STATE OF NEW YORK

S. 2509--C A. 3009--C

SENATE - ASSEMBLY

January 20, 2021

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

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

AN ACT to amend the tax law, in relation to extending the top state income tax rate (Part A); intentionally omitted (Part B); to amend the tax law and the state finance law, in relation to the imposition of a pass-through entity tax (Part C); to amend the economic development law and the tax law, in relation to child care services expenditures under the excelsior jobs program and the employer provided child care credit (Part D); to amend the tax law, in relation to an exemption from certain franchise taxes (Part E); to amend the tax law, in relation to the empire state film production credit and the empire state film post production credit (Part F); to amend the tax law, in relation to wage filer reporting and reconciliation (Part G); intentionally omitted (Part H); intentionally omitted (Part I); to amend the tax law, in relation to imposing sales tax on admissions to race tracks and simulcast facilities; and to repeal section 227, section 306, section 406, subparagraph (ii) of paragraph b of subdivision 4 of section 1008 and paragraph b of subdivision 5 of section 1009 of the racing, pari-mutuel wagering and breeding law, relating to certain taxes on admissions to race tracks and simulcast facilities (Part J); intentionally omitted (Part K); intentionally omitted (Part L); to amend the tax law, in relation to exempting from sales and use tax

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

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certain tangible personal property or services (Part M); to amend the tax law, in relation to increasing the total dollar amount for vendors' gross receipts necessary for registration filing (Part N); to amend the tax law, in relation to imposing liability for real estate transfer taxes on responsible persons, prohibiting grantors from passing real estate transfer tax to grantees, and exempting certain organizations from the LLC disclosure requirement (Part O); to amend the tax law, in relation to restrictions on certain retail dealers whose registrations have been revoked or who have been forbidden from selling cigarettes or tobacco products (Part P); to amend the tax law, in relation to the timing and method for filing certain returns (Part Q); to amend the tax law, in relation to determining liability for the collection of taxes on medallion taxicab trips and congestion surcharges (Part R); to amend the tax law, in relation to increasing tax return preparer penalties for failure to register and requiring the display of certain documents by tax return preparers (Part S); intentionally omitted (Part T); to amend the real property law and the tax law, in relation to electronic submission of consolidated real property transfer forms; and to repeal certain provisions of the real property law relating thereto (Part U); to amend the real property law, in relation to exemptions for manufactured home park owners or operators and mobile home owners; and to repeal certain provisions of such law relating thereto (Part V); to amend the real property tax law, in relation to facilitating the administration of the real property tax, and to repeal section 307 of such law relating thereto (Part W); to amend the real property tax law and the general municipal law, in relation to promoting the development of renewable energy projects (Part X); to amend the racing, pari-mutuel wagering and breeding law, in relation to regulation of sports wagering (Part Y); authorizing a request for information related to gaming facility licenses (Part Z); intentionally omitted (Part AA); to amend the tax law, in relation to restrictions on certain lottery draw game offerings (Part BB); to amend the racing, pari-mutuel wagering and breeding law, in relation to the office of the gaming inspector general; and to repeal certain provisions of such law relating thereto (Part CC); 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 DD); to amend chapter 109 of the laws of 2006 amending the tax law and other laws relating to providing exemptions, reimbursements and credits from various taxes for certain alternative fuels, in relation to extending the alternative fuels tax exemptions for five years (Part EE); to amend the tax law and chapter 60 of the laws of 2016 amending the tax law relating to creating a farm workforce retention credit, in relation to extending the provisions of such credit through tax year 2024 (Part FF); to amend the public housing law, in relation to extending the credit against income tax for persons or entities investing in low-income housing (Part GG); to

amend chapter 59 of the laws of 2014, amending the tax law relating to a musical and theatrical production credit, in relation to the effectiveness thereof; and to amend the tax law, in relation to increasing the aggregate cap on the amount of such credit (Part HH); to amend the tax law, in relation to extending hire a veteran credit for an additional year (Part II); to amend chapter 61 of the laws of 2011 amending the economic development law, the tax law and the real property tax law, relating to establishing the economic transformation and facility redevelopment program and providing tax benefits under that program and to amend the economic development law, in relation to extending the tax credits under the economic transformation and facility redevelopment program (Part JJ); to amend the general business law, in relation to requiring the implementation of the secure choice program by a certain date (Part KK); to amend the racing, pari-mutuel wagering and breeding law, in relation to modifying certain racing support payments (Part LL); to amend the tax law, in relation to exempting breast pump replacement parts and certain supplies from sales and compensating use taxes (Part MM); clarifying for certain tax credit programs that work performed remotely within the state due to the outbreak of novel coronavirus, COVID-19, qualifies for certain tax credit programs; and providing for the repeal of such provisions upon expiration thereof (Part NN); to exempt certain underpayments from interest accumulation (Part OO); to amend the economic development law and the tax law, in relation to establishing the restaurant return-to-work tax credit program (Subpart A); and to amend the tax law and the state finance law, in relation to establishing the New York city musical and theatrical production tax credit and establishing the New York state council on the arts cultural program fund; and providing for the repeal of such provisions upon the expiration thereof (Subpart B) (Part PP); to amend the tax law, in relation to modifying interest rules on overpayments of personal income and corporate tax (Part QQ); to amend the tax law, in relation to providing a modification reducing federal adjusted gross income by the amount of the COVID-19 family death benefit paid pursuant to the metropolitan transportation authority program established in 2020 for purposes of determining New York state taxable income (Part RR); to amend the tax law, in relation to extending sales tax exemption for certain food and drink vending machines (Part SS); authorizing the creation of state debt in the amount of three billion dollars, in relation to creating the environmental bond act of 2022 "restore mother nature" for the purposes of environmental improvements that preserve, enhance, and restore New York's natural resources and reduce the impact of climate change; and providing for the submission to the people of a proposition or question therefor to be voted upon at the general election to be held in November, 2022 (Part TT); to amend the environmental conservation law and the state finance law, in relation to the implementation of the environmental bond act of 2022 "restore mother nature" (Part UU); to amend the New York state urban development corporation act, in relation to establishing the COVID-19 pandemic small business recovery grant program (Part VV); to amend the real property tax law, in relation to subjecting certain state lands in Orange county to real property taxation (Part WW); to amend the transportation law, in relation to increasing the maximum amount of grants and loans under the airport improvement and revitalization grant and loan program (Part XX); in relation to renaming the Newkirk Avenue subway station on the IRT Nostrand Avenue line the "Newkirk Avenue - Little Haiti

station" (Part YY); to amend the vehicle and traffic law, in relation to indemnity bonds or insurance policies for commuter vans (Part ZZ); intentionally omitted (Part AAA); to amend the executive law, the criminal procedure law, the general municipal law, the public authorities law and the civil service law, in relation to police officers; and to repeal certain provisions of the executive law relating thereto (Part BBB); to amend the tax law, in relation to the rehabilitation of historic properties tax credit (Part CCC); to amend the tax law and the administrative code of the city of New York, in relation to investment income (Part DDD); establishing the excluded workers fund to provide payments to workers who suffered a loss of work-related earnings or a major source of household income during a state of emergency declared by the governor and who are otherwise ineligible for unemployment insurance or other state or federal unemployment benefits (Part EEE); to amend part C of chapter 57 of the laws of 2006 relating to establishing a cost of living adjustment for designated human services programs, in relation to extending COLA provisions for the purpose of establishing rates of payments and in relation to the effectiveness thereof (Part FFF); to amend the state finance law, in relation to aid and incentives for municipalities base level grants (Part GGG); to amend the tax law, in relation to the amount of the business income base and capital base for the computation of tax (Part HHH); to amend the tax law, in relation to the real property tax relief credit (Part III); to provide for the administration of certain funds and accounts related to the 2021-2022 budget, authorizing certain payments and transfers; to amend the state finance law, in relation to the administration of certain funds and accounts; to amend part D of chapter 389 of the laws of 1997 relating to the financing of the correctional facilities improvement fund and the youth facility improvement fund, in relation to the issuance of certain bonds or notes; to amend part Y of chapter 61 of the laws of 2005, relating to providing for the administration of certain funds and accounts related to the 2005-2006 budget, in relation to the issuance of certain bonds or notes; to amend the public authorities law, in relation to the issuance of certain bonds or notes; to amend the New York state medical care facilities finance agency act, in relation to the issuance of certain bonds or notes; to amend the New York state urban development corporation act, in relation to the issuance of certain bonds or notes; to amend chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund, in relation to the issuance of certain bonds or notes; to amend the public authorities law, in relation to the issuance of certain bonds or notes; to amend the New York state urban development corporation act, in relation to the issuance of certain bonds or notes; to amend the private housing finance law, in relation to housing program bonds and notes; to amend the New York state urban development corporation act, in relation to personal income tax notes for 2022, in relation to authorizing the dormitory authority of the state of New York and the urban development corporation to enter into line of credit facilities for 2022, and in relation to state-supported debt issued during the 2022 fiscal year; to amend the state finance law, in relation to payments of bonds; to amend the state finance law, in relation to the mental health services fund; to amend the public health law, in relation to secured hospital project bonds; to amend the state finance law, in relation to the issuance of revenue bonds; to repeal paragraph c of subdivision 5 of

section 89-b of the state finance law relating to the dedicated highway and bridge trust fund; to repeal subdivision (j) of section 92-dd of the state finance law relating to the HCRA resources fund; to repeal subdivision 3-a of the public health law relating to eligible secured hospital borrower; and providing for the repeal of certain provisions upon expiration thereof (Part JJJ); to authorize certain employers to provide a temporary retirement incentive for certain public employees in the city of New York (Subpart A); and an age 55/25 years temporary retirement incentive for certain public employees in the city of New York (Subpart B)(Part KKK); to amend the racing, pari-mutuel wagering and breeding law, in relation to the utilization of funds in the Catskill and Capital regions off-track betting corporation's capital acquisition funds; and providing for the repeal of such provisions upon the expiration thereof (Part LLL); to amend chapter 141 of the laws of 1994, amending the legislative law and the state finance law relating to the operation and administration of the legislature, in relation to extending such provisions (Part MMM); to amend the correction law, in relation to restricting the use of segregated confinement and creating alternative therapeutic and rehabilitative confinement options (Part NNN); and to amend the racing, pari-mutuel wagering and breeding law, in relation to the tax on gaming revenues; and providing for the repeal of such provisions upon the expiration thereof (Part OOO)

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 2021-2022 state fiscal year. Each component is wholly contained within a Part identified as Parts A through OOO. 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. Clauses (iv), (v), (vi), (vii) and (viii) of subparagraph (B) of paragraph 1 of subsection (a) of section 601 of the tax law, clauses (iv), (v), (vi) and (vii) as amended by section 1 of part P of chapter 59 of the laws of 2019 and clause (viii) as added by section 1 of part R of chapter 59 of the laws of 2017, are amended and a new clause (ix) is added to read as follows:

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

If the New York taxable income is:	The tax is:
Not over $17,150	4% of the New York taxable income
Over $17,150 but not over $23,600	$686 plus 4.5% of excess over $17,150
Over $23,600 but not over $27,900	$976 plus 5.25% of excess over

	$23,600
Over $27,900 but not over $43,000	$1,202 plus 5.9% of excess over $27,900
Over $43,000 but not over $161,550	$2,093 plus 5.97% of excess over $43,000
Over $161,550 but not over $323,200	$9,170 plus 6.33% of excess over $161,550
Over $323,200 but not over $2,155,350	$19,403 plus 6.85% of excess over $323,200
Over $2,155,350 but not over $5,000,000	**$144,905 plus 9.65% of excess over $2,155,350**
Over $5,000,000 but not over $25,000,000	**$419,414 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,479,414 plus 10.90% of excess over $25,000,000**
[~~Over $2,155,350~~	~~$144,905 plus 8.82% of excess over $2,155,350~~]

(v) For taxable years beginning in two thousand twenty-two the following rates shall apply:

If the New York taxable income is:	The tax is:
Not over $17,150	4% of the New York taxable income
Over $17,150 but not over $23,600	$686 plus 4.5% of excess over $17,150
Over $23,600 but not over $27,900	$976 plus 5.25% of excess over $23,600
Over $27,900 but not over $161,550	$1,202 plus 5.85% of excess over $27,900
Over $161,550 but not over $323,200	$9,021 plus 6.25% of excess over $161,550
Over $323,200 but not over $2,155,350	$19,124 plus 6.85% of excess over $323,200
Over $2,155,350 but not over $5,000,000	**$144,626 plus 9.65% of excess over $2,155,350**
Over $5,000,000 but not over $25,000,000	**$419,135 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,479,135 plus 10.90% of excess over $25,000,000**
[~~Over $2,155,350~~	~~$144,626 plus 8.82% of excess over $2,155,350~~]

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

If the New York taxable income is:	The tax is:
Not over $17,150	4% of the New York taxable income
Over $17,150 but not over $23,600	$686 plus 4.5% of excess over $17,150
Over $23,600 but not over $27,900	$976 plus 5.25% of excess over $23,600
Over $27,900 but not over $161,550	$1,202 plus 5.73% of excess over $27,900
Over $161,550 but not over $323,200	$8,860 plus 6.17% of excess over $161,550
Over $323,200 but not over $2,155,350	$18,834 plus 6.85% of excess over $323,200
Over $2,155,350 but not over $5,000,000	**$144,336 plus 9.65% of excess over $2,155,350**
Over $5,000,000 but not over	**$418,845 plus 10.30% of excess over**

$25,000,000	**$5,000,000**
Over $25,000,000	**$2,478,845 plus 10.90% of excess over $25,000,000**
[~~Over $2,155,350~~	~~$144,336 plus 8.82% of excess over $2,155,350~~]

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

If the New York taxable income is:	The tax is:
Not over $17,150	4% of the New York taxable income
Over $17,150 but not over $23,600	$686 plus 4.5% of excess over $17,150
Over $23,600 but not over $27,900	$976 plus 5.25% of excess over $23,600
Over $27,900 but not over $161,550	$1,202 plus 5.61% of excess over $27,900
Over $161,550 but not over $323,200	$8,700 plus 6.09% of excess over $161,550
Over $323,200 but not over $2,155,350	$18,544 plus 6.85% of excess over $323,200
Over $2,155,350 but not over $5,000,000	**$144,047 plus 9.65% of excess over $2,155,350**
Over $5,000,000 but not over $25,000,000	**$418,555 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,478,555 plus 10.90% of excess over $25,000,000**
[~~Over $2,155,350~~	~~$144,047 plus 8.82% of excess over $2,155,350~~]

(viii) For taxable years beginning after two thousand twenty-four **and before two thousand twenty-eight** the following rates shall apply:

If the New York taxable income is:	The tax is:
Not over $17,150	4% of the New York taxable income
Over $17,150 but not over $23,600	$686 plus 4.5% of excess over $17,150
Over $23,600 but not over $27,900	$976 plus 5.25% of excess over $23,600
Over $27,900 but not over $161,550	$1,202 plus 5.5% of excess over $27,900
Over $161,550 but not over $323,200	$8,553 plus 6.00% of excess over $161,550
Over $323,200 **but not over $2,155,350**	$18,252 plus 6.85% of excess over $323,200
Over $2,155,350 but not over $5,000,000	**$143,754 plus 9.65% of excess over $2,155,350**
Over $5,000,000 but not over $25,000,000	**$418,263 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,478,263 plus 10.90% of excess over $25,000,000**

(ix) For taxable years beginning after two thousand twenty-seven the following rates shall apply:

If the New York taxable income is:	**The tax is:**
Not over $17,150	**4% of the New York taxable income**
Over $17,150 but not over $23,600	**$686 plus 4.5% of excess over $17,150**
Over $23,600 but not over $27,900	**$976 plus 5.25% of excess over**

	$23,600
Over $27,900 but not over $161,550	**$1,202 plus 5.5% of excess over $27,900**
Over $161,550 but not over $323,200	**$8,553 plus 6.00% of excess over $161,550**
Over $323,200 but not over $2,155,350	**$18,252 plus 6.85% of excess over $323,200**
Over $2,155,350	**$143,754 plus 8.82% of excess over $2,155,350**

§ 2. Clauses (iv), (v), (vi), (vii) and (viii) of subparagraph (B) of paragraph 1 of subsection (b) of section 601 of the tax law, clauses (iv), (v), (vi) and (vii) as amended by section 2 of part P of chapter 59 of the laws of 2019 and clause (viii) as added by section 2 of part R of chapter 59 of the laws of 2017, are amended and a new clause (ix) is added to read as follows:

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

If the New York taxable income is:	The tax is:
Not over $12,800	4% of the New York taxable income
Over $12,800 but not over $17,650	$512 plus 4.5% of excess over $12,800
Over $17,650 but not over $20,900	$730 plus 5.25% of excess over $17,650
Over $20,900 but not over $32,200	$901 plus 5.9% of excess over $20,900
Over $32,200 but not over $107,650	$1,568 plus 5.97% of excess over $32,200
Over $107,650 but not over $269,300	$6,072 plus 6.33% of excess over $107,650
Over $269,300 but not over $1,616,450	$16,304 plus 6.85% of excess over $269,300
Over $1,616,450 but not over $5,000,000	**$108,584 plus 9.65% of excess over $1,616,450**
Over $5,000,000 but not over $25,000,000	**$435,097 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,495,097 plus 10.90% of excess over $25,000,000**
[~~Over $1,616,450~~	~~$108,584 plus 8.82% of excess over $1,616,450~~]

(v) For taxable years beginning in two thousand twenty-two the following rates shall apply:

If the New York taxable income is:	The tax is:
Not over $12,800	4% of the New York taxable income
Over $12,800 but not over $17,650	$512 plus 4.5% of excess over $12,800
Over $17,650 but not over $20,900	$730 plus 5.25% of excess over $17,650
Over $20,900 but not over $107,650	$901 plus 5.85% of excess over $20,900
Over $107,650 but not over $269,300	$5,976 plus 6.25% of excess over $107,650
Over $269,300 but not over $1,616,450	$16,079 plus 6.85% of excess over $269,300
Over $1,616,450 but not over $5,000,000	**$108,359 plus 9.65% of excess over $1,616,450**

Over $5,000,000 but not over $25,000,000	**$434,871 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,494,871 plus 10.90% of excess over $25,000,000**
[~~Over $1,616,450~~	~~$108,359 plus 8.82% of excess over $1,616,450~~]

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

If the New York taxable income is:	The tax is:
Not over $12,800	4% of the New York taxable income
Over $12,800 but not over $17,650	$512 plus 4.5% of excess over $12,800
Over $17,650 but not over $20,900	$730 plus 5.25% of excess over $17,650
Over $20,900 but not over $107,650	$901 plus 5.73% of excess over $20,900
Over $107,650 but not over $269,300	$5,872 plus 6.17% of excess over $107,650
Over $269,300 but not over $1,616,450	$15,845 plus 6.85% of excess over $269,300
Over $1,616,450 but not over $5,000,000	**$108,125 plus 9.65% of excess over $1,616,450**
Over $5,000,000 but not over $25,000,000	**$434,638 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,494,638 plus 10.90% of excess over $25,000,000**
[~~Over $1,616,450~~	~~$108,125 plus 8.82% of excess over $1,616,450~~]

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

If the New York taxable income is:	The tax is:
Not over $12,800	4% of the New York taxable income
Over $12,800 but not over $17,650	$512 plus 4.5% of excess over $12,800
Over $17,650 but not over $20,900	$730 plus 5.25% of excess over $17,650
Over $20,900 but not over $107,650	$901 plus 5.61% of excess over $20,900
Over $107,650 but not over $269,300	$5,768 plus 6.09% of excess over $107,650
Over $269,300 but not over $1,616,450	$15,612 plus 6.85% of excess over $269,300
Over $1,616,450 but not over $5,000,000	**$107,892 plus 9.65% of excess over $1,616,450**
Over $5,000,000 but not over $25,000,000	**$434,404 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,494,404 plus 10.90% of excess over $25,000,000**
[~~Over $1,616,450~~	~~$107,892 plus 8.82% of excess over $1,616,450~~]

(viii) For taxable years beginning after two thousand twenty-four **and before two thousand twenty-eight** the following rates shall apply:

If the New York taxable income is:	The tax is:
Not over $12,800	4% of the New York taxable income
Over $12,800 but not over $17,650	$512 plus 4.5% of excess over

	$12,800
Over $17,650 but not over $20,900	$730 plus 5.25% of excess over $17,650
Over $20,900 but not over $107,650	$901 plus 5.5% of excess over $20,900
Over $107,650 but not over $269,300	$5,672 plus 6.00% of excess over $107,650
Over $269,300 but not over $1,616,450	$15,371 plus 6.85% of excess over $269,300
Over $1,616,450 but not over $5,000,000	$107,651 plus 9.65% of excess over $1,616,450
Over $5,000,000 but not over $25,000,000	$434,163 plus 10.30% of excess over $5,000,000
Over $25,000,000	$2,494,163 plus 10.90% of excess over $25,000,000

(ix) For taxable years beginning after two thousand twenty-seven the following rates shall apply:

If the New York taxable income is:	The tax is:
Not over $12,800	4% of the New York taxable income
Over $12,800 but not over $17,650	$512 plus 4.5% of excess over $12,800
Over $17,650 but not over $20,900	$730 plus 5.25% of excess over $17,650
Over $20,900 but not over $107,650	$901 plus 5.5% of excess over $20,900
Over $107,650 but not over $269,300	$5,672 plus 6.00% of excess over $107,650
Over $269,300 but not over $1,616,450	$15,371 plus 6.85% of excess over $269,300
Over $1,616,450	$107,651 plus 8.82% of excess over $1,616,450

§ 3. Clauses (iv), (v), (vi), (vii) and (viii) of subparagraph (B) of paragraph 1 of subsection (c) of section 601 of the tax law, clauses (iv), (v), (vi) and (vii) as amended by section 3 of part P of chapter 59 of the laws of 2019 and clause (viii) as added by section 3 of part R of chapter 59 of the laws of 2017, are amended and a new clause (ix) is added to read as follows:

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

If the New York taxable income is:	The tax is:
Not over $8,500	4% of the New York taxable income
Over $8,500 but not over $11,700	$340 plus 4.5% of excess over $8,500
Over $11,700 but not over $13,900	$484 plus 5.25% of excess over $11,700
Over $13,900 but not over $21,400	$600 plus 5.9% of excess over $13,900
Over $21,400 but not over $80,650	$1,042 plus 5.97% of excess over $21,400
Over $80,650 but not over $215,400	$4,579 plus 6.33% of excess over $80,650
Over $215,400 but not over $1,077,550	$13,109 plus 6.85% of excess over $215,400

Over $1,077,550 but not over $5,000,000	**$72,166 plus 9.65% of excess over $1,077,550**
Over $5,000,000 but not over $25,000,000	**$450,683 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,510,683 plus 10.90% of excess over $25,000,000**
[~~Over $1,077,550~~	~~$72,166 plus 8.82% of excess over $1,077,550~~]

(v) For taxable years beginning in two thousand twenty-two the following rates shall apply:

If the New York taxable income is:	The tax is:
Not over $8,500	4% of the New York taxable income
Over $8,500 but not over $11,700	$340 plus 4.5% of excess over $8,500
Over $11,700 but not over $13,900	$484 plus 5.25% of excess over $11,700
Over $13,900 but not over $80,650	$600 plus 5.85% of excess over $13,900
Over $80,650 but not over $215,400	$4,504 plus 6.25% of excess over $80,650
Over $215,400 but not over $1,077,550	$12,926 plus 6.85% of excess over $215,400
Over $1,077,550 but not over $5,000,000	**$71,984 plus 9.65% of excess over $1,077,550**
Over $5,000,000 but not over $25,000,000	**$450,500 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,510,500 plus 10.90% of excess over $25,000,000**
[~~Over $1,077,550~~	~~$71,984 plus 8.82% of excess over $1,077,550~~]

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

If the New York taxable income is:	The tax is:
Not over $8,500	4% of the New York taxable income
Over $8,500 but not over $11,700	$340 plus 4.5% of excess over $8,500
Over $11,700 but not over $13,900	$484 plus 5.25% of excess over $11,700
Over $13,900 but not over $80,650	$600 plus 5.73% of excess over $13,900
Over $80,650 but not over $215,400	$4,424 plus 6.17% of excess over $80,650
Over $215,400 but not over $1,077,550	$12,738 plus 6.85% of excess over $215,400
Over $1,077,550 but not over $5,000,000	**$71,796 plus 9.65% of excess over $1,077,550**
Over $5,000,000 but not over $25,000,000	**$450,312 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,510,312 plus 10.90% of excess over $25,000,000**
[~~Over $1,077,550~~	~~$71,796 plus 8.82% of excess over $1,077,550~~]

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

If the New York taxable income is:	The tax is:
Not over $8,500	4% of the New York taxable income
Over $8,500 but not over $11,700	$340 plus 4.5% of excess over $8,500
Over $11,700 but not over $13,900	$484 plus 5.25% of excess over $11,700
Over $13,900 but not over $80,650	$600 plus 5.61% of excess over $13,900
Over $80,650 but not over $215,400	$4,344 plus 6.09% of excess over $80,650
Over $215,400 but not over $1,077,550	$12,550 plus 6.85% of excess over $215,400
Over $1,077,550 but not over $5,000,000	**$71,608 plus 9.65% of excess over $1,077,550**
Over $5,000,000 but not over $25,000,000	**$450,124 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,510,124 plus 10.90% of excess over $25,000,000**
[~~Over $1,077,550~~	~~$71,608 plus 8.82% of excess over $1,077,550~~]

(viii) For taxable years beginning after two thousand twenty-four **and before two thousand twenty-eight** the following rates shall apply:

If the New York taxable income is:	The tax is:
Not over $8,500	4% of the New York taxable income
Over $8,500 but not over $11,700	$340 plus 4.5% of excess over $8,500
Over $11,700 but not over $13,900	$484 plus 5.25% of excess over $11,700
Over $13,900 but not over $80,650	$600 plus 5.50% of excess over $13,900
Over $80,650 but not over $215,400	$4,271 plus 6.00% of excess over $80,650
Over $215,400 **but not over $1,077,550**	$12,356 plus 6.85% of excess over $215,400
Over $1,077,550 but not over $5,000,000	**$71,413 plus 9.65% of excess over $1,077,550**
Over $5,000,000 but not over $25,000,000	**$449,929 plus 10.30% of excess over $5,000,000**
Over $25,000,000	**$2,509,929 plus 10.90% of excess over $25,000,000**

(ix) For taxable years beginning after two thousand twenty-seven the following rates shall apply:

If the New York taxable income is:	**The tax is:**
Not over $8,500	**4% of the New York taxable income**
Over $8,500 but not over $11,700	**$340 plus 4.5% of excess over $8,500**
Over $11,700 but not over $13,900	**$484 plus 5.25% of excess over $11,700**
Over $13,900 but not over $80,650	**$600 plus 5.50% of excess over $13,900**
Over $80,650 but not over $215,400	**$4,271 plus 6.00% of excess over $80,650**
Over $215,400 but not over $1,077,550	**$12,356 plus 6.85% of excess over $215,400**
Over $1,077,550	**$71,413 plus 8.82% of excess over $1,077,550**

§ 4. Subparagraphs (D) and (E) of paragraph 1 of subsection (d-1) of section 601 of the tax law, subparagraph (D) as amended by section 4 of part P of chapter 59 of the laws of 2019 and subparagraph (E) as added by section 7 of part A of chapter 56 of the laws of 2011, are amended to read as follows:

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

(E) **The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection (a) of this section not subject to the 9.65 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (a) of this section less the sum of the tax table benefits in subparagraphs (A), (B), and (C) of this paragraph. The fraction for this subparagraph is computed as follows: the numerator is the lesser of fifty thousand dollars or excess of New York adjusted gross income for the taxable year over two million dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to the taxable years beginning on or after January first, two thousand twenty-one and before January first, two thousand twenty-eight.**

(F) The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection (a) of this section not subject to the 10.30 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (a) of this section less the sum of the tax table benefits in subparagraphs (A), (B), (C) and (E) of this paragraph. The fraction for this subparagraph is computed as follows: the numerator is the lesser of fifty thousand dollars or excess of New York adjusted gross income for the taxable year over five million dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to the taxable years beginning on or after January first, two thousand twenty-one and before January first, two thousand twenty-eight.

(G) The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection (a) of this section not subject to the 10.90 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (a) of this section less the sum of the tax table benefits in subparagraphs (A), (B), (C), (E) and (F) of this paragraph. The fraction for this subparagraph is

computed as follows: the numerator is the lesser of fifty thousand dollars or excess of New York adjusted gross income for the taxable year over twenty-five million dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to the taxable years beginning on or after January first, two thousand twenty-one and before January first, two thousand twenty-eight.

(H) Provided, however, the total tax prior to the application of any tax credits shall not exceed the highest rate of tax set forth in the tax tables in subsection (a) of this section multiplied by the taxpayer's taxable income.

§ 5. Subparagraphs (C) and (D) of paragraph 2 of subsection (d-1) of section 601 of the tax law, subparagraph (C) as amended by section 5 of part P of chapter 59 of the laws of 2019 and subparagraph (D) as added by section 7 of part A of chapter 56 of the laws of 2011, are amended to read as follows:

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

(D) The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection (a) of this section not subject to the 9.65 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (a) of this section less the sum of the tax table benefits in subparagraphs (A) and (B) of this paragraph. The fraction for this subparagraph is computed as follows: the numerator is the lesser of fifty thousand dollars or excess of New York adjusted gross income for the taxable year over one million five hundred thousand dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to the taxable years beginning on or after January first, two thousand twenty-one and before January first, two thousand twenty-eight.

(E) The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection (a) of this section not subject to the 10.30 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (a) of this section less the sum of the tax table benefits in subparagraphs (A), (B) and (D) of this paragraph. The fraction for this subparagraph is computed as follows: the numerator is the lesser of fifty thousand dollars or excess of New York adjusted gross income for the taxable year over five million dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to the taxable years beginning on or after

January first, two thousand twenty-one and before January first, two thousand twenty-eight.

(F) The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection (a) of this section not subject to the 10.90 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (a) of this section less the sum of the tax table benefits in subparagraphs (A), (B), (D) and (E) of this paragraph. The fraction for this subparagraph is computed as follows: the numerator is the lesser of fifty thousand dollars or excess of New York adjusted gross income for the taxable year over twenty-five million dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to the taxable years beginning on or after January first, two thousand twenty-one and before January first, two thousand twenty-eight.

(G) Provided, however, the total tax prior to the application of any tax credits shall not exceed the highest rate of tax set forth in the tax tables in subsection (b) of this section multiplied by the taxpayer's taxable income.

§ 6. Subparagraphs (C) and (D) of paragraph 3 of subsection (d-1) of section 601 of the tax law, subparagraph (C) as amended by section 6 of part P of chapter 59 of the laws of 2019 and subparagraph (D) as added by section 7 of part A of chapter 56 of the laws of 2011, are amended to read as follows:

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

(D) The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection (a) of this section not subject to the 9.65 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (a) of this section less the sum of the tax table benefits in subparagraphs (A) and (B) of this paragraph. The fraction for this subparagraph is computed as follows: the numerator is the lesser of fifty thousand dollars or excess of New York adjusted gross income for the taxable year over one million five hundred thousand dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to the taxable years beginning on or after January first, two thousand twenty-one and before January first, two thousand twenty-eight.

(E) The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection

(a) of this section not subject to the 10.30 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (a) of this section less the sum of the tax table benefits in subparagraphs (A), (B) and (D) of this paragraph. The fraction for this subparagraph is computed as follows: the numerator is the lesser of fifty thousand dollars or excess of New York adjusted gross income for the taxable year over five million dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to the taxable years beginning on or after January first, two thousand twenty-one and before January first, two thousand twenty-eight.

(F) The tax table benefit is the difference between (i) the amount of taxable income set forth in the tax table in paragraph one of subsection (a) of this section not subject to the 10.90 percent rate of tax for the taxable year multiplied by such rate and (ii) the dollar denominated tax for such amount of taxable income set forth in the tax table applicable to the taxable year in paragraph one of subsection (a) of this section less the sum of the tax table benefits in subparagraphs (A), (B), (D) and (E) of this paragraph. The fraction for this subparagraph is computed as follows: the numerator is the lesser of fifty thousand dollars or excess of New York adjusted gross income for the taxable year over twenty-five million dollars and the denominator is fifty thousand dollars. This subparagraph shall apply only to the taxable years beginning on or after January first, two thousand twenty-one and before January first, two thousand twenty-eight.

(G) Provided, however, the total tax prior to the application of any tax credits shall not exceed the highest rate of tax set forth in the tax tables in subsection (c) of this section multiplied by the taxpayer's taxable income.

§ 7. Notwithstanding any provision of law to the contrary, the method of determining the amount to be deducted and withheld from wages on account of taxes imposed by or pursuant to the authority of article 22 of the tax law in connection with the implementation of the provisions of this act shall be prescribed by the commissioner of taxation and finance with due consideration to the effect such withholding tables and methods would have on the receipt and amount of revenue. The commissioner of taxation and finance shall adjust such withholding tables and methods in regard to taxable years beginning in 2021 and after in such manner as to result, so far as practicable, in withholding from an employee's wages an amount substantially equivalent to the tax reasonably estimated to be due for such taxable years as a result of the provisions of this act. Any such changes in withholding tables and methods for tax year 2021 shall be adopted and effective as soon as practicable. Notwithstanding any provision of the state administrative procedure act to the contrary, the commissioner is authorized to prescribe such withholding tables and methods without adopting a regulation.

§ 8. The additions to tax imposed by subsection (c) of section 685 of the tax law shall not apply to any installments of estimated tax due on or before September fifteenth, two thousand twenty-one if the underpayment is the result of the enactment of the additional tax for the tax year two thousand twenty-one prescribed by this act, provided that the taxpayer makes those payments by September fifteenth, two thousand twenty-one.

§ 9. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2021.

PART B

Intentionally Omitted

PART C

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

ARTICLE 24-A
PASS-THROUGH ENTITY TAX

Section 860. Definitions.
861. Pass-through entity tax election.
862. Imposition and rate of tax.
863. Pass-through entity tax credit.
864. Payment of estimated tax.
865. Filing of return and payment of tax.
866. Procedural provisions.

§ 860. Definitions. For purposes of this article:

(a) Eligible partnership. Eligible partnership means any partnership as provided for in section 7701(a)(2) of the Internal Revenue Code that has a filing requirement under paragraph one of subsection (c) of section six hundred fifty-eight of this chapter other than a publicly traded partnership as defined in section 7704 of the Internal Revenue Code. An eligible partnership includes any entity, including a limited liability company, treated as a partnership for federal income tax purposes that otherwise meets the requirements of this subdivision.

