STATE OF NEW YORK

S. 7509--B A. 9509--B

SENATE - ASSEMBLY

January 22, 2020

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

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

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

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

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certain incentives for green projects within such program (Part L); to amend the tax law, in relation to the empire state film production credit and the empire state film post production credit (Part M); intentionally omitted (Part N); intentionally omitted (Part O); to amend the real property tax law, in relation to providing for the appointment of an acting director of real property tax services in the event the position becomes vacant (Part P); intentionally omitted (Part Q); intentionally omitted (Part R); to repeal certain provisions of the real property tax law and the tax law, in relation to removing references to the former STAR offset program (Part S); to amend the real property tax law, in relation to assessment ceilings for railroads and local public utility mass real property (Part T); to amend the real property tax law, in relation to extending the period for enrollment in the STAR income verification program (Part U); to amend the racing, pari-mutuel wagering and breeding law and the tax law, in relation to financing and constructing a new equine drug testing laboratory (Part V); intentionally omitted (Part W); to amend the racing, pari-mutuel wagering and breeding law, in relation to restrictions on sports wagering lounges in casinos (Part X); intentionally omitted (Part Y); to amend the racing, pari-mutuel wagering and breeding law, in relation to licenses for simulcast facilities, sums relating to track simulcast, simulcast of out-of-state thoroughbred races, simulcasting of races run by out-of-state harness tracks and distributions of wagers; to amend chapter 281 of the laws of 1994 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and to amend chapter 346 of the laws of 1990 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and the imposition of certain taxes, in relation to extending certain provisions thereof; and to amend the racing, pari-mutuel wagering and breeding law, in relation to extending certain provisions thereof (Part Z); intentionally omitted (Part AA); intentionally omitted (Part BB); and to amend the racing, pari-mutuel wagering and breeding law, in relation to extending authorization of the New York Jockey Injury Compensation Fund, Inc. to use certain funds to pay certain annual costs (Part CC)

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

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

PART A

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

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

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

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

§ 3. This act shall take effect immediately.

PART B

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

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

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

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

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

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

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

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

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

§ 4. This act shall take effect immediately.

PART C

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

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

§ 2. This act shall take effect immediately.

PART D

Intentionally Omitted

PART E

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

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

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

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

PART F

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

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

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

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

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

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

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

of this article. The department will notify the taxpayer of any adjustment to the election.

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

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

§ 5. This act shall take effect immediately.

PART G

Intentionally Omitted

PART H

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

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

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

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

PART I

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

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

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

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

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

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

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

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

(d) Except as otherwise provided in this section, all the provisions of article twenty-eight of this chapter relating to the personal liability for the tax, administration, collection and determination of tax, and deposit and disposition of revenue, including section eleven hundred thirty-eight of this chapter relating to determination of tax and section eleven hundred forty-five of this chapter (but only paragraphs one and two of subdivision (a) of such section) relating to penalties and interest for failure to file a return or pay tax within the time required, shall apply to the applications for registration and the fees for filing such applications required by this section and the penalty imposed pursuant to subdivision three of this section, as if such applications were returns required under section eleven hundred thirty-six of this chapter and such filing fees, penalties and interest were taxes required to be paid pursuant to such article twenty-eight, in the same manner and with the same force and effect as if the language of such provisions of such article twenty-eight had been incorporated in full into this article, except to the extent that any such provision is either inconsistent with a provision of this section or is not relevant thereto and with such other modifications as may be necessary to adapt the language of such provisions to the provisions of this section. [~~Section eleven hundred thirty-four of such article twenty-eight shall not apply to this section.~~] Provided, however, that the commissioner of taxation and finance shall refund or credit an application fee paid with respect to the registration of a vending machine or a retail place of business in this state through which cigarettes or tobacco products were to be sold if, prior to the beginning of the calendar year with respect to which such registration relates, the certificate of registration described in paragraph (a) of this subdivision is returned to the department of taxation and finance, or if such certificate has been destroyed, the retail dealer or vending machine operator satisfactorily accounts to the commissioner for the missing certificate, but such vending machine or retail place of business may not be used to sell cigarettes or tobacco products in this state during such calendar year, unless it is re-registered. The provisions of section eleven hundred thirty-nine of this chapter shall apply to the refund or credit authorized by the preceding sentence and for such purposes, such refund or credit shall be deemed a refund of tax paid in error provided, however, no interest shall be allowed or paid on any such refund.

