regardless of
3 the length of the period over which the services are rendered unless
4 such a contract is awarded to the lowest responsible bidder after
5 obtaining sealed bids, and (ii) the board of the authority may by resol-
6 ution adopt guidelines that authorize the award of contracts to small
7 business concerns, to service disabled veteran owned businesses certi-
8 fied pursuant to article seventeen-B of the executive law, or minority
9 or women-owned business enterprises certified pursuant to article
10 fifteen-A of the executive law, or purchases of goods or technology that
11 are recycled or remanufactured, in an amount not to exceed [~~four hundred~~
12 ~~thousand~~] one million dollars without a formal competitive process and
13 without further board approval. The board of the authority shall adopt
14 guidelines which shall be made publicly available for the awarding of
15 such contract without a formal competitive process.

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

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

26 (a) the amendments to paragraphs (a) and (b) of subdivision 7 of
27 section 1209 of the public authorities law made by section three of this
28 act shall not affect the expiration of such subdivision and shall be
29 deemed to expire therewith; and

30 (b) the amendments to paragraphs (a) and (b) of subdivision 2 of
31 section 1265-a of the public authorities law made by section three-a of
32 this act shall not affect the expiration of such paragraphs and shall be
33 deemed to expire therewith.

34

SUBPART D

35 Section 1. Legislative intent. The legislature finds and declares that
36 performance metrics used by the Metropolitan Transportation Authority do
37 not provide adequate information about the actual performance and deliv-
38 ery of the Authority's services, and that improved data collection and
39 sharing on system performance and service delivery could yield signif-
40 icant improvements at the Authority.

41 § 2. The public authorities law is amended by adding a new section
42 1276-f to read as follows:

43 § 1276-f. Metropolitan transportation authority transit performance
44 metrics. 1. Definitions. For the purposes of this section, the following
45 terms shall have the following meanings:

46 (a) "additional platform time" means the average added time that
47 customers spend waiting on the platform for a train, compared with their
48 scheduled wait time.

49 (b) "additional train time" means the average additional time custom-
50 ers spend onboard the train due to various service issues.

51 (c) "customer journey time performance" means the percentage of
52 customer trips with an estimated total travel time within two minutes of
53 the scheduled total travel time.

1 (d) "elevator availability" means percentage of facilities that
2 require the use of stairs and have an operational elevator.

3 (e) "escalator availability" means percentage of facilities that
4 require the use of stairs and have an operational escalator.

5 (f) "excess journey time" means comparison of measured journey time
6 compared to scheduled and standard journey times.

7 (g) "journey time metric" means the times of each component of a trip
8 including access, egress, interchange, time in queue for tickets, time
9 on platform and time on train. Journey time and its components may be
10 based on a manual or an automatically generated sample.

11 (h) "major incidents" mean incidents that delay twenty or more trains.

12 (i) "staff hours lost to accidents" means staff hours lost due to
13 accidents or illegal activity per billion passenger journeys.

14 (j) "standard journey time" means the ideal journey time calculated by
15 the metropolitan transportation authority for a particular journey.

16 (k) "terminal on-time performance" means the percentage of trains
17 arriving at their destination terminals as scheduled. A train may be
18 counted as on-time if it arrives at its destination early, on time, or
19 no more than two minutes late, and has not skipped any planned stops.

20 2. Reporting. The metropolitan transportation authority shall take all
21 practicable measures to collect, compile and publish performance metrics
22 of all services provided by New York city transit subways, long island
23 railroad and metro-north railroad on a weekly basis. These metrics shall
24 include but not be limited to:

25 (a) additional platform time;

26 (b) additional train time;

27 (c) customer journey time performance;

28 (d) elevator availability;

29 (e) escalator availability;

30 (f) excess journey time;

31 (g) journey time metric;

32 (h) major incidents metric;

33 (i) staff hours lost to accidents; and

34 (j) terminal on-time performance.

35 3. International benchmarking. (a) The authority shall publish an
36 annual report presenting the authority's performance in comparison with
37 other metros who are members of the community of metros known as CoMET.
38 This report shall include, but not be limited to, the following metrics:

39 (i) total operating cost per car per mile;

40 (ii) maintenance cost per car per km;

41 (iii) passenger journeys per total staff and contractor hours; and

42 (iv) staff hours lost to accidents.

43 (b) The authority shall also provide an annual implementation report
44 to the governor, the temporary president of the senate, the speaker of
45 the assembly, the minority leader of the assembly and senate, and the
46 chairs and ranking members of the transportation and corporations,
47 authorities and commissions committees on or before December thirty-
48 first every year, and publish such report on its website.

49 § 3. This act shall take effect on the one hundred eightieth day after
50 it shall have become a law.