(b) Eligible S corporation. Eligible S corporation means any New York S corporation as defined pursuant to subdivision one-A of section two hundred eight of this chapter that is subject to tax under section two hundred nine of this chapter. An eligible S corporation includes any entity, including a limited liability company, treated as an S corporation for federal income tax purposes that otherwise meets the requirements of this subdivision.

(c) Electing partnership. Electing partnership means any eligible partnership that made a valid, timely election pursuant to section eight hundred sixty-one of this article.

(d) Electing S corporation. Electing S corporation means any eligible S corporation that made a valid, timely election pursuant to section eight hundred sixty-one of this article.

(e) Taxpayer. Taxpayer means any electing partnership or electing S corporation.

(f) Pass-through entity tax. Pass-through entity tax means the total tax imposed by this article on electing partnerships and electing S corporations.

(g) Direct share of pass-through entity tax. Direct share of pass-through entity tax means the portion of pass-through entity tax calculated on pass-through entity taxable income that is also included in the taxable income of a partner or member of the electing partnership or the taxable income of a shareholder of the electing S corporation under article twenty-two of this chapter.

(h) Pass-through entity taxable income. Pass-through entity taxable income means: (1) In the case of an electing partnership, the sum of (i) all items of income, gain, loss, or deduction derived from or

connected with New York sources to the extent they are included in the taxable income of a nonresident partner subject to tax under article twenty-two under paragraph one of subsection (a) of section six hundred thirty-two of this chapter; and (ii) all items of income, gain, loss, or deduction to the extent they are included in the taxable income of a resident partner subject to tax under article twenty-two of this chapter.

(2) In the case of an electing S corporation, the sum of (i) all items of income, gain, loss, or deduction derived from or connected with New York sources to the extent they would be included under paragraph two of subsection (a) of section six hundred thirty-two of this chapter in the taxable income of a shareholder subject to tax under article twenty-two of this chapter.

(i) Taxable year. An electing partnership's or electing S corporation's taxable year pursuant to this article shall be the same as the electing partnership's or electing S corporation's taxable year for federal income tax purposes.

§ 861. Pass-through entity tax election. (a) Any eligible partnership or eligible S corporation shall be allowed to make an annual election to be taxed pursuant to this article.

(b) In order to be effective, the annual election must be made (1) if the entity is an S corporation, by any officer, manager or shareholder of the S corporation who is authorized under the law of the state where the corporation is incorporated or under the S corporation's organizational documents to make the election and who represents to having such authorization under penalty of perjury; or (2) if the entity is not an S corporation, by any member, partner, owner, or other individual with authority to bind the entity or sign returns pursuant to section six hundred fifty-three of this chapter.

(c) The annual election must be made by the due date of the first estimated payment under section eight hundred sixty-four of this chapter and will take effect for the current taxable year. Only one election may be made during each calendar year. An election made under this section is irrevocable.

§ 862. Imposition and rate of tax. A tax is hereby imposed for each taxable year on the pass-through entity taxable income of every electing partnership and every electing S corporation. This tax shall be in addition to any other taxes imposed under this chapter and shall be determined in accordance with the following table:

For each taxable year beginning on or after January first, two thousand twenty-one: If pass-through entity taxable income is: Not over $2,000,000 6.85% of taxable income. Over $2,000,000 but not over $5,000,000 $137,000 plus 9.65% of the excess over $2,000,000. Over $5,000,000 but not over $25,000,000 $426,500 plus 10.30% of excess over $5,000,000. Over $25,000,000 $2,486,500 plus 10.90% of the excess over $25,000,000.

§ 863. Pass-through entity tax credit. (a) Personal income tax credit. (1) A taxpayer subject to tax under article twenty-two of this chapter that is a direct partner or member in an electing partnership or a direct shareholder of an electing S corporation subject to tax under this article shall be allowed a credit against the tax imposed pursuant to article twenty-two of this chapter, computed pursuant to the provisions of subsection (kkk) of section six hundred six of this chapter. An entity that is disregarded for tax purposes will be disregarded for purposes of determining if a taxpayer is a direct partner or member

of an electing partnership or direct shareholder of an electing S corporation.

(2) Limitation on credit. No credit shall be allowed to a taxpayer under paragraph one of this subsection unless the electing partnership or electing S corporation paid the tax imposed under this article and provided sufficient information on the pass-through entity tax return as prescribed by the commissioner to identify that taxpayer. Such information shall include, but not be limited to, the social security number or taxpayer identification number of the article twenty-two taxpayer who will claim the credit (even in the case of a disregarded entity owned by such taxpayer).

(b) Limitation on credit. The aggregate amount of credits claimed by all partners, members or shareholders of an electing partnership or electing S corporation pursuant to subsection (a) of this section shall not exceed the tax due under subsection (a) of section eight hundred sixty-two of this article from such electing partnership or electing S corporation for the taxable year.

§ 864. Payment of estimated tax. (a) Definition of estimated tax. Estimated tax means the amount that an electing partnership or electing S corporation estimates to be the tax imposed by section eight hundred sixty-two of this article for the current taxable year.

(b) General. The estimated tax shall be paid as follows for an electing partnership and an electing S corporation:

(1) The estimated tax shall be paid in four equal installments on March fifteenth, June fifteenth, September fifteenth and December fifteenth in the calendar year prior to the year in which the due date of the return required by this article falls.

(2) The amount of any required installment shall be twenty-five percent of the required annual payment.

(3) The required annual payment is the lesser of: (A) ninety percent of the tax shown on the return for the taxable year; or (B) one hundred percent of the tax shown on the return of the electing partnership or electing S corporation for the preceding taxable year.

(c) Application to short taxable year. This section shall apply to a taxable year of less than twelve months in accordance with procedures established by the commissioner.

(d) Installments paid in advance. An electing partnership or electing S corporation may elect to pay any installment of its estimated tax prior to the date prescribed for the payment thereof.

§ 865. Filing of return and payment of tax. (a) General. On or before March fifteenth following the close of the taxable year, each electing partnership and each electing S corporation must file a return for the taxable year reporting the information required pursuant to this article. For each electing partnership and each electing S corporation that has a fiscal taxable year, the return is due on or before March fifteenth following the close of the calendar year that contains the final day of the entity's taxable year.

(b) Certification of eligibility. Every return filed pursuant to subsection (a) of this section shall include, in a format as prescribed by the commissioner, a certification by an individual authorized to act on behalf of the electing partnership or electing S corporation that the taxpayer:

(1) made a timely, valid election to be subject to tax pursuant to this article; and

(2) that all statements contained therein are true.

(c) Information on the electing partnership return. Each electing partnership shall report on such return:

(1) Any tax due pursuant to this article. The balance of any tax shown on such return, not previously paid as installments of estimated tax, shall be paid with such return;

(2) Identifying information of all partners and/or members eligible to receive a credit pursuant to section eight hundred sixty-three of this article;

(3) Each partner's and/or member's share of the pass-through entity tax imposed on the electing partnership;

(4) Each partner's and/or member's distributive share of the pass-through entity taxable income calculated pursuant to paragraph one of subsection (h) of section eight hundred sixty of this article;

(5) The classification of each partner and/or member as a resident or nonresident for purposes of calculating the electing partnership's pass-through entity taxable income under paragraph one of subsection (h) of section eight hundred sixty of this article; and

(6) Any other information as required by the commissioner.

(d) Information on electing S corporation return. Each electing S corporation shall report on such return:

(1) Any tax due pursuant to this article. The balance of any tax shown on such return, not previously paid as installments of estimated tax, shall be paid with such return;

(2) Identifying information of all shareholders eligible to receive a credit pursuant to section eight hundred sixty-three of this article;

(3) Each shareholder's direct share of the pass-through entity tax imposed on the electing S corporation; and

(4) Any other information as required by the commissioner.

(e) Special rules for partners, members and shareholders that are disregarded entities. To meet the requirements of paragraph two of subsection (c) of this section for an electing partnership or paragraph two of subsection (d) of this section for an electing S corporation, the electing partnership or electing S corporation must provide information sufficient to identify both the disregarded entity that is a partner, member and/or shareholder and the taxpayer subject to tax under article twenty-two of this chapter eligible for a credit under subsection (a) of section eight hundred sixty-three of this article.

(f) Extensions and amendments. (1) The commissioner may grant a reasonable extension of time for payment of tax or estimated tax (or any installment), or for filing any return, statement, or other document required pursuant to this article, on such terms and conditions as it may require. No such extension for filing any return, statement or other document, shall exceed six months.

(2) No amended returns. Once a return has been filed by an electing partnership or electing S corporation, it may not be amended without the consent of or otherwise authorized by the commissioner.

(g) Information provided to partners. Each electing partnership subject to tax under this article shall report to each partner or member its:

(1) classification as a resident or nonresident for purposes of calculating the electing partnership's or electing S corporation's pass-through entity taxable income under subsection (g) of section eight hundred sixty of this article;

(2) direct share of the pass-through entity tax imposed on the electing partnership; and

(3) any other information as required by the commissioner.

(h) Information provided to shareholders. Each electing S corporation subject to tax under this article shall report to each shareholder its:

(1) direct share of the pass-through entity tax imposed on the electing S corporation; and

(2) any other information as required by the commissioner.

§ 866. Procedural provisions. (a) General. All provisions of article twenty-two of this chapter will apply to the provisions of this article in the same manner and with the same force and effect as if the language of article twenty-two of this chapter had been incorporated in full into this article and had been specifically adjusted for and expressly referred to the tax imposed by this article, except to the extent that any provision is either inconsistent with a provision of this article or is not relevant to this article. Notwithstanding the preceding sentence, no credit against tax in article twenty-two of this chapter can be used to offset the tax due pursuant to this article.

(b) Notwithstanding any other law to the contrary, the commissioner may require that all forms or returns pursuant to this article must be filed electronically and all payments of tax must be paid electronically.

(c) Liability for tax. (1) An electing partnership or electing S corporation shall be liable for the tax due pursuant to this article.

(2) Except as provided in paragraph three of this subsection, any article twenty-two taxpayer eligible to claim a credit pursuant to subsection (kkk) of section six hundred six of this chapter because he or she is a partner or member in an electing partnership or a shareholder in an electing S corporation, either directly or through a disregarded entity, shall be severally liable to the extent not paid by the electing partnership or electing S corporation for his or her direct share of pass-through entity tax.

(3) Any article twenty-two taxpayer eligible to claim a credit pursuant to subsection (kkk) of section six hundred six of this chapter because he or she is a partner or member in an electing partnership or a shareholder in an electing S corporation, either directly or through a disregarded entity, that is a general, managing or controlling partner of the electing partnership or managing or controlling shareholder of the electing S corporation, or owns greater than fifty percent of the interests or profits of the electing partnership or electing S corporation, or is under a duty to act for the electing partnership or S corporation in complying with the provisions of this article, or was the individual that made the election on behalf of the electing partnership or electing S corporation under subsection (b) of section eight hundred sixty-one of this article shall be jointly and severally liable for the tax imposed pursuant to this article on such electing partnership or electing S corporation.

(d) Deposit and disposition of revenue. All taxes, interest, penalties, and fees collected or received by the commissioner pursuant to this article shall be deposited and disposed of pursuant to the provisions of section one hundred seventy-one-a of this chapter.

(e) Secrecy provision. All the provisions of paragraphs one and two of subsection (e) of section six hundred ninety-seven of this chapter will apply to the provisions of this article. Notwithstanding any provisions of this chapter to the contrary, the commissioner may disclose information and returns regarding the calculation and payment of the tax imposed by this article and any credit calculated on taxes paid pursuant to this article by an electing partnership or electing S corporation to a partner, member or shareholder of such entity that is eligible for or

claims to be eligible for a credit under subsection (a) of section eight hundred sixty-three of this article.

§ 2. Section 606 of the tax law is amended by adding a new subsection (kkk) to read as follows:

(kkk) Credit for pass-through entity tax. (1) A taxpayer partner or member of an electing partnership and a taxpayer shareholder of an electing S corporation subject to tax under article twenty-four-A of this chapter shall be entitled to a credit against the tax imposed by this article as provided in this subsection. For purposes of this subsection, the terms "electing partnership," "electing S corporation," "pass-through entity tax," and "direct share of pass-through entity tax" shall have the same meanings as used in article twenty-four-A of this chapter.

(2) The credit shall be equal to the partner's, member's or shareholder's direct share of the pass-through entity tax.

(3) If a taxpayer is a partner, member or shareholder in multiple electing partnerships and/or electing S corporations subject to tax pursuant to article twenty-four-A of this chapter, the taxpayer's credit shall be the sum of such credits calculated pursuant to paragraph two of this subsection with regard to each entity in which the taxpayer has a direct ownership interest.

(4) If the amount of the credit allowable pursuant to this subsection for any taxable year exceeds the tax due for such year pursuant to this article, the excess shall be treated as an overpayment, to be credited or refunded, without interest.

(5) Limitation on credit. No credit shall be allowed to a taxpayer under this subsection unless the electing partnership or electing S corporation provided sufficient information to identify the taxpayer on its pass-through entity tax return as required under paragraph two of subsection (c) of section eight hundred sixty-five of this article for an electing partnership or paragraph two of subsection (d) of section eight hundred sixty-five of this article for an electing S corporation. The credit allowed to a taxpayer under this subsection shall not exceed the direct share of pass-through entity tax reported by such electing partnership or electing S corporation attributable to such taxpayer on the entity's return filed pursuant to section eight hundred sixty-five of this article.

§ 3. Subsection (b) of section 612 of the tax law is amended by adding a new paragraph 43 to read as follows:

(43) Pass-through entity tax deduction addback. (A) In the case of a taxpayer who claims a credit under subsection (kkk) of section six hundred six of this article, an amount equal to the amount of such credit; and (B) in the case of a taxpayer who claims a credit under subsection (b) of section six hundred twenty of this article, an amount equal to the amount of such credit as calculated without regard to the limitation under subsection (c) of section six hundred twenty of this article.

§ 4. Section 620 of the tax law, as amended by chapter 2 of the laws of 1962, subsection (a) as amended and paragraph 3 of subsection (b) as added by chapter 274 of the laws of 1987, and subsection (d) as added by chapter 166 of the laws of 1991, is amended to read as follows:

§ 620. Credit for income tax of another state. (a) General. A resident shall be allowed a credit against the tax otherwise due under this article for any income tax imposed on such individual for the taxable year by another state of the United States, a political subdivision of such state, the District of Columbia or a province of Canada, upon income

both derived therefrom and subject to tax under this article. The term "income tax imposed" in the previous sentence shall not include the portion of such tax (determined in the manner provided for in section six hundred twenty-A) which is imposed upon the ordinary income portion (or part thereof) of a lump sum distribution which is subject to the separate tax imposed by section [~~six hundred one-C~~] **six hundred three**.

(b) **Pass-through entity taxes. (1) A resident shall be allowed a credit against the tax otherwise due pursuant to this article for any pass-through entity tax substantially similar to the tax imposed pursuant to article twenty-four-A of this chapter imposed on the income of a partnership or S corporation of which the resident is a partner, member or shareholder for the taxable year by another state of the United States, a political subdivision of such state, or the District of Columbia upon income both derived therefrom and subject to tax under this article.**

(2) Such credit shall be equal to the taxpayer's direct share of the pass-through entity tax paid by the electing partnership or electing S corporation to such other state, political subdivision of such other state or the District of Columbia.

(3) However, such credit will be allowed on tax paid only if:

(A) the state of the United States, political subdivision of such state, or the District of Columbia imposing such tax also imposes an income tax substantially similar to the tax imposed under this article; and

(B) in the case of taxes paid by an S corporation, such S corporation was treated as a New York S corporation.

(c) Limitations. (1) The credit under this section shall not exceed the percentage of the tax otherwise due under this article determined by dividing the portion of the taxpayer's New York income subject to taxation by such other jurisdiction by the total amount of the taxpayer's New York income.

(2) The credit under this section shall not reduce the tax otherwise due under this article to an amount less than would have been due if the income subject to taxation by such other jurisdiction were excluded from the taxpayer's New York income.

(3) In the case of a taxpayer who elects to claim the foreign tax credit for federal income tax purposes, the credit under this section for income tax imposed by a province of Canada shall be allowed for that portion of the provincial tax not claimed for federal purposes for the taxable year or a preceding taxable year, provided however, to the extent the provincial tax is claimed for federal purposes for a succeeding taxable year, the credit under this section must be added back in such succeeding taxable year. The provincial tax shall be deemed to be claimed last for federal income tax purposes and for purposes of this subsection.

[~~(c)~~] **(d)** Definition. For purposes of this section New York income means:

(1) the New York adjusted gross income of an individual, or

(2) the amount of the income of an estate or trust, determined as if the estate or trust were an individual computing his New York adjusted gross income under section six hundred twelve.

[~~**(d) S corporation shareholders. In the case of a shareholder of an S corporation, the term "income tax" in subsection (a) of this section shall not include any such tax imposed upon or payable by the corporation, but shall include any such tax with respect to the income of the corporation imposed upon or payable by the shareholder, without regard**~~

~~to whether an election independent of the federal S election was required to effect such imposition upon the shareholder.~~]

§ 5. Subdivision 1 of section 171-a of the tax law, as amended by chapter 92 of the laws of 2021, is amended to read as follows:

1. All taxes, interest, penalties and fees collected or received by the commissioner or the commissioner's duly authorized agent under articles nine (except section one hundred eighty-two-a thereof and except as otherwise provided in section two hundred five thereof), nine-A, twelve-A (except as otherwise provided in section two hundred eighty-four-d thereof), thirteen, thirteen-A (except as otherwise provided in section three hundred twelve thereof), eighteen, nineteen, twenty (except as otherwise provided in section four hundred eighty-two thereof), twenty-B, twenty-C, twenty-D, twenty-one, twenty-two, twenty-four, **twenty-four-A,** twenty-six, twenty-eight (except as otherwise provided in section eleven hundred two or eleven hundred three thereof), twenty-eight-A, twenty-nine-B, thirty-one (except as otherwise provided in section fourteen hundred twenty-one thereof), thirty-three and thirty-three-A of this chapter shall be deposited daily in one account with such responsible banks, banking houses or trust companies as may be designated by the comptroller, to the credit of the comptroller. Such an account may be established in one or more of such depositories. Such deposits shall be kept separate and apart from all other money in the possession of the comptroller. The comptroller shall require adequate security from all such depositories. Of the total revenue collected or received under such articles of this chapter, the comptroller shall retain in the comptroller's hands such amount as the commissioner may determine to be necessary for refunds or reimbursements under such articles of this chapter out of which amount the comptroller shall pay any refunds or reimbursements to which taxpayers shall be entitled under the provisions of such articles of this chapter. The commissioner and the comptroller shall maintain a system of accounts showing the amount of revenue collected or received from each of the taxes imposed by such articles. The comptroller, after reserving the amount to pay such refunds or reimbursements, shall, on or before the tenth day of each month, pay into the state treasury to the credit of the general fund all revenue deposited under this section during the preceding calendar month and remaining to the comptroller's credit on the last day of such preceding month, (i) except that the comptroller shall pay to the state department of social services that amount of overpayments of tax imposed by article twenty-two of this chapter and the interest on such amount which is certified to the comptroller by the commissioner as the amount to be credited against past-due support pursuant to subdivision six of section one hundred seventy-one-c of this article, (ii) and except that the comptroller shall pay to the New York state higher education services corporation and the state university of New York or the city university of New York respectively that amount of overpayments of tax imposed by article twenty-two of this chapter and the interest on such amount which is certified to the comptroller by the commissioner as the amount to be credited against the amount of defaults in repayment of guaranteed student loans and state university loans or city university loans pursuant to subdivision five of section one hundred seventy-one-d and subdivision six of section one hundred seventy-one-e of this article, (iii) and except further that, notwithstanding any law, the comptroller shall credit to the revenue arrearage account, pursuant to section ninety-one-a of the state finance law, that amount of overpayment of tax imposed by article nine, nine-A, twenty-two, thirty, thir-

ty-A, thirty-B or thirty-three of this chapter, and any interest thereon, which is certified to the comptroller by the commissioner as the amount to be credited against a past-due legally enforceable debt owed to a state agency pursuant to paragraph (a) of subdivision six of section one hundred seventy-one-f of this article, provided, however, he shall credit to the special offset fiduciary account, pursuant to section ninety-one-c of the state finance law, any such amount creditable as a liability as set forth in paragraph (b) of subdivision six of section one hundred seventy-one-f of this article, (iv) and except further that the comptroller shall pay to the city of New York that amount of overpayment of tax imposed by article nine, nine-A, twenty-two, thirty, thirty-A, thirty-B or thirty-three of this chapter and any interest thereon that is certified to the comptroller by the commissioner as the amount to be credited against city of New York tax warrant judgment debt pursuant to section one hundred seventy-one-l of this article, (v) and except further that the comptroller shall pay to a non-obligated spouse that amount of overpayment of tax imposed by article twenty-two of this chapter and the interest on such amount which has been credited pursuant to section one hundred seventy-one-c, one hundred seventy-one-d, one hundred seventy-one-e, one hundred seventy-one-f or one hundred seventy-one-l of this article and which is certified to the comptroller by the commissioner as the amount due such non-obligated spouse pursuant to paragraph six of subsection (b) of section six hundred fifty-one of this chapter; and (vi) the comptroller shall deduct a like amount which the comptroller shall pay into the treasury to the credit of the general fund from amounts subsequently payable to the department of social services, the state university of New York, the city university of New York, or the higher education services corporation, or the revenue arrearage account or special offset fiduciary account pursuant to section ninety-one-a or ninety-one-c of the state finance law, as the case may be, whichever had been credited the amount originally withheld from such overpayment, and (vii) with respect to amounts originally withheld from such overpayment pursuant to section one hundred seventy-one-l of this article and paid to the city of New York, the comptroller shall collect a like amount from the city of New York.

§ 6. Subdivisions 2, 3 and paragraph (a) of subdivision 5 of section 92-z of the state finance law, as amended by section 5 of part MM of chapter 59 of the laws of 2018, are amended to read as follows:

2. Such fund shall consist of (a) fifty percent of receipts from the imposition of personal income taxes pursuant to article twenty-two of the tax law, less such amounts as the commissioner of taxation and finance may determine to be necessary for refunds, [~~and~~] (b) fifty percent of receipts from the imposition of employer compensation expense taxes pursuant to article twenty-four of the tax law, less such amounts as the commissioner of taxation and finance may determine to be necessary for refunds**, and (c) fifty percent of receipts from the imposition of the pass-through entity taxes pursuant to article twenty-four-A of the tax law, less such amounts as the commission of taxation and finance may determine to be necessary for refunds**.

3. (a) Beginning on the first day of each month, the comptroller shall deposit all of the receipts collected pursuant to section six hundred seventy-one of the tax law in the revenue bond tax fund until the amount of monthly receipts anticipated to be deposited pursuant to the certificate required in paragraph (b) of subdivision five of this section are met. On or before the twelfth day of each month, the commissioner of

taxation and finance shall certify to the state comptroller the amounts specified in paragraph (a) of subdivision two of this section relating to the preceding month and, in addition, no later than March thirty-first of each fiscal year the commissioner of taxation and finance shall certify such amounts relating to the last month of such fiscal year. The amounts so certified shall be deposited by the state comptroller in the revenue bond tax fund.

(b) Beginning on the first day of each month, the comptroller shall deposit all of the receipts collected pursuant to section eight hundred fifty-four of the tax law in the revenue bond tax fund until the amount of monthly receipts anticipated to be deposited pursuant to the certificate required in paragraph (b) of subdivision five of this section are met. On or before the twelfth day of each month, the commissioner of taxation and finance shall certify to the state comptroller the amounts specified in paragraph (b) of subdivision two of this section relating to the preceding month and, in addition, no later than March thirty-first of each fiscal year the commissioner of taxation and finance shall certify such amounts relating to the last month of such fiscal year. The amounts so certified shall be deposited by the state comptroller in the revenue bond tax fund.

(c) Beginning on the first day of each month, the comptroller shall deposit all of the receipts collected pursuant to sections eight hundred sixty-four and eight hundred sixty-five of the tax law in the revenue bond tax fund until the amount of monthly receipts anticipated to be deposited pursuant to the certificate required in paragraph (b) of subdivision five of this section are met. On or before the twelfth day of each month, the commissioner of taxation and finance shall certify to the state comptroller the amounts specified in paragraph (c) of subdivision two of this section relating to the preceding month and, in addition, no later than March thirty-first of each fiscal year the commissioner of taxation and finance shall certify such amounts relating to the last month of such fiscal year. The amounts so certified shall be deposited by the state comptroller in the revenue bond tax fund.

(a) The state comptroller shall from time to time, but in no event later than the fifteenth day of each month (other than the last month of the fiscal year) and no later than the thirty-first day of the last month of each fiscal year, pay over and distribute to the credit of the general fund of the state treasury all moneys in the revenue bond tax fund, if any, in excess of the aggregate amount required to be set aside for the payment of cash requirements pursuant to paragraph (b) of this subdivision, provided that an appropriation has been made to pay all amounts specified in any certificate or certificates delivered by the director of the budget pursuant to paragraph (b) of this subdivision as being required by each authorized issuer as such term is defined in section sixty-eight-a of this chapter for the payment of cash requirements of such issuers for such fiscal year. Subject to the rights of holders of debt of the state, in no event shall the state comptroller pay over and distribute any moneys on deposit in the revenue bond tax fund to any person other than an authorized issuer pursuant to such certificate or certificates (i) unless and until the aggregate of all cash requirements certified to the state comptroller as required by such authorized issuers to be set aside pursuant to paragraph (b) of this subdivision for such fiscal year shall have been appropriated to such authorized issuers in accordance with the schedule specified in the certificate or certificates filed by the director of the budget or (ii) if, after having been so certified and appropriated, any payment

required to be made pursuant to paragraph (b) of this subdivision has not been made to the authorized issuers which was required to have been made pursuant to such certificate or certificates; provided, however, that no person, including such authorized issuers or the holders of revenue bonds, shall have any lien on moneys on deposit in the revenue bond tax fund. Any agreement entered into pursuant to section sixty-eight-c of this chapter related to any payment authorized by this section shall be executory only to the extent of such revenues available to the state in such fund. Notwithstanding subdivisions two and three of this section, in the event the aggregate of all cash requirements certified to the state comptroller as required by such authorized issuers to be set aside pursuant to paragraph (b) of this subdivision for the fiscal year beginning on April first shall not have been appropriated to such authorized issuers in accordance with the schedule specified in the certificate or certificates filed by the director of the budget or, (ii) if, having been so certified and appropriated, any payment required to be made pursuant to paragraph (b) of this subdivision has not been made pursuant to such certificate or certificates, all receipts collected pursuant to section six hundred seventy-one of the tax law**,** [~~and~~] section eight hundred fifty-four of the tax law**, section eight hundred sixty-four of the tax law, and section eight hundred sixty-five of the tax law** shall be deposited in the revenue bond tax fund until the greater of forty percent of the aggregate of the receipts from the imposition of (A) the personal income tax imposed by article twenty-two of the tax law**,** [~~and~~] (B) the employer compensation expense tax imposed by article twenty-four of the tax law**, and (C) the pass-through entity tax imposed by article twenty-four-A of the tax law** for the fiscal year beginning on April first and as specified in the certificate or certificates filed by the director of the budget pursuant to this paragraph or a total of twelve billion dollars has been deposited in the revenue bond tax fund. Notwithstanding any other provision of law, if the state has appropriated and paid to the authorized issuers the amounts necessary for the authorized issuers to meet their requirements for the current fiscal year pursuant to the certificate or certificates submitted by the director of the budget pursuant to paragraph (b) of this section, the state comptroller shall, on the last day of each fiscal year, pay to the general fund of the state all sums remaining in the revenue bond tax fund on such date except such amounts as the director of the budget may certify are needed to meet the cash requirements of authorized issuers during the subsequent fiscal year.

§ 7. Subdivision 5 of section 68-c of the state finance law, as amended by section 6 of part MM of chapter 59 of the laws of 2018, is amended to read as follows:

5. Nothing contained in this article shall be deemed to restrict the right of the state to amend, repeal, modify or otherwise alter statutes imposing or relating to the taxes imposed pursuant to article twenty-two**,** [~~and~~] article twenty-four**, and article twenty-four-A** of the tax law. The authorized issuers shall not include within any resolution, contract or agreement with holders of the revenue bonds issued under this article any provision which provides that a default occurs as a result of the state exercising its right to amend, repeal, modify or otherwise alter the taxes imposed pursuant to article twenty-two**,** [~~and~~] article twenty-four**, and article twenty-four-A** of the tax law.

§ 8.(a) Notwithstanding section 861 of the tax law, as added by section one of this act, the election to be taxed under article 24-A of the tax law for the calendar year 2021, must be made by October 15,

2021. Further, notwithstanding section 864 of the tax law, as added by section one of this act, an electing partnership and an electing S corporation shall not be required to make estimated tax payments for taxable year 2021.

(b) For taxable year 2021, taxpayers under article 22 of the tax law who are partners, members or shareholders of electing partnerships and electing S corporations shall continue to make estimated tax payments as required by such article, calculated as if they were not entitled to the tax credit allowed by subsection (kkk) of section 606 of the tax law, as added by section two of this act. Any addition to tax imposed under subsection (c) of section 685 of the tax law for the failure of a partner or member of an electing partnership or a shareholder of an electing S corporation to make estimated tax payments for the 2021 taxable year shall be calculated as if such partner, member or shareholder was not entitled to a tax credit under subsection (kkk) of section 606 of the tax law, as added by section two of this act.

§ 9. This act shall take effect immediately and shall apply to all taxable years beginning on or after January 1, 2021.

PART D

Section 1. Section 352 of the economic development law is amended by adding two new subdivisions 5-a and 13-a to read as follows:

5-a. "Child care services" means those services undertaken or sponsored by a participant in this program meeting the requirements of "child day care" as defined in paragraph (a) of subdivision one of section three hundred ninety of the social services law or any child care services in the city of New York whereby a permit to operate such child care services is required pursuant to the health code of the city of New York.

13-a. "Net new child care services expenditures" means the calculation of new, annual participant expenditures on child care services whether internal or provided by a third party (including coverage for full or partial discount of employee rates), minus any revenues received by the participant through a third-party operator (i.e. rent paid to the participant by the child care provider) or employees and may be further defined by the commissioner in regulations. For the purposes of this definition, expenditures for child care services that a participant has incurred prior to admission to this program shall not be eligible for the credit.

§ 2. Paragraphs (k) and (l) of subdivision 1 of section 353 of the economic development law, as amended by section 2 of part L of chapter 59 of the laws of 2020, are amended and a new paragraph (m) is added to read as follows:

(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[~~.~~]**; or**

(m) as a participant operating in one of the industries listed in paragraphs (a) through (k) of this subdivision and operating or sponsoring child care services to its employees as defined in section three hundred fifty-two of this article.

§ 2-a. Subdivision 3 of section 354 of the economic development law, as amended by section 3 of part G of chapter 61 of the laws of 2011, is amended to read as follows:

3. **(a)** After reviewing a business enterprise's completed application and determining that the business enterprise will meet the conditions set forth in subdivisions three and four of section three hundred fifty-three of this article, the department may admit the applicant into the program and provide the applicant with a certificate of eligibility and a preliminary schedule of benefits by year based on the applicant's projections as set forth in its application. This preliminary schedule of benefits delineates the maximum possible benefits an applicant may receive.

(b) Notwithstanding the requirements of this subdivision, an existing participant in the excelsior jobs program may be eligible for an enhanced investment tax credit on projects for child care services and the excelsior child care services tax credit component, provided:

(i) the participant is in compliance with the requirements of this article;

(ii) the participant is not, at the time of application to the department for either the enhanced investment tax credit on projects for child care services or the excelsior child care tax credit component, either operating a child care facility or sponsoring child care services for its employees; and

(iii) the participant is seeking to provide such services on condition of receipt of additional tax credits attributable to child care services. Such existing participant may apply to the department for the benefit as defined in section three hundred fifty-five of this article. In no circumstances shall the benefit term for child care services exceed the existing participant's existing benefit term in its preliminary schedule of benefits.

§ 3. Subdivisions 2 and 6 of section 355 of the economic development law, subdivision 2 as amended by section 4 of part L of chapter 59 of the laws of 2020 and subdivision 6 as amended by section 4 of part K of chapter 59 of the laws of 2015, are amended and a new subdivision 2-a is added to read as follows:

2. Excelsior investment tax credit component. A participant in the excelsior jobs program shall be eligible to claim a credit on qualified investments. 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. **In a project for child care services, the credit shall be up to five percent of the cost or other basis for federal income tax purposes of the qualified investment in child care services.** A participant may not claim both the excelsior investment tax credit component and the investment tax credit set forth in subdivision one of section two hundred 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.

2-a. Excelsior child care services tax credit component. A participant in the excelsior jobs program shall be eligible to claim a credit on its net new child care services expenditures for its operation, sponsorship or direct financial support of a child care services program. The credit shall be up to six percent of the net new child care services expenditures as defined in this chapter.

6. Claim of tax credit. The business enterprise shall be allowed to claim the credit as prescribed in section thirty-one of the tax law. No costs used by an entertainment company as the basis for the allowance of a tax credit described in this section shall be used by such entertainment company to claim any other credit allowed pursuant to the tax law. **No costs or expenditures for child care services used by a participant to claim the credit as prescribed in section forty-four of the tax law shall be used for the allowance of a tax credit described in this section.**

§ 3-a. Section 358 of the economic development law is amended by adding a new subdivision 3 to read as follows:

3. The commissioner shall prepare on a quarterly basis information related to the utilization of the excelsior child care services tax credit component for inclusion in the quarterly excelsior jobs program tax credit reports required pursuant to subdivision two of this section. Such information shall include, but need not be limited to the following: number of applicants; number of participants approved; total net new child care services expenditures certified; total amount of benefits certified; benefits received per participant. On an annual basis, businesses participating in the excelsior child care services credit shall report to the department on the number of employees participating in child care services supported by the credit.