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

4. (a) If a retail dealer possesses or sells unstamped or unlawfully stamped packages of cigarettes, or if a retail dealer is also licensed as an agent pursuant to section four hundred seventy-two and it possesses unlawfully stamped packages of cigarettes or sells unstamped or unlawfully stamped packages of cigarettes at retail, (i) its registration shall be [~~suspended~~] revoked for a period of [~~not more than six months~~] one year, or (ii) for a second such possession or sale within a period of five years[~~, its~~] by a retail dealer or any affiliated person of such retail dealer, the registration of such retail dealer and the registration of any retail dealer that is an affiliated person of such retail dealer shall be [~~suspended~~] revoked for a period of [~~up to thirty-six months~~] three years, or (iii) for a third such possession or sale within a period of five years[~~, its~~] by a retail dealer or any affiliated person of such retail dealer, the registration [~~may~~] of such retail dealer and the registration of any retail dealer that is an affiliated person of such retail dealer shall be revoked for a period of [~~up to~~] five years. A retail dealer registration shall be [~~suspended or~~] revoked pursuant to this subdivision immediately upon such dealer's receipt of written notice of [~~suspension or~~] revocation from the commissioner. [~~If a retail dealer sells cigarettes through more than one place of business in this state, the retail dealer registration shall not be suspended or revoked pursuant to this subdivision, but the certificate of registration issued to the place of business, cart, stand, truck or other merchandising device where unstamped or unlawfully stamped cigarettes were found shall be suspended or cancelled for possession or sale of unstamped or unlawfully stamped packages of cigarettes, as if such certificate of registration were a retail dealer registration. A suspension or cancellation of a certificate of registration shall be treated as if it were a suspension or revocation of a registration.~~] If unstamped or unlawfully stamped cigarettes are found in a retail dealer's warehouse or a warehouse of any affiliated person of such retail dealer, the [~~suspension or~~] revocation of the retail dealer's registration pursuant to this subdivision shall be applicable to each retail place of business in this state through which such retail dealer and any affiliated person of such retail dealer sells cigarettes.

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

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

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

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

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

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

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

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

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

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

manager of such person, in the officer's, director's, partner's, member's, manager's or employee's capacity as a person required to collect tax on behalf of such person or another person and has not been paid, (iii) such person has been convicted of a crime provided for in this chapter within one year from the date on which such certificate of registration is filed, (iv) an officer, director, partner or employee of such person, and, where such person is a limited liability company, also a member or manager of such person, which officer, director, partner, member, manager or employee is a person required to collect tax on behalf of such person filing a certificate of registration has in the officer's, director's, partner's, member's, manager's or employee's capacity as a person required to collect tax on behalf of such person or of another person been convicted of a crime provided for in this chapter within one year from the date on which such certificate of registration is filed, (v) a shareholder owning more than fifty percent of the number of shares of stock of such person (where such person is a corporation) entitling the holder thereof to vote for the election of directors or trustees, who owned more than fifty percent of the number of such shares of another person (where such other person is a corporation) at the time any tax imposed under this chapter or any related statute as defined in section eighteen hundred of this chapter was finally determined to be due and where such tax has not been paid in full, or at the time such other person was convicted of a crime provided for in this chapter within one year from the date on which such certificate of registration is filed, [~~or~~] (vi) a certificate of authority issued to such person has been revoked or suspended pursuant to subparagraph (A) of this paragraph within one year from the date on which such certificate of registration is filed, **or (vii) a retail dealer registration issued pursuant to section four hundred eighty-a of this chapter to such person, or to any person affiliated with such person as such term is defined in subdivision twenty-one of section four hundred seventy of this chapter, has been revoked pursuant to subparagraph (iii) of paragraph (a) of subdivision four of such section four hundred eighty-a, where such revocation remains in effect,** the commissioner may refuse to issue a certificate of authority.

