

STATE OF NEW YORK

2049--A

2021-2022 Regular Sessions

IN SENATE

January 19, 2021

Introduced by Sen. AKSHAR -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the state finance law, in relation to providing for the deposit into the dedicated highway and bridge trust fund of a portion of the sales tax revenue from the sale of motor fuel; and to repeal certain provisions of the state finance law relating thereto

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

1 Section 1. Section 1148 of the tax law, as amended by section 6-a of
2 part G of chapter 59 of the laws of 2019, is amended to read as follows:
3 § 1148. Deposit and disposition of revenue. (a) All taxes, interest
4 and penalties collected or received by the commissioner under this arti-
5 cle shall be deposited and disposed of pursuant to the provisions of
6 section one hundred seventy-one-a of this chapter; provided however, the
7 comptroller shall on or before the twelfth day of each month, pay all
8 such taxes, interest and penalties collected under this article and
9 remaining to the comptroller's credit in such banks, banking houses or
10 trust companies at the close of business on the last day of the preced-
11 ing month, into the general fund of the state treasury.

12 (a-1) Provided however, before the funds may be distributed pursuant
13 to subdivision (a) of this section, one cent of the taxes collected or
14 received by the commissioner under this article for the retail sale of
15 each gallon of motor fuel shall be deposited in the special obligation
16 reserve and payment account of the dedicated highway and bridge trust
17 fund, established by section eighty-nine-b of the state finance law.

18 (b) Provided however, [~~before~~ after the funds [~~may be~~ are distrib-
19 uted pursuant to subdivision [~~(a)~~ (a-1) of this section but before such
20 funds are distributed pursuant to subdivision (a) of this section, such
21 funds shall be distributed as otherwise provided in sections

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

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1 ninety-two-d, ninety-two-h, and ninety-two-r of the state finance law
2 and sections eleven hundred two, eleven hundred four and eleven hundred
3 nine of this article.

4 (c) Provided however, after funds are distributed pursuant to [~~subdi-~~
5 ~~vision~~] subdivisions (a-1) and (b) of this section but before such funds
6 are distributed pursuant to subdivision (a) of this section, funds shall
7 be deposited by the comptroller into the New York central business
8 district trust fund established pursuant to section ninety-nine-ff of
9 the state finance law in accordance with the following schedule: (1) in
10 state fiscal year two thousand nineteen - two thousand twenty, one
11 hundred twelve million five hundred thousand dollars; (2) in state
12 fiscal year two thousand twenty - two thousand twenty-one, one hundred
13 fifty million dollars; and (3) in state fiscal year two thousand twen-
14 ty-one - two thousand twenty-two and every succeeding state fiscal year,
15 an amount equal to one hundred one percent of the amount deposited in
16 the immediately preceding state fiscal year. The funds deposited into
17 the New York central business district trust fund shall be deposited
18 monthly in equal installments.

19 § 2. Subdivision (a-1) of section 1148 of the tax law, as added by
20 section one of this act, is amended to read as follows:

21 (a-1) Provided however, before the funds may be distributed pursuant
22 to subdivision (a) of this section, [~~one-cent~~] two cents of the taxes
23 collected or received by the commissioner under this article for the
24 retail sale of each gallon of motor fuel shall be deposited in the
25 special obligation reserve and payment account of the dedicated highway
26 and bridge trust fund, established by section eighty-nine-b of the state
27 finance law.

28 § 3. Subdivision (a-1) of section 1148 of the tax law, as amended by
29 section two of this act, is amended to read as follows:

30 (a-1) Provided however, before the funds may be distributed pursuant
31 to subdivision (a) of this section, [~~two~~] three cents of the taxes
32 collected or received by the commissioner under this article for the
33 retail sale of each gallon of motor fuel shall be deposited in the
34 special obligation reserve and payment account of the dedicated highway
35 and bridge trust fund, established by section eighty-nine-b of the state
36 finance law.

37 § 4. Subdivision (a-1) of section 1148 of the tax law, as amended by
38 section three of this act, is amended to read as follows:

39 (a-1) Provided however, before the funds may be distributed pursuant
40 to subdivision (a) of this section, [~~three~~] four cents of the taxes
41 collected or received by the commissioner under this article for the
42 retail sale of each gallon of motor fuel shall be deposited in the
43 special obligation reserve and payment account of the dedicated highway
44 and bridge trust fund, established by section eighty-nine-b of the state
45 finance law.