§ 4. Subdivision (a) of section 31 of the tax law is amended by adding a new paragraph 2-a to read as follows:

(2-a) the excelsior child care services tax credit component;

§ 5. Subdivision (a) of section 44 of the tax law, as added by section 1 of part L of chapter 59 of the laws of 2019, is amended to read as follows:

(a) General. A taxpayer subject to tax under article nine-A, twenty-two, or thirty-three of this chapter shall be allowed a credit against such tax in an amount equal to **two hundred percent of** the portion of the credit that is allowed to the taxpayer under section 45F of the internal revenue code that is attributable to (i) qualified child care expenditures paid or incurred with respect to a qualified child care facility with a situs in the state, and to (ii) qualified child care resource and referral expenditures paid or incurred with respect to the taxpayer's employees working in the state. The credit allowable under this subdivision for any taxable year shall not exceed [~~one hundred fifty~~] **five hundred** thousand dollars. If the entity operating the qualified child care facility is a partnership or a New York S corporation, then such cap shall be applied at the entity level, so the aggregate credit allowed to all the partners or shareholders of such entity in a taxable year does not exceed [~~one hundred fifty~~] **five hundred** thousand dollars.

§ 6. This act shall take effect immediately; provided, however, section five of this act shall apply to taxable years beginning on or after January 1, 2022.

PART E

Section 1. Paragraph (b) of subdivision 2 of section 184 of the tax law, as amended by chapter 485 of the laws of 1988, is amended to read as follows:

(b) (1) A corporation classed as a "taxicab" or "omnibus",

(i) which is organized, incorporated or formed under the laws of any other state, country or sovereignty, and

(ii) which neither owns nor leases property in this state in a corporate or organized capacity, nor

(iii) maintains an office in this state in a corporate or organized capacity, but

(iv) which is doing business or employing capital in this state by conducting at least one but fewer than twelve trips into this state during the calendar year, shall [~~annually pay a tax equal to fifteen dollars for each trip conducted into this state~~] **not be taxed under the provisions of this article**. If the only property a corporation owns or leases in this state is a vehicle or vehicles used to conduct trips, it shall not be considered, for purposes of clause (ii) of this subparagraph, to be owning or leasing property in this state.

(2) [~~The commissioner of taxation and finance may prescribe such forms as he may deem necessary to report such tax in a simplified manner.~~

~~(3)~~] For purposes of this subdivision, a corporation classed as a "taxicab" or "omnibus" shall be considered to be conducting a trip into New York state when one of its vehicles enters New York state and transports passengers to, from, or to and from a location in New York state. A corporation shall not be considered to be conducting a trip into New York state if its vehicle only makes incidental stops at locations in the state while in transit from a location outside New York state to another location outside New York state. The number of trips a corporation conducts into New York state shall be calculated by determining the number of trips each vehicle owned, leased or operated by the corporation conducts into New York state and adding those numbers together.

[~~(4) Provided, however, that the provisions of this paragraph shall not apply to any corporation which does not file its franchise tax report in a timely manner (determined with regard to any extension of time for filing).~~]

§ 2. This act shall take effect immediately, provided, however, that section one of this act shall apply to taxable years beginning on or after January 1, 2021.

PART F

Section 1. Paragraph 5 of subdivision (a) of section 24 of the tax law, as amended by section 5-a of part M of chapter 59 of the laws of 2020, is amended to read as follows:

(5) For the period two thousand fifteen through two thousand [~~twenty-five~~] **twenty-six**, 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-five~~] **twenty-six** 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-five~~] **twenty-six**.

§ 2. Paragraph 4 of subdivision (e) of section 24 of the tax law, as amended by section 5-b of part M of chapter 59 of the laws of 2020, 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-five~~] **twenty-six** 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-five~~] **twenty-six** 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-five~~] **twenty-six**. 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.

§ 3. Paragraph 4 of subdivision (e) of section 24 of the tax law, as amended by section 2 of part SSS of chapter 59 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-six** 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 and 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-six**. 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.

§ 4. Paragraph 6 of subdivision (a) of section 31 of the tax law, as amended by section 5-c of part M of chapter 59 of the laws of 2020, is amended to read as follows:

(6) For the period two thousand fifteen through two thousand [~~twenty-five~~] **twenty-six**, 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, **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-five~~] **twenty-six** 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-five~~] twenty-six.

§ 5. Paragraph 3 of subdivision (b) of section 24 of the tax law, as separately amended by sections 3 and 4 of part M of chapter 59 of the laws of 2020, is amended to read as follow:

(3) "Qualified film" means a feature-length film, television film, relocated television production, television pilot or television series, regardless of the medium by means of which the film, pilot or 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; (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.

§ 6. This act shall take effect immediately; provided, however, that the amendments made by section 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, 2021; provided, further, however that the amendments to paragraph 4 of subdivision (e) of section 24 of the tax law made by section two of this act shall take effect on the same date and in the same manner as section 5 of chapter 683 of the laws of 2019, as amended, takes effect.

PART G

Section 1. Paragraph 3 of subsection (v) of section 685 of the tax law, as amended by section 3 of part I of chapter 59 of the laws of 2018, is amended to read as follows:

(3) Failure to provide complete and correct employee withholding reconciliation information. In the case of a failure by an employer to provide complete and correct quarterly withholding information relating to individual employees on a quarterly combined withholding, wage reporting and unemployment insurance return covering each calendar quarter of a year, such employer shall, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, pay a penalty equal to the product of [~~fifty~~] **one hundred** dollars multiplied by the number of employees for whom such information is incomplete or incorrect; provided, however, that if the number of such employees cannot be determined from the quarterly combined withholding, wage reporting and unemployment insurance return, the commissioner may utilize any information in the commissioner's possession in making such determination. The total amount of the penalty imposed pursuant to this paragraph on an employer for any such failure for each calendar quarter of a year shall not exceed [~~ten~~] **twenty** thousand dollars.

§ 2. This act shall take effect immediately and apply to returns filed on or after June 1, 2021.

PART H

Intentionally Omitted

PART I

Intentionally Omitted

PART J

Section 1. Sections 227, 306 and 406, subparagraph (ii) of paragraph b of subdivision 4 of section 1008 and paragraph b of subdivision 5 of section 1009 of the racing, pari-mutuel wagering and breeding law are REPEALED.

§ 2. Paragraph 1 of subdivision (f) of section 1105 of the tax law, as amended by chapter 32 of the laws of 2016, is amended to read as follows:

(1) Any admission charge where such admission charge is in excess of ten cents to or for the use of any place of amusement in the state,

except charges for admission to [~~race tracks or~~] combative sports which charges are taxed under any other law of this state, or dramatic or musical arts performances, or live circus performances, or motion picture theaters, and except charges to a patron for admission to, or use of, facilities for sporting activities in which such patron is to be a participant, such as bowling alleys and swimming pools. For any person having the permanent use or possession of a box or seat or a lease or a license, other than a season ticket, for the use of a box or seat at a place of amusement, the tax shall be upon the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by the holder, licensee or lessee, and shall be paid by the holder, licensee or lessee.

§ 3. Subdivision (a) of section 1109 of the tax law, as amended by section 1 of part BB of chapter 61 of the laws of 2005, is amended to read as follows:

(a) General. In addition to the taxes imposed by sections eleven hundred five and eleven hundred ten of this article, there is hereby imposed within the territorial limits of the metropolitan commuter transportation district created and established pursuant to section twelve hundred sixty-two of the public authorities law, and there shall be paid, additional taxes, at the rate of three-eighths of one percent, which shall be identical to the taxes imposed by sections eleven hundred five and eleven hundred ten of this article. Such sections and the other sections of this article, including the definition and exemption provisions, shall apply for purposes of the taxes imposed by this section in the same manner and with the same force and effect as if the language of those sections had been incorporated in full into this section and had expressly referred to the taxes imposed by this section. **Notwithstanding the foregoing, the tax imposed by this section shall not apply to admissions to race tracks or simulcast facilities.**

§ 4. Subdivision (a) of section 1146 of the tax law, as amended by chapter 65 of the laws of 1985, is amended to read as follows:

(a) Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the [~~tax commission, any tax~~] **commissioner**, any officer or employee of the department of taxation and finance, any person engaged or retained by such department on an independent contract basis, or any person who in any manner may acquire knowledge of the contents of a return or report filed with the [~~tax commission~~] **commissioner** pursuant to this article, to divulge or make known in any manner any particulars set forth or disclosed in any such return or report. The officers charged with the custody of such returns and reports shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the [~~tax commission~~] **commissioner** in an action or proceeding under the provisions of the tax law or in any other action or proceeding involving the collection of a tax due under this chapter to which the state or the [~~tax commission~~] **commissioner** is a party or a claimant, or on behalf of any party to any action, proceeding or hearing under the provisions of this article when the returns, reports or facts shown thereby are directly involved in such action, proceeding or hearing, in any of which events the court, or in the case of a hearing, the [~~tax commission~~] **commissioner** may require the production of, and may admit into evidence, so much of said returns, reports or of the facts shown thereby, as are pertinent to the action, proceeding or hearing and no more. The [~~tax commission~~] **commissioner** may, nevertheless, publish a copy or a summary of any decision rendered after a hearing required by

this article. Nothing herein shall be construed to prohibit the delivery to a person who has filed a return or report or his duly authorized representative of a certified copy of any return or report filed in connection with his tax. Nor shall anything herein be construed to prohibit the delivery to a person required to collect the tax under this article or a purchaser, transferee or assignee personally liable under the provisions of subdivision (c) of section eleven hundred forty-one of this chapter for the tax due from the seller, transferor or assignor, of any return or report filed under this article in connection with such tax provided, however, that there may be delivered only so much of said return, report or of the facts shown thereby as are pertinent to a determination of the taxes due or liability owed by such person or purchaser, transferee or assignee and no more or to prohibit the publication of statistics so classified as to prevent the identification of particular returns or reports and the items thereof, or the inspection by the attorney general or other legal representatives of the state of the return or report of any person required to collect or pay the tax who shall bring action to review the tax based thereon, or against whom an action or proceeding under this chapter has been recommended by the commissioner of taxation and finance or the attorney general or has been instituted, or the inspection of the returns or reports required under this article by the comptroller or duly designated officer or employee of the state department of audit and control, for purposes of the audit of a refund of any tax paid by a person required to collect or pay the tax under this article. Provided, further, nothing herein shall be construed to prohibit the disclosure, in such manner as the [~~tax commission~~] **commissioner** deems appropriate, of the names and other appropriate identifying information of those persons holding certificates of authority pursuant to section eleven hundred thirty-four of this article, those persons whose certificates of authority have been suspended or revoked, those persons whose certificates of authority have expired, those persons who have filed a certificate of registration for a certificate of authority where the [~~tax commission~~] **commissioner** has refused to issue a certificate of authority, those persons holding direct payment permits pursuant to section eleven hundred thirty-two or those persons whose direct payment permits have been suspended or revoked by the [~~tax commission~~] **commissioner; and provided further that nothing herein shall be construed to prohibit the disclosure, in such manner as the commissioner deems appropriate, of information related to the tax on admissions to race tracks and simulcast facilities to the gaming commission or the division of the budget**.

§ 5. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 2 of part WW, subparagraph (i) as separately amended by section 5 of part Z of chapter 60 of the laws of 2016, is amended to read as follows:

(1) Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as

to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. **Notwithstanding the foregoing, a tax imposed by a city or county authorized under this subdivision shall not include the tax imposed on charges for admission to race tracks and simulcast facilities under subdivision (f) of section eleven hundred five of this chapter.** (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both; and all sales of fuel sold for use in commercial aircraft and general aviation aircraft; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii), the commercial fuel cell electricity generating systems equipment and electricity generated by such equipment exemption provided for in subdivision (kk) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption, commercial fuel cell electricity generating systems equipment and electricity generated by such equipment exemption or such clothing and footwear exemption.

§ 6. Paragraph 1 of subdivision (b) of section 1210 of the tax law, as amended by section 3 of part WW of chapter 60 of the laws of 2016, is amended to read as follows:

(1) Or, one or more of the taxes described in subdivisions (b), (d), (e) and (f) of section eleven hundred five of this chapter, at the same uniform rate, including the transitional provisions in section eleven hundred six of this chapter covering such taxes, but not the taxes described in subdivisions (a) and (c) of section eleven hundred five of this chapter. Provided, further, that where the tax described in subdivision (b) of section eleven hundred five of this chapter is imposed, the compensating use taxes described in clauses (E), (G) and (H) of subdivision (a) of section eleven hundred ten of this chapter shall also be imposed. Provided, further, that where the taxes described in subdivision (b) of section eleven hundred five **of this chapter** are imposed, such taxes shall omit: (A) the provision for refund or credit contained in subdivision (d) of section eleven hundred nineteen of this chapter with respect to such taxes described in such subdivision (b) of section eleven hundred five unless such city or county elects to provide such provision or, if so elected, to repeal such provision; (B) the exemption

provided in paragraph two of subdivision (ee) of section eleven hundred fifteen of this chapter unless such county or city elects otherwise; (C) the exemption provided in paragraph two of subdivision (ii) of section eleven hundred fifteen of this chapter, unless such county or city elects otherwise; and (D) the exemption provided in paragraph two of subdivision (kk) of section eleven hundred fifteen of this chapter, unless such county or city elects otherwise**; and provided further that where the tax described in subdivision (f) of such section eleven hundred five is imposed, such tax shall not apply to charges for admission to race tracks and simulcast facilities**.

§ 7. Notwithstanding any provisions of law to the contrary and notwithstanding the repeal of sections 227, 306 and 406, subparagraph (ii) of paragraph b of subdivision 4 of section 1008 and paragraph b of subdivision 5 of section 1009 of the racing, pari-mutuel wagering and breeding law by section one of this act, all provisions of such sections 227, 306 and 406, subparagraph (ii) of paragraph b of subdivision 4 of section 1008 and paragraph b of subdivision 5 of section 1009, in respect to the imposition, exemption, assessment, payment, payment over, determination, collection, and credit or refund of tax, interest and penalty imposed thereunder, the filing of forms and returns, the preservation of records for the purposes of such tax, the disposition of revenues, and any civil and criminal penalties applicable to the violation of the provisions of such sections 227, 306 and 406, subparagraph (ii) of paragraph b of subdivision 4 of section 1008 and paragraph b of subdivision 5 of section 1009, shall continue in full force and effect with respect to all such tax accrued for periods prior to the effective date of this act in the same manner as they might if such provisions were not repealed.

§ 8. This act shall take effect November 1, 2021 and shall apply to charges for admissions to race tracks and simulcast facilities on and after such date; provided, however, that any race track that is authorized to conduct a racing meet that begins before November 1, 2021 and ends after such date shall collect and remit the tax due for such meet in accordance with the provisions of the applicable section of the racing, pari-mutuel wagering and breeding law, notwithstanding the repeal of such section.

PART K

Intentionally Omitted

PART L

Intentionally Omitted

PART M

Section 1. Subdivision (jj) of section 1115 of the tax law, as amended by section 1 of part V of chapter 59 of the laws of 2019, is amended to read as follows:

(jj) Tangible personal property or services otherwise taxable under this article sold to a related person shall not be subject to the taxes imposed by section eleven hundred five of this article or the compensating use tax imposed under section eleven hundred ten of this article where the purchaser can show that the following conditions have been met to the extent they are applicable: (1)(i) the vendor and the purchaser

are referenced as either a "covered company" as described in section 243.2(f) or a "material entity" as described in section 243.2(l) of the Code of Federal Regulations in a resolution plan that has been submitted to an agency of the United States for the purpose of satisfying subparagraph 1 of paragraph (d) of section one hundred sixty-five of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the "Act") or any successor law, or (ii) the vendor and the purchaser are separate legal entities pursuant to a divestiture directed pursuant to subparagraph 5 of paragraph (d) of section one hundred sixty-five of such act or any successor law; (2) the sale would not have occurred between such related entities were it not for such resolution plan or divestiture; and (3) in acquiring such property or services, the vendor did not claim an exemption from the tax imposed by this state or another state based on the vendor's intent to resell such services or property. A person is related to another person for purposes of this subdivision if the person bears a relationship to such person described in section two hundred sixty-seven of the internal revenue code. The exemption provided by this subdivision shall not apply to sales made, services rendered, or uses occurring after June thirtieth, two thousand [~~twenty-one~~] **twenty-four**, except with respect to sales made, services rendered, or uses occurring pursuant to binding contracts entered into on or before such date; but in no case shall such exemption apply after June thirtieth, two thousand [~~twenty-four~~] **twenty-seven**.

§ 2. This act shall take effect immediately.

PART N

Section 1. Subparagraph (vi) of paragraph 1 of subdivision (a) of section 1134 of the tax law, as amended by section 160 of part A of chapter 389 of the laws of 1997, is amended to read as follows:

(vi) every person described in subparagraph (i), (ii), (iii), (iv) or (v) of this paragraph or every person who is a vendor solely by reason of clause (D), (E) or (F) of subparagraph (i) of paragraph eight of subdivision (b) of section eleven hundred one of this article who or which has had its certificate of authority revoked under paragraph four of this subdivision, shall file with the commissioner a certificate of registration, in a form prescribed by the commissioner, at least twenty days prior to commencing business or opening a new place of business or such purchasing, selling or taking of possession or payment, whichever comes first. Every person who is a vendor solely by reason of clause (D) of subparagraph (i) of paragraph eight of subdivision (b) of section eleven hundred one of this article shall file with the commissioner a certificate of registration, in a form prescribed by such commissioner, within thirty days after the day on which the cumulative total number of occasions that such person came into the state to deliver property or services, for the immediately preceding four quarterly periods ending on the last day of February, May, August and November, exceeds twelve. Every person who is a vendor solely by reason of clause (E) of subparagraph (i) of paragraph eight of subdivision (b) of section eleven hundred one of this article shall file with the commissioner a certificate of registration, in a form prescribed by such commissioner, within thirty days after the day on which the cumulative total, for the immediately preceding four quarterly periods ending on the last day of February, May, August and November, of such person's gross receipts from sales of property delivered in this state exceeds [~~three~~] **five** hundred thousand dollars and number of such sales exceeds one hundred. Every

person who is a vendor solely by reason of clause (F) of subparagraph (i) of paragraph eight of subdivision (b) of section eleven hundred one of this article shall file with the commissioner a certificate of registration, in a form prescribed by such commissioner, within thirty days after the day on which tangible personal property in which such person retains an ownership interest is brought into this state by the person to whom such property is sold, where the person to whom such property is sold becomes or is a resident or uses such property in any manner in carrying on in this state any employment, trade, business or profession. Information with respect to the notice requirements of a purchaser, transferee or assignee and such person's liability pursuant to the provisions of subdivision (c) of section eleven hundred forty-one of this chapter shall be included in or accompany the certificate of registration form furnished the applicant. The commissioner shall also include with such information furnished to each applicant general information about the tax imposed under this article including information on records to be kept, returns and payments, notification requirements and forms. Such certificate of registration may be amended in accordance with rules promulgated by the commissioner.

§ 2. This act shall take effect immediately.

PART O

Section 1. Subdivision (a) of section 1401 of the tax law, as amended by chapter 576 of the laws of 1994, is amended to read as follows:

(a) **(1)** "Person" means an individual, partnership, limited liability company, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, any combination of individuals, and any other form of unincorporated enterprise owned or conducted by two or more persons.

(2) "Person" shall include any individual, corporation, partnership or limited liability company or an officer or employee of any corporation (including a dissolved corporation), or a member or employee of any partnership, or a member, manager or employee of a limited liability company, who as such officer, employee, manager or member is under a duty to act for such corporation, partnership, limited liability company or individual proprietorship in complying with any requirement of this article, or has so acted.

§ 2. Subdivision (a) of section 1404 of the tax law, as amended by chapter 61 of the laws of 1989, is amended to read as follows:

(a) The real estate transfer tax **imposed pursuant to section fourteen hundred two of this article** shall be paid by the grantor **and such tax shall not be payable, directly or indirectly, by the grantee except as provided in a contract between grantor and grantee or as otherwise provided in this section**. If the grantor has failed to pay the tax imposed by this article at the time required by section fourteen hundred ten of this article or if the grantor is exempt from such tax, the grantee shall have the duty to pay the tax. Where the grantee has the duty to pay the tax because the grantor has failed to pay, such tax shall be the joint and several liability of the grantor and the grantee**; provided that in the event of such failure, the grantee shall have a cause of action against the grantor for recovery of payment of such tax, interest and penalties by the grantee**. **In the case of a conveyance of residential real property as defined in subdivision (a) of section fourteen hundred two-a of this article, if the tax imposed by this article is**

paid by the grantee pursuant to a contract between the grantor and the grantee, the amount of such tax shall be excluded from the calculation of consideration subject to tax under this article.

§ 3. Subdivision (a) of section 1409 of the tax law, as amended by chapter 297 of the laws of 2019, is amended to read as follows:

(a) **(1)** A joint return shall be filed by both the grantor and the grantee for each conveyance whether or not a tax is due thereon other than a conveyance of an easement or license to a public utility as defined in subdivision two of section one hundred eighty-six-a of this chapter or to a public utility which is a provider of telecommunication services as defined in subdivision one of section one hundred eighty-six-e of this chapter, where the consideration is two dollars or less and is clearly stated as actual consideration in the instrument of conveyance.

(2) When the grantor or grantee of a deed for **a building used as** residential real property containing [~~one to four~~] **up to four** family dwelling units is a limited liability company, the joint return shall not be accepted for filing unless it is accompanied by a document which identifies the names and business addresses of all members, managers, and any other authorized persons, if any, of such limited liability company and the names and business addresses or, if none, the business addresses of all shareholders, directors, officers, members, managers and partners of any limited liability company or other business entity that are to be the members, managers or authorized persons, if any, of such limited liability company. The identification of such names and addresses shall not be deemed an unwarranted invasion of personal privacy pursuant to article six of the public officers law. If any such member, manager or authorized person of the limited liability company is itself a limited liability company or other business entity **other than a publicly traded entity, a REIT, a UPREIT, or a mutual fund**, the names and addresses of the shareholders, directors, officers, members, managers and partners of the limited liability company or other business entity shall also be disclosed until full disclosure of ultimate ownership by natural persons is achieved. For purposes of this subdivision, the terms "members", "managers", "authorized person", "limited liability company" and "other business entity" shall have the same meaning as those terms are defined in section one hundred two of the limited liability company law.

(3) The return shall be filed with the recording officer before the instrument effecting the conveyance may be recorded. However, if the tax is paid to the commissioner pursuant to section fourteen hundred ten of this article, the return shall be filed with such commissioner at the time the tax is paid. In that instance, a receipt evidencing the filing of the return and the payment of tax shall be filed with the recording officer before the instrument effecting the conveyance may be recorded. The recording officer shall handle such receipt in the same manner as a return filed with the recording officer.

§ 4. Subdivision (h) of section 1418 of the tax law, as added by section 7 of part X of chapter 56 of the laws of 2010 and as further amended by subdivision (c) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

(h) Notwithstanding the provisions of subdivision (a) of this section, the commissioner may furnish information relating to real property transfers obtained or derived from returns filed pursuant to this article in relation to the real estate transfer tax, to the extent that such information is also required to be reported to the commissioner by

section three hundred thirty-three of the real property law and section five hundred seventy-four of the real property tax law and the rules adopted thereunder, provided such information was collected through a combined process established pursuant to an agreement entered into with the commissioner pursuant to paragraph viii of subdivision one-e of section three hundred thirty-three of the real property law. The commissioner may redisclose such information to the extent authorized by section five hundred seventy-four of the real property tax law. **The commissioner may also disclose any information reported pursuant to paragraph two of subdivision (a) of section fourteen hundred nine of this article.**

§ 5. This act shall take effect immediately; provided however that sections one and two of this act shall take effect July 1, 2021, and shall apply to conveyances occurring on or after such date other than conveyances that are made pursuant to binding written contracts entered into on or before April 1, 2021, provided that the date of execution of such contract is confirmed by independent evidence, such as the recording of the contract, payment of a deposit or other facts and circumstances as determined by the commissioner of taxation and finance.

PART P

Section 1. Section 480-a of the tax law is amended by adding a new subdivision 6 to read as follows:

6. (a) No retail dealer who has its retail dealer registration cancelled, suspended or revoked pursuant to this section or has been forbidden from selling cigarettes or tobacco products pursuant to paragraph (j) of subdivision one of section four hundred eighty of this article shall possess cigarettes or tobacco products in any place of business, cart, stand, truck or other merchandising device in this state beginning on the tenth day after such cancellation, suspension, revocation, or forbiddance and continuing for the duration of the same; provided however, such retail dealer shall not be prohibited before the tenth day after such cancellation, suspension, revocation, or forbiddance from selling or transferring its inventory of lawfully stamped cigarettes or tobacco products on which the taxes imposed by this article have been assumed or paid to a properly registered retail dealer whose registration is not cancelled, suspended, or revoked or who has not been forbidden from selling cigarettes or tobacco products.

(b) No retail dealer shall possess cigarettes or tobacco products in any place of business, cart, stand, truck or other merchandising device in this state unless it has obtained a valid retail dealer registration from the commissioner.

(c) The possession of cigarettes or tobacco products by an unlicensed retail dealer in violation of paragraph (a) or (b) of this subdivision shall be subject to the penalties authorized by subdivision three of this section.

§ 2. Subparagraph (A) of paragraph 4 of subdivision (a) of section 1134 of the tax law, as amended by section 5 of part I of chapter 59 of the laws of 2020, 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, (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, **or (viii) has not obtained a valid retail dealer registration under section four hundred eighty-a of this chapter and such person possesses or sells unstamped or unlawfully stamped packages of cigarettes three or more times within a period of five years,** 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 **(a)** 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**, or (b) the grounds set forth in clause (viii) of this subparagraph, such suspension or revocation shall be for a period of five years**.

§ 2-a. Subparagraph (A) of paragraph 4 of subdivision (a) of section 1134 of the tax law, as amended by section 6 of part I of chapter 59 of the laws of 2020, 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) 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, **or (vii) has not obtained a valid retail dealer registration under section four hundred eighty-a of this chapter and such person possesses or sells unstamped or unlawfully stamped packages of cigarettes three or more times within a period of five years,** 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 **(a)** 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**, or (b) the grounds set forth in clause (vii) of this subparagraph, such suspension or revocation shall be for a period of five years**.

§ 3. Subparagraph (B) of paragraph 4 of subdivision (a) of section 1134 of the tax law, as amended by section 7 of part I of chapter 59 of the laws of 2020, 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, (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, **or (viii) such person has not obtained a valid retail dealer registration under section four hundred eighty-a of this chapter**

and has possessed or sold unstamped or unlawfully stamped packages of cigarettes three or more times within a period of five years, the commissioner may refuse to issue a certificate of authority**; provided however that under the circumstances described in clause (viii) of this subparagraph, such person shall not be eligible to submit a certificate of registration for a certificate of authority until five years after its last possession or sale of unstamped or unlawfully stamped packages of cigarettes within such five year period**.

§ 4. Any retail dealer who, prior to the effective date of this act, had its retail dealer registration cancelled, suspended, or revoked pursuant to section four hundred eighty-a of the tax law or was forbidden from selling cigarettes or tobacco products pursuant to paragraph (j) of subdivision one of section four hundred eighty of the tax law and such cancellation, suspension, revocation, or forbiddance remains in effect as of the effective date of this act, shall be prohibited from possessing cigarettes and tobacco products beginning on the tenth day after the effective date of this act and continuing for as long as such cancellation, suspension, revocation, or forbiddance shall remain in effect; provided however, such retail dealer shall not be prohibited before the tenth day after the effective date of this act from selling or transferring its inventory of lawfully stamped cigarettes or tobacco products on which the taxes imposed by this article have been assumed or paid to a properly registered retail dealer whose registration is not cancelled, suspended, or revoked or who has not been forbidden from selling cigarettes or tobacco products.

§ 5. This act shall take effect immediately; provided that the amendments to subparagraph (A) of paragraph 4 of subdivision (a) of section 1134 of the tax law made by section two of this act shall be subject to the expiration and reversion of such subparagraph pursuant to subdivision (e) of section 23 of part U of chapter 61 of the laws of 2011, as amended, when upon such date the provisions of section two-a of this act shall take effect.

PART Q

Section 1. Subdivision 1 of section 429 of the tax law, as amended by chapter 433 of the laws of 1978, is amended to read as follows:

1. Every distributor, noncommercial importer or other person shall, on or before the twentieth day of each month, file with the department of taxation and finance a return, on forms to be prescribed by the [~~tax commission~~] **commissioner** and furnished by such department, stating separately the number of gallons, or lesser quantity, of beers, and the number of liters, or lesser quantity, of wines and liquors sold or used by such distributor, noncommercial importer or other person in this state during the preceding calendar month, except that the [~~tax commission~~] **commissioner** may, if [~~it~~] **he or she** deems it necessary [~~in order~~] to [~~insure~~] **facilitate** the **efficient reporting and** payment of the tax imposed by this article, require returns to be made at such times and covering such periods as [~~it~~] **he or she** may deem necessary. Such return shall contain such further information as the [~~tax commission~~] **commissioner** shall require. The fact that the name of the distributor, noncommercial importer or other person is signed to a filed return shall be prima facie evidence for all purposes that the return was actually signed by such distributor, noncommercial importer or other person.

§ 2. Section 505 of the tax law, as amended by section 2 of part E of chapter 60 of the laws of 2007, is amended to read as follows:

§ 505. Returns. Every carrier subject to this article and every carrier to whom a certificate of registration was issued shall file on or before the last day of each month a return for the preceding calendar month where a carrier's total tax liability under this article for the preceding calendar year exceeded [~~four~~] **twelve** thousand dollars. Where a carrier's total tax liability under this article for the preceding calendar year did not exceed [~~four~~] **twelve** thousand dollars or where a carrier was not subject to such tax in the preceding calendar year, returns shall be filed quarterly, on or before the last day of the calendar month following each of the calendar quarters: January through March, April through June, July through September and October through December. Provided, however, if the commissioner consents thereto in writing, any carrier may file a return on or before the thirtieth day after the close of any different period, if the carrier's books are regularly kept on a periodic basis other than a calendar month or quarter. The commissioner may permit the filing of returns on an annual basis, provided the carrier was subject to the tax under this article during the entire preceding calendar year and the carrier's total tax liability under this article for such year did not exceed [~~two hundred fifty~~] **twelve hundred** dollars. Such annual returns shall be filed on or before January thirty-first of the succeeding calendar year. Returns shall be filed with the commissioner on forms to be furnished by such commissioner for such purpose and shall contain such data, information or matter as the commissioner may require to be included therein. The fact that a carrier's name is signed to a filed return shall be prima facie evidence for all purposes that the return was actually signed by such carrier. The commissioner may grant a reasonable extension of time for filing returns whenever good cause exists and may waive the filing of returns if a carrier is not subject to the tax imposed by this article for the period covered by the return. Every return shall have annexed thereto a certification to the effect that the statements contained therein are true.

§ 3. This act shall take effect immediately; provided, however, that section two of this act shall apply to tax returns for taxable periods beginning on or after January 1, 2022.

PART R

Section 1. Section 1280 of the tax law is amended by adding two new subdivisions (v) and (w) to read as follows:

(v) "Technology service provider" or "TSP" means a person that acts by employment, contract or otherwise on behalf of one or more taxicab owners or HAIL vehicle owners to collect the trip record for a taxicab trip or HAIL vehicle trip.

(w) "Cash trip" means any trip for which the TSP collects the trip record but does not collect the fare.

§ 2. Subdivision (b) of section 1283 of the tax law, as amended by chapter 9 of the laws of 2012, is amended to read as follows:

(b) **(1)** If the taxicab owner has designated an agent, then the agent shall be jointly liable with the taxicab owner for the tax on trips occurring during the period that such designation is in effect. Even if the TLC has specified that the taxicab owner's agent cannot operate as an agent, that agent shall be jointly liable with the taxicab owner if the agent has acted for the taxicab owner. During the period that a taxicab owner's designation of an agent is in effect, the agent shall file the returns required by this article and pay any tax due with such

return, but the taxicab owner shall not be relieved of liability for tax, penalty or interest due under this article, or for the filing of returns required to be filed, unless the agent has timely filed accurate returns and timely paid the tax required to be paid under this article. If a taxicab owner has designated an agent, then the agent must perform any act this article requires the taxicab owner to perform, but the failure of such agent to perform any such act shall not relieve the taxicab owner from the obligation to perform such act or from any liability that may arise from failure to perform the act.

(2) (A) Notwithstanding the foregoing, a TSP that collects the trip record and the trip fare on behalf of a taxicab owner or a HAIL vehicle owner shall withhold from daily collections the taxes due on such trips, and shall withhold from such collections the taxes due on cash trips. If the TSP's daily collections, after retaining any fees to which it is entitled pursuant to a contract with such taxicab owner or HAIL vehicle owner, are insufficient to cover the taxes due on such cash trips, the TSP shall withhold an amount from subsequent daily collections, to the extent funds are available, until all taxes due for a quarterly period described in section twelve hundred eighty-four of this article have been withheld. If a TSP is unable to withhold all the taxes due in such quarterly period, it shall withhold such unwithheld taxes from daily collections in the next quarterly period. A TSP shall be jointly liable for the tax due on all trips for which it collects the trip record, but shall be relieved of liability for any taxes attributable to cash trips for which it was unable to withhold the taxes due because there was insufficient daily collections during four successive quarterly periods.

(B) For any period that the TSP collects trip records on behalf of a taxicab owner or HAIL vehicle owner, the TSP shall file returns reporting the tax due on all trips for which it collected trip records and shall remit the taxes withheld on all such trips and shall report any unwithheld taxes due because of insufficient daily collections to cover the taxes due on cash trips.

§ 3. Subdivision (a) of section 1299-B of the tax law, as added by section 2 of part NNN of chapter 59 of the laws of 2018, is amended to read as follows:

(a) Notwithstanding any provision of law to the contrary, any person that dispatches a motor vehicle by any means that provides transportation that is subject to a surcharge imposed by this article, including transportation network companies as defined in article forty-four-B of the vehicle and traffic law, shall be liable for the surcharge imposed by this article, except that in the case of taxicab trips and HAIL vehicle trips that are also subject to tax pursuant to article twenty-nine-A of this chapter[~~, only the taxicab owner or HAIL base liable for that tax shall be the person liable for the surcharge imposed by this article~~]**: (1) a TSP that collected the trip record and trip fare shall withhold from daily collections the surcharges due on such trips, and shall withhold from such collections the surcharges due on cash trips. If the TSP's daily collections, after retaining any fees to which it is entitled pursuant to a contract with such taxicab owner or HAIL vehicle owner, are insufficient to cover the surcharges due on such cash trips, the TSP shall withhold an amount from subsequent daily collections, to the extent funds are available, until all surcharges due for a monthly period have been withheld. If a TSP is unable to withhold all the surcharges due in a monthly period, it shall withhold such unwithheld surcharges from daily collections in the next monthly period. A TSP shall be jointly liable for the surcharge imposed by this article for**

all trips for which the TSP collected the trip record, but shall be relieved of liability for any surcharges attributable to cash trips for which it was unable to withhold the surcharges because there were insufficient daily collections during twelve successive monthly periods.