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

PART J

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

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

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

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

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

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

(C) Every wholesaler, as defined by section three of the alcoholic beverage control law, if it has made a sale of an alcoholic beverage, as defined by section four hundred twenty of this chapter, without collecting sales or use tax during the period covered by the return, except (i) a sale to a person that has furnished an exempt organization certificate to the wholesaler for that sale; or (ii) a sale to another wholesaler whose license under the alcoholic beverage control law does not allow it to make retail sales of the alcoholic beverage. For each vendor, operator, or recipient to whom the wholesaler has made a sale without collecting sales or compensating use tax, the return must include the total value of those sales made during the period covered by the return (excepting the sales described in clauses (i) and (ii) of this subparagraph) and the vendor's, operator's or recipient's state liquor authority license number, along with the information required by paragraph two of this subdivision. [~~A person operating pursuant to a farm winery license as provided in section seventy-six-a of the alcoholic beverage control law, or a person operating pursuant to a winery license as provided in section seventy-six of the alcoholic beverage control law and whose winery manufactures less than one hundred fifty thousand finished gallons of wine annually, or a person operating pursuant to a farm distillery license as provided in subdivision two-c of section sixty-one of such law, or a person operating pursuant to a farm cidery license as provided in section fifty-eight-c of the alcoholic beverage control law, or a person operating pursuant to a farm brewery license as provided in section fifty-one-a of the alcoholic beverage control law,~~

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

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

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

PART K

Intentionally Omitted

PART L

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

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

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

1. To be a participant in the excelsior jobs program, a business entity shall operate in New York state predominantly:

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

(b) in manufacturing;

(c) in software development and new media;

(d) in scientific research and development;

(e) in agriculture;

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

(g) in a distribution center;

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

(i) as an entertainment company;

(j) in music production; [~~or~~]

(k) as a life sciences company**; or**

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

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

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

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

§ 4. Subdivisions 1, 2 and 3 of section 355 of the economic development law, subdivisions 1 and 2 as amended by section 4 of part G of chapter 61 of the laws of 2011, and subdivision 3 as amended by section 1 of part YY of chapter 59 of the laws of 2017, are amended to read as follows:

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

2. Excelsior investment tax credit component. A participant in the excelsior jobs program shall be eligible to claim a credit on qualified investments. [~~The~~] **In a project that is not a green project, the** credit shall be equal to two percent of the cost or other basis for federal income tax purposes of the qualified investment. **In a green project, the credit shall be equal to five percent of the cost or other basis for federal income tax purposes of the qualified investment.** A participant may not claim both the excelsior investment tax credit component and the investment tax credit set forth in subdivision [~~twelve~~] **one** of section two hundred [~~ten~~] **ten-B**, subsection (a) of section six hundred six, **the former** subsection (i) of section fourteen hundred fifty-six, or subdivision (q) of section fifteen hundred eleven of the tax law for the same property in any taxable year, except that a participant may claim both the excelsior investment tax credit component and the investment tax credit for research and development property. In addition, a taxpayer who or which is qualified to claim the excelsior investment tax credit component and is also qualified to claim the brownfield tangible property credit component under section twenty-one of the tax law may claim either the excelsior investment tax credit component or such tangible property credit component, but not both with regard to a particular piece of property. A credit may not be claimed until a business enterprise has received a certificate of tax credit, provided that qualified investments made on or after the issuance of the certificate of eligibility but before the issuance of the certificate of tax credit to the business enterprise, may be claimed in the first taxable year for which the business enterprise is allowed to claim the credit. Expenses incurred prior to the date the certificate of eligibility is issued are not eligible to be included in the calculation of the credit.

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

research and development tax credit that relates to the participant's research and development expenditures in New York state during the taxable year; provided however, **if not a green project,** the excelsior research and development tax credit shall not exceed six percent of the qualified research and development expenditures attributable to activities conducted in New York state**, or, if a green project, the excelsior research and development tax credit shall not exceed eight percent of the research and development expenditures attributable to activities conducted in New York state**. If the federal research and development credit has expired, then the research and development expenditures relating to the federal research and development credit shall be calculated as if the federal research and development credit structure and definition in effect in two thousand nine were still in effect. Notwithstanding any other provision of this chapter to the contrary, research and development expenditures in this state, including salary or wage expenses for jobs related to research and development activities in this state, may be used as the basis for the excelsior research and development tax credit component and the qualified emerging technology company facilities, operations and training credit under the tax law.