46 § 5. Paragraph (a) of subdivision 3 of section 89-b of the state
47 finance law, as amended by section 4 of chapter 368 of the laws of 2019,
48 is amended to read as follows:

49 (a) The special obligation reserve and payment account shall consist
50 (i) of all moneys required to be deposited in the dedicated highway and
51 bridge trust fund pursuant to the provisions of sections two hundred
52 five, two hundred eighty-nine-e, three hundred one-j, five hundred
53 fifteen, eleven hundred forty-eight and eleven hundred sixty-seven of
54 the tax law, section four hundred one and article [~~twelve-d~~] twelve-D of
55 the vehicle and traffic law, and section thirty-one of chapter fifty-six
56 of the laws of nineteen hundred ninety-three, (ii) all fees, fines or

1 penalties collected by the commissioner of transportation and the
2 commissioner of motor vehicles pursuant to section fifty-two, section
3 three hundred twenty-six, section eighty-eight of the highway law,
4 subdivision fifteen of section three hundred eighty-five of the vehicle
5 and traffic law, section two of part U1 of chapter sixty-two of the laws
6 of two thousand three, subdivision (d) of section three hundred four-a,
7 paragraph one of subdivision (a) and subdivision (d) of section three
8 hundred five, subdivision six-a of section four hundred fifteen and
9 subdivision (g) of section twenty-one hundred twenty-five of the vehicle
10 and traffic law, section fifteen of this chapter, excepting moneys
11 deposited with the state on account of betterments performed pursuant to
12 subdivision twenty-seven or subdivision thirty-five of section ten of
13 the highway law, and section one hundred forty-five of the transporta-
14 tion law, (iii) any moneys collected by the department of transportation
15 for services provided pursuant to agreements entered into in accordance
16 with section ninety-nine-r of the general municipal law, and (iv) any
17 other moneys collected therefor or credited or transferred thereto from
18 any other fund, account or source.

19 § 6. Paragraph (a) of subdivision 3 of section 89-b of the state
20 finance law, as amended by section 5 of chapter 368 of the laws of 2019,
21 is amended to read as follows:

22 (a) The special obligation reserve and payment account shall consist
23 (i) of all moneys required to be deposited in the dedicated highway and
24 bridge trust fund pursuant to the provisions of sections two hundred
25 eighty-nine-e, three hundred one-j, five hundred fifteen, eleven hundred
26 forty-eight and eleven hundred sixty-seven of the tax law, section four
27 hundred one and article [~~twelve-d~~] twelve-D of the vehicle and traffic
28 law, and section thirty-one of chapter fifty-six of the laws of nineteen
29 hundred ninety-three, (ii) all fees, fines or penalties collected by the
30 commissioner of transportation and the commissioner of motor vehicles
31 pursuant to section fifty-two, section three hundred twenty-six, section
32 eighty-eight of the highway law, subdivision fifteen of section three
33 hundred eighty-five of the vehicle and traffic law, section fifteen of
34 this chapter, excepting moneys deposited with the state on account of
35 betterments performed pursuant to subdivision twenty-seven or subdivi-
36 sion thirty-five of section ten of the highway law, and section one
37 hundred forty-five of the transportation law, (iii) any moneys collected
38 by the department of transportation for services provided pursuant to
39 agreements entered into in accordance with section ninety-nine-r of the
40 general municipal law, and (iv) any other moneys collected therefor or
41 credited or transferred thereto from any other fund, account or source.

42 § 7. Paragraph (a) of subdivision 3 of section 89-b of the state
43 finance law, as amended by section 8 of part UU of chapter 59 of the
44 laws of 2018, is REPEALED.

45 § 8. This act shall take effect April 1, 2022; provided, that:

46 (a) section two of this act shall take effect April 1, 2023;

47 (b) section three of this act shall take effect April 1, 2024;

48 (c) section four of this act shall take effect April 1, 2025; and

49 (d) the amendments to paragraph (a) of subdivision 3 of section 89-b
50 of the state finance law, made by section five of this act, shall be
51 subject to the expiration and reversion of such paragraph pursuant to
52 section 13 of part U1 of chapter 62 of the laws of 2003, as amended,
53 when upon such date the provisions of section six of this act shall take
54 effect.