(2) The TSP shall be responsible for filing monthly returns reporting the surcharges due on all trips for which it collected trip records, shall remit the surcharges withheld on all such trips and shall report any unwithheld surcharges due because of insufficient daily collections to cover the tax due on cash trips. For purposes of this section, the terms "taxicab trips," "HAIL vehicle trips," "taxicab owner," [~~and~~] "HAIL base," "TSP" and "cash trip" shall have the same meaning as they do in section twelve hundred eighty of this chapter.

§ 4. Section 1299-F of the tax law is amended by adding a new subdivision (e) to read as follows:

(e) Notwithstanding the provisions of subdivision (a) of this section, the commissioner may, in his or her discretion, permit the proper officer of the taxi and limousine commission of the city of New York (TLC) or the duly authorized representative of such officer, to inspect any return filed under this article, or may furnish to such officer or such officer's authorized representative an abstract of any such return or supply such person with information concerning an item contained in any such return, or disclosed by any investigation of tax liability under this article; but such permission shall be granted or such information furnished only if the TLC shall have furnished the commissioner with all information requested by the commissioner pursuant to this article and shall have permitted the commissioner or the commissioner's authorized representative to make any inspection of any records or reports concerning for-hire transportation trips subject to the surcharge imposed by this article, and any persons required to collect such surcharge, filed with or possessed by the TLC that the commissioner may have requested from the TLC. Provided, further, that the commissioner may disclose to the TLC whether or not a person liable for the surcharge imposed by this article has paid all of the surcharges due under this article as of any given date.

§ 5. This act shall take effect immediately and shall apply to trips occurring on or after July 1, 2021.

PART S

Section 1. Paragraph 1 of subdivision (g) of section 32 of the tax law, as added by section 2 of part VV of chapter 59 of the laws of 2009, is amended to read as follows:

(1) [~~If a~~] The department shall issue a notice to a tax return preparer or facilitator [~~is required~~] for failure to register or re-register with the department pursuant to paragraph one or three of subdivision (b) of this section, [~~as applicable, and fails to do so in accordance with the terms of this section, then the~~] which shall set forth a fifteen day period to cure the failure to register or re-register. The commissioner is authorized to send such notice electronically to the tax return preparer's or facilitator's online services account. A tax return preparer [~~of~~] or facilitator who fails to register or re-register in accordance with such notice must pay a penalty of two hundred fifty dollars. [~~Provided, however, that if the tax return preparer or facilitator complies with the registration requirements of this section within ninety calendar days after notification of assessment of this penalty is sent by the department, then this penalty must be abated. If the tax~~

~~return preparer or facilitator continues to fail to register or re-register after the ninety calendar day period, the tax return preparer or facilitator must pay an additional penalty of five hundred dollars if the failure is for not more than one month, with an additional five hundred dollars for each additional month or fraction thereof during which the failure continues. Once the ninety calendar days specified in this paragraph have expired, the~~] The penalty can be waived only for good cause shown by the tax return preparer or facilitator.

§ 2. Paragraph 2 of subdivision (g) of section 32 of the tax law, as added by section 2 of part VV of chapter 59 of the laws of 2009, is amended to read as follows:

(2) [~~If~~] The department shall issue a notice to a commercial tax return preparer who fails to pay the fee as required in paragraph one of subdivision (c) of this section, for a calendar year, [~~then the~~] which shall set forth a fifteen day period to cure the failure to pay the fee. The commissioner is authorized to send such notice electronically to the commercial tax return preparer's online services account. A commercial tax return preparer who fails to pay the fee in accordance with such notice must pay a penalty of fifty dollars for each return the commercial tax return preparer has filed with the department in that calendar year. [~~Provided, however, that if the commercial tax return preparer complies with the payment requirements of paragraph one of subdivision (c) of this section, within ninety calendar days after notification of the assessment of this penalty is sent by the department, then this penalty must be abated.~~] The maximum penalty that may be imposed under this paragraph on any commercial tax return preparer during any calendar year must not exceed five thousand dollars. [~~Once the ninety calendar days specified in this paragraph have expired, the~~] The penalty can be waived only for good cause shown by the commercial tax return preparer.

§ 3. Section 32 of the tax law is amended by adding a new subdivision (h) to read as follows:

(h) (1) Tax return preparers and facilitators must prominently and conspicuously display a copy of their registration certificate issued pursuant to this section, for the current registration period, at their place of business and at any other location where they provide tax return preparation and/or facilitation services, in an area where taxpayers using their services are able to see and review such registration certificate.

(2) Tax return preparers and facilitators must prominently and conspicuously display at their place of business and at any other location where they provide tax return preparation and/or facilitation services the following documents:

(A) a current price list, in at least fourteen-point type, that includes, but is not limited to, a list of all services offered by the tax return preparer and/or facilitator; the minimum fee charged for each service, including the fee charged for each type of federal or New York state tax return to be prepared and facilitation service to be provided; and a list of each factor that may increase a stated fee and the specific additional fees or range of possible additional fees when each factor applies; and

(B) a copy of the most recent Consumer Bill of Rights Regarding Tax Preparers published by the department pursuant to section three hundred seventy-two of the general business law.

(3) A tax return preparer or facilitator who fails to comply with any of the requirements of this subdivision must pay a penalty of five hundred dollars for the first month of non-compliance and five hundred

dollars for each subsequent month of non-compliance thereafter. The maximum penalty that may be imposed under this subdivision on any tax return preparer or facilitator during any calendar year must not exceed ten thousand dollars. The penalty can be waived only for good cause shown by the tax return preparer or facilitator.

§ 4. The second subdivision (g) of section 32 of the tax law is relettered subdivision (i).

§ 5. This act shall take effect immediately; provided, however, that paragraph (3) of subdivision (h) of section 32 of the tax law, as added by section three of this act, shall take effect January 1, 2022.

PART T

Intentionally Omitted

PART U

Section 1. Paragraphs i and v of subdivision 1-e of section 333 of the real property law, as amended by section 5 of part X of chapter 56 of the laws of 2010 and as further amended by subdivision (d) of section 1 of part W of chapter 56 of the laws of 2010, are amended to read as follows:

i. A recording officer shall not record or accept for [~~record~~] **recording** any conveyance of real property affecting land in New York state unless accompanied by **one of the following:**

(1) a receipt issued by the commissioner of taxation and finance pursuant to subdivision (c) of section fourteen hundred twenty-three of the tax law; or

(2) a transfer report form prescribed by the commissioner of taxation and finance [~~or in lieu thereof, confirmation from the commissioner that the required data has been reported to it pursuant to paragraph vii of this subdivision~~], and the fee prescribed pursuant to subdivision three of this section.

v. **(1)** The provisions of this subdivision shall not operate to invalidate any conveyance of real property where one or more of the items designated as subparagraphs one through eight of paragraph ii of this subdivision, have not been reported or which has been erroneously reported, nor affect the record contrary to the provisions of this subdivision, nor impair any title founded on such conveyance or record. [~~Such~~]

(2) Subject to the provisions of section fourteen hundred twenty-three of the tax law, such form shall contain an affirmation as to the accuracy of the contents made both by the transferor or transferors and by the transferee or transferees. Provided, however, that if the conveyance of real property occurs as a result of a taking by eminent domain, tax foreclosure, or other involuntary proceeding such affirmation may be made only by either the condemnor, tax district, or other party to whom the property has been conveyed, or by that party's attorney. The affirmations required by this paragraph shall be made in the form and manner prescribed by the commissioner, provided that notwithstanding any provision of law to the contrary, affirmants may be allowed, but shall not be required, to sign such affirmations electronically.

§ 2. Paragraphs vii and viii of subdivision 1-e of section 333 of the real property law are REPEALED.

§ 3. Subdivision 3 of section 333 of the real property law, as amended by section 2 of part JJ of chapter 56 of the laws of 2009 and as further

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

3. [~~The~~] **(i) When a** recording officer [~~of every county and the city of New York~~] **is presented with a conveyance for recording that is accompanied by a receipt issued by the commissioner of taxation and finance pursuant to subdivision (c) of section fourteen hundred twenty-three of the tax law, such recording officer shall be relieved of the responsibility to collect the fee described by this subdivision. He or she shall nonetheless be entitled to the portion of such fee that he or she would otherwise have deducted pursuant to this subdivision, as provided by subdivision (b) of section fourteen hundred twenty-three of the tax law.**

(ii) When a recording officer is presented with a conveyance for recording that is not accompanied by such a receipt, he or she shall impose a fee of two hundred fifty dollars, or in the case of a transfer involving qualifying residential or farm property as defined by paragraph iv of subdivision one-e of this section, a fee of one hundred twenty-five dollars, for every real property transfer reporting form submitted for recording as required under **subparagraph two of paragraph i of** subdivision one-e of this section. In the city of New York, the recording officer shall impose a fee of one hundred dollars for each real property transfer tax form filed in accordance with chapter twenty-one of title eleven of the administrative code of the city of New York, except where a real property transfer reporting form is also submitted for recording for the transfer as required under **subparagraph two of paragraph i of** subdivision one-e of this section. The recording officer shall deduct nine dollars from such fee and remit the remainder of the revenue collected to the commissioner of taxation and finance every month for deposit into the general fund. The amount duly deducted by the recording officer shall be retained by the county or by the city of New York.

§ 4. Subsection (d) of section 663 of the tax law, as amended by section 1 of part P of chapter 686 of the laws of 2003, is amended to read as follows:

(d) A recording officer shall not record or accept for [~~record~~] **recording** any deed unless **one of the following conditions is satisfied:**

(1) it is accompanied by a receipt issued by the commissioner indicating that the estimated tax required by this section has been paid to the commissioner either electronically or as otherwise prescribed by him or her;

(2) it is accompanied by a form prescribed by the commissioner pursuant to subsection (b) of this section and the payment of any estimated tax shown as payable on such form[~~,~~]**;** or [~~unless~~]

(3) such **receipt or** form includes a certification by the transferor that this section is inapplicable to the sale or transfer.

§ 5. Subdivision (c) of section 1407 of the tax law, as amended by chapter 61 of the laws of 1989, is amended to read as follows:

(c) [~~Every~~] **1. When a** recording officer designated to act as such agent **is presented with a conveyance for recording that is accompanied by a receipt issued by the commissioner pursuant to subdivision (c) of section fourteen hundred twenty-three of this article, such recording officer shall be relieved of the responsibility to collect the real estate transfer tax thereon. He or she shall nonetheless be entitled to the portion of such tax that he or she would otherwise have retained pursuant to this subdivision, as provided by subdivision (b) of section fourteen hundred twenty-three of the tax law.**

2. When a recording officer is presented with a conveyance for recording that is not accompanied by a receipt described in paragraph one of this subdivision, he or she shall collect the applicable real estate transfer tax and shall retain, from the real estate transfer tax which he **or she** collects, the sum of one dollar for each of the first five thousand conveyances accepted for recording and for which he **or she** has issued a documentary stamp or metering machine stamp or upon which instrument effecting the conveyance he **or she** has noted payment of the tax or that no tax is due, pursuant to any other method for payment of the tax provided for in the regulations of the commissioner of taxation and finance, during each annual period commencing on the first day of August and ending on the next succeeding thirty-first day of July and seventy-five cents for each conveyance in excess of five thousand accepted for recording and for which he **or she** has issued such a stamp or upon which instrument effecting the conveyance he **or she** has noted payment of the tax or that no tax is due, pursuant to such other method, during such annual period. Such fee shall be payable even though the stamp issued or such notation shows that no tax is due. Such a fee paid to the register of the city of New York shall belong to the city of New York and such a fee paid to a recording officer of a county outside such city shall belong to such officer's county. With respect to any other agents designated to act pursuant to subdivision (a) of this section, the commissioner of taxation and finance shall have the power to provide, at his **or her** discretion, for payment of a fee to such agent, in such manner and amount and subject to such limitations as he **or she** may determine, but any such fee for any annual period shall not be greater than the sum of one dollar for each of the first five thousand conveyances for which such agent has issued a documentary stamp or metering machine stamp or upon which instrument effecting the conveyance he **or she** has noted payment of the tax or that no tax is due, pursuant to any other method for payment of the tax provided for in the regulations of the commissioner of taxation and finance, during such annual period and seventy-five cents for each conveyance in excess of five thousand for which such agent has issued such a stamp or upon which instrument effecting the conveyance such agent has noted payment of the tax or that no tax is due, pursuant to such other method, during such annual period.

§ 6. Subdivision (b) of 1409 of the tax law, as added by chapter 61 of the laws of 1989, is amended to read as follows:

(b) [~~The~~] **Subject to the provisions of section fourteen hundred twenty-three of this article, the** return shall be signed by both the grantor and the grantee. Where a conveyance has more than one grantor or more than one grantee, the return shall be signed by all of such grantors and grantees. Where any or all of the grantors or any or all of the grantees have failed to sign a return, it shall be accepted as a return if signed by any one of the grantors or by any one of the grantees. Provided, however, those not signing the return shall not be relieved of any liability for the tax imposed by this article and the period of limitations for assessment of tax or of additional tax shall not apply to any such party.

§ 7. Subdivision (b) of section 1410 of the tax law, as added by chapter 61 of the laws of 1989, is amended to read as follows:

(b) A recording officer shall not record an instrument effecting a conveyance unless **one of the following conditions is satisfied:**

(1) the instrument is accompanied by a receipt issued by the commissioner pursuant to subdivision (c) of section fourteen hundred twenty-three of this article; or

(2) the return required by section fourteen hundred nine of this article has been filed and the real estate transfer tax due, if any, shall have been paid as provided in this section.

§ 8. The tax law is amended by adding a new section 1423 to read as follows:

§ 1423. Modernization of real property transfer reporting. (a) Notwithstanding any provision of law to the contrary, the commissioner is hereby authorized to implement a system for the electronic collection of data relating to transfers of real property. In connection therewith, the commissioner may combine the two forms referred to in paragraph one of this subdivision into a consolidated real property transfer form to be filed with him or her electronically; provided:

(1) The two forms that may be so combined are the real estate transfer tax return required by section fourteen hundred nine of this article, and the real property transfer report required by subdivision one-e of section three hundred thirty-three of the real property law. However, the commissioner shall continue to maintain both such return and such report as separate forms, so that a party who prefers not to file a consolidated real property transfer form with the commissioner electronically shall have the option of filing both such return and such report with the recording officer, as otherwise provided by law. Under no circumstances shall a consolidated real property transfer form be filed with, or accepted by, the recording officer.

(2) Notwithstanding the provisions of section fourteen hundred eighteen of this article, any information appearing on a consolidated real property transfer form that is required to be included on the real property transfer report required by subdivision one-e of section three hundred thirty-three of the real property law shall be subject to public disclosure.

(3) When a consolidated real property transfer form is electronically submitted to the department by either the grantor or grantee or a duly authorized agent thereof, the act of submitting such form shall be deemed to be the signing of the return as required by paragraph (v) of subdivision one-e of the real property law or subdivision (b) of section fourteen hundred nine of this article, and the requirement that all the grantors and grantees shall sign the return shall not apply. However, the fact that a grantor or grantee has not electronically submitted the form shall not relieve that grantor or grantee of any liability for the tax imposed by this article.

(b) When a consolidated real property transfer form is filed with the commissioner electronically pursuant to this section, the real estate transfer tax imposed under this article, and the fee that would otherwise be retained by the recording officer pursuant to subdivision three of section three hundred thirty-three of the real property law, shall be paid to the commissioner therewith. The commissioner shall retain on behalf of the recording officer the portion of such tax that would otherwise have been retained by the recording officer pursuant to subdivision (c) of section fourteen hundred seven of this article, and the portion of such fee that would otherwise have been retained by the recording officer pursuant to subdivision three of section three hundred thirty-three of the real property law. The moneys so retained by the commissioner on behalf of the recording officer, hereinafter referred to as the recording officer's fees, shall be deposited daily with such

responsible banks, banking houses, or trust companies as may be designated by the state comptroller. Of the recording officer's fees so deposited, the comptroller shall retain in the comptroller's hands such amount as the commissioner may determine to be necessary for refunds or reimbursements of such fees collected or received pursuant to this section, out of which the comptroller shall pay any refunds or reimbursements of such fees to which persons shall be entitled under the provisions of this section. The comptroller, after reserving such refund and reimbursement fund shall, on or before the twelfth day of each month, pay to the appropriate recording officers an amount equal to the recording officer's fees reserved on their behalf. Provided, however, that the commissioner is authorized to request that the comptroller refrain from making such a payment of such fees to a recording officer until the commissioner has certified to the comptroller that the recording officer has supplied the commissioner with the liber and page numbers of the recorded instruments that gave rise to such fees.

(c) The system for the electronic submission of consolidated real property transfer forms shall be designed so that upon the successful electronic filing of such a form and the payment of the associated taxes and fees, the party submitting the same shall be provided with an electronic receipt in a form prescribed by the commissioner that confirms such filing and payment. Such party may file a printed copy of such receipt with the recording officer when offering the associated instrument for recording, in lieu of submitting to the recording officer the return, report, tax and fee that would otherwise have been required under this article and subdivisions one-e and three of section three hundred thirty-three of the real property law. The recording officer shall retain such receipt for a minimum of three years, unless otherwise directed by the commissioner, and shall provide a copy thereof to the commissioner for inspection upon his or her request.

(d) Upon recording the instrument to which the consolidated real property transfer form pertains, the recording officer shall provide the commissioner with the liber and page thereof at such time and in such manner as the commissioner shall prescribe.

(e) The provisions of this section shall not be applicable within a city or county that has implemented its own electronic system for the recording of deeds, the filing of the real estate transfer tax returns and the real property transfer reports prescribed by the commissioner, and the payment of the associated taxes and fees, unless such city or county shall notify the commissioner that such jurisdiction will follow the system authorized pursuant to this section to be used therein, in writing.

§ 9. This act shall take effect immediately.

PART V

Section 1. Paragraph 2 of subdivision w of section 233 of the real property law is REPEALED.

§ 2. Paragraph 3 of subdivision w of section 233 of the real property law, as amended by section 18 of part B of chapter 389 of the laws of 1997, is amended to read as follows:

3. A manufactured home park owner or operator providing a reduction in rent as required by paragraph one [~~or two~~] of this subdivision may retain, in consideration for record keeping expenses, two percent of the amount of such reduction.

§ 3. The opening paragraph of paragraph 3-a of subdivision w of section 233 of the real property law, as added by chapter 405 of the laws of 2001, is amended to read as follows:

Any reduction required to be provided pursuant to paragraph one [~~or two~~] of this subdivision shall be provided as follows:

§ 4. Paragraph (l) of subdivision 2 of section 425 of the real property tax law is amended by adding a new subparagraph (iv) to read as follows:

(iv) Beginning with assessment rolls used to levy school district taxes for the two thousand twenty-two--two thousand twenty-three school year, no exemption shall be granted pursuant to this section to a mobile home that is described in this paragraph. Owners of such property may claim the credit authorized by subsection (eee) of section six hundred six of the tax law in the manner prescribed therein. The commissioner shall develop a process to automatically switch qualified exemption recipients into the STAR credit, and to request additional information from those exemption recipients whose credit eligibility cannot be independently confirmed. Each affected individual shall be notified of the switch as soon as practicable. Once the individual receives a STAR credit check and deposits or endorses it, he or she shall be deemed to have consented to the switch and shall not be permitted to switch back to the exemption.

§ 5. Subparagraph (B) of paragraph 6 of subsection (eee) of section 606 of the tax law is amended by adding a new clause (iii) to read as follows:

(iii) Beginning with the two thousand twenty-two taxable year, to receive the credit authorized by this subsection, an owner of a mobile home described by clause (i) of this subparagraph shall register for such credit in the manner prescribed by the commissioner.

§ 6. This act shall take effect immediately; provided, however, that the amendments to subdivision w of section 233 of the real property law made by sections one, two and three of this act shall be applicable beginning with assessment rolls used to levy school district taxes for the 2022--2023 school year.

PART W

Section 1. Section 200 of the real property tax law, as amended by section 4-a of part W of chapter 56 of the laws of 2010, is amended to read as follows:

§ 200. State board. There is hereby created in the department of taxation and finance a separate and independent state board of real property tax services, to consist of five members to be appointed by the governor, by and with the advice and consent of the senate. Of those five members appointed by the governor, one such person shall be an individual actively engaged in the commercial production for sale of agricultural crops, livestock and livestock products of an average gross sales value of ten thousand dollars or more. Said individual shall be appointed in the first instance to a term of eight years upon expiration of an existing term. Said initial term shall commence on the first day of January next succeeding the year in which the existing term shall expire. The governor shall designate one of the members as the chairman of the board, who shall serve as chairman at the pleasure of the governor. **A majority of the duly appointed members shall constitute a quorum and not less than a majority of such members concurring may transact any business, perform any duty or exercise any power of the board.** The

members of the board shall be appointed for terms of eight years, commencing on the first day of January next following the year in which the term of his predecessor expired, except that the terms of the members first appointed shall expire as follows: one on December thirty-first, nineteen hundred sixty-one, one on December thirty-first, nineteen hundred sixty-three, one on December thirty-first, nineteen hundred sixty-five, one on December thirty-first, nineteen hundred sixty-seven, and one on December thirty-first, nineteen hundred eighty-two. Vacancies occurring otherwise than by expiration of term shall be filled for the unexpired term. All members shall receive necessary expenses incurred in the performance of their duties.

§ 2. Section 307 of the real property tax law is REPEALED.

§ 3. Subdivision 4 of section 483 of the real property tax law, as amended by chapter 72 of the laws of 1979 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, and as renumbered by chapter 797 of the laws of 1992, is amended to read as follows:

4. Such exemption from taxation shall be granted only upon an application by the owner of the building or structure on a form prescribed by the commissioner. The applicant shall furnish such information as [~~such board~~] **the commissioner** shall require. Such application shall be filed with the assessor of the city, town, village or county having the power to assess property for taxation on or before the appropriate taxable status date of such city, town, village or county and within one year from the date of completion of such construction or reconstruction.

§ 4. Subdivision 3 of section 489-n of the real property tax law, as added by chapter 86 of the laws of 1963 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

3. The commissioner shall meet at the time and place specified in such notice to hear complaints in relation to the tentative determination of the railroad ceiling. The provisions of section five hundred twelve of this chapter shall apply so far as may be practicable to a hearing under this section. **Nothing contained in this subdivision shall be construed to require a hearing to be conducted when no complaints have been filed.**

§ 5. Subdivision 3 of section 489-kk of the real property tax law, as added by chapter 920 of the laws of 1977 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

3. The commissioner shall meet at the time and place specified in such notice to hear complaints in relation to the tentative determination of the railroad ceiling. The provisions of section five hundred twelve of this chapter shall apply so far as may be practicable to a hearing under this section. **Nothing contained in this subdivision shall be construed to require a hearing to be conducted when no complaints have been filed.**

§ 6. The real property tax law is amended by adding a new section 497 to read as follows:

§ 497. Construction of certain local option provisions in exemption statutes. 1. Population restrictions. When an exemption statute makes one or more options available to municipal corporations having a population within a specified range, and the governing body of a municipal corporation adopts a local law or resolution exercising such an option while its population is within the specified range, a subsequent change in the population of the municipal corporation that places it outside the specified range shall not render such local law or resolution ineffective or invalid, nor shall it impair the ability of the governing

body to amend or repeal such local law or resolution to the same extent as if its population were still within the specified range. Provided, however, that this subdivision shall not apply to any exemption statute that expressly provides that a local law or resolution adopted thereunder shall become ineffective or invalid if the population of the municipal corporation subsequently experiences a change that places it outside the specified range.

2. Filing provisions. When an exemption statute makes one or more options available to some or all municipal corporations, and further provides that a municipal corporation adopting a local law or resolution exercising such an option shall file a copy thereof with one or more state agencies other than the department of state, but if such statute does not expressly provide that a local law or resolution exercising such an option shall not take effect until a copy thereof is filed with the specified state agency or agencies, then a failure to comply with such filing provision shall not render such local law or resolution ineffective or invalid.

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

3. The commissioner or his or her designee shall meet at the time and place specified in such notice set forth in subdivision one of this section to hear complaints in relation to the tentative determination of the assessment ceiling. The provisions of section five hundred twelve of this chapter shall apply so far as may be practicable to a hearing under this section. **Nothing contained in this subdivision shall be construed to require a hearing to be conducted when no complaints have been filed.**

§ 8. Section 612 of the real property tax law, as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

§ 612. Hearing of complaints. The commissioner or a duly authorized representative thereof shall meet at the time and place specified in the notice required by section six hundred eight of this chapter to hear complaints in relation to assessments of special franchises. The provisions of section five hundred twelve of this chapter shall apply so far as practicable to the hearing of complaints pursuant to this section. **Nothing contained in this section shall be construed to require a hearing to be conducted when no complaints have been filed.**

§ 9. Section 1208 of the real property tax law, as amended by chapter 355 of the laws of 1990 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

§ 1208. Hearing of complaints. The commissioner or a duly authorized representative thereof shall meet at the time and place specified in the notice required by section twelve hundred four of this chapter to hear complaints in relation to equalization rates, class ratios or class equalization rates. The provisions of section five hundred twenty-five of this chapter shall apply so far as practicable to a hearing under this section. **Nothing contained in this section shall be construed to require a hearing to be conducted when no complaints have been filed.**

§ 10. This act shall take effect immediately; provided, however, that notwithstanding the provisions of subdivision 2 of section 497 of the real property tax law as added by section six of this act, the decision issued by the Appellate Division, Third Department on April 16, 2020, in the Matter of Laertes Solar, LLC v Assessor of the Town of Harford, cited as 182 A.D.3d 826, 122 N.Y.S.3d 427, and 2020 NY Slip Op 02302,

motion for leave to appeal dismissed in part and otherwise denied by the Court of Appeals on November 19, 2020, shall remain binding upon the parties thereto; and provided further that the amendments made to section 499-oooo of the real property tax law made by section seven of this act shall not affect the repeal of such section and shall be deemed to be repealed therewith.

PART X

Section 1. Subdivisions 5, 7 and 9 of section 487 of the real property tax law, subdivision 5 as amended by chapter 325 of the laws of 2018, subdivision 7 as amended by chapter 515 and subdivision 9 as added by chapter 608 of the laws of 2002, and paragraph (a) of subdivision 9 as amended by chapter 344 of the laws of 2014, are amended to read as follows:

5. The exemption granted pursuant to this section shall only be applicable to (a) solar or wind energy systems or farm waste energy systems which are (i) existing or constructed prior to July first, nineteen hundred eighty-eight or (ii) constructed subsequent to January first, nineteen hundred ninety-one and prior to January first, two thousand [~~twenty-five~~] **thirty**, and (b) micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system which are constructed subsequent to January first, two thousand eighteen and prior to January first, two thousand [~~twenty-five~~] **thirty**.

7. If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this section, he or she shall approve the application and enter the taxable assessed value of the parcel for which an exemption has been granted pursuant to this section on the assessment roll with the taxable property, with the amount of the exemption **set forth in a separate column** as computed pursuant to subdivision two of this section in a separate column. In the event that real property granted an exemption pursuant to this section ceases to be used primarily for eligible purposes, the exemption granted pursuant to this section shall cease.

9. (a) A county, city, town, village or school district, except a school district under article fifty-two of the education law, that has not acted to remove the exemption under this section may require the owner of a property which includes a solar or wind energy system which meets the requirements of subdivision four of this section, to enter into a contract for payments in lieu of taxes. Such contract may require annual payments in an amount not to exceed the amounts which would otherwise be payable but for the exemption under this section. If the owner or developer of such a system provides written notification to a taxing jurisdiction of its intent to construct such a system, then in order to require the owner or developer of such system to enter into a contract for payments in lieu of taxes, such taxing jurisdiction must notify such owner or developer **in writing** of its intent to require a contract for payments in lieu of taxes within sixty days of receiving the written notification. **Written notification to a taxing jurisdiction for this purpose shall include a hard copy letter sent to the highest-ranking official of the taxing jurisdiction. Such letter shall explicitly reference subdivision nine of section four hundred eighty-seven of the real property tax law, and clearly state that, unless the taxing**

jurisdiction responds within sixty days in writing with its intent to require a contract for payments in lieu of taxes, such project shall not be obligated to make such payments.

(b) Notwithstanding paragraph (a) of this subdivision, should a taxing jurisdiction adopt a law or resolution at any time within or prior to the sixty day window, indicating the taxing jurisdiction's ongoing intent to require a contract for payments in lieu of taxes for such systems, such law or resolution shall be considered notification to owners or developers and no further action is required on the part of the taxing jurisdiction, provided that such law or resolution remains in effect through the end of the sixty day notification period.

[~~The~~] (c) Any payment in lieu of a tax agreement shall not operate for a period of more than fifteen years, commencing in each instance from the date on which the benefits of such exemption first become available and effective.

§ 2. Subdivision 1 of section 575-a of the real property tax law, as added by section 1 of subpart F of part J of chapter 59 of the laws of 2019, is amended to read as follows:

1. Every corporation, company, association, joint stock association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating or managing any electric generating facility in the state shall annually file with the commissioner, by April thirtieth, a report showing the inventory, revenue, and expenses associated therewith for the most recent fiscal year, and, in the case of solar and wind energy systems, such other information as the commissioner may reasonably require for the development and maintenance of an appraisal model and discount rate as required pursuant to section 575-b of this chapter. Such report shall be in the form and manner prescribed by the commissioner.

§ 3. The real property tax law is amended by adding a new section 575-b to read as follows:

§ 575-b. Solar or wind energy systems. 1. The assessed value for solar or wind energy systems, as defined in section four hundred eighty-seven of this chapter, shall be determined by a discounted cash flow approach that includes:

(a) An appraisal model identified and published by the New York state department of taxation and finance, in consultation with the New York state energy research and development authority, within one hundred eighty days of the effective date of this section, and periodically thereafter as appropriate; and

(b) A solar or wind energy system discount rate or rates published annually by the New York state department of taxation and finance; provided that prior to such publication, such discount rate or rates shall be published in preliminary form on the department's website and notice thereof shall be sent to parties who have requested the same. The department shall then allow at least sixty days for public comments to be submitted, and shall consider any comments so submitted and make any changes it deems necessary prior to publishing the final discount rate or rates; and

(c) In the formulation of such a model and discount rate, the New York state department of taxation and finance shall consult with the New York State Assessors Association. Provided, further, in the formulation of such a model and discount rate, the New York state department of taxation and finance shall be authorized to take into account economic and cost characteristics of such solar and wind energy systems located in different geographic regions of the state and consider regionalized

market pressures in the formulation of the appraisal model and discount rate required under this section.

2. The reports required by section five hundred seventy-five-a of this title shall be designed to elicit such information as the commissioner may reasonably require for the development and maintenance of an appraisal model and discount rate.

3. The provisions of this section shall only apply to solar or wind energy systems with a nameplate capacity equal to or greater than one megawatt.

§ 4. The third undesignated paragraph of section 852 of the general municipal law, as amended by chapter 630 of the laws of 1977, is amended to read as follows:

It is hereby further declared to be the policy of this state to protect and promote the health of the inhabitants of this state and to increase trade through promoting the development of facilities to provide recreation for the citizens of the state and to attract tourists from other states **and to promote the development of renewable energy projects to support the state's renewable energy goals as may be established or amended from time to time**.

§ 5. Subdivision 4 of section 854 of the general municipal law, as amended by section 6 of part J of chapter 59 of the laws of 2013, is amended and a new subdivision 21 is added to read as follows:

(4) "Project" - shall mean any land, any building or other improvement, and all real and personal properties located within the state of New York and within or outside or partially within and partially outside the municipality for whose benefit the agency was created, including, but not limited to, machinery, equipment and other facilities deemed necessary or desirable in connection therewith, or incidental thereto, whether or not now in existence or under construction, which shall be suitable for manufacturing, warehousing, research, commercial**, renewable energy** or industrial purposes or other economically sound purposes identified and called for to implement a state designated urban cultural park management plan as provided in title G of the parks, recreation and historic preservation law and which may include or mean an industrial pollution control facility, a recreation facility, educational or cultural facility, a horse racing facility, a railroad facility**, a renewable energy project** or an automobile racing facility, provided, however, no agency shall use its funds or provide financial assistance in respect of any project wholly or partially outside the municipality for whose benefit the agency was created without the prior consent thereto by the governing body or bodies of all the other municipalities in which a part or parts of the project is, or is to be, located, and such portion of the project located outside such municipality for whose benefit the agency was created shall be contiguous with the portion of the project inside such municipality.

(21) "Renewable energy project" shall mean any project and associated real property on which the project is situated, that utilizes any system or equipment as set forth in section four hundred eighty-seven of the real property tax law or as defined pursuant to paragraph b of subdivision one of section sixty-six-p of the public service law as added by chapter one hundred six of the laws of two thousand nineteen.

§ 6. The opening paragraph of section 858 of the general municipal law, as amended by chapter 478 of the laws of 2011, is amended to read as follows:

The purposes of the agency shall be to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, main-

taining, equipping and furnishing industrial, manufacturing, warehousing, commercial, research**, renewable energy** and recreation facilities including industrial pollution control facilities, educational or cultural facilities, railroad facilities, horse racing facilities, automobile racing facilities**, renewable energy projects** and continuing care retirement communities, provided, however, that, of agencies governed by this article, only agencies created for the benefit of a county and the agency created for the benefit of the city of New York shall be authorized to provide financial assistance in any respect to a continuing care retirement community, and thereby advance the job opportunities, health, general prosperity and economic welfare of the people of the state of New York and to improve their recreation opportunities, prosperity and standard of living; and to carry out the aforesaid purposes, each agency shall have the following powers:

§ 7. Paragraph (b) of subdivision 5 of section 859-a of the general municipal law, as added by chapter 563 of the laws of 2015, is amended to read as follows:

(b) a written cost-benefit analysis by the agency that identifies the extent to which a project will create or retain permanent, private sector jobs; the estimated value of any tax exemptions to be provided; the amount of private sector investment generated or likely to be generated by the proposed project; **the contribution of the project to the state's renewable energy goals and emission reduction targets as set forth in the state energy plan adopted pursuant to section 6-104 of the energy law;** the likelihood of accomplishing the proposed project in a timely fashion; and the extent to which the proposed project will provide additional sources of revenue for municipalities and school districts; and any other public benefits that might occur as a result of the project;

§ 8. This act shall take effect immediately.