51

SUBPART E

52 Section 1. Section 1269-c of the public authorities law is amended by
53 adding a new subdivision c to read as follows:

1 c. On or before October first, two thousand twenty-three, and on or
2 before October first of every fifth year thereafter, the authority shall
3 submit to the metropolitan transportation authority capital program
4 review board a twenty-year capital needs assessment. Such assessment
5 shall begin with the period commencing January first, two thousand twen-
6 ty-five, and begin each assessment with every fifth year thereafter, and
7 describe capital investments over the succeeding twenty years. Such
8 assessment shall: (1) set forth broad long-term capital investments to
9 be made throughout the district; and (2) establish a non-binding basis
10 to be used by the authority in the planning of strategic investments
11 involving capital elements in its five-year capital plans. Such assess-
12 ment shall not require a vote of the metropolitan transportation author-
13 ity capital program review board and shall be for informational purposes
14 only. For purposes of this section, "broad long-term capital invest-
15 ments" shall include but not be limited to: system rebuilding, enhance-
16 ment, and expansion needs; agency needs broken down by capital element
17 or investment category; and projected future trends and network impli-
18 cations. Such assessment shall be certified by the chairman of the
19 authority and shall be entered into the permanent record of the minutes
20 of the review board.

21 § 2. This act shall take effect immediately.

22 SUBPART F

23 Section 1. Section 606 of the tax law is amended by adding a new
24 subsection (jjj) to read as follows:

25 (jjj) Central business district toll credit. (1) For taxable years
26 beginning on or after January first, two thousand twenty-one, a resident
27 individual whose primary residence is located in the central business
28 district established pursuant to article forty-four-C of the vehicle and
29 traffic law and whose New York adjusted gross income for the taxable
30 year is less than sixty thousand dollars shall be entitled to a credit
31 as calculated pursuant to paragraph two of this subsection.

32 (2) The credit shall be equal to the aggregate amount of central busi-
33 ness district tolls paid by the taxpayer during the taxable year pursu-
34 ant to the central business district tolling program authorized by arti-
35 cle forty-four-C of the vehicle and traffic law. Provided, however, that
36 any toll that would constitute a trade or business expense under section
37 162 of the internal revenue code shall be excluded.

38 (3) If the amount of the credit allowed under this subsection for any
39 taxable year shall exceed the taxpayer's tax for such year, the excess
40 shall be treated as an overpayment of tax to be credited or refunded in
41 accordance with the provisions of section six hundred eighty-six of this
42 article, provided, however, that no interest shall be paid thereon.

43 § 2. This act shall take effect immediately.

44 § 3. Severability clause. If any clause, sentence, paragraph, subdivi-
45 sion, section or Subpart of this act shall be adjudged by any court of
46 competent jurisdiction to be invalid, such judgment shall not affect,
47 impair, or invalidate the remainder thereof, but shall be confined in
48 its operation to the clause, sentence, paragraph, subdivision, section
49 or Subpart thereof directly involved in the controversy in which such
50 judgment shall have been rendered. It is hereby declared to be the
51 intent of the legislature that this act would have been enacted even if
52 such invalid provisions had not been included herein.

1 § 4. This act shall take effect immediately provided, however, that
2 the applicable effective date of Subparts A through F of this act shall
3 be as specifically set forth in the last section of such Subparts.

4 PART AAAA

5 Section 1. Section 51 of the public authorities law is amended by
6 adding a new subdivision 6 to read as follows:

7 6. A member of the board must vote within the scope of his or her
8 legal authority. The legal authority of a member of the board pursuant
9 to this section is solely to determine whether the issuing authority has
10 demonstrated that there is the commitment of funds sufficient to finance
11 the acquisition and construction of the project subject to approval.
12 Failure of a member to vote within the scope of his or her legal author-
13 ity constitutes a violation of the public's trust for the purposes of
14 paragraph h of subdivision three of section seventy-four of the public
15 officers law. As the appointing authority, the governor has the full
16 discretion to immediately remove a member of the board he or she finds
17 to be acting, or threatening to act, beyond the scope of such member's
18 legal authority set forth herein.

19 § 2. Severability. If any provision of this act, or any application of
20 any provision of this act, is held to be invalid, that shall not affect
21 the validity or effectiveness of any other provision of this act, or of
22 any other application of any provision of this act, which can be given
23 effect without that provision or application; and to that end, the
24 provisions and applications of this act are severable.

25 § 3. This act shall take effect immediately.

26 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
27 sion, section or part of this act shall be adjudged by any court of
28 competent jurisdiction to be invalid, such judgment shall not affect,
29 impair, or invalidate the remainder thereof, but shall be confined in
30 its operation to the clause, sentence, paragraph, subdivision, section
31 or part thereof directly involved in the controversy in which such
32 judgement shall have been rendered. It is hereby declared to be the
33 intent of the legislature that this act would have been enacted even if
34 such invalid provisions had not been included herein.

35 § 3. This act shall take effect immediately provided, however, that
36 the applicable effective date of Parts A through AAAA of this act shall
37 be as specifically set forth in the last section of such Parts.