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

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

Credit components in the aggregate shall not exceed:	With respect to taxable years beginning in:
$ 50 million	2011
$ 100 million	2012
$ 150 million	2013
$ 200 million	2014
$ 250 million	2015
$ 183 million	2016
$ 183 million	2017
$ 183 million	2018
$ 183 million	2019
$ 183 million	2020
$ 183 million	2021
$ 133 million	2022
$ 83 million	2023
$ 36 million	2024
$ 200 million	**2025**
$ 200 million	**2026**
$ 200 million	**2027**
$ 200 million	**2028**
$ 200 million	**2029**

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

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

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

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

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

§ 7. This act shall take effect immediately.

PART M

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

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

out the state in the production of such qualified film, and (ii) except with respect to a qualified independent film production company or pilot, at least ten percent of the total principal photography shooting days spent in the production of such qualified film must be spent at a qualified film production facility. However, if the qualified production costs (excluding post production costs) which are attributable to the use of tangible property or the performance of services at a qualified film production facility in the production of such qualified film is less than three million dollars, then the portion of the qualified production costs attributable to the use of tangible property or the performance of services in the production of such qualified film outside of a qualified film production facility shall be allowed only if the shooting days spent in New York outside of a film production facility in the production of such qualified film equal or exceed seventy-five percent of the total shooting days spent within and without New York outside of a film production facility in the production of such qualified film. The credit shall be allowed for the taxable year in which the production of such qualified film is completed. However, in the case of a qualified film that receives funds from additional pool 2, no credit shall be claimed before the later of (1) the taxable year the production of the qualified film is complete, or (2) the taxable year immediately following the allocation year for which the film has been allocated credit by the governor's office for motion picture and television development. If the amount of the credit is at least one million dollars but less than five million dollars, the credit shall be claimed over a two year period beginning in the first taxable year in which the credit may be claimed and in the next succeeding taxable year, with one-half of the amount of credit allowed being claimed in each year. If the amount of the credit is at least five million dollars, the credit shall be claimed over a three year period beginning in the first taxable year in which the credit may be claimed and in the next two succeeding taxable years, with one-third of the amount of the credit allowed being claimed in each year.

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

(2) The amount of the credit shall be the product (or pro rata share of the product, in the case of a member of a partnership) of thirty percent and the qualified production costs paid or incurred in the production of a qualified film, provided that: (i) the qualified production costs (excluding post production costs) paid or incurred which are attributable to the use of tangible property or the performance of services at a qualified film production facility in the production of such qualified film equal or exceed seventy-five percent of the production costs (excluding post production costs) paid or incurred which are attributable to the use of tangible property or the performance of services at any film production facility within and without the state in the production of such qualified film, and (ii) except with respect to a qualified independent film production company or pilot, at least ten percent of the total principal photography shooting days spent in the production of such qualified film must be spent at a qualified film production facility. However, if the qualified production costs (excluding post production costs) which are attributable to the use of tangible property or the performance of services at a qualified film production facility in the production of such qualified film is less than three million dollars, then the portion of the qualified

production costs attributable to the use of tangible property or the performance of services in the production of such qualified film outside of a qualified film production facility shall be allowed only if the shooting days spent in New York outside of a film production facility in the production of such qualified film equal or exceed seventy-five percent of the total shooting days spent within and without New York outside of a film production facility in the production of such qualified film. The credit shall be allowed for the taxable year in which the production of such qualified film is completed. However, in the case of a qualified film that receives funds from additional pool 2, no credit shall be claimed before the later of (1) the taxable year the production of the qualified film is complete, or (2) the **first** taxable year **beginning** immediately [~~**following**~~] **after** the allocation year for which the film has been allocated credit by the governor's office for motion picture and television development. If the amount of the credit is at least one million dollars but less than five million dollars, the credit shall be claimed over a two year period beginning in the first taxable year in which the credit may be claimed and in the next succeeding taxable year, with one-half of the amount of credit allowed being claimed in each year. If the amount of the credit is at least five million dollars, the credit shall be claimed over a three year period beginning in the first taxable year in which the credit may be claimed and in the next two succeeding taxable years, with one-third of the amount of the credit allowed being claimed in each year.