PART Y

Section 1. Legislative intent. Section 9 of Article 1 of the New York State Constitution was recently amended and provides "casino gambling at no more than seven facilities as authorized and prescribed by the legislature shall hereafter be authorized or allowed within this state". It is the sense of the legislature that this provision is not contravened by a statute that authorizes the acceptance of a wager by an individual who is betting by virtual or electronic means and the wager is accepted through equipment located within a licensed gaming facility; provided that any such wager meets other safeguards ensuring that the plain text of this provision is honored in such structure. Sports wagering is now legal online in 14 states, including the bordering states of New Jersey and Pennsylvania, while it is permitted only in person in New York at four upstate commercial gaming facilities and Native American Class III gaming facilities. An industry study found that nearly 20 percent of New Jersey's online sports wagering revenue comes from New York residents, costing the state millions of dollars in lost tax revenue.

§ 2. Legislative finding. The legislature hereby finds and declares that a sports wager that is made through virtual or electronic means from a location within New York state and is transmitted to and accepted by electronic equipment located at a licensed gaming facility, including without limitation a computer server located at such licensed gaming facility, is a sports wager made at such licensed gaming facility, notwithstanding any provisions of the penal law to the contrary.

§ 3. Section 1367 of the racing, pari-mutuel wagering and breeding law, as added by chapter 174 of the laws of 2013, paragraphs (b) and (d) of subdivision 3 as amended by section 1 of part X of chapter 59 of the laws of 2020, is amended to read as follows:

§ 1367. Sports wagering. 1. As used in this section **and in section thirteen hundred sixty-seven-a of this title**:

(a) **"Platform provider" means an entity selected by the commission to conduct mobile sports wagering pursuant to a competitive bidding process;**

(b) "Authorized sports bettor" means an individual who is physically present in this state when placing a sports wager, who is not a prohibited sports bettor, and who participates in sports wagering offered by a casino or a mobile sports wagering licensee;

(c) "Casino" means a licensed gaming facility at which gambling is conducted pursuant to the provisions of this article;

[~~(b)~~] **(d)** "Commission" means the **New York state gaming** commission established pursuant to section one hundred two of this chapter;

[~~(c)~~] **(e)** "Collegiate sport or athletic event" means a sport or athletic event offered or sponsored by**,** or played in connection with a public or private institution that offers educational services beyond the secondary level;

[~~(d)~~] **(f) "Covered persons" includes: athletes; players; umpires; referees; officials; personnel associated with players, clubs, teams, leagues, and athletic associations; medical professionals, including athletic trainers, who provide services to athletes and players; and the family members of these persons;**

(g) "High school sport or athletic event" means a sport or athletic event offered or sponsored by or played in connection with a public or private institution that offers education services at the secondary level;

(h) "In-play sports wager" means a sports wager placed on a sports event after the sports event has begun and before it ends;

(i) "Layoff bet" means a sports wager placed by a casino sports pool with another casino sports pool;

(j) "Minor" means any person under the age of twenty-one years;

(k) "Mobile sports wagering platform" or "platform" means the combination of hardware, software, and data networks used to manage, administer, or control sports wagering and any associated wagers accessible by any electronic means including mobile applications and internet websites accessed via a mobile device or computer;

(l) "Mobile sports wagering operator" means a mobile sports wagering skin which has been licensed by the commission to operate a sports pool through a mobile sports wagering platform;

(m) "Mobile sports wagering licensee" means a platform provider and a mobile sports wagering operator licensed by the commission;

(n) "Operator" means a casino which has elected to operate a sports pool;

[~~(e)~~] **(o)** "Professional sport or athletic event" means an event at which two or more persons participate in sports or athletic events and receive compensation in excess of actual expenses for their participation in such event;

[~~(f)~~] **(p) "Conduct potentially warranting further investigation" means any statement, action, or other communication intended to unlawfully influence, manipulate, or control a wagering outcome of a sporting contest or performance in a sporting contest in exchange for a benefit or to avoid financial or physical harm. "Conduct potentially warranting**

further investigation" may include, but not be limited to, statements, actions, and communications made to a covered person;

(q) "Professional sports stadium or arena" means a stadium, ballpark, or arena in which a professional sport or athletic event occurs;

(r) "Prohibited sports bettor" means:

(i) any officer or employee of the commission;

(ii) any principal or key employee of a casino, mobile sports wagering licensee, and its affiliates, except as may be permitted by the commission;

(iii) any casino gaming or non-gaming employee at the casino that employs such person and any gaming or non-gaming employee at the mobile sports wagering licensee that employs such person;

(iv) any contractor, subcontractor, or consultant, or officer or employee of a contractor, subcontractor, or consultant, of a casino or a mobile sports wagering licensee if such person is directly involved in the operation or observation of sports wagering, or the processing of sports wagering claims or payments;

(v) any person subject to a contract with the commission if such contract contains a provision prohibiting such person from participating in sports wagering;

(vi) any spouse, child, sibling or parent residing in the principal place of abode of any of the foregoing persons at the same casino or mobile sports wagering licensee where the foregoing person is prohibited from participating in sports wagering;

(vii) any amateur or professional athlete if the sports wager is based on any sport or athletic event that the athlete participates in at such amateur or professional level;

(viii) any sports agent, owner or employee or independent contractor of a team, player and umpire union personnel, and employee referee, coach or official of a sports governing body, if the sports wager is based on any sport or athletic event overseen by the individual's sports governing body;

(ix) any individual placing a wager as an agent or proxy for another person known to be a prohibited sports bettor; or

(x) any minor.

(s) "Prohibited sports event" means [~~any collegiate sport or athletic event that takes place in New York or~~] a sport or athletic event in which any New York college team participates regardless of where the event takes place, or high school sport or athletic event. The following shall not be considered prohibited sports events: (i) a collegiate tournament, and (ii) a sports event within such tournament so long as no New York college team is participating in that particular sports event;

[~~(g)~~] (t) "Sports event" means any professional sport or athletic event and any collegiate sport or athletic event, except a prohibited sports event;

[~~(h)~~] (u) "Sports governing body" means the organization that prescribes final rules and enforces codes of conduct with respect to a sporting event and participants therein;

(v) "Sports pool" means the business of accepting wagers on any sports event by any system or method of wagering; [~~and~~

~~(i)~~] (w) "Sports wager" means cash or cash equivalent that is paid by an authorized sports bettor to a casino or a mobile sports wagering licensee to participate in sports wagering offered by such casino or mobile sports wagering licensee;

(x) "Sports wagering" means wagering on sporting events or any portion thereof, or on the individual performance statistics of athletes partic-

ipating in a sporting event, or combination of sporting events, by any system or method of wagering, including, but not limited to, in-person communication and electronic communication through internet websites accessed via a mobile device or computer, and mobile device applications; provided however that sports wagers shall include, but are not limited to, single-game bets, teaser bets, parlays, over-under bets, money line, pools, in-game wagering, in-play bets, proposition bets, and straight bets;

(y) "Sports wagering gross revenue" means: (i) the amount equal to the total of all sports wagers not attributable to prohibited sports events that a mobile sports wagering licensee collects from all sports bettors, less the total of all sums not attributable to prohibited sports events paid out as winnings to all sports bettors, however, that the total of all sums paid out as winnings to sports bettors shall not include the cash equivalent value of any merchandise or thing of value awarded as a prize;

(z) "Sports wagering lounge" means an area wherein a sports pool is operated at a casino for placement of in-person wagers;

(aa) "Unusual wagering activity" means abnormal wagering activity exhibited by patrons and deemed by the casino, the mobile sports wagering licensee, or commission pursuant to rules and regulations promulgated by the commission, as a potential indicator of suspicious activity. Abnormal wagering activity may include, but is not limited to, the size of a patron's wager or increased wagering volume on a particular event or wager type;

(bb) "Suspicious wagering activity" means unusual wagering activity that cannot be explained and is indicative of match fixing, the manipulation of an event, misuse of inside information, or other prohibited activity; and

(cc) "Independent integrity monitor" means an independent individual or entity approved by the commission to receive reports of unusual wagering activity from a casino, mobile sports wagering licensee, or commission for the purpose of assisting in identifying suspicious wagering activity.

2. [~~No gaming facility may conduct sports wagering until such time as there has been a change in federal law authorizing such or upon a ruling of a court of competent jurisdiction that such activity is lawful.~~

~~3.~~] (a) In addition to authorized gaming activities, a [~~licensed gaming facility~~] casino may [~~when authorized by subdivision two of this section~~] operate a sports pool upon the approval of the commission and in accordance with the provisions of this section and applicable regulations promulgated pursuant to this article. The commission shall hear and decide promptly and in reasonable order all applications for a license to operate a sports pool, shall have the general responsibility for the implementation of this section and shall have all other duties specified in this section with regard to the operation of a sports pool. The license to operate a sports pool shall be in addition to any other license required to be issued to operate a [~~gaming facility~~] casino. No license to operate a sports pool shall be issued by the commission to any entity unless it has established its financial stability, integrity and responsibility and its good character, honesty and integrity.

No later than five years after the date of the issuance of a license and every five years thereafter or within such lesser periods as the commission may direct, a licensee shall submit to the commission such documentation or information as the commission may by regulation require, to demonstrate to the satisfaction of the executive director of

the commission that the licensee continues to meet the requirements of the law and regulations.

(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.

(c) The operator of a sports pool shall establish or display the odds at which wagers may be placed on sports events.

(d) An operator shall accept wagers on sports events only from persons physically present in the sports wagering lounge, **through mobile sports wagering offered pursuant to section thirteen hundred sixty-seven-a of this title, if such operator is also a mobile sports wagering licensee,** 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.

(e) **An operator or mobile sports wagering licensee may also accept layoff bets as long as the authorized sports pool places such wagers with another authorized sports pool or pools in accordance with regulations of the commission. A sports pool that places a layoff bet shall inform the sports pool accepting the wager that the wager is being placed by a sports pool and shall disclose its identity.**

(f) An operator or mobile sports wagering licensee may utilize global risk management pursuant to the approval of the commission.

(g) An operator **or mobile sports wagering licensee** shall not admit into the sports wagering lounge, or accept wagers from, any person whose name appears on the exclusion list.

[~~(f)~~] **(h)** The holder of a license to operate a sports pool may contract with an entity to conduct that operation, in accordance with the regulations of the commission. That entity shall obtain a license as a casino vendor enterprise prior to the execution of any such contract, and such license shall be issued pursuant to the provisions of section one thousand three hundred twenty-seven of this article and in accordance with the regulations promulgated by the commission.

[~~(g)~~] **(i)** If any provision of this article or its application to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this article which can be given effect without the invalid provision or application, and to this end the provisions of this article are severable.

[~~4.~~] **3.** (a) All persons employed directly in wagering-related activities conducted within a sports wagering lounge shall be licensed as a casino key employee or registered as a gaming employee, as determined by the commission. All other employees who are working in the sports wagering lounge may be required to be registered, if appropriate, in accordance with regulations of the commission.

(b) Each operator of a sports pool shall designate one or more casino key employees who shall be responsible for the operation of the sports pool. At least one such casino key employee shall be on the premises whenever sports wagering is conducted.

[~~5.~~] **4.** Except as otherwise provided by this article, the commission shall have the authority to regulate sports pools and the conduct of sports wagering under this article to the same extent that the commission regulates other gaming. No casino **or mobile sports wagering licen-**

see shall be authorized to operate a sports pool unless it has produced information, documentation, and assurances concerning its financial background and resources, including cash reserves, that are sufficient to demonstrate that it has the financial stability, integrity, and responsibility to operate a sports pool. In developing rules and regulations applicable to sports wagering, the commission shall examine the regulations implemented in other states where sports wagering is conducted and shall, as far as practicable, adopt a similar regulatory framework. The commission shall promulgate regulations necessary to carry out the provisions of this section, including, but not limited to, regulations governing the:

(a) amount of cash reserves to be maintained by [~~operators~~] casinos and mobile sports wagering licensees to cover winning wagers;

(b) acceptance of wagers on a series of sports events;

(c) maximum wagers which may be accepted by [~~an operator~~] a casino or mobile sports wagering licensee from any one patron on any one sports event;

(d) type of wagering tickets which may be used;

(e) method of issuing tickets;

(f) method of accounting to be used by [~~operators~~] casinos and mobile sports wagering licensees;

(g) types of records which shall be kept;

(h) use of credit and checks by [~~patrons~~] authorized sports bettors;

(i) the process by which a casino may place a layoff bet;

(j) the use of global risk management;

(k) type of system for wagering; and

[~~(j)~~] (l) protections for a person placing a wager.

[~~6.~~] 5. Each [~~operator~~] casino and mobile sports wagering licensee shall adopt comprehensive house rules governing sports wagering transactions with its [~~patrons~~] authorized sports bettors. The rules shall specify the amounts to be paid on winning wagers and the effect of schedule changes. The house rules, together with any other information the commission deems appropriate, shall be conspicuously displayed in the sports wagering lounge and included in the terms and conditions of the account wagering system, and copies shall be made readily available to [~~patrons~~] authorized sports bettors. Mobile sports wagering operators shall develop and prominently display procedures on the main page of such mobile sports wagering operator's platform for the filing of complaints by authorized sports bettors against such mobile sports wagering operator. An initial response shall be given by such mobile sports wagering operator to such bettor filing the complaint within forty-eight hours. A complete response shall be given by such mobile sports wagering operator to such bettor filing the complaint within ten business days. An authorized sports bettor may file a complaint alleging a violation of the provisions of this article with the commission.

6. (a) Each casino and mobile sports wagering operator that offers sports wagering shall annually submit a report to the commission no later than the twenty-eighth of February of each year, which shall include the following information:

(i) the total amount of sports wagers received from authorized sports bettors;

(ii) the total amount of prizes awarded to authorized sports bettors;

(iii) the total amount of sports wagering gross revenue received by the casino or mobile sports wagering operator;

(iv) the total amount of wagers received on each sports governing body's sporting events;

(v) the number of accounts held by authorized sports bettors;

(vi) the total number of new accounts established in the preceding year, as well as the total number of accounts permanently closed in the preceding year;

(vii) the total number of authorized sports bettors that requested to exclude themselves in a prior year who participated in sports wagering; and

(viii) any additional information that the commission deems necessary to carry out the provisions of this article.

(b) The commission shall annually publish a report based on the aggregate information provided by all casinos and mobile sports wagering operators pursuant to paragraph (a) of this subdivision, which shall be published on the commission's website no later than one hundred eighty days after the deadline for the submission of individual reports as specified in such paragraph (a).

7. For the privilege of conducting sports wagering in the state, casinos shall pay a tax equivalent to ten percent of their sports wagering gross gaming revenue, excluding sports wagering gross gaming revenue attributed to mobile sports wagering offered pursuant to section thirteen hundred sixty-seven-a of this title. Platform providers shall pay a tax constituting a certain percentage of the sports wagering gross gaming revenue attributed to mobile sports wagering offered through such platform provider's platform pursuant to section thirteen hundred sixty-seven-a of this title; provided however, that such percentage shall be determined pursuant to a competitive bidding process conducted by the commission as outlined in subdivision seven of section thirteen hundred sixty-seven-a of this title; and provided further, that such percentage shall be no lower than twelve percent. When awarding a license pursuant to section thirteen hundred sixty-seven-a of this title, the commission may set graduated tax rates; provided however, that any such tax rates may not be lower than the minimum rate established in this subdivision.

8. Notwithstanding section thirteen hundred fifty-one of this article, mobile sports wagering gross gaming revenue and tax revenue shall be excluded from sports wagering gross gaming revenue and tax revenue. Mobile sports wagering tax revenue shall be separately maintained and returned to the state for deposit into the state lottery fund for education aid except as otherwise provided in this subdivision. Any interest and penalties imposed by the commission relating to those taxes, all penalties levied and collected by the commission, and the appropriate funds, cash or prizes forfeited from sports wagering shall be deposited into the state lottery fund for education. In the first fiscal year in which mobile sports wagering licensees commence operations and accept mobile sports wagers pursuant to this section, the commission shall pay into the commercial gaming fund one percent of the state tax imposed on mobile sports wagering by this section to be distributed for problem gambling education and treatment purposes pursuant to paragraph a of subdivision four of section ninety-seven-nnnn of the state finance law; provided however, that such amount shall be equal to six million dollars for each fiscal year thereafter. In the first fiscal year in which mobile sports wagering licensees commence operations and accept mobile sports wagers pursuant to this section, the commission shall pay one percent of the state tax imposed on mobile sports wagering by this section to the general fund, a program to be administered by the office of children and family services for a statewide youth sports activities and education grant program for the purpose of providing annual awards

to sports programs for underserved youth under the age of eighteen years; provided however, that such amount shall be equal to five million dollars for each fiscal year thereafter. The commission shall require at least monthly deposits by a platform provider of any payments pursuant to subdivision seven of this section, at such times, under such conditions, and in such depositories as shall be prescribed by the state comptroller. The deposits shall be deposited to the credit of the state commercial gaming revenue fund. The commission shall require a monthly report and reconciliation statement to be filed with it on or before the tenth day of each month, with respect to gross revenues and deposits received and made, respectively, during the preceding month.

9. The commission may perform audits of the books and records of a casino or mobile sports wagering licensee pursuant to section one hundred four of this chapter.

10. Nothing in this section shall apply to interactive fantasy sports offered pursuant to article fourteen of this chapter. Nothing in this section authorizes any entity that conducts interactive fantasy sports offered pursuant to article fourteen of this chapter to conduct sports wagering unless it separately qualifies for, and obtains, authorization pursuant to this section.

11. A sports governing body may notify the commission that it desires to restrict, limit, or exclude wagering on its sporting events by providing notice in the form and manner as the commission may require. Upon receiving such notice, the commission shall review the request in good faith, seek input from the casinos or mobile sports wagering licensees on such a request, and if the commission deems it appropriate, promulgate regulations to restrict such sports wagering.

12. (a) When potential criminal activity is suspected by the commission, the commission shall designate the division of the state police to have primary responsibility for assisting the commission in conducting investigations into unusual wagering activity, match fixing, and other conduct that corrupts a wagering outcome of a sporting event or events.

(b) Casinos and mobile sports wagering licensees shall maintain records of sports wagering operations in accordance with regulations promulgated by the commission. These regulations shall, at a minimum, require a casino or mobile sports wagering operator to adopt procedures to obtain personally identifiable information from any individual who places any single wager in an amount of ten thousand dollars or greater or making a potential payout or actual payout of ten thousand dollars or greater on a winning wager.

(c) Casinos, mobile sports wagering licensees and sports governing bodies shall cooperate with the commission to ensure the timely, efficient, and accurate sharing of information.

(d) Casinos, mobile sports wagering licensees and sports governing bodies shall cooperate with investigations conducted by the commission or law enforcement agencies, including but not limited to providing or facilitating the provision of account-level wagering information and audio or video files relating to persons placing wagers; provided, however, that the casino and mobile sports wagering operator shall not be required to share any personally identifiable information of an authorized sports bettor with any sports governing body unless ordered to do so by the commission, a law enforcement agency or court of competent jurisdiction.

(e) (i) Casinos and mobile sports wagering licensees shall promptly report to the commission and any third party integrity monitoring provider approved by the commission, as applicable and in accordance

with rules and regulations established by the commission, any information relating to:

(1) criminal or disciplinary proceedings commenced against the casino or mobile sports wagering licensee in connection with its operations;

(2) unusual wagering activity or patterns that may indicate a concern with the integrity of a sporting event or events;

(3) any potential breach of the relevant sports governing body's internal rules and codes of conduct pertaining to sports wagering, as they have been provided by the sports governing body to the casino or the mobile sports wagering operator;

(4) any other conduct that corrupts a wagering outcome of a sporting event or events, including match fixing; and

(5) suspicious or illegal wagering activities, including use of funds derived from illegal activity, wagers to conceal or launder funds derived from illegal activity, using agents to place wagers, using confidential non-public information, and using false identification.

(ii) The commission may share information relating to conduct described in clauses two, three and four of subparagraph (i) of this paragraph with the relevant sports governing body.

(iii) The commission shall be authorized to share any information under this section with any law enforcement entity, team, sports governing body, or regulatory agency the commission deems appropriate. Such sharing of information may include, but is not limited to, account level wagering information and any audio or video files related to the investigation.

(iv) A casino or mobile sports wagering licensee may be required to share any personally identifiable information of an authorized sports bettor with a sports governing body only pursuant to an order to do so by the commission, a law enforcement agency or a court of competent jurisdiction.

(f) The confidentiality of information shared between a sports governing body and a casino or a mobile sports wagering operator shall be maintained pursuant to all applicable data privacy laws, unless disclosure is required by this section, the commission, other law, or court order. Furthermore, the information shared between a sports governing body, a casino, a mobile sports wagering operator or any other party pursuant to this act may not be used for business or marketing purposes by the recipient without the express written approval of the party that provides such information.

(g) The commission, by regulation, may authorize and promulgate any rules necessary to implement agreements with other states, or authorized agencies thereof to enable the sharing of information to facilitate integrity monitoring and the conduct of investigations into abnormal wagering activity, match fixing, and other conduct that corrupts a wagering outcome of a sporting event or events.

(h) In the event of the creation of an entity that maintains an interstate database of sports wagering information for the purpose of integrity monitoring, the commission may share information and cooperate with such entity pursuant to regulations promulgated by the commission.

(i) Casinos and mobile sports wagering licensees shall adopt procedures to prevent persons from wagering on sports events who are prohibited from placing sports wagers. A casino or mobile sports wagering licensee shall not accept wagers from any person:

(i) whose name appears on the exclusion list maintained by the commission and provided to the casino or mobile sports wagering licensee;

(ii) whose name appears on any self-exclusion list maintained by the commission and provided to the casino or mobile sports wagering licensee;

(iii) who is the operator, director, officer, owner, or employee of the casino or mobile sports wagering licensee or any spouse, child, sibling or parent living in the same principal place of abode as such individual;

(iv) who has been identified as a prohibited sports bettor in a list provided by the sports governing body to the commission and casino or mobile sports wagering operator, that identifies the individual by such personally identifiable information as specified by rules and regulations promulgated by the commission; or

(v) who is an agent or proxy for a prohibited sports bettor.

(j) The commission shall establish a method of communication, which may include, but is not limited to a website form, that allows any person to confidentially report information about conduct potentially warranting further investigation to the commission. The identity of any person reporting conduct potentially warranting further investigation to the commission shall remain confidential unless that person authorizes disclosure of his or her identity or until such time as the allegation of conduct potentially warranting further investigation is referred to law enforcement. The commission shall promulgate rules governing the investigation and resolution of a charge of any person purported to have engaged in conduct potentially warranting further investigation.

13. The commission shall promulgate rules that require a casino or mobile sports wagering licensees to implement responsible gaming programs that include comprehensive employee trainings on responding to circumstances in which individuals present signs of a gambling addiction and requirements for casinos and mobile sports wagering licensees under section thirteen hundred sixty-seven-a of this title to assess, prevent, and address problem gaming by such casino's or mobile sports wagering licensee's users.

14. For purposes of wager determination, the commission shall provide a preference for the use of official league data unless the use of other objective wager determination criteria has been justified to the satisfaction of the commission.

15. The conduct of sports wagering in violation of this section is prohibited.

16. (a) In addition to any criminal penalties provided for under article two hundred twenty-five of the penal law, any person, firm, corporation, association, agent, or employee, who is not authorized to offer sports wagering under this section or section thirteen hundred sixty-seven-a of this title, and who knowingly offers or attempts to offer sports wagering or mobile sports wagering in New York shall be liable for a civil penalty of not more than one hundred thousand dollars for each violation, not to exceed five million dollars for violations arising out of the same transaction or occurrence, which shall accrue to the state and may be recovered in a civil action brought by the attorney general.

(b) Any person, firm, corporation, association, agent, or employee who knowingly violates any procedure implemented under this section, or section thirteen hundred sixty-seven-a of this title, shall be liable for a civil penalty as described in section one hundred sixteen of this chapter which shall accrue to the state and may be recovered in a civil action brought by the commission.

§ 4. The racing, pari-mutuel wagering and breeding law is amended by adding a new section 1367-a to read as follows:

§ 1367-a. Mobile sports wagering. 1. (a) Except as provided in this subdivision, the terms in this section shall have the same meanings as such terms are defined in subdivision one of section thirteen hundred sixty-seven of this title.

(b) "Mobile sports wagering operator" for purposes of this section, means a mobile sports wagering operator as defined by section thirteen hundred sixty-seven of this title.

2. (a) No entity shall administer, manage, or otherwise make available a mobile sports wagering platform to persons located in New York state unless licensed with the commission pursuant to this section.

(b) Licenses issued by the commission shall remain in effect for up to ten years. The commission shall establish a process for renewal.

(c) The commission shall publish a list of all casinos and mobile sports wagering licensees licensed to offer mobile sports wagering in New York state pursuant to this section on the commission's website for public use.

(d) All sports wagers through electronic communication placed in accordance with this section are considered placed or otherwise made when and where received by the mobile sports wagering licensee on such mobile sports wagering licensee's server or other equipment used to accept mobile sports wagering at a licensed gaming facility, regardless of the authorized sports bettor's physical location within the state at the time the sports wager is placed; and provided further that the intermediate routing of electronic data in connection with mobile sports wagering shall not determine the location or locations in which a wager is initiated, received or otherwise made.

3. As a condition of licensure the commission shall require that each platform provider authorized to conduct mobile sports wagering pay a one-time fee of twenty-five million dollars. Such fee shall be paid within thirty days of gaming commission approval prior to license issuance and deposited into the state lottery fund for education aid.

4. (a) As a condition of licensure, each mobile sports wagering operator shall implement the following measures:

(i) limit each authorized sports bettor to one active account on their platform, and prevent anyone they know, or should have known to be a prohibited sports bettor from maintaining accounts or participating in any sports wagering offered by such mobile sports wagering operator;

(ii) adopt appropriate safeguards to ensure, to a reasonable degree of certainty, as defined by rules and regulations promulgated by the commission, that authorized sports bettors are physically located within the state when engaging in mobile sports wagering;

(iii) prohibit minors from participating in any sports wagering pursuant to rules and regulations promulgated by the commission;

(iv) when referencing the chances or likelihood of winning in advertisements or upon placement of a sports wager, make clear and conspicuous statements that are not inaccurate or misleading concerning the chances of winning and the number of winners;

(v) permit any authorized sports bettor to permanently close an account registered to such bettor, on any and all platforms supported by such mobile sports wagering operator, at any time and for any reason;

(vi) offer introductory procedures for authorized sports bettors, that shall be prominently displayed on the main page of such mobile sports wagering operator platform, that explain sports wagering;

(vii) implement measures to protect the privacy and online security of authorized sports bettors and their accounts;

(viii) offer all authorized sports bettors access to his or her account history and account details;

(ix) ensure authorized sports bettors' funds are protected upon deposit and segregated from the operating funds of such mobile sports wagering operator and otherwise protected from corporate insolvency, financial risk, or criminal or civil actions against such mobile sports wagering operator;

(x) list on each website, in a prominent place, information concerning assistance for compulsive play in New York state, including a toll-free number directing callers to reputable resources containing further information, which shall be free of charge;

(xi) ensure no sports wagering shall be based on a prohibited sports event;

(xii) permit account holders to establish self-exclusion gaming limits on a daily, weekly, and monthly basis that enable the account holder to identify the maximum amount of money an account holder may deposit during such period of time;

(xiii) when an account holder's lifetime deposits exceed two thousand five hundred dollars, the mobile sports wagering operator shall prevent any wagering until the patron immediately acknowledges that the account holder has met the deposit threshold and may elect to establish responsible gaming limits or close the account, and the account holder has received disclosures from the mobile sports wagering operator concerning problem gambling resources. Once a patron has reached their lifetime deposit, such patron shall annually make the acknowledgement required by this paragraph;

(xiv) maintain a publicly accessible internet page dedicated to responsible play, a link to which must appear on the mobile sports wagering operator's website and in any mobile application or electronic platform on which a bettor may place wagers. The responsible play page shall include: a statement of the mobile sports wagering operator's policy and commitment to responsible gaming; information regarding, or links to information regarding, the risks associated with gambling and the potential signs of problem gaming; the availability of self-imposed responsible gaming limits; a link to a problem gaming webpage maintained by the office of addiction services and supports; and such other information or statements as the commission may require by rule; and

(xv) submit annually a problem gaming plan that was approved by the commission in consultation with the office of addiction services and supports that includes: the objectives of and timetables for implementing the plan; identification of the persons responsible for implementing and maintaining the plan; procedures for identifying users with suspected or known problem gaming behavior; procedures for providing information to users concerning problem gaming identification and resources; procedures to prevent gaming by minors and self-excluded persons; and such other problem gaming information as the commission may require by rule.

(b) No entity shall directly or indirectly operate an unlicensed sports wagering platform in the state of New York, or advertise or promote such unlicensed platform to persons located in the state of New York.

(c) Mobile sports wagering licensees shall not offer any sports wagering based on any prohibited sports event.

(d) Mobile sports wagering licensees shall not permit sports wagering by anyone they know, or should have known, to be a prohibited sports bettor.

(e) Advertisements for contests and prizes offered by a mobile sports wagering operator shall not target prohibited sports bettors, minors, or self-excluded persons.

(f) Mobile sports wagering operators shall develop and prominently display procedures on the main page of such mobile sports wagering operator's platform for the filing of a complaint by an authorized sports bettor against such mobile sports wagering operator. An initial response shall be given by such mobile sports wagering operator to such bettor filing the complaint within forty-eight hours. A complete response shall be given by such mobile sports wagering operator to such bettor filing the complaint within ten business days. An authorized sports bettor may file a complaint alleging a violation of the provisions of this article with the commission.

(g) Mobile sports wagering licensees shall maintain records of all accounts belonging to authorized sports bettors and retain such records of all transactions in such accounts for the preceding five years; provided however that such records belonging to an authorized sports bettor shall be readily accessible and downloadable, without cost, by such authorized sports bettor.

(h) The server or other equipment which is used by a mobile sports wagering licensee to accept mobile sports wagering shall be physically located in the licensed gaming facility and be limited to sports wagering related activities in accordance with regulations promulgated by the commission.

(i) All mobile sports wagering initiated in this state shall be deemed to take place at the licensed gaming facility where the server or other equipment used by a mobile sports wagering licensee to accept mobile sports wagering is located, regardless of the authorized sports bettor's physical location within this state.

(j) All mobile sports wagering shall be conducted in compliance with this section and section thirteen hundred sixty-seven of this title.

5. (a) Subject to regulations promulgated by the commission, a mobile sports wagering operator may allow for authorized bettors to sign up to create and fund accounts on its mobile sports wagering platform.

(b) Authorized sports bettors may deposit and withdraw funds to and from their account on a mobile sports wagering operator through electronically recognized payment methods, including but not limited to credit cards and debit cards, or via any other means approved by the commission; provided however, that in the case of credit card payments, each authorized sports bettor's account per operator shall be limited to a credit card spending amount of two thousand five hundred dollars per year; and provided further, that this limitation shall not apply to other payment methods or to debit cards. No operator shall be authorized to provide a line of credit to any authorized sports bettor.

6. The commission, in conjunction with the office of addiction services and supports, shall annually cause a report to be prepared and distributed to the governor and the legislature on the impact of mobile sports wagering on problem gamblers in New York, including, to the extent practicable, an analysis of demographics which are disproportionately impacted by the problem gambling. The costs associated with the preparation and distribution of the report shall be borne by mobile sports wagering licensees and the commission shall be authorized to assess a fee against mobile sports wagering licensees for these

purposes. The commission, or in the case that an independent integrity monitor has been established, such independent integrity monitor shall also report biannually to the governor and the legislature on the effectiveness of the statutory and regulatory controls in place to ensure the integrity of mobile sports wagering operations.

7. A platform provider may be licensed by the commission only after having been selected for potential licensure by the commission following a competitive bidding process in which the commission shall issue a request for applications no later than July first, two thousand twenty-one; provided however, that the deadline for submission of applications shall be no later than thirty days after the date upon which the commission issues such request for applications.

(a) The commission shall select platform providers based upon the criteria set forth in this section no later than one hundred fifty days, to the extent practicable, after the final application is received. The commission may disqualify applicants from licensure consideration if the applicant or the mobile sports wagering operator or operators included in their bid have not satisfied provision of required application information, fail to meet any platform provider and mobile sports wagering operator eligibility criteria established pursuant to the request for applications, or are deemed by the commission to have not satisfied the criteria pursuant to subdivision five of this section.

(a-1) The commission shall publish on its website the criteria that will be used to score applications based upon the criteria set forth in paragraph (c) of this subdivision; provided however, that such scoring methodology shall award additional points to an applicant that has entered into an agreement that includes revenue sharing related to such mobile sports wagering with compacted Native American tribe(s) or nation(s).

(b) The commission shall determine the form of application for bidders, which shall require, at a minimum, the following information:

(i) Different scenarios for the number of platform providers and number of mobile sports wagering operators licensed by the commission. For each scenario, this shall include estimates of mobile sports wagering gross gaming revenue and the bases for such estimates, the percentage of gross revenue from mobile sports wagering the applicant will pay to the state for the privilege of licensure if chosen, and the percentage of overall mobile sports wagering gross gaming revenue estimated to be generated;

(ii) The number of mobile sports wagering operators the applicant will host on its mobile sports wagering platform, if the applicant is licensed as a platform provider;

(iii) A description of how the applicant will use technology to ensure all bettors are physically within approved locations within the state, that any wager is accepted through equipment physically located at a licensed gaming facility and that necessary safeguards against abuses and addictions are in place;

(iv) The applicant and any associated operators such applicant proposes in its application possess the qualifications, capabilities and experience to provide a mobile sports wagering platform;

(v) A list of all jurisdictions where the applicant and parent company, and mobile sports wagering operator or operators and parent company or companies have been licensed or otherwise authorized by contract or otherwise to conduct sports wagering operations. This shall include the applicant and its mobile sports wagering operator or operators' experience in such other markets;

(vi) Player acquisition model, advertising and affiliate programs and marketing budget, including details on how the applicant and its mobile sports wagering operator or operators will convert customers from wagering through illegal channels to wagering legally in the state;

(vii) Timeframe to implement mobile sports wagering from award of license;

(viii) The applicant and mobile sports wagering operator or operators' capacity to bring authorized sports bettors into their mobile sports wagering platform; and

(ix) Integrity monitoring and reporting including any current affiliations related to integrity monitoring.

(c) In determining whether an applicant shall be eligible for a platform provider license, the commission shall evaluate how each applicant proposes to maximize sustainable, long-term revenue for the state by evaluating the following factors:

(i) A market analysis detailing the benefits of the applicant's bid as it relates to maximizing revenue to the state;

(ii) Estimates of mobile sports wagering gross gaming revenue generated by the applicant under different scenarios;

(iii) The percentage of mobile sports wagering gross gaming revenue to be paid to the state under different scenarios;

(iv) The potential market share of the mobile sports wagering operator or operators under different scenarios;

(v) Advertising and promotional plans of the mobile sports wagering operator or operators;

(vi) Past experience and expertise in the market of the applicant and any mobile sports wagering operator or operators which are part of such applicant's application;

(vii) The applicant's capacity to rapidly and effectively bring authorized sports bettors into its platform;

(viii) A demonstration of how and to what degree the applicant fosters racial, ethnic, and gender diversity in its workforce;

(ix) Timeframe to implement mobile sports wagering from award of license;

(x) Any other factors that could impact the integrity, sustainability or safety of the mobile sports wagering system; and

(xi) Any other factors that could impact revenue to the state.

(d) The commission shall award a license to each of the two highest scoring platform providers that submit applications; provided however, that such awards shall require that both winning platform providers pay the same tax rate; and provided further, that the commission shall require that no less than four mobile sports wagering operators will be operating in the state. The commission may award additional licenses if it determines that such additional awards are in the best interests of the state; provided however, that any additional platform providers awarded licenses must also agree to pay the same tax rate as those platform providers that were initially awarded licenses by the commission. The award of any such license shall require each applicant to remit the highest percentage of gross gaming revenue from mobile sports wagering contained in an applicant's bid selected by the commission considered for licensure. A qualified applicant shall be afforded the ability to revise its bid in any such manner in order for such bid to meet the percentage of gross gaming revenue from mobile sports wagering as required by the commission for license award, provided that the bid does not incorporate any additional operators not already included in the bid; and provided however that it is not determined by the commission

that the revised bid no longer meets all requirements and criteria established pursuant to this section and the request for applications. Any applicant that does not revise its bid to meet the percentage of gross gaming revenue from mobile sports wagering required by the commission for license award shall not be awarded a license.

§ 5. Section 104 of the racing, pari-mutuel wagering and breeding law is amended by adding a new subdivision 24 to read as follows:

24. To regulate sports wagering in New York state.

§ 6. Section 1311 of the racing, pari-mutuel wagering and breeding law is amended by adding a new subdivision 3 to read as follows:

3. As a condition for continued licensure, licensees shall be required to house upon the physical premises of the licensed gaming facility, a mobile sports wagering platform provider's server or other equipment used for receiving mobile sports wagers pursuant to section 1367-a of the racing, pari-mutuel wagering and breeding law; provided however, that such licensee shall be entitled to the reasonable and actual costs, as determined by the gaming commission, of physically housing and securing such server or other equipment used for receiving mobile sports wagers at such licensee's licensed gaming facility; and provided further, that as consideration for housing and securing such server at the physical premises of the licensed gaming facility, mobile sports wagering platform providers shall pay to such licensed gaming facility, five million dollars per year for the duration of the time that such server is housed and operating at the physical premises of such licensed gaming facility.

§ 7. The commission may promulgate any rules and regulations it deems necessary to regulate mobile sports wagering pursuant to any provision of this section.

§ 8. Severability clause. If any provision of this act or application thereof shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of the act, but shall be confined in its operation to the provision thereof directly involved in the controversy in which the judgment shall have been rendered.

§ 9. This act shall take effect immediately.

PART Z

Section 1. The gaming commission shall issue a request for information for the purpose of soliciting interest regarding the three unawarded gaming facility licenses authorized by the state constitution. Such request shall seek information from parties interested in developing and/or operating such gaming facilities which shall inform the commission for the purposes of determining: the appropriate size and scope of development, the value of the gaming facility license, and the process that should be used in award consideration. The commission shall prepare and distribute a report with the results of the request for information to the governor and the legislature no later than six months after receiving such information.

§ 2. This act shall take effect immediately.

PART AA

Intentionally Omitted

PART BB

Section 1. Paragraphs 4 and 5 of subdivision a of section 1612 of the tax law, as amended by chapter 174 of the laws of 2013, are amended and a new paragraph 6 is added to read as follows:

(4) fifty percent of the total amount for which tickets have been sold for games known as: (A) the "Daily Numbers Game" or "Win 4", discrete games in which the participants select no more than three or four of their own numbers to match with three or four numbers drawn by the [~~division~~] **commission** for purposes of determining winners of such games, (B) "Pick 10", offered no more than [~~once~~] **twice** daily, in which participants select from a specified field of numbers a subset of ten numbers to match against a subset of numbers to be drawn by the [~~division~~] **commission** from such field of numbers for the purpose of determining winners of such game, (C) "Take 5", offered no more than [~~once~~] **twice** daily, in which participants select from a specified field of numbers a subset of five numbers to match against a subset of five numbers to be drawn by the [~~division~~] **commission** from such field of numbers for purposes of determining winners of such game; or

(5) forty percent of the total amount for which tickets have been sold for: (A) "Lotto", offered no more than [~~once~~] **twice** daily, a discrete game in which all participants select a specific subset of numbers to match a specific subset of numbers, as prescribed by rules and regulations promulgated and adopted by the [~~division~~] **commission**, from a larger specific field of numbers, as also prescribed by such rules and regulations and (B) with the exception of the game described in paragraph one of this subdivision, such other state-operated lottery games [~~which~~] **that** the [~~division~~] **commission** may introduce, offered no more than [~~once~~] **twice** daily, commencing on or after forty-five days following the official publication of the rules and regulations for such game.

(6) the commission shall make a report on the revenues derived from the additional lottery drawings pursuant to paragraphs four and five of this subdivision and shall submit such report to the governor, the speaker of the assembly, and the temporary president of the senate by the first day of March two thousand twenty-two.

§ 2. This act shall take effect immediately.

PART CC

Section 1. Sections 1368, 1369, 1370 and 1371 of the racing, pari-mutuel wagering and breeding law are renumbered sections 130, 131, 132 and 133.

§ 2. Title 9 of article 13 of the racing, pari-mutuel wagering and breeding law is REPEALED.

§ 3. Section 130 of the racing, pari-mutuel wagering and breeding law, as added by chapter 174 of the laws of 2013 and as renumbered by section one of this act, is amended to read as follows:

§ 130. [~~Establishment of the~~] **The** office of gaming inspector general. [~~There is hereby created within the commission the office of gaming inspector general. The head of the office shall be the gaming inspector general who shall be appointed by the governor by and with the advice and consent of the senate. The inspector general shall serve at the pleasure of the governor. The inspector general shall report directly to the governor. The person appointed as inspector general shall, upon his or her appointment, have not less than ten years professional experience in law, investigation, or auditing. The inspector general shall be compensated within the limits of funds available therefor, provided, however, such salary shall be no less than the salaries of certain state~~

~~officers holding the positions indicated in paragraph (a) of subdivision one of section one hundred sixty-nine of the executive law.~~] **The duties and responsibilities of the former office of the gaming inspector general are transferred to and encompassed by the office of the state inspector general as expressly referenced in article four-A of the executive law.**

§ 4. Section 131 of the racing, pari-mutuel wagering and breeding law, as added by chapter 174 of the laws of 2013 and as renumbered by section one of this act, is amended to read as follows:

§ 131. [~~State gaming~~] **Gaming** inspector general; functions and duties. The [~~state~~] gaming inspector general shall have the following duties and responsibilities:

1. receive and investigate complaints from any source, or upon his or her own initiative, concerning allegations of corruption, fraud, criminal activity, conflicts of interest or abuse in the commission;

2. [~~inform the commission members of such allegations and the progress of investigations related thereto, unless special circumstances require confidentiality;~~

~~3.~~] determine with respect to such allegations whether disciplinary action, civil or criminal prosecution, or further investigation by an appropriate federal, state or local agency is warranted, and to assist in such investigations;

[~~4.~~] **3.** prepare and release to the public written reports of such investigations, as appropriate and to the extent permitted by law, subject to redaction to protect the confidentiality of witnesses. The release of all or portions of such reports may be deferred to protect the confidentiality of ongoing investigations;

[~~5.~~] **4.** review and examine periodically the policies and procedures of the commission with regard to the prevention and detection of corruption, fraud, criminal activity, conflicts of interest or abuse;

[~~6.~~] **5.** recommend remedial action to prevent or eliminate corruption, fraud, criminal activity, conflicts of interest or abuse in the commission; [~~and~~]

[~~7.~~] **6.** establish programs for training commission officers and employees [~~regarding~~] **in regard to** the prevention and elimination of corruption, fraud, criminal activity, conflicts of interest or abuse in the commission**; and**

7. make an annual report to the governor, the comptroller and the legislature concerning its work during the preceding year. Such report shall include but not be limited to the number of cases investigated, and the number of complaints received. Such initial report shall be due no later than the first day of April two thousand twenty-two, and then by the first day of April each year thereafter. Such report shall be made public and published on the website of the office of the state inspector general and on the website of the commission.

§ 5. Section 132 of the racing, pari-mutuel wagering and breeding law, as added by chapter 174 of the laws of 2013 and as renumbered by section one of this act, is amended to read as follows:

§ 132. Powers. The [~~state~~] gaming inspector general shall have the power to:

1. subpoena and enforce the attendance of witnesses;

2. administer oaths or affirmations and examine witnesses under oath;

3. require the production of any books and papers deemed relevant or material to any investigation, examination or review;

4. notwithstanding any law to the contrary, examine and copy or remove documents or records of any kind prepared, maintained or held by the commission;

5. require any commission officer or employee to answer questions concerning any matter related to the performance of his or her official duties. **No statement or other evidence derived therefrom may be used against such officer or employee in any subsequent criminal prosecution other than for perjury or contempt arising from such testimony.** The refusal of any officer or employee to answer questions shall be cause for removal from office or employment or other appropriate penalty;

6. monitor the implementation by the commission of any recommendations made by the state inspector general; and

7. perform any other functions that are necessary or appropriate to fulfill the duties and responsibilities of the office.

§ 6. Section 133 of the racing, pari-mutuel wagering and breeding law, as added by chapter 174 of the laws of 2013 and as renumbered by section one of this act, is amended to read as follows:

§ 133. Responsibilities of the commission and its officers and employees. 1. Every commission officer or employee shall report promptly to the [~~state~~] gaming inspector general any information concerning corruption, fraud, criminal activity, conflicts of interest or abuse by another state officer or employee relating to his or her office or employment, or by a person having business dealings with the commission relating to those dealings. The knowing failure of any officer or employee to so report shall be cause for removal from office or employment or other appropriate penalty under this article. Any officer or employee who acts pursuant to this subdivision by reporting to the [~~state~~] gaming inspector general or other appropriate law enforcement official improper governmental action as defined in section seventy-five-b of the civil service law shall not be subject to dismissal, discipline or other adverse personnel action.

2. The commission chair shall advise the governor within ninety days of the issuance of a report by the [~~state~~] gaming inspector general as to the remedial action that the commission has taken in response to any recommendation for such action contained in such report.

§ 7. The racing, pari-mutuel wagering and breeding law is amended by adding a new section 134 to read as follows:

§ 134. Transfer of employees. Upon the transfer of functions, powers, duties and obligations to the office of the state inspector general pursuant to this article, provision shall be made for the transfer of all gaming inspector general employees from within the gaming commission into the office of the state inspector general. Any employees transferred shall be transferred in accordance with the provisions of section seventy of the civil service law. Employees so transferred shall be transferred without further examination or qualification to the same or similar titles, shall remain in the same collective bargaining units and shall retain their respective civil service classifications, status and rights pursuant to their collective bargaining units and collective bargaining agreements.

§ 8. The racing, pari-mutuel wagering and breeding law is amended by adding a new section 135 to read as follows:

§ 135. Transfer of records. All books, papers, records and property of the gaming inspector general within the gaming commission with respect to the functions, powers, duties and obligations transferred by section one hundred thirty of this article, are to be delivered to the appropriate successor offices within the office of the state inspector

general, at such place and time, and in such manner as the office of the state inspector general may require.

§ 9. This act shall take effect on the sixtieth day after it shall have become a law.

PART DD

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 Z of chapter 59 of the laws of 2020, 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-one~~] **twenty-two**; 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-one~~] twenty-two; 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 separately amended by chapter 243 and section 2 of part Z of chapter 59 of the laws of 2020, 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-one~~] twenty-two, 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 separately amended by section 3 of part Z of chapter 59 and chapter 243 of the laws of 2020, 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-one~~] twenty-two 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-one~~] twenty-two. 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, each off-track betting corporation branch office and each 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 Z of chapter 59 of the laws of 2020, 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-one~~] twenty-two. 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 Z of chapter 59 of the laws of 2020, 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-one~~] **twenty-two**. 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 Z of chapter 59 of the laws of 2020, 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 [~~twenty~~] **twenty-one**, 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 Z of chapter 59 of the laws of 2020, 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, [~~2021~~] **2022**; 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 Z of chapter 59 of the laws of 2020, 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, [~~2021~~] **2022**; 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 separately amended by section 9 of part Z of chapter 59 and chapter 243 of the laws of 2020, 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 are presented for payment before April first of the year following the year of their purchase, less an amount that shall be established and retained by such franchised corporation of between twelve to seventeen percent of the total deposits in pools resulting from on-track regular bets, and fourteen to twenty-one percent of the total deposits in pools resulting from on-track multiple bets and fifteen to twenty-five percent of the total deposits in pools resulting from on-track exotic bets and fifteen to thirty-six percent 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 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 percent of regular bets and four percent of multiple bets plus twenty percent of the breaks; for exotic wagers seven and one-half percent plus twenty percent of the breaks, and for super exotic bets seven and one-half percent plus fifty percent of the breaks.

For the period April first, two thousand one through December thirty-first, two thousand [~~twenty-one~~] **twenty-two**, such tax on all wagers shall be one and six-tenths percent, plus, in each such period, twenty percent of the breaks. Payment to the New York state thoroughbred breeding and development fund by such franchised corporation shall be one-

half of one percent of total daily on-track pari-mutuel pools resulting from regular, multiple and exotic bets and three percent of super exotic bets and for the period April first, two thousand one through December thirty-first, two thousand [~~twenty-one~~] twenty-two, such payment shall be seven-tenths of one percent of regular, multiple and exotic pools.

§ 10. This act shall take effect immediately.

PART EE

Section 1. Section 19 of part W-1 of chapter 109 of the laws of 2006 amending the tax law and other laws relating to providing exemptions, reimbursements and credits from various taxes for certain alternative fuels, as amended by section 1 of part U of chapter 60 of the laws of 2016, is amended to read as follows:

§ 19. This act shall take effect immediately; provided, however, that sections one through thirteen of this act shall take effect September 1, 2006 and shall be deemed repealed on September 1, [~~2021~~] 2026 and such repeal shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law, and shall apply to sales made, fuel compounded or manufactured, and uses occurring on or after such date, and with respect to sections seven through eleven of this act, in accordance with applicable transitional provisions of sections 1106 and 1217 of the tax law; provided, however, that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to adopt and amend any rules or regulations and to take any steps necessary to implement the provisions of this act; provided further that sections fourteen through sixteen of this act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2006.

§ 2. This act shall take effect immediately.

PART FF

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

(e) For taxable years beginning on or after January first, two thousand seventeen and before January first, two thousand eighteen, the amount of the credit allowed under this section shall be equal to the product of the total number of eligible farm employees and two hundred fifty dollars. For taxable years beginning on or after January first, two thousand eighteen and before January first, two thousand nineteen, the amount of the credit allowed under this section shall be equal to the product of the total number of eligible farm employees and three hundred dollars. For taxable years beginning on or after January first, two thousand nineteen and before January first, two thousand twenty, the amount of the credit allowed under this section shall be equal to the product of the total number of eligible farm employees and five hundred dollars. For taxable years beginning on or after January first, two thousand twenty and before January first, two thousand twenty-one, the amount of the credit allowed under this section shall be equal to the product of the total number of eligible farm employees and four hundred dollars. For taxable years beginning on or after January first, two thousand twenty-one and before January first, two thousand [~~twenty-two~~] twenty-five, the amount of the credit allowed under this section shall

be equal to the product of the total number of eligible farm employees and six hundred dollars.

§ 2. Section 5 of part RR of chapter 60 of the laws of 2016 amending the tax law relating to creating a farm workforce retention credit is amended to read as follows:

§ 5. This act shall take effect immediately and shall apply only to taxable years beginning on or after January 1, 2017 and before January 1, [~~2022~~] **2025**.

§ 3. This act shall take effect immediately.

PART GG

Section 1. Subdivision 4 of section 22 of the public housing law, as amended by section 5 of part H of chapter 60 of the laws of 2016, is amended to read as follows:

4. Statewide limitation. The aggregate dollar amount of credit which the commissioner may allocate to eligible low-income buildings under this article shall be one hundred [~~four~~] **twelve** million dollars. The limitation provided by this subdivision applies only to allocation of the aggregate dollar amount of credit by the commissioner, and does not apply to allowance to a taxpayer of the credit with respect to an eligible low-income building for each year of the credit period.

§ 2. Subdivision 4 of section 22 of the public housing law, as amended by section one of this act, is amended to read as follows:

4. Statewide limitation. The aggregate dollar amount of credit which the commissioner may allocate to eligible low-income buildings under this article shall be one hundred [~~twelve~~] **twenty** million dollars. The limitation provided by this subdivision applies only to allocation of the aggregate dollar amount of credit by the commissioner, and does not apply to allowance to a taxpayer of the credit with respect to an eligible low-income building for each year of the credit period.

§ 3. Subdivision 4 of section 22 of the public housing law, as amended by section two of this act, is amended to read as follows:

4. Statewide limitation. The aggregate dollar amount of credit which the commissioner may allocate to eligible low-income buildings under this article shall be one hundred [~~twenty~~] **twenty-eight** million dollars. The limitation provided by this subdivision applies only to allocation of the aggregate dollar amount of credit by the commissioner, and does not apply to allowance to a taxpayer of the credit with respect to an eligible low-income building for each year of the credit period.

§ 4. Subdivision 4 of section 22 of the public housing law, as amended by section three of this act, is amended to read as follows:

4. Statewide limitation. The aggregate dollar amount of credit which the commissioner may allocate to eligible low-income buildings under this article shall be one hundred [~~twenty-eight~~] **thirty-six** million dollars. The limitation provided by this subdivision applies only to allocation of the aggregate dollar amount of credit by the commissioner, and does not apply to allowance to a taxpayer of the credit with respect to an eligible low-income building for each year of the credit period.

§ 5. Subdivision 4 of section 22 of the public housing law, as amended by section four of this act, is amended to read as follows:

4. Statewide limitation. The aggregate dollar amount of credit which the commissioner may allocate to eligible low-income buildings under this article shall be one hundred [~~thirty-six~~] **forty-four** million dollars. The limitation provided by this subdivision applies only to allocation of the aggregate dollar amount of credit by the commissioner,

and does not apply to allowance to a taxpayer of the credit with respect to an eligible low-income building for each year of the credit period.

§ 6. This act shall take effect immediately; provided, however, section two of this act shall take effect April 1, 2022; section three of this act shall take effect April 1, 2023; section four of this act shall take effect April 1, 2024; and section five of this act shall take effect April 1, 2025.

PART HH

Section 1. Section 5 of part HH of chapter 59 of the laws of 2014, amending the tax law relating to a musical and theatrical production credit, as amended by section 1 of part III of chapter 59 of the laws of 2018, is amended to read as follows:

§ 5. This act shall take effect immediately, provided that section two of this act shall take effect on January 1, 2015, and shall apply to taxable years beginning on or after January 1, 2015, with respect to "qualified production expenditures" and "transportation expenditures" paid or incurred on or after such effective date, regardless of whether the production of the qualified musical or theatrical production commenced before such date, provided further that this act shall expire and be deemed repealed [~~8 years after such date~~] **January 1, 2026**.

§ 2. Paragraph 1 of subdivision (e) of section 24-a of the tax law, as added by section 1 of part HH of chapter 59 of the laws of 2014, is amended to read as follows:

(1) The aggregate amount of tax credits allowed under this section, subdivision forty-seven of section two hundred ten-B and subsection (u) of section six hundred six of this chapter in any calendar year shall be [~~four~~] **eight** million dollars. Such aggregate amount of credits shall be allocated by the department of economic development among taxpayers in order of priority based upon the date of filing an application for allocation of musical and theatrical production credit with such department. If the total amount of allocated credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for such year under this section, such excess shall be treated as having been applied for on the first day of the subsequent year.

§ 3. This act shall take effect immediately, provided, however, that the amendments to section 24-a of the tax law made by section two of this act shall not affect the expiration and repeal of such section and shall be deemed to expire and repeal therewith.

PART II

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 B of chapter 59 of the laws of 2020, 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-two~~] **twenty-three**, 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-one~~] twenty-two; 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 B of chapter 59 of the laws of 2020, 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-two~~] twenty-three, 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-one~~] twenty-two; 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 B of chapter 59 of the laws of 2020, 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-two~~] twenty-three, 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-one~~] twenty-two; and

§ 4. This act shall take effect immediately.

PART JJ

Section 1. Section 12 of part V of chapter 61 of the laws of 2011, amending the economic development law, the tax law and the real property tax law, relating to establishing the economic transformation and facility redevelopment program and providing tax benefits under that program, is amended to read as follows:

§ 12. This act shall take effect immediately and shall expire and be deemed repealed December 31, [~~2021~~] 2026.

§ 2. Paragraph (a) of subdivision 11 of section 400 of the economic development law, as amended by section 1 of part GG of chapter 58 of the laws of 2020, is amended to read as follows:

(a) a correctional facility, as defined in paragraph (a) of subdivision four of section two of the correction law, that has been selected by the governor of the state of New York for closure after April first, two thousand eleven but no later than March thirty-first, two thousand [~~twenty-one~~] twenty-six; or

§ 3. This act shall take effect immediately; provided, however, that the amendments to section 400 of the economic development law made by section two of this act shall not affect the repeal of such section and shall be deemed repealed therewith.

PART KK

Section 1. The opening paragraph of section 1310 of the general business law, as added by section 2 of part X of chapter 55 of the laws of 2018, is amended to read as follows:

Except as otherwise provided in this article, the program shall be implemented, and enrollment of employees shall begin[~~, within twenty-four months after the effective date of this article~~] no later than December thirty-first, two thousand twenty-one. The provisions of this section shall be in force after the board opens the program for enrollment.

§ 2. Section 1315 of the general business law, as added by section 2 of part X of chapter 55 of the laws of 2018, is amended to read as follows:

§ 1315. Delayed implementation. The board may delay the implementation of the program an additional twelve months beyond the [~~twenty-four months~~] date established in section thirteen hundred ten of this article if the board determines that further delay is necessary to address legal, financial or other programmatic concerns impacting the viability of the program. The board shall provide reasonable notice of such delay to the governor, the commissioner, the speaker of the assembly, the temporary president of the senate, the chair of the assembly ways and means committee, the chair of the senate finance committee, the chair of the assembly labor committee, and the chair of the senate labor committee.

§ 3. This act shall take effect immediately.

PART LL

Section 1. Subdivision 2 of section 1355 of the racing, pari-mutuel wagering and breeding law, as added by chapter 174 of the laws of 2013, is amended to read as follows:

2. If an applicant that does not possess either a pari-mutuel wagering license or franchise awarded pursuant to article two or three of this chapter is issued a gaming facility license pursuant to this article[~~, the licensee shall pay~~]:

(a) For the periods prior to March sixteenth, two thousand twenty, the licensee shall pay:

(i) an amount to horsemen for purses at the licensed racetracks in the region that will assure the purse support from video lottery gaming facilities in the region to the licensed racetracks in the region to be maintained at the same dollar levels realized in two thousand thirteen to be adjusted by the consumer price index for all urban consumers, as published annually by the United States department of labor bureau of labor statistics; and

[~~(b)~~] (ii) amounts to the agricultural and New York state horse breeding development fund and the New York state thoroughbred breeding and development fund to maintain payments from video lottery gaming facilities in the region to such funds to be maintained at the same dollar levels realized in two thousand thirteen to be adjusted by the consumer price index for all urban consumers, as published annually by the United States department of labor bureau of labor statistics[~~.~~]; and

(b) Beginning on March sixteenth, two thousand twenty and for all time thereafter, the licensee shall pay an amount to horsemen for purses at the licensed racetracks in the region and an amount to the agricultural and New York state horse breeding development fund and the New York state thoroughbred breeding and development fund that, in aggregate, shall be equal to the product of three and eight-tenths percent multiplied by the gross gaming revenue from slot machines of the licensee for the applicable calendar year, provided that such amount shall not exceed the amount paid by the licensee to such horsemen and breeders funds for the full two thousand nineteen calendar year adjusted annually by the lesser of (i) consumer price index for all urban consumers, as published annually by the United States department of labor bureau of labor statistics or (ii) two and four-tenths percent. Of the amount paid pursuant to this paragraph, eighty-seven percent will be paid to the horsemen and the remainder will be paid to the agricultural and New York state horse breeding development fund and the New York state thoroughbred breeding and development fund.

(c) Aggregate payments owed for the calendar year of two thousand twenty pursuant to paragraphs (a) and (b) of this subdivision shall be payable in two thousand twenty-one in three installments of four hundred sixty thousand dollars in April, July and October with the remainder payable in December, with eighty-seven percent of the aggregate payable to the horsemen and the remainder payable to the breeders funds. Payments owed for calendar years two thousand twenty-one and thereafter shall be payable in calendar quarterly installments, within thirty days of the completion of the preceding calendar quarter.

§ 2. This act shall take effect immediately.

PART MM

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 46 to read as follows:

(46) Breast pump replacement parts and breast pump collection and storage supplies to an individual purchaser for home use. For purposes of this subdivision:

(A) "Breast pump replacement parts" shall mean items used in conjunction with a breast pump to collect milk expressed from a human breast and shall include, but not be limited to: breast shields and breast shield connectors; breast pump tubes and tubing adapters; breast pump valves and membranes; backflow protectors and backflow protector adapters; and bottles and bottle caps specific to the operation of the breast pump. "Breast pump replacement parts" does not include storage bags and infant feeding bottles that are not specifically designed for, or a component part of, a breast pump.

(B) "Breast pump collection and storage supplies" shall mean breast milk storage bags used to collect breast milk and to store collected breast milk until it is ready for consumption.

§ 2. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax

law, beginning at least ninety days after the date this act shall have become a law and shall apply to sales made on or after such date.

PART NN

Section 1. (a) Notwithstanding any provision of law to the contrary, for the duration of the state disaster emergency pursuant to executive order 202 of 2020, a taxpayer that has required some or all of its employees to work remotely as a result of the outbreak of novel coronavirus, COVID-19, may designate such remote work as having been performed at the location such work was performed prior to the declaration of such state disaster emergency for tax benefits that are based on maintaining a presence within the state or within specific areas of the state, including but not limited to those provided pursuant to article seventeen of the economic development law and sections 31 and 39 of the tax law.

(b) Eligible businesses shall be required to certify, that for the entire period the benefit is claimed, the business continued to operate within the state.

(c) Under no circumstances shall a business be eligible for tax benefits based on maintaining a presence within the state or within specific areas of the state for any time period in which the business moved its operations outside of the state.

§ 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on or after March 7, 2020 and shall expire on the date of expiration of the state disaster emergency pursuant to executive order 202 of 2020 or December 31, 2021, whichever is sooner; provided that the commissioner of taxation and finance shall notify the legislative bill drafting commission upon the occurrence of the expiration of the state disaster emergency pursuant to executive order 202 of 2020, as amended, in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effectuating the provisions of section 44 of the legislative law and section 70-b of the public officers law.

PART OO

Section 1. Notwithstanding the provisions of section six hundred eighty-four of the tax law, for good cause shown, the commissioner may waive interest on any underpayment of tax imposed under article 22 or pursuant to the authority of article 30 or 30-A of such law for taxable year two thousand twenty that is due solely to insufficient withholding of tax on unemployment compensation.

§ 2. This act shall take effect immediately.

PART PP

Section 1. This act enacts into law components of legislation relating to the pandemic recovery and restart program. Each component is wholly contained within a Subpart identified as Subparts A through B. The effective date for each particular provision contained within such Subpart is set forth in the last section of such Subpart. Any provision in any section contained within a Subpart, including the effective date of the Subpart, which makes 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 Subpart in which it is found. Section three of this act sets forth the general effective date of this act.

SUBPART A

Section 1. The economic development law is amended by adding a new article 25 to read as follows:

ARTICLE 25

RESTAURANT RETURN-TO-WORK TAX CREDIT PROGRAM

Section 470. Short title.
471. Statement of legislative findings and declaration.
472. Definitions.
473. Eligibility criteria.
474. Application and approval process.
475. Restaurant return-to-work tax credit.
476. Powers and duties of the commissioner.
477. Maintenance of records.
478. Reporting.
479. Cap on tax credit.

§ 470. Short title. This article shall be known and may be cited as the "restaurant return-to-work tax credit program act".

§ 471. Statement of legislative findings and declaration. It is hereby found and declared that New York state needs, as a matter of public policy, to create financial incentives for restaurants that have suffered economic harm as a result of the COVID-19 pandemic to expeditiously rehire workers and increase total employment. The restaurant return-to-work tax credit program is created to provide financial incentives to economically harmed restaurants to offer relief, expedite their hiring efforts, and reduce the duration and severity of the current economic difficulties.

§ 472. Definitions. For the purposes of this article:

1. "Average full-time employment" shall mean the average number of full-time equivalent positions employed by a business entity in an eligible industry during a given period.

2. "Average starting full-time employment" shall be calculated as the average number of full-time equivalent positions employed by a business entity in an eligible industry between January first, two thousand twenty-one, and March thirty-first, two thousand twenty-one.

3. "Average ending full-time employment" shall be calculated as the average number of full-time equivalent positions employed by a business entity in an eligible industry between April first, two thousand twenty-one, and either August thirty-first, two thousand twenty-one, or December thirty-first, two thousand twenty-one, whichever date the business entity chooses to use.

4. "Certificate of tax credit" means the document issued to a business entity by the department after the department has verified that the business entity has met all applicable eligibility criteria in this article. The certificate shall specify the exact amount of the tax credit under this article that a business entity may claim, pursuant to section four hundred seventy-five of this article.

5. "Commissioner" shall mean commissioner of the department of economic development.

6. "Department" shall mean the department of economic development.

7. "Eligible industry" means a business entity operating predominantly in the COVID-19 impacted food services sector.

8. "Net employee increase" means an increase of at least one full-time equivalent employee between the average starting full-time employment and the average ending full-time employment of a business entity.

9. "COVID-19 impacted food services sector" means:

(a) independently owned establishments that are located inside the city of New York and have been subjected to a ban on indoor dining for over six months and are primarily organized to prepare and provide meals, and/or beverages to customers for consumption, including for immediate indoor on-premises consumption, as further defined in regulations pursuant to this article; and

(b) independently owned establishments that are located outside of the city of New York in an area which has been and/or remains designated by the department of health as either an orange zone or red zone pursuant to Executive Order 202.68 as amended, and for which such designation was or has been in effect and resulted in additional restrictions on indoor dining for at least thirty consecutive days, and are primarily organized to prepare and provide meals, and/or beverages to customers for consumption, including for immediate indoor on-premises consumption, as further defined in regulations pursuant to this article.

§ 473. Eligibility criteria. 1. To be eligible for a tax credit under the restaurant return-to-work tax credit program, a business entity must:

(a) be a small business as defined in section one hundred thirty-one of this chapter and have fewer than one hundred full-time job equivalents in New York state as of April first, two thousand twenty-one;

(b) operate a business location in New York state that is primarily organized to accept payment for meals and/or beverages including from in-person customers;

(c) operate predominantly in the COVID-19 impacted food services sector; provided, however, that the department, in its regulations promulgated pursuant to this article, shall have the authority to list certain types of establishments as ineligible;

(d) have experienced economic harm as a result of the COVID-19 emergency as evidenced by a year-to-year decrease of at least forty percent in New York state between the second quarter of two thousand nineteen and the second quarter of two thousand twenty or the third quarter of two thousand nineteen and the third quarter of two thousand twenty for one or both of: (i) gross receipts or (ii) average full-time employment; and

(e) have demonstrated a net employee increase.

2. A business entity must be in substantial compliance with any public health or other emergency orders or regulations related to the entity's sector or other laws and regulations as determined by the commissioner. In addition, a business entity may not owe past due state taxes or local property taxes unless the business entity is making payments and complying with an approved binding payment agreement entered into with the taxing authority.

§ 474. Application and approval process. 1. A business entity must submit a complete application as prescribed by the commissioner.

2. The commissioner shall establish procedures and a timeframe for business entities to submit applications. As part of the application, each business entity must:

(a) provide evidence in a form and manner prescribed by the commissioner of their business eligibility;

(b) agree to allow the department of taxation and finance to share the business entity's tax information with the department. However, any

information shared as a result of this program shall not be available for disclosure or inspection under the state freedom of information law;

(c) agree to allow the department of labor to share its tax and employer information with the department. However, any information shared as a result of this program shall not be available for disclosure or inspection under the state freedom of information law;

(d) allow the department and its agents access to any and all books and records the department may require to monitor compliance;

(e) certify, under penalty of perjury, that it is in substantial compliance with all emergency orders or public health regulations currently required of such entity, and local, and state tax laws; and

(f) agree to provide any additional information required by the department relevant to this article.

3. After reviewing a business entity's completed final application and determining that the business entity meets the eligibility criteria as set forth in this article, the department may issue to that business entity a certificate of tax credit. A business entity may claim the tax credit in the taxable year that includes December thirty-first, two thousand twenty-one.

§ 475. Restaurant return-to-work tax credit. 1. A business entity in the restaurant return-to-work tax credit program that meets the eligibility requirements of section four hundred seventy-three of this article may be eligible to claim a credit equal to five thousand dollars per each full-time equivalent net employee increase as defined in subdivision eight of section four hundred seventy-two of this article.

2. A business entity, including a partnership, limited liability company and subchapter S corporation, may not receive in excess of fifty thousand dollars in tax credits under this program.

3. The credit shall be allowed as provided in sections forty-six, subdivision fifty-six of section two hundred ten-B and subsection (lll) of section six hundred six of the tax law.