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

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

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

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

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

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

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

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

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

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

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

unallocated empire state film post production tax credits from such pool, the remainder, after such pending applications are considered, shall be made available for allocation in the empire state film tax credit pursuant to this section, subdivision twenty of section two hundred ten-B and subsection (gg) of section six hundred six of this chapter. Also, if the commissioner of economic development determines that the aggregate amount of tax credits available from additional pool 2 for the empire state film post production tax credit have been previously allocated, and determines that the pending applications from eligible applicants for the empire state film production tax credit pursuant to this section is insufficient to utilize the balance of unallocated film production tax credits from such pool, then all or part of the remainder, after such pending applications are considered, shall be made available for allocation for the empire state film post production credit pursuant to this section, subdivision thirty-two of section two hundred ten-B and subsection (qq) of section six hundred six of this chapter. The governor's office for motion picture and television development must notify taxpayers of their allocation year and include the allocation year on the certificate of tax credit. Taxpayers eligible to claim a credit must report the allocation year directly on their empire state film production credit tax form for each year a credit is claimed and include a copy of the certificate with their tax return. In the case of a qualified film that receives funds from additional pool 2, no empire state film production credit shall be claimed before the later of the taxable year the production of the qualified film is complete, or the taxable year immediately following the allocation year for which the film has been allocated credit by the governor's office for motion picture and television development.

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

(6) For the period two thousand fifteen through two thousand [~~twenty-four~~] twenty-five, in addition to the amount of credit established in paragraph two of this subdivision, a taxpayer shall be allowed a credit equal to the product (or pro rata share of the product, in the case of a member of a partnership) of ten percent and the amount of wages or salaries paid to individuals directly employed (excluding those employed as writers, directors, music directors, producers and performers, including background actors with no scripted lines) for services performed by those individuals in one of the counties specified in this paragraph in connection with the post production work on a qualified film with a minimum budget of five hundred thousand dollars at a qualified post production facility in one of the counties listed in this paragraph. For purposes of this additional credit, the services must be performed in one or more of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Cortland, Delaware, Erie, Essex, Franklin, Fulton, Genesee, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orleans, Oswego, Otsego, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Tioga, Tompkins, Wayne, Wyoming, or Yates. The aggregate amount of tax credits allowed pursuant to the authority of this paragraph shall be five million dollars each year during the period two thousand fifteen through two thousand [~~twenty-four~~] twenty-five of the annual allocation made available to the empire state film post production credit pursuant to paragraph four of subdivision (e) of section twenty-four of this article. Such aggregate

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

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

PART N

Intentionally Omitted

PART O

Intentionally Omitted

PART P

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

1-a. In the event that a director of real property tax services, appointed pursuant to the provisions of this section, is unable to perform the duties of the office of director of real property tax services or the office becomes vacant, the appointing authority may by resolution designate or appoint an acting director of real property tax services. Where an acting director of real property tax services is designated or appointed pursuant to this section, the appointing authority shall notify the commissioner within fifteen days of making such designation or appointment. The acting director of real property tax services shall function as director of real property tax services until such time as the director of real property tax services is able to resume the position or until a replacement is appointed. In the event an acting director of real property tax services functions as director of real property tax services for more than six months, then such acting director of real property tax services shall be required to meet the minimum qualification standards and to obtain certification as required by this title for persons appointed to the office of director of real property tax services.

§ 2. This act shall take effect immediately.

PART Q

Intentionally Omitted

PART R

Intentionally Omitted

PART S

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

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

§ 3. This act shall take effect immediately.