§ 476. Powers and duties of the commissioner. 1. The commissioner may promulgate regulations establishing an application process and eligibility criteria, that will be applied consistent with the purposes of this article, so as not to exceed the annual cap on tax credits set forth in section four hundred seventy-nine of this article which, notwithstanding any provisions to the contrary in the state administrative procedure act, may be adopted on an emergency basis.

2. The commissioner shall, in consultation with the department of taxation and finance, develop a certificate of tax credit that shall be issued by the commissioner to eligible businesses. Such certificate shall contain such information as required by the department of taxation and finance.

3. The commissioner shall solely determine the eligibility of any applicant applying for entry into the program and shall remove any business entity from the program for failing to meet any of the requirements set forth in section four hundred seventy-three of this article, or for failing to meet the requirements set forth in subdivision one of section four hundred seventy-four of this article.

§ 477. Maintenance of records. Each business entity participating in the program shall keep all relevant records for their duration of program participation for at least three years.

§ 478. Reporting. Each business entity participating in this program must submit a performance report to the department at a time prescribed in regulations by the commissioner. The commissioner shall on or before April first, two thousand twenty-two and every quarter thereafter, until

program funds are fully expended, submit a report to the governor, the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee, and the chair of the assembly ways and means committee, setting forth the activities undertaken by the program. Such report shall include, but not necessarily be limited to, the following in each reporting period: total number of participants approved and the economic development region in which the business is located; total amount of advance payments disbursed and tax credits claimed, and average amount of advance payments disbursed and tax credit claimed; names of advance payment recipients and tax credits claimed; total number of rehired jobs created; and such other information as the commissioner determines necessary and appropriate to effectuate the purpose of the program. Such reports shall, at the same time, be included on the department's website and any other publicly accessible database that list economic development programs as determined by the department.

§ 479. Cap on tax credit. The total amount of tax credits listed on certificates of tax credit issued by the commissioner pursuant to this article may not exceed thirty-five million dollars.

§ 2. The tax law is amended by adding a new section 46 to read as follows:

§ 46. Restaurant return-to-work tax credit. (a) Allowance of credit. A taxpayer subject to tax under article nine-A or twenty-two of this chapter shall be allowed a credit against such tax, pursuant to the provisions referenced in subdivision (f) of this section. The amount of the credit is equal to the amount determined pursuant to section four hundred seventy-five of the economic development law. No cost or expense paid or incurred by the taxpayer which is included as part of the calculation of this credit shall be the basis of any other tax credit allowed under this chapter.

(b) Eligibility. To be eligible for the restaurant return-to-work tax credit, the taxpayer shall have been issued a certificate of tax credit by the department of economic development pursuant to subdivision two of section four hundred seventy-four of the economic development law, which certificate shall set forth the amount of the credit that may be claimed for the taxable year. The taxpayer shall be allowed to claim only the amount listed on the certificate of tax credit for that taxable year. A taxpayer that is a partner in a partnership, member of a limited liability company or shareholder in a subchapter S corporation that has received a certificate of tax credit shall be allowed its pro rata share of the credit earned by the partnership, limited liability company or subchapter S corporation.

(c) Tax return requirement and advance payment option. (1) The taxpayer shall be required to attach to its tax return in the form prescribed by the commissioner, proof of receipt of its certificate of tax credit issued by the commissioner of the department of economic development.

(2) Taxpayers who choose to use August thirty-first, two thousand twenty-one as the last date to calculate their average ending full-time employment and have received their certificate of tax credit by November fifteenth, two thousand twenty-one shall have the option to request an advance payment of the amount of tax credit they are allowed under this section. A taxpayer must submit such request to the department in the manner prescribed by the commissioner after it has been issued a certificate of tax credit by the department of economic development pursuant to subdivision two of section four hundred seventy-four of the economic development law (or such certificate has been issued to a partnership,

limited liability company or subchapter S corporation in which it is a partner, member or shareholder, respectively), but such request must be submitted no later than November fifteenth, two thousand twenty-one. For those taxpayers who have requested an advance payment and for whom the commissioner has determined eligible for this credit, the commissioner shall advance a payment of the tax credit allowed to the taxpayer. However, in the case of a taxpayer subject to article nine-A of this chapter, such payment shall be equal to the amount of credit allowed to the taxpayer less twenty-five dollars. Such twenty-five dollars shall represent a partial payment of tax owed by the taxpayer under article nine-A, including any fixed dollar minimum owed under paragraph (d) of subdivision one of section two hundred ten of this chapter. When a taxpayer files its return for the taxable year, such taxpayer shall properly reconcile the advance payment and any partial payment of fixed dollar minimum tax, if applicable, on the taxpayer's return.

(d) Information sharing. Notwithstanding any provision of this chapter, employees of the department of economic development and the department shall be allowed and are directed to share and exchange:

(1) information derived from tax returns or reports that is relevant to a taxpayer's eligibility to participate in the restaurant return-to-work tax credit program;

(2) information regarding the credit applied for, allowed or claimed pursuant to this section and taxpayers that are applying for the credit or that are claiming the credit; and

(3) information contained in or derived from credit claim forms submitted to the department and applications for admission into the restaurant return-to-work tax credit program. Except as provided in paragraph two of this subdivision, all information exchanged between the department of economic development and the department shall not be subject to disclosure or inspection under the state's freedom of information law.

(e) Credit recapture. If a certificate of tax credit issued by the department of economic development under article twenty-five of the economic development law is revoked by such department, the amount of credit described in this section and claimed by the taxpayer prior to that revocation shall be added back to tax in the taxable year in which any such revocation becomes final.

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

(1) article 9-A: section 210-B, subdivision 56;

(2) article 22: section 606, subsection (lll).

§ 3. Section 210-B of the tax law is amended by adding a new subdivision 56 to read as follows:

56. Restaurant return-to-work tax credit. (a) Allowance of credit. A taxpayer shall be allowed a credit, to be computed as provided in section forty-six of this chapter, against the taxes imposed by this article.

(b) Application of credit. The credit allowed under this subdivision for the taxable year shall not reduce the tax due for such year to less than the amount prescribed in paragraph (d) of subdivision one of section two hundred ten of this article. However, if the amount of credit allowed under this subdivision for the taxable year reduces the tax to such amount or if the taxpayer otherwise pays tax based on the fixed dollar minimum amount, any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thou-

sand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest will be paid thereon.

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

(lll) Restaurant return-to-work tax credit. (1) Allowance of credit. A taxpayer shall be allowed a credit, to be computed as provided in section forty-six of this chapter, against the tax imposed by this article.

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

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

(xlvii) Restaurant return-to-work tax credit	Amount of credit under subdivision fifty-six of section two hundred ten-B

§ 6. This act shall take effect immediately.

SUBPART B

Section 1. The tax law is amended by adding a new section 24-c to read as follows:

§ 24-c. New York city musical and theatrical production tax credit. (a) (1) Allowance of credit. A taxpayer that is a qualified New York city musical and theatrical production company, or is a sole proprietor of or a member of a partnership that is a qualified New York city musical and theatrical production company, and that is subject to tax under article nine-A or twenty-two of this chapter, shall be allowed a credit against such tax, pursuant to the provisions referred to in subdivision (d) of this section, and to be computed as provided in this section.

(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 twenty-five percent and the sum of the qualified production expenditures paid for during the qualified New York city musical and theatrical production's credit period. Provided however that the amount of the credit cannot exceed three million dollars per qualified New York city musical and theatrical production for productions whose first performance is during the first year in which applications are accepted. For productions whose first performance is during the second year in which applications are accepted, such cap shall decrease to one million five hundred thousand dollars per qualified New York city musical and theatrical production unless the New York city tourism economy has not sufficiently recovered, as determined by the department of economic development in consultation with the division of the budget. In determining whether the New York city tourism economy has sufficiently recovered, the department of economic development will perform an analysis of key New York city economic indicators which shall include, but not be limited to, hotel occupancy rates and travel metrics. The department of economic development's analysis shall also be informed by the status of any remaining COVID-19 restrictions affecting New York city musical and theatrical

productions. In no event shall a qualified New York city musical and theatrical production be eligible for more than one credit under this program.

(3) No qualified production expenditures used by a taxpayer either as the basis for the allowance of the credit provided pursuant to this section or used in the calculation of the credit provided pursuant to this section shall be used by such taxpayer to claim any other credit allowed pursuant to this chapter.

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

(1) "Qualified musical and theatrical production" means a for-profit live, dramatic stage presentation that, in its original or adaptive version, is performed in a qualified New York city production facility, whether or not such production was performed in a qualified New York city production facility prior to the state disaster emergency pursuant to executive order two hundred two of two thousand twenty.

(2) "Qualified production expenditure" means any costs for tangible property used and services performed directly and predominantly in the production of a qualified musical and theatrical production within the state of New York, including: (i) expenditures for design, construction and operation, including sets, special and visual effects, costumes, wardrobes, make-up, accessories and costs associated with sound, lighting, and staging; (ii) all salaries, wages, fees, and other compensation including related benefits for services performed of which the total allowable expense shall not exceed two hundred thousand dollars per week; and (iii) technical and crew production costs, such as expenditures for a qualified New York city production facility, or any part thereof, props, make-up, wardrobe, costumes, equipment used for special and visual effects, sound recording, set construction, and lighting. Qualified production expenditure does not include any costs incurred prior to the credit period of a qualified New York city musical and theatrical production company.

(3) "Qualified New York city production facility" means a facility located within the city of New York (i) in which live theatrical productions are or are intended to be primarily presented, (ii) that contains at least one stage, a seating capacity of five hundred or more seats, and dressing rooms, storage areas, and other ancillary amenities necessary for the qualified musical and theatrical production, and (iii) for which receipts attributable to ticket sales constitute seventy-five percent or more of gross receipts of the facility.

(4) "Qualified New York city musical and theatrical production company" is a corporation, partnership, limited partnership, or other entity or individual which or who is principally engaged in the production of a qualified musical or theatrical production that is to be performed in a qualified New York city production facility.

(5) (i) "The credit period of a qualified New York city musical and theatrical production company" is the period starting on the production start date and ending on the earlier of the date the qualified musical and theatrical production has expended sufficient qualified production expenditures to reach its credit cap, March thirty-first, two thousand twenty-three or the date the qualified musical and theatrical production closes.

(ii) "The production start date" is the date that is up to twelve weeks prior to the first performance of the qualified musical and theatrical production.

(c) The credit shall be allowed for the taxable year beginning on or after January first, two thousand twenty-one but before January first, two thousand twenty-four. A qualified New York city musical and theatrical production company shall claim the credit in the year in which its credit period ends.

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

(1) article 9-A: section 210-B: subdivision 57;

(2) article 22: section 606: subsection (mmm).

(e) Notwithstanding any provision of this chapter, (i) employees and officers of the department of economic development and the department shall be allowed and are directed to share and exchange information regarding the credits applied for, allowed, or claimed pursuant to this section and taxpayers who are applying for credits or who are claiming credits, including information contained in or derived from credit claim forms submitted to the department and applications for certification submitted to the department of economic development, and (ii) the commissioner and the commissioner of the department of economic development may release the names and addresses of any qualified New York city musical and theatrical production company entitled to claim this credit and the amount of the credit earned by such company.

(f) Maximum amount of credits. (1) The aggregate amount of tax credits allowed under this section, subdivision fifty-seven of section two hundred ten-B and subsection (mmm) of section six hundred six of this chapter shall be one hundred million dollars. Such aggregate amount of credits shall be allocated by the department of economic development among taxpayers based on the date of first performance of the qualified musical and theatrical production.

(2) The commissioner of economic development, after consulting with the commissioner, shall promulgate regulations to establish procedures for the allocation of tax credits as required by this section. Such rules and regulations shall include provisions describing the application process, the due dates for such applications, the standards that will be used to evaluate the applications, the documentation that will be provided by applicants to substantiate to the department the amount of qualified production expenditures of such applicants, and such other provisions as deemed necessary and appropriate. Notwithstanding any other provisions to the contrary in the state administrative procedure act, such rules and regulations may be adopted on an emergency basis. In no event shall a qualified New York city musical and theatrical production submit an application for this program after December thirty-first, two thousand twenty-two.

(g) Any qualified New York city musical and theatrical production company that performs in a qualified New York city production facility and applies to receive a credit under this section shall be required to: (1) participate in a New York state diversity and arts job training program; (2) create and implement a plan to ensure that their production is available and accessible for low-or no-cost to low income New Yorkers; and (3) contribute to the New York state council on the arts, cultural program fund an amount up to fifty percent of the total credits received if its production earns ongoing revenue prospectively after the end of the credit period that is at least equal to two hundred percent of its ongoing production costs, with such amount payable from twenty-five percent of net operating profits, such amounts payable on a monthly basis, up until such fifty percent of the total credit amount is

reached. Any funds deposited pursuant to this subdivision may be used for arts and cultural educational and workforce development programs.

§ 2. Section 210-B of the tax law is amended by adding a new subdivision 57 to read as follows:

57. New York city musical and theatrical production tax credit. (a) Allowance of credit. A taxpayer shall be allowed a credit, to be computed as provided in section twenty-four-c of this chapter, against the taxes imposed by this article.

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

§ 3. Section 606 of the tax law is amended by adding a new subsection (mmm) to read as follows:

(mmm) New York city musical and theatrical production tax credit. (1) Allowance of credit. A taxpayer shall be allowed a credit, to be computed as provided in section twenty-four-c of this chapter, against the tax imposed by this article.

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

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

(xlviii) New York city musical and theatrical production tax credit	Amount of credit under subdivision fifty-seven of section two hundred ten-B

§ 5. The state finance law is amended by adding a new section 99-ll to read as follows:

§ 99-ll. New York state council on the arts cultural programs fund. 1. There is hereby established in the joint custody of the state comptroller and commissioner of taxation and finance a special fund to be known as the "New York state council on the arts cultural program fund".

2. Such fund shall consist of all revenues received by the state, pursuant to the provisions of section twenty-four-c of the tax law and all other moneys appropriated thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. On or before the first day of February two thousand twenty-four, the executive director of the New York state council on the arts shall provide a written report to the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee, the chair of the assembly ways and means committee, the chair of the senate

committee on health, the chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(a) the amount of money disbursed from the fund and the award process used for such disbursements;

(b) recipients of awards from the fund;

(c) the amount awarded to each;

(d) the purposes for which such awards were granted; and

(e) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

4. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the executive director of the New York state council on the arts.

5. The moneys in such fund shall be expended for the purpose of supplementing art and cultural programs for secondary and elementary children, including programs that increase access to art and cultural programs and events for children in underserved communities.

§ 6. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2021, and before January 1, 2024 and shall expire and be deemed repealed on January 1, 2024; provided, however that the obligations under paragraph 3 of subdivision g of section 24-c of the tax law, as added by section one of this act, shall remain in effect until December 31, 2025.

§ 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 Subparts A through B of this act shall be as specifically set forth in the last section of such Subparts.

PART QQ

Section 1. Paragraph 5 of subsection (a) of section 688 of the tax law, as amended by chapter 61 of the laws of 1989, is amended to read as follows:

(5) Amounts of less than [~~one dollar~~] five dollars. No interest shall be allowed or paid if the amount thereof is less than [~~one dollar~~] five dollars.

§ 2. Paragraph 5 of subsection (a) of section 1088 of the tax law, as added by chapter 61 of the laws of 1989, is amended to read as follows:

(5) Amounts of less than [~~one dollar~~] five dollars. No interest shall be allowed or paid if the amount thereof is less than [~~one dollar~~] five dollars.

§ 3. This act shall take effect immediately.

PART RR

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 44 to read as follows:

(44) Any death benefit, to the extent includible in federal adjusted gross income, paid to the taxpayer in a lump sum pursuant to the COVID-19 family death benefit program established by the metropolitan transportation authority in two thousand twenty; provided, however, this subtraction shall not exceed five hundred thousand dollars and shall not apply to any benefit payable under such program other than a lump sum death benefit.

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

PART SS

Section 1. Subparagraph (B) of paragraph 1 of subdivision (a) of section 1115 of the tax law, as amended by section 1 of part CCC of chapter 59 of the laws of 2019, is amended to read as follows:

(B) Until May thirty first, two thousand [~~twenty-one~~] **twenty-two**, the food and drink excluded from the exemption provided by clauses (i), (ii) and (iii) of subparagraph (A) of this paragraph, and bottled water, shall be exempt under this subparagraph when sold for one dollar and fifty cents or less through any vending machine that accepts coin or currency only or when sold for two dollars or less through any vending machine that accepts any form of payment other than coin or currency, whether or not it also accepts coin or currency.

§ 2. This act shall take effect immediately.

PART TT

Section 1. The restore mother nature bond act is enacted to read as follows:

ENVIRONMENTAL BOND ACT OF 2022
"RESTORE MOTHER NATURE"

Section 1. Short title.
2. Creation of state debt.
3. Bonds of the state.
4. Use of moneys received.

§ 1. Short title. This act shall be known and may be cited as the "environmental bond act of 2022 restore mother nature".

§ 2. Creation of state debt. The creation of state debt in an amount not exceeding in the aggregate three billion dollars ($3,000,000,000) is hereby authorized to provide moneys for the single purpose of making environmental improvements that preserve, enhance, and restore New York's natural resources and reduce the impact of climate change by funding capital projects for: restoration and flood risk reduction not less than one billion dollars ($1,000,000,000); open space land conservation and recreation up to five hundred fifty million dollars ($550,000,000); climate change mitigation up to seven hundred million dollars ($700,000,000); and, water quality improvement and resilient infrastructure not less than five hundred fifty million dollars ($550,000,000).

§ 3. Bonds of the state. The state comptroller is hereby authorized and empowered to issue and sell bonds of the state up to the aggregate amount of three billion dollars ($3,000,000,000) for the purposes of this act, subject to the provisions of article 5 of the state finance law. The aggregate principal amount of such bonds shall not exceed three

billion dollars ($3,000,000,000) excluding bonds issued to refund or otherwise repay bonds heretofore issued for such purpose; provided, however, that upon any such refunding or repayment, the total aggregate principal amount of outstanding bonds may be greater than three billion dollars ($3,000,000,000) only if the present value of the aggregate debt service of the refunding or repayment bonds to be issued shall not exceed the present value of the aggregate debt service of the bonds to be refunded or repaid. The method for calculating present value shall be determined by law.

§ 4. Use of moneys received. The moneys received by the state from the sale of bonds sold pursuant to this act shall be expended pursuant to appropriations for capital projects related to design, planning, site acquisition, demolition, construction, reconstruction, and rehabilitation projects specified in section two of this act.

§ 2. This act shall take effect immediately, provided that the provisions of section one of this act shall not take effect unless and until this act shall have been submitted to the people at the general election to be held in November 2022 and shall have been approved by a majority of all votes cast for and against it at such general election. Upon approval by the people, section one of this act shall take effect immediately. The ballots to be furnished for the use of voters upon submission of this act shall be in the form prescribed by the election law and the proposition or question to be submitted shall be printed thereon in the following form, namely "To address and combat the impact of climate change and damage to the environment, the Environmental Bond Act of 2022 "Restore Mother Nature" authorizes the sale of state bonds up to three billion dollars to fund environmental protection, natural restoration, resiliency, and clean energy projects. Shall the Environmental Bond Act of 2022 be approved?".

PART UU

Section 1. The environmental conservation law is amended by adding a new article 58 to read as follows:

ARTICLE 58

IMPLEMENTATION OF THE ENVIRONMENTAL BOND ACT OF 2022 "RESTORE MOTHER NATURE"

Title 1. General Provisions.
3. Restoration and flood risk reduction.
5. Open space land conservation and recreation.
7. Climate change mitigation.
9. Water quality improvement and resilient infrastructure.
11. Environmental justice and reporting.

TITLE 1

GENERAL PROVISIONS

Section 58-0101. Definitions.
58-0103. Allocation of moneys.
58-0105. Powers and duties.
58-0107. Powers and duties of a municipality.
58-0109. Consistency with federal tax laws.
58-0111. Compliance with other law.

§ 58-0101. Definitions.

As used in this article the following terms shall mean and include:

1. "Bonds" shall mean general obligation bonds issued pursuant to the environmental bond act of 2022 "restore mother nature" in accordance with article VII of the New York state constitution and article five of the state finance law.

2. "Cost" means the expense of an approved project, which shall include but not be limited to appraisal, surveying, planning, engineering and architectural services, plans and specifications, consultant and legal services, site preparation, demolition, construction and other direct expenses incident to such project.

3. "Department" shall mean the department of environmental conservation.

4. "Endangered or threatened species project" means a project to restore, recover, or reintroduce an endangered, threatened, or species of special concern pursuant to a recovery plan or restoration plan prepared and adopted by the department, including but not limited to the state's wildlife action plan.

5. "Environmental justice community" means a minority or low-income community that may bear a disproportionate share of the negative environmental consequences resulting from industrial, municipal, and commercial operations or the execution of federal, state, local, and tribal programs and policies.

6. "Flood risk reduction project" means projects that use nature-based solutions where possible to reduce erosion or flooding, and projects which mitigate or adapt to flood conditions.

7. "Green buildings project" means (i) installing, upgrading, or modifying a renewable energy source at a state-owned building or for the purpose of converting or connecting a state-owned building, or portion thereof, to a renewable energy source; (ii) reducing energy use or improving energy efficiency or occupant health at a state-owned building; (iii) installing a green roof at a state-owned building; and (iv) emission reduction projects.

8. "Municipality" means a local public authority or public benefit corporation, a county, city, town, village, school district, supervisory district, district corporation, improvement district within a county, city, town or village, or Indian nation or tribe recognized by the state or the United States with a reservation wholly or partly within the boundaries of New York state, or any combination thereof.

9. "Nature-based solution" means projects that are supported or inspired by nature or natural processes and functions and that may also offer environmental, economic, and social benefits, while increasing resilience. Nature-based solutions include both green and natural infrastructure.

10. "Open space land conservation project" means purchase of fee title or conservation easements for the purpose of protecting lands or waters and/or providing recreational opportunities for the public that (i) possess ecological, habitat, recreational or scenic values; (ii) protect the quality of a drinking water supply; (iii) provide flood control or flood mitigation values; (iv) constitute a floodplain; (v) provide or have the potential to provide important habitat connectivity; (vi) provide open space for the use and enjoyment of the public; or (vii) provide community gardens in urban areas.

11. "Recreational infrastructure project" means the development or improvement of state and municipal parks, campgrounds, nature centers, fish hatcheries, and infrastructure associated with open space land conservation projects.

12. "State assistance payment" means payment of the state share of the cost of projects authorized by this article to preserve, enhance, restore and improve the quality of the state's environment.

13. "State entity" means any state department, division, agency, office, public authority, or public benefit corporation.

14. "Water quality improvement project" for the purposes of this title, means projects designed to improve the quality of drinking and surface waters.

15. "Wetland and stream restoration project" means activities designed to restore freshwater and tidal wetlands, and streams of the state, for the purpose of enhancing habitat, increasing connectivity, improving water quality, and flood risk reduction.

§ 58-0103. Allocation of moneys.

The moneys received by the state from the sale of bonds pursuant to the environmental bond act of 2022 shall be disbursed in the following amounts pursuant to appropriations as specifically provided for in titles three, five, seven, and nine of this article:

1. Not less than one billion dollars ($1,000,000,000) for restoration and flood risk reduction as set forth in title three of this article.

2. Up to five hundred fifty million dollars ($550,000,000) for open space land conservation and recreation as set forth in title five of this article.

3. Up to seven hundred million dollars ($700,000,000) for climate change mitigation as set forth in title seven of this article.

4. Not less than five hundred fifty million dollars ($550,000,000) for water quality improvement and resilient infrastructure as set forth in title nine of this article.

§ 58-0105. Powers and duties.

In implementing the provisions of this article the department is hereby authorized to:

1. Administer funds generated pursuant to the environmental bond act of 2022 "restore mother nature".

2. In the name of the state, as further provided within this article, contract to make, within the limitations of appropriations available therefor, state assistance payments toward the cost of a project approved, and to be undertaken pursuant to this article.

3. Approve vouchers for the payments pursuant to an approved contract.

4. Enter into contracts with any person, firm, corporation, not-for-profit corporation, agency or other entity, private or governmental, for the purpose of effectuating the provisions of this article.

5. Promulgate such rules and regulations and to develop such forms and procedures necessary to effectuate the provisions of this article, including but not limited to requirements for the form, content, and submission of applications by municipalities for state financial assistance.

6. Delegate to, or cooperate with, any other state entity in the administration of this article.

7. Perform such other and further acts as may be necessary, proper or desirable to carry out the provisions of this article.

§ 58-0107. Powers and duties of a municipality.

A municipality shall have the power and authority to:

1. Undertake and carry out any project for which state assistance payments pursuant to contract are received or are to be received pursuant to this article and maintain and operate such project.

2. Expend money received from the state pursuant to this article for costs incurred in conjunction with the approved project.

3. Apply for and receive moneys from the state for the purpose of accomplishing projects undertaken or to be undertaken pursuant to this article.

4. Perform such other and further acts as may be necessary, proper or desirable to carry out a project or obligation, duty or function related thereto.

§ 58-0109. Consistency with federal tax law.

All actions undertaken pursuant to this article shall be reviewed for consistency with provisions of the federal internal revenue code and regulations thereunder, in accordance with procedures established in connection with the issuance of any tax exempt bonds pursuant to this article, to preserve the tax exempt status of such bonds.

§ 58-0111. Compliance with other law.

Every recipient of funds to be made available pursuant to this article shall comply with all applicable state, federal and local laws.

TITLE 3

RESTORATION AND FLOOD RISK REDUCTION

Section 58-0301. Allocation of moneys.

58-0303.Programs, plans and projects.

§ 58-0301. Allocation of moneys.

Of the moneys received by the state from the sale of bonds pursuant to the environmental bond act of 2022, not less than one billion dollars ($1,000,000,000) shall be available for disbursements for restoration and flood risk reduction projects developed pursuant to section 58-0303 of this title. Not more than two hundred fifty million dollars ($250,000,000) of this amount shall be available for projects pursuant to subdivision two of section 58-0303 of this title and not less than one hundred million dollars ($100,000,000) each shall be available for coastal rehabilitation and shoreline restoration projects and projects which address inland flooding, pursuant to paragraph a of subdivision one of section 58-0303 of this title.

§ 58-0303. Programs, plans and projects.

1. Eligible restoration and flood risk reduction projects include, but are not limited to costs associated with:

a. (1) projects identified in state and regional management and restoration programs and plans including but not limited to the Great Lakes Action Agenda, Mohawk River Basin Action Agenda, Ocean Action Plan, Hudson River Estuary Action Agenda, Long Island Sound Comprehensive Conservation and Management Plan, South Shore Estuary Reserve Comprehensive Management Plan, Peconic Estuary Comprehensive Conservation and Management Plan, Delaware Action Plan, Susquehanna Action Plan, forest management framework for New York City and New York/New Jersey Harbor Estuary Plan;

(2) local waterfront revitalization plans prepared pursuant to article forty-two of the executive law; and

(3) coastal rehabilitation and shoreline restoration projects, including nature-based solutions;

b. flood risk reduction projects including but not limited to: acquisition of real property; moving, lifting or raising of existing flood-prone infrastructure or structures; relocation, repair, or raising of flood-prone or repeatedly flooded roadways; and projects to remove, alter, or right-size dams, bridges, and culverts, but shall not include routine construction or maintenance undertaken by the state and municipalities which does not provide flood risk reduction benefits; and

c. restoration projects including but not limited to: floodplain, wetland and stream restoration projects; forest conservation; endangered

and threatened species projects; and habitat restoration projects, including acquisition of fee title and easements, intended to improve the lands and waters of the state of ecological significance or any part thereof, including, but not limited to forests, ponds, bogs, wetlands, bays, sounds, streams, rivers, or lakes and shorelines thereof, to support a spawning, nursery, wintering, migratory, nesting, breeding, feeding, or foraging environment for fish and wildlife and other biota.

2. The commissioner and the commissioner of the division of housing and community renewal are authorized pursuant to paragraph b of subdivision one of this section to purchase private real property identified as at-risk to flooding, from willing sellers. The commissioner of the division of housing and community renewal shall be authorized to transfer to any state agency or public authority any real property in order to carry out the purposes of this article. In connection therewith, the housing trust fund corporation shall be authorized to create a subsidiary corporation to carry out the program authorized under this subdivision. Such subsidiary corporation shall have all the privileges, immunities, tax exemption and other exemptions of the agency to the extent the same are not inconsistent with this section.

a. The commissioner and the commissioner of the division of housing and community renewal or any other department or state agency that has received funds suballocated pursuant to this section may enter into agreements with municipalities, and not-for-profit corporations for the purpose of implementing a program pursuant to this section.

b. The department and the division of housing and community renewal shall prioritize projects in communities based on past flood risk or those that participate in the federal emergency management agency's (FEMA) community rating system.

c. Any state agency or authority, municipality, or not-for-profit corporation purchasing private real property may expend costs associated with:

(1) the acquisition of real property, based upon the pre-flood fair market value of the subject property;

(2) the demolition and removal of structures and/or infrastructure on the property; and

(3) the restoration of natural resources to facilitate beneficial open space, flood mitigation, and/or shoreline stabilization.

d. Notwithstanding any provision of law to the contrary, any structure which is located on real property purchased pursuant to this program shall be demolished or removed, provided that it does not serve a use or purpose consistent with paragraph f of this subdivision.

e. Notwithstanding any provision of law to the contrary, real property purchased with funding pursuant to this program shall be property of the state, municipality, or a not-for-profit corporation.

f. Notwithstanding any provision of law to the contrary, real property purchased with funding pursuant to this program shall be restored and maintained in perpetuity in a manner that, aims to increase ecosystem function, provide additional flood damage mitigation for surrounding properties, protect wildlife habitat, and wherever practicable and safe, allow for passive and/or recreational community use. Municipal flood mitigation plans, resilience, waterfront revitalization plans or hazard mitigation plans, when applicable, shall be consulted to identify the appropriate restoration and end-use of the property.

g. All or a portion of the appropriation in this section may be provided to the department or the division of housing and community

renewal or suballocated to any other department, state agency or state authority.

h. Private real property identified as at-risk to flooding should generally be limited to those: (1) identified as being within the one hundred-year floodplain on the most recent FEMA flood insurance maps; (2) flooded structures that would qualify for buyout under criteria generally applicable to FEMA post-emergency acquisitions; (3) structures identified in a state, federal, local or regional technical study as suitable for the location of a flood risk management or abatement project in areas immediately proximate to inland or coastal waterways; or (4) structures located in coastal or riparian areas that have been determined by a state, federal, local or regional technical study to significantly exacerbate flooding in other locations.

3. The department, the office of parks, recreation, and historic preservation and the department of state are authorized to provide state assistance payments or grants to municipalities and not-for-profit corporations and undertake projects pursuant to paragraph a of subdivision one of this section.

4. The department and the office of parks, recreation, and historic preservation are authorized to provide state assistance payments or grants to municipalities and not-for-profit corporations and undertake projects pursuant to paragraph b of subdivision one of this section. Culvert and bridge projects shall be in compliance with the department's stream crossing guidelines and best management practices, and engineered for structural integrity and appropriate hydraulic capacity including, where available, projects flows based on flood modeling that incorporates climate change projections and shall not include routine construction or maintenance undertaken by the state or municipalities.

5. The department and the office of parks, recreation, and historic preservation are authorized to provide state assistance payments or grants to municipalities and not-for-profit corporations and undertake projects pursuant to paragraph c of subdivision one of this section.

6. Provided that for the purposes of selecting projects for funding under paragraphs b and c of subdivision one of this section, the relevant agencies shall develop eligibility guidelines and post information on the department's website in the environmental notice bulletin providing for a thirty-day public comment period and upon adoption post such eligibility guidelines on the relevant agency's website.

TITLE 5
OPEN SPACE LAND CONSERVATION AND RECREATION

Section 58-0501. Allocation of moneys.
58-0503. Programs, plans and projects.

§ 58-0501. Allocation of moneys.

Of the moneys received by the state from the sale of bonds pursuant to the environmental bond act of 2022 to be used for open space land conservation and recreation projects, up to five hundred fifty million dollars ($550,000,000) shall be available for programs, plans, and projects developed pursuant to section 58-0503 of this title, however, not more than seventy-five million dollars ($75,000,000) shall be made available for the creation of a fish hatchery, or the improvement, expansion, repair or maintenance of existing fish hatcheries, not less than two hundred million dollars ($200,000,000) shall be made available for open space land conservation projects pursuant to paragraph a of subdivision one of section 58-0503 of this title and not less than one hundred million dollars ($100,000,000) shall be made available for farm-

land protection pursuant to paragraph b of subdivision one of section 58-0503 of this title.

§ 58-0503. Programs, plans and projects.

1. Eligible open space working lands conservation and recreation projects include, but are not limited to:

a. costs associated with open space land conservation projects;

b. costs associated with purchasing conservation easements to protect farmland pursuant to article twenty-five-aaa of the agriculture and markets law; and

c. costs associated with recreational infrastructure projects.

2. The department or the office of parks, recreation and historic preservation are authorized to undertake open space land conservation projects, in cooperation with willing sellers pursuant to subdivision one of this section and may enter into an agreement for purchase of real property or conservation easements on real property by a municipality or a not-for-profit corporation. Any such agreement shall contain such provisions as shall be necessary to ensure that the purchase is consistent with, and in furtherance of, this title and shall be subject to the approval of the comptroller and, as to form, the attorney general. In undertaking such projects, such commissioners shall consider the state land acquisition plan prepared pursuant to section 49-0207 of this chapter. Further, the department or the office of parks, recreation and historic preservation are authorized to provide state assistance payments to municipalities for eligible projects consistent with paragraphs a and c of subdivision one of this section.

3. The cost of an open space land conservation project shall include the cost of preparing a management plan for the preservation and beneficial public enjoyment of the land acquired pursuant to this section except where such a management plan already exists for the acquired land.

4. The department and the department of agriculture and markets are authorized to provide, pursuant to paragraph b of subdivision one of this section, farmland preservation implementation grants to county agricultural and farmland protection boards pursuant to article twenty-five-aaa of the agriculture and markets law, or to municipalities, soil and water conservation districts or not-for-profit corporations for implementation of projects.

5. The department is authorized to expend moneys to purchase equipment, devices, and other necessary materials and to acquire fee title or conservation easements in lands for monitoring, restoration, recovery, or reintroduction projects for species listed as endangered or threatened or listed as a species of special concern pursuant to section 11-0535 of this chapter.