PART T

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

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

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

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

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

§ 499-nnnn. Equalization rate. In determining assessment ceilings, the commissioner shall apply the final state equalization rate [~~for the assessment roll of the local assessing jurisdiction for which the ceiling is established. If that final rate is not available, the commissioner shall apply the most recent final state equalization rate for the local assessing jurisdiction, except that if a special equalization rate has been established as provided in title two of article twelve of this chapter, such rate shall be applied. In the case of a special assessing unit as defined in section eighteen hundred one of this chapter, the equalization rate to be applied shall be the applicable class equalization rate~~] used for the local assessing jurisdiction on the assessment roll for the year immediately preceding the year in which the assessment ceiling is being established, except that (1) if a special equalization

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

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

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

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

PART U

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

(A) Effective with applications for the enhanced exemption on final assessment rolls to be completed in two thousand nineteen, the application form shall indicate that all owners of the property and any owners' spouses residing on the premises must have their income eligibility verified annually by the department and must furnish their taxpayer identification numbers in order to facilitate matching with records of the department. The income eligibility of such persons shall be verified annually by the department, and the assessor shall not request income documentation from them. All applicants for the enhanced exemption and all assessing units shall be required to participate in this program, which shall be known as the STAR income verification program. The commissioner may, in his or her discretion, extend the enrollment period of the STAR income verification program for property owners whose property received the enhanced exemption on the final assessment roll completed in two thousand eighteen but who failed to enroll in sufficient time to have the exemption continued on the final assessment roll completed in two thousand nineteen. Where appropriate, the commissioner is further authorized to remit directly to such a property owner a payment in an amount equal to the difference between the school tax bill that the property owner actually received and the school tax bill that the property owner would have received had he or she enrolled in a timely manner.

§ 2. This act shall take effect immediately.

PART V

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

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

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

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

§ 3. This act shall take effect immediately.

PART W

Intentionally Omitted

PART X

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

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

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

§ 2. This act shall take effect immediately.

PART Y

Intentionally Omitted

PART Z

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

(a) Any racing association or corporation or regional off-track betting corporation, authorized to conduct pari-mutuel wagering under this chapter, desiring to display the simulcast of horse races on which pari-mutuel betting shall be permitted in the manner and subject to the conditions provided for in this article may apply to the commission for a license so to do. Applications for licenses shall be in such form as may be prescribed by the commission and shall contain such information or other material or evidence as the commission may require. No license shall be issued by the commission authorizing the simulcast transmission of thoroughbred races from a track located in Suffolk county. The fee for such licenses shall be five hundred dollars per simulcast facility and for account wagering licensees that do not operate either a simulcast facility that is open to the public within the state of New York or a licensed racetrack within the state, twenty thousand dollars per year payable by the licensee to the commission for deposit into the general fund. Except as provided in this section, the commission shall not approve any application to conduct simulcasting into individual or group residences, homes or other areas for the purposes of or in connection with pari-mutuel wagering. The commission may approve simulcasting into residences, homes or other areas to be conducted jointly by one or more regional off-track betting corporations and one or more of the following: a franchised corporation, thoroughbred racing corporation or a harness racing corporation or association; provided (i) the simulcasting consists only of those races on which pari-mutuel betting is authorized by this chapter at one or more simulcast facilities for each of the contracting off-track betting corporations which shall include wagers made in accordance with section one thousand fifteen, one thousand sixteen and one thousand seventeen of this article; provided further that the contract provisions or other simulcast arrangements for such simulcast facility shall be no less favorable than those in effect on January first, two thousand five; (ii) that each off-track betting corporation having within its geographic boundaries such residences, homes or other areas technically capable of receiving the simulcast signal shall be a contracting party; (iii) the distribution of revenues shall be subject to contractual agreement of the parties except that statutory payments to non-contracting parties, if any, may not be reduced; provided, however, that nothing herein to the contrary shall prevent a track from televising its races on an irregular basis primarily for promotional or marketing purposes as found by the commission. For purposes of this paragraph, the provisions of section one thousand thirteen of this article shall not apply. Any agreement authorizing an in-home simulcasting experiment commencing prior to May fifteenth, nineteen hundred ninety-five, may, and all its terms, be extended until June thirtieth, two thousand [~~twenty~~] twenty-one; provided, however, that any party to such agreement may elect to terminate such agreement upon conveying written notice to all other parties of such agreement at least

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

§ 10. This act shall take effect immediately.

PART AA

Intentionally Omitted

PART BB

Intentionally Omitted

PART CC

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

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

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

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

§ 3. This act shall take effect immediately.

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

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