6. The department or the office of parks, recreation and historic preservation are authorized to expend moneys for the planning, design, and construction of projects to develop and improve parks, campgrounds, nature centers, fish hatcheries, and other recreational facilities.

7. The commissioner and a not-for-profit corporation may enter into a contract for the undertaking by the not-for-profit corporation of an open space land acquisition project.

8. Real property acquired, developed, improved, restored or rehabilitated by or through a municipality pursuant to paragraph a of subdivision one of this section or undertaken by or on behalf of a municipality with funds made available pursuant to this title shall not be sold, leased, exchanged, donated or otherwise disposed of or used for other than public park purposes without the express authority of an act of the

legislature, which shall provide for the substitution of other lands of equal environmental value and fair market value and reasonably equivalent usefulness and location to those to be discontinued, sold or disposed of, and such other requirements as shall be approved by the commissioner.

9. Provided that for the purposes of selecting projects for funding under paragraphs a and b of subdivision one of this section, the relevant agencies shall develop eligibility guidelines and post information on the department's website in the environmental notice bulletin providing for a thirty day public comment period and upon adoption post such eligibility guidelines on the relevant agency's website.

TITLE 7
CLIMATE CHANGE MITIGATION

Section 58-0701. Allocation of moneys.
58-0703. Programs, plans and projects.

§ 58-0701. Allocation of moneys.

Of the moneys received by the state from the sale of bonds pursuant to the environmental bond act of 2022, up to seven hundred million dollars ($700,000,000) shall be made available for disbursements for climate change mitigation projects developed pursuant to section 58-0703 of this title. Not less than three hundred fifty million dollars ($350,000,000) of this amount shall be available for green buildings projects.

§ 58-0703. Programs, plans and projects.

1. Eligible climate change mitigation projects include, but are not limited to:

a. costs associated with green building projects, projects that increase energy efficiency or the use or siting of renewable energy on state-owned buildings or properties including buildings owned by the state university of the state of New York, city university of the state of New York, and community colleges;

b. costs associated with projects that utilize natural and working lands to sequester carbon and mitigate methane emissions from agricultural sources, such as manure storage through cover and methane reduction technologies;

c. costs associated with implementing climate adaptation and mitigation projects pursuant to section 54-1523 of this chapter;

d. costs associated with urban forestry projects such as forest and habitat restoration, for purchase and planting of street trees and for projects to expand the existing tree canopy and bolster community health;

e. costs associated with projects that reduce urban heat island effect, such as installation of green roofs, open space protection, community gardens, cool pavement projects, projects that create or upgrade community cooling centers, and the installation of reflective roofs where installation of green roofs is not possible;

f. costs associated with projects to reduce or eliminate air pollution from stationary or mobile sources of air pollution affecting an environmental justice community; and

g. costs associated with projects which would reduce or eliminate water pollution, whether from point or non-point discharges, affecting an environmental justice community.

2. The department, the department of agriculture and markets, the office of parks, recreation and historic preservation, the New York state energy research and development authority and the office of general services are authorized to provide state assistance payments or

grants to municipalities and not-for-profit corporations or undertake projects pursuant to this section.

3. Provided that for the purposes of selecting projects for funding under this section, the relevant agencies shall develop eligibility guidelines and post information on the department's website in the environmental notice bulletin providing for a thirty-day public comment period and upon adoption post such eligibility guidelines on the relevant agency's website.

TITLE 9

WATER QUALITY IMPROVEMENT AND RESILIENT INFRASTRUCTURE

Section 58-0901. Allocation of moneys.

58-0903. Programs, plans and projects.

§ 58-0901. Allocation of moneys.

Of the moneys received by the state from the sale of bonds pursuant to the environmental bond act of 2022 for disbursements for state assistance for water quality improvement projects as defined by title one of this article, not less than five hundred fifty million dollars ($550,000,000) shall be available for water quality improvement projects developed pursuant to section 58-0903 of this title. Not less than two hundred million dollars ($200,000,000) of this amount shall be available for wastewater infrastructure projects undertaken pursuant to the New York state water infrastructure improvement act of 2017 pursuant to paragraph e of subdivision one of section 58-0903 of this title, and not less than one hundred million dollars ($100,000,000) shall be available for municipal stormwater projects pursuant to paragraph a of subdivision one of section 58-0903 of this title.

§ 58-0903. Programs, plans and projects.

1. Eligible water quality improvement project costs include, but are not limited to:

a. costs associated with grants to municipalities for projects that reduce or control storm water runoff, using green infrastructure where practicable;

b. costs associated with projects that reduce agricultural nutrient runoff and promote soil health such as projects which implement comprehensive nutrient management plans, other agricultural nutrient management projects, and non-point source abatement and control programs including projects developed pursuant to sections eleven-a and eleven-b of the soil and water conservation districts;

c. costs associated with projects that address harmful algal blooms such as abatement projects and projects focused on addressing nutrient reduction in freshwater and marine waters, wastewater infrastructure systems that treat nitrogen and phosphorus, and lake treatment systems;

d. costs associated with wastewater infrastructure projects including but not limited to extending or establishing sewer lines to replace failing septic systems or cesspools and projects as provided by section twelve hundred eighty-five-u of the public authorities law;

e. costs associated with projects to reduce, avoid or eliminate point and non-point source discharges to water including projects authorized by the New York state water improvement infrastructure act of 2017 and section twelve hundred eighty-five-s of the public authorities law;

f. costs associated with the establishment of riparian buffers to provide distance between farm fields and streams or abate erosion during high flow events; and

g. costs associated with lead service line replacement pursuant to section eleven hundred fourteen of the public health law.

2. The department and the New York state environmental facilities corporation are authorized to provide state assistance payments or grants to municipalities for projects authorized pursuant to paragraphs a, b, and d of subdivision one of this section.

3. The department of agriculture and markets shall be authorized to make state assistance payments to soil and water conservation districts for the cost of implementing agricultural environmental management plans, including purchase of equipment for measuring and monitoring soil health and soil conditions.

4. The department is authorized to make grants available to not-for-profits and academic institutions for paragraphs b, c, and f of subdivision one of this section, and make state assistance payments to municipalities and undertake projects pursuant to this section.

5. Provided that for the purposes of selecting projects for funding of this section, the relevant agencies shall develop eligibility guidelines and post information on the department's website in the environmental notice bulletin providing for a thirty-day public comment period and upon adoption post such eligibility guidelines on the relevant agency's website.

TITLE 11

ENVIRONMENTAL JUSTICE AND REPORTING

Section 58-1101. Benefits of funds.

58-1103. Reporting.

§ 58-1101. Benefits of funds.

The department shall make every effort practicable to ensure that thirty-five percent of the funds pursuant to this article benefit environmental justice communities.

§ 58-1103. Reporting.

1. No later than sixty days following the end of each fiscal year, each department, agency, public benefit corporation, and public authority receiving an allocation or allocations of appropriation financed from the restore mother nature environmental bond act of 2022 shall submit to the commissioner in a manner and form prescribed by the department, the following information as of March thirty-first of such fiscal year, within each category listed in this title: the total appropriation; total commitments; year-to-date disbursements; remaining uncommitted balances; and a description of each project.

2. No later than one hundred twenty days following the end of each fiscal year, the department shall submit to the governor, the temporary president of the senate, and the speaker of the assembly a report that includes the information received. A copy of the report shall be posted on the department's website.

§ 2. The state finance law is amended by adding a new section 97-tttt to read as follows:

§ 97-tttt. Restore mother nature bond fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "restore mother nature bond fund".

2. The state comptroller shall deposit into the restore mother nature bond fund all moneys received by the state from the sale of bonds and/or notes for uses eligible pursuant to section four of the environmental bond act of 2022 "restore mother nature".

3. Moneys in the restore mother nature bond fund, following appropriation by the legislature and allocation by the director of the budget, shall be available only for reimbursement of expenditures made from appropriations from the capital projects fund for the purpose of the

restore mother nature bond fund, as set forth in the environmental bond act of 2022 "restore mother nature".

4. No moneys received by the state from the sale of bonds and/or notes sold pursuant to the environmental bond act of 2022 "restore mother nature" shall be expended for any project until funds therefor have been allocated pursuant to the provisions of this section and copies of the appropriate certificates of approval filed with the chair of the senate finance committee, the chair of the assembly ways and means committee and the state comptroller.

§ 3. Section 61 of the state finance law is amended by adding a new subdivision 32 to read as follows:

32. Thirty years. For the payment of "restore mother nature" projects, as defined in article fifty-eight of the environmental conservation law and undertaken pursuant to a chapter of the laws of two thousand twenty-one, enacting and constituting the environmental bond act of 2022 "restore mother nature". Thirty years for flood control infrastructure, other environmental infrastructure, wetland and other habitat restoration, water quality projects, acquisition of land, including acquisition of real property, and renewable energy projects. Notwithstanding the foregoing, for the purposes of calculating annual debt service, the state comptroller shall apply a weighted average period of probable life of restore mother nature projects, including any other works or purposes to be financed with state debt. Weighted average period of probable life shall be determined by computing the sum of the products derived from multiplying the dollar value of the portion of the debt contracted for each work or purpose (or class of works or purposes) by the probable life of such work or purpose (or class of works or purposes) and dividing the resulting sum by the dollar value of the entire debt after taking into consideration any original issue premium or discount.

§ 4. If any clause, sentence, paragraph, 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, section or part thereof directly involved in the controversy in which such judgment shall have been rendered.

§ 5. This act shall take effect only in the event that section 1 of part TT of the chapter of the laws of 2021 enacting the environmental bond act of 2022 "restore mother nature" is submitted to the people at the general election to be held in November 2022 and is approved by a majority of all votes cast for and against it at such election. Upon such approval, this act shall take effect immediately; provided that the commissioner of environmental conservation shall notify the legislative bill drafting commission upon the occurrence of the enactment of section 1 of part TT of the chapter of the laws of 2021 enacting the environmental bond act of 2022 "restore mother nature", in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effectuating the provisions of section 44 of the legislative law and section 70-b of the public officers law. Effective immediately, the addition, amendment, and/or repeal of any rule or regulation necessary for the implementation of the foregoing sections of this act are authorized and directed to be made and completed on or before such effective date.

PART VV

Section 1. Short title. This act shall be known and may be cited as the "COVID-19 pandemic small business recovery grant program".

§ 2. Section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, is amended by adding a new section 16-ff to read as follows:

§ 16-ff. COVID-19 pandemic small business recovery grant program. 1. Definitions. As used in this section, the following terms shall have the following meanings:

(a) "Small business" shall mean a business which is resident in this state, independently owned and operated, not dominant in its field, and employs one hundred or less persons.

(b) "Micro-business" shall mean a business which is a resident in this state, independently owned and operated, not dominant in its field, and employs ten or less persons.

(c) "The program" shall mean the COVID-19 pandemic small business recovery grant program established pursuant to subdivision two of this section.

(d) "Applicant" shall mean a small business or for-profit independent arts and cultural organization submitting an application for a grant award to the program.

(e) "COVID-19 health and safety protocols" means any restrictions imposed on the operation of businesses by executive order 202 of 2020 issued by the governor, or any extension or subsequent executive order issued in response to the novel coronavirus (COVID-19) pandemic, or any other statute, rule, or regulation imposing restrictions on the operation of businesses in response to the novel coronavirus (COVID-19) pandemic.

(f) "For-profit independent arts and cultural organization" shall mean a small or medium sized private for-profit, independently operated live-performance venue, promoter, production company, or performance related business located in New York state negatively impacted by COVID-19 health and safety protocols, and having one hundred or less full-time employees, excluding seasonal employees. The qualifying organizations under this definition may include businesses engaged in a field including, but not limited to, architecture, dance, design, film, music, theater, opera, media, literature, museum activities, visual arts, folk arts and casting.

2. COVID-19 pandemic small business recovery grant program established. The COVID-19 pandemic small business recovery grant program is hereby created to provide assistance to small businesses and for-profit independent arts and cultural organizations who have experienced economic hardship during the COVID-19 pandemic.

3. Authorization. The corporation is hereby authorized, using available funds, to issue grants and provide technical assistance and outreach to small businesses, for-profit independent arts and cultural organizations, and technical assistance partners for the purpose of aiding the recovery of the New York state economy, and may promulgate guidelines or regulations to effectuate the purposes herein.

4. Selection criteria and application process. (a) In order to be eligible for a grant or additional form of support under the program, an eligible small business or for-profit independent arts and cultural organization shall:

(i) Be incorporated in New York state or licensed or registered to do business in New York state;

(ii) Be a currently viable small business or for-profit independent arts and cultural organization that has been in operation since before March 1, 2019;

(iii) Be able to demonstrate lost revenue or other economic hardship due to the COVID-19 pandemic or compliance with COVID-19 health and safety protocols which resulted in business modifications, interruptions, or closures. To demonstrate lost revenue or other economic hardship, the applicant shall show a loss in year-to-date revenue as of December 31, 2020, compared with the same period in 2019;

(iv) Be in substantial compliance with applicable federal, state and local laws, regulations, codes and requirements; and

(v) Not owe any federal, state or local taxes prior to July 15, 2020, or have an approved repayment, deferral plan, or agreement with appropriate federal, state and local taxing authorities.

(b) Grants awarded from this program shall be available to eligible micro-businesses, small businesses, and for-profit independent arts and cultural organizations that do not qualify for business assistance grant programs under the federal American Rescue Plan Act of 2021 or any other available federal COVID-19 economic recovery or business assistance grant programs, including loans forgiven under the federal Paycheck Protection Program, or are unable to obtain sufficient business assistance from such federal programs, with priority given to socially and economically disadvantaged business owners including, but not limited to, minority and women-owned business enterprises, service-disabled veteran-owned businesses, and veteran-owned businesses, or businesses located in communities that were economically distressed prior to March 1, 2020, as determined by the most recent census data.

5. Eligible costs. (a) Eligible costs shall be considered for micro-businesses, small businesses, and for-profit independent arts and cultural organizations negatively impacted by the COVID-19 pandemic or by their compliance with COVID-19 health and safety protocols which resulted in lost revenue, business modifications, interruptions, or closures. Such eligible costs shall have been incurred between March 1, 2020 and April 1, 2021.

(b) The following costs incurred by a micro-business, small business, or for-profit independent arts and cultural organization shall be considered eligible under the program at a minimum: payroll costs; costs of rent or mortgage as provided for in subparagraph (i) of this paragraph; costs of repayment of local property or school taxes associated with such small business's location as provided for in subparagraph (ii) of this paragraph; insurance costs; utility costs; costs of personal protection equipment (PPE) necessary to protect worker and consumer health and safety; heating, ventilation, and air conditioning (HVAC) costs, or other machinery or equipment costs, or supplies and materials necessary for compliance with COVID-19 health and safety protocols, and other documented COVID-19 costs as approved by the corporation.

(i) Mortgage payments or commercial rent shall be considered eligible costs.

(ii) Payment of local property taxes and school taxes shall be considered eligible costs.

(c) Grants awarded under the program shall not be used to re-pay or pay down any portion of a loan obtained through a federal coronavirus relief package for business assistance or any New York state business assistance programs.

6. Application and approval process. (a) An eligible micro-business, small business, or for-profit independent arts and cultural organization

shall submit a complete application in a form and manner prescribed by the corporation.

(b) The corporation shall establish the procedures and time period for micro-businesses, small businesses, or for-profit independent arts and cultural organizations to submit applications to the program. As part of the application each micro-business, small business, or for-profit independent arts and cultural organization shall provide sufficient documentation in a manner prescribed by the corporation to demonstrate hardship, and prevent fraud, waste, and abuse.

7. Reporting. The corporation, on a quarterly basis beginning September 30, 2021, and ending when all program funds are expended, shall submit a separate and distinct report to the governor, the temporary president of the senate, and the speaker of the assembly setting forth the activities undertaken by the program. Such quarterly report shall include, but need not be limited to: the number of applicants and their county locations; the number of applicants approved by the program and their county location; the total amount of grants awarded, and the average amount of such grants awarded; and such other information as the corporation determines necessary and appropriate. Such report shall be included on the corporation's website and any other publicly accessible state database that list economic development programs, as determined by the commissioner.

8. Technical assistance and outreach. The corporation may offer or make available to all applicants, regardless of approval status, direct or indirect access to financial and business planning, legal consultation, language assistance services, mentoring services for post-pandemic planning, reopening planning assistance and other assistance and support as determined by the corporation. Assistance, support, outreach and other services may be provided by or through partner organizations, including but not limited to chambers of commerce, local business development corporations, trade associations and other community organizations that have expertise and background in providing technical assistance, at the discretion of the corporation.

§ 3. 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.

§ 4. This act shall take effect immediately.

PART WW

Section 1. Subdivision (e) of section 532 of the real property tax law, as amended by chapter 660 of the laws of 1997, is amended to read as follows:

(e) All lands in the counties of Rockland and Sullivan and in the towns of **Blooming Grove, Chester,** Monroe, Warwick, Cornwall, Highlands, Tuxedo and Woodbury, Orange county, and in the towns of Gardiner, Rochester, Shawangunk and Wawarsing, Ulster county, acquired for a public use by the commissioners of the Palisades Interstate park, exclusive of the improvements erected thereon by the state;

§ 2. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on and after the date on which this act shall have become a law.

PART XX

Section 1. Paragraph (f) of subdivision 2 of section 14-1 of the transportation law, as amended by section 1 of part HH of chapter 54 of the laws of 2016, is amended to read as follows:

(f) No grant or loan to any eligible applicant shall exceed the sum of [~~one~~] **two** million five hundred thousand dollars, and no part of any such grant or loan shall be used for salaries or for services regularly provided by the applicant for administrative costs in connection with such grant or loan.

§ 2. This act shall take effect immediately.

PART YY

Section 1. Upon a determination by the Metropolitan Transportation Authority or the New York City Transit Authority that sufficient funds have been committed to it specifically for such purpose, the Metropolitan Transportation Authority, the public benefit corporation created by section 1263 of the public authorities law, and the New York City Transit Authority, the public benefit corporation created by section 1201 of the public authorities law, shall use such specifically committed funds to rename the Newkirk Avenue subway station on the IRT Nostrand Avenue line of the New York city subway to the Newkirk Avenue - Little Haiti station. The MTA shall ensure that all signs and any other items issued by the MTA are updated to accurately reflect the new name of the station within ten months.

§ 2. This act shall take effect immediately, and shall be deemed repealed after the signs and any other items are accurately updated. The chief executive officer of the Metropolitan Transportation Authority or president of the New York City Transit Authority shall notify the legislative bill drafting commission upon the completion of such updates in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effectuating the provisions of section 44 of the legislative law and section 70-b of the public officers law.

PART ZZ

Section 1. The second undesignated paragraph of subdivision 1 of section 370 of the vehicle and traffic law, as amended by chapter 408 of the laws of 2019, is amended to read as follows:

For damages for and incident to death or injuries to persons and injury to or destruction of property: For each motorcycle and for each motor vehicle engaged in the business of carrying or transporting passengers for hire, having a seating capacity of not more than seven passengers, a bond or insurance policy with a minimum liability of twenty-five thousand dollars and a maximum liability of fifty thousand dollars for bodily injury, and a minimum liability of fifty thousand dollars and a maximum liability of one hundred thousand dollars for death and a minimum liability of ten thousand dollars for injury to or destruction of property; for each motor vehicle engaged in the business of carrying or transporting passengers for hire, having a seating capacity of not less

than eight passengers, a bond or insurance policy with a combined single limit of at least one million five hundred thousand dollars for bodily injury or death to one or more persons, and because of injury to or destruction of property in any one accident**; provided, further that for commuter vans that are engaged in the business of carrying or transporting passengers for hire, having a seating capacity of not less than eight passengers, a bond or insurance policy with a combined single limit of at least five hundred thousand dollars for bodily injury or death to one or more persons, and because of injury to or destruction of property in any one accident. For the purposes of this paragraph, the term "commuter van" shall have the same meaning as such term is defined in section 19-502 of the administrative code of the city of New York**.

§ 2. This act shall take effect immediately.

PART AAA

Intentionally Omitted

PART BBB

Section 1. Short title. This act shall be known and may be cited as the "New York state professional policing act of 2021".

§ 2. Subdivision 1-a of section 53 of the executive law, as added by chapter 104 of the laws of 2020, is amended to read as follows:

1-a. receive and investigate complaints from any source, or upon his or her own initiative, concerning allegations of corruption, fraud, use of excessive force, criminal activity, conflicts of interest or abuse by any police officer in a covered agency **and promptly inform the division of criminal justice services, in the form and manner as prescribed by the division, of such allegations and the progress of investigations related thereto unless special circumstances require confidentiality. Nothing in this subdivision shall require the division of criminal justice services to participate in the investigation of such allegations or take action or prevent the division of criminal justice services from taking action authorized pursuant to subdivision three of section eight hundred forty-five of this chapter in the time and manner determined by the commissioner of the division of criminal justice services**.

§ 3. Subdivision 3 of section 75 of the executive law is amended by adding a new paragraph (b-1) to read as follows:

(b-1) promptly inform the division of criminal justice services, in the form and manner prescribed by the division, of such allegations and the progress of investigations related thereto unless special circumstances require confidentiality. Nothing in this paragraph shall require the division of criminal justice services to participate in the investigation of such allegations or take action or prevent the division of criminal justice services from taking action authorized pursuant to subdivision three of section eight hundred forty-five of this chapter in the time and manner determined by the commissioner of the division of criminal justice services;

§ 4. Paragraph (c) of subdivision 5 of section 75 of the executive law, as added by chapter 104 of the laws of 2020, is amended to read as follows:

(c) The head of any covered agency shall advise the governor, the temporary president of the senate, the speaker of the assembly, the minority leader of the senate [~~and~~]**,** the minority leader of the assembly **and the division of criminal justice services** within ninety days of the

issuance of a report by the law enforcement misconduct investigative office as to the remedial action that the agency has taken in response to any recommendation for such action contained in such report.

§ 5. Subdivision 4 of section 837 of the executive law is amended by adding a new paragraph (e-1) to read as follows:

(e-1) Collect demographic data with respect to persons appointed as a police officer, including but not limited to racial and gender characteristics; and

§ 6. Subdivisions 1 and 5 of section 839 of the executive law, subdivision 1 as added by chapter 399 of the laws of 1972, subdivision 5 as amended by chapter 459 of the laws of 1975 and such section as renumbered by chapter 603 of the laws of 1973, are amended to read as follows:

1. There is hereby created within the division a municipal police training council composed of [~~eight~~] **ten** members, who shall be selected as follows:

(a) [~~three~~] **one** shall be appointed by the governor **who shall be a full-time faculty member of a college or university who teaches in the area of criminal justice or police science**;

(b) [~~two~~] **one** shall be appointed by the governor from a list of at least six nominees submitted by the New York state sheriffs' association, who shall be incumbent sheriffs in the state having at least two years of service on the law enforcement training committee of such association or having other specialized experience in connection with police training which, in the opinion of the chairman of such law enforcement training committee, provides the sheriff with at least an equivalent background in the field of police training; and

(c) [~~two~~] **one** shall be appointed by the governor from a list of at least six nominees submitted by the New York state association of chiefs of police, who shall be incumbent chiefs of police or commissioners of police of a municipality in the state having at least two years of service on the police training committee of such association or having other specialized experience in connection with police training which, in the opinion of the chairman of such training committee, provides the chief of police or commissioner of police with at least an equivalent background in the field of police training; and

(d) one shall be the commissioner of police of the city of New York or a member of his department, designated by such commissioner and approved by the governor[~~.~~]**; and**

(e) one shall be the superintendent of the state police; and

(f) one shall be appointed by the governor who shall be an incumbent chief of police or commissioner of police from a municipality in the state with a police department consisting of more than one hundred officers; and

(g) one shall be appointed by the governor who shall be an incumbent sheriff in the state from an agency with more than one hundred deputy sheriffs; and

(h) one shall be appointed by the governor who shall be a representative of victims of crime; and

(i) one shall be appointed by the governor who shall be a representative from a community with high numbers of police and community interactions; and

(j) one shall be appointed by the governor who shall be an incumbent executive from a peace officer employing agency or municipality.

5. The council shall meet at least four times in each year. Special meetings may be called by the chairman and shall be called by him at the

request of the governor or upon the written request of [~~five~~] **six** members of the council. The council may establish its own requirements as to quorum and its own procedures with respect to the conduct of its meetings and other affairs; provided, however, that all recommendations made by the council to the governor pursuant to subdivision one of section eight hundred forty of this chapter shall require the affirmative vote of [~~five~~] **six** members of the council.

§ 7. Paragraph (h) of subdivision 1 of section 840 of the executive law is REPEALED.

§ 8. Subdivision 2 of section 840 of the executive law, as amended by chapter 66 of the laws of 1973, is amended to read as follows:

2. The council shall promulgate, and may from time to time amend, such rules and regulations prescribing height, weight [~~and~~]**,** physical fitness **and psychological** requirements for eligibility of persons for provisional or permanent appointment in the competitive class of the civil service as police officers of any county, city, town, village or police district as it deems necessary and proper for the efficient performance of police duties.

§ 9. Section 840 of the executive law is amended by adding a new subdivision 2-b to read as follows:

2-b. The council shall promulgate, and may from time to time amend, such rules and regulations concerning background investigations for eligibility of persons for provisional or permanent appointment in the competitive class of the civil service as police officers of any county, city, town, village or police district as it deems necessary and proper for the efficient performance of police duties, which shall be incorporated by the law enforcement agency accreditation council as part of the certification process in paragraph (d) of subdivision one of section eight hundred forty-six-h of this chapter.

§ 10. Subdivisions 2 and 3 of section 845 of the executive law, as amended by chapter 491 of the laws of 2010, are amended to read as follows:

2. **(a)** Each head of a state or local agency, unit of local government, state or local commission, public authority or other organization which employs police officers or peace officers shall transmit to the division, no later than the fifteenth day of January annually, and in a form and manner prescribed by the division, a list containing the name of every police officer or peace officer employed by his or her agency, government, commission, authority or organization indicating with respect to each officer his or her date of birth, social security number, rank or title, employer, and whether he is employed full-time or part-time. In addition to such annual list, each such head, whenever officers have been newly appointed or have ceased to serve, shall immediately transmit to the division, in a form and manner prescribed by the division, a list containing the names of such officers which, in the instance of new appointees, shall include all the information required to be furnished in the annual listing.

(b) Whenever officers have ceased to serve, each such head shall immediately transmit to the division, in a form and manner prescribed by the division, notification that any such officer has ceased to serve due to a leave of absence, resignation, removal, removal for cause, or removal during a probationary period.

3. **(a)** The division shall establish rules and regulations to provide for a permanent system of identification for each police and peace officer, which shall include procedures for updating the registry upon an

officer's failure to complete required training within the time limitations established in law or regulation.

(b) Such rules and regulations shall also establish procedures, in accordance with the state administrative procedure act, for a process as described in this paragraph. When it shall appear to the commissioner or the commissioner's designee that a notification of the reason such an officer ceased to serve, received by the commissioner pursuant to paragraph (b) of subdivision two of this section, is inaccurate in a material respect, the commissioner shall attempt to resolve such discrepancy by contacting the head of the office that submitted such notification. If such informal efforts do not resolve the discrepancy promptly, the commissioner may issue a notice to such head and the officer who is the subject of such notification of an inquiry into the accuracy of such record. After notice and an opportunity for each to be heard, if the commissioner finds such record to be inaccurate with respect to such matter in a material respect, the commissioner shall provide notice of such determination to each of them and, pursuant to such determination, may correct such record. The commissioner shall maintain a clear documentary record of both the original record and the correction made.

§ 11. Subdivision 1 of section 846-h of the executive law is amended by adding two new paragraphs (d) and (e) to read as follows:

(d) The council shall create a mandatory certification process for agencies employing police officers, as defined in paragraphs (b), (c), (d), (e), (f), (j), (k), (l), (o), (p), (s) and (u) of subdivision thirty-four of section 1.20 of the criminal procedure law. Such certification process shall include the promulgation of mandatory standards for hiring practices, which shall incorporate the rules and regulations promulgated by the municipal police training council pursuant to subdivisions two and two-b of section eight hundred forty of this chapter, as well as the reporting requirements under subdivision two of section eight hundred forty-five of this chapter and subdivision five of section seventy-five of this chapter, as may be applicable to such agencies and their personnel.

(e) The council may, on its own or upon referral from the commissioner, revoke or withhold the granting of the certification under paragraph (d) of this subdivision for an agency that fails to adhere to the mandatory standards for hiring practices or reporting requirements of such paragraph.

§ 12. Subdivisions 2, 4 and 5 of section 846-h of the executive law, as added by chapter 521 of the laws of 1988, are amended to read as follows:

2. (a) The law enforcement agency accreditation council shall consist of:

(i) [~~Three~~] **Two** incumbent sheriffs of the state;

(ii) [~~Three~~] **Two** incumbent chiefs of police;

(iii) One incumbent deputy sheriff;

(iv) One incumbent police officer;

(v) The superintendent of state police;

(vi) The commissioner of police of the city of New York;

(vii) One incumbent chief executive officer of a county of the state;

(viii) One incumbent mayor of a city or village of the state;

(ix) One incumbent chief executive officer of a town of the state;

(x) One member of a statewide labor organization representing police officers as that term is defined in subdivision thirty-four of section 1.20 of the criminal procedure law;

(xi) One full-time faculty member of a college or university who teaches in the area of criminal justice or police science; [~~and~~]

(xii) Two members appointed pursuant to subparagraph (ix) of paragraph (c) of this subdivision[~~.~~]**;**

(xiii) One incumbent chief of police or commissioner of police from a municipality in the state with a police department consisting of more than one hundred officers;

(xiv) One incumbent sheriff in the state from an agency with more than one hundred deputy sheriffs;

(xv) One representative of victims of crime; and

(xvi) One representative from a community with high numbers of police an community interactions.

(b) With the exception of the superintendent of state police and the commissioner of police of the city of New York, each member of the council shall be appointed by the governor to serve a [~~two-year~~] **two-year** term. Any member appointed by the governor may be reappointed for additional terms.

(c) The governor shall make appointments to the council as follows:

(i) Each member who is an incumbent sheriff of the state shall be chosen from a list of two eligible persons submitted by the New York state sheriffs' association;

(ii) Each member who is an incumbent chief of police shall be chosen from a list of two eligible persons submitted by the New York state association of chiefs of police;

(iii) The member who is an incumbent deputy sheriff shall be chosen from a list of two eligible persons submitted jointly by the New York state sheriffs' association and the New York state deputy sheriffs' association, inc.;

(iv) The member who is an incumbent police officer shall be chosen from a list of two eligible persons submitted jointly by the New York state association of chiefs of police and a statewide labor organization representing police officers as that term is defined in subdivision thirty-four of section 1.20 of the criminal procedure law;

(v) The member who is an incumbent chief executive officer of a county of the state shall be chosen from a list of two eligible persons submitted by the New York state association of counties;

(vi) The member who is an incumbent mayor of a city or village of the state shall be chosen from a list of two eligible persons submitted by the New York state conference of mayors;

(vii) The member who is an incumbent chief executive officer of a town of the state shall be chosen from a list of two eligible persons submitted by the association of towns of the state of New York;

(viii) The governor may appoint any eligible person to be a member who is an active member of a statewide labor organization representing police officers; [~~and~~]

(ix) The temporary president of the senate and the speaker of the assembly shall each nominate one member as provided in subparagraph (xii) of paragraph (a) of this subdivision[~~.~~]**; and**

(x) the members who are listed in subparagraphs (xiii), (xiv), (xv), and (xvi) of paragraph (a) of this subdivision shall be appointed by the governor.

(d) In making such appointments, the governor shall select individuals from municipalities that are representative, to the extent possible, of the varying sizes of communities and law enforcement agencies in the state.

(e) Any member chosen to fill a vacancy, including a vacancy in the chairperson, created otherwise than by expiration of term shall be appointed by the governor for the unexpired term of the member he is to succeed. Any such vacancy shall be filled in the same manner as the original appointment.

(f) Any member who shall cease to hold the position which qualified him for such appointment shall cease to be a member of the council.

4. The governor shall designate from among the members of the council a chairperson who shall serve at the pleasure of the governor. **During a vacancy of the chairperson the commissioner of the division of criminal justice services shall serve as the temporary chairperson.**

5. The law enforcement agency accreditation council shall meet at least four times in a year. Special meetings may be called by the chairperson and shall be called by him at the request of the governor or upon the written request of [~~nine~~] **ten** members of the council. The council may establish its own **quorum** rules and procedures with respect to the conduct of its meetings and other affairs not inconsistent with law**; provided, however, that recommendations made by the council in accordance with paragraph (c) of subdivision one of this section, or the mandatory standards for hiring practices promulgated in accordance with paragraph (d) of subdivision one of this section shall require the affirmative vote of ten members of the council**.

§ 13. Paragraphs (b), (c), (d), (e), (f), (j), (k), (l), (o), (p), (s) and (u) of subdivision 34 of section 1.20 of the criminal procedure law, paragraph (e) as amended by chapter 662 of the laws of 1972, paragraph (j) as amended by chapter 858 of the laws of 1972, paragraph (k) as separately amended by chapters 282 and 877 of the laws of 1974, paragraph (f) as amended by chapter 22 of the laws of 1974, paragraph (l) as added by chapter 282 of the laws of 1974, paragraph (o) as amended by chapter 599 of the laws of 2000, paragraph (p) as amended by chapter 476 of the laws of 2018, paragraph (s) as added by chapter 424 of the laws of 1998 and paragraph (u) as added by chapter 558 of the laws of 2005, are amended to read as follows:

(b) Sheriffs, under-sheriffs and deputy sheriffs of counties outside of New York City **where such department is certified in accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law**;

(c) A sworn officer of an authorized county or county parkway police department **where such department is certified in accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law**;

(d) A sworn officer of an authorized police department or force of a city, town, village or police district **where such department or force is certified in accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law**;

(e) A sworn officer of an authorized police department of an authority or a sworn officer of the state regional park police in the office of parks and recreation **where such department or force is certified in accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law**;

(f) A sworn officer of the capital police force of the office of general services **where such force is certified in accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law**;

(j) A sworn officer of the division of law enforcement in the department of environmental conservation **where such division is certified in**

accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law;

(k) A sworn officer of a police force of a public authority created by an interstate compact where such force is certified in accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law;

(l) Long Island railroad police[~~.~~] where such department or force is certified in accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law;

(o) A sworn officer of the [~~water-supply police employed by the city of New York, appointed to protect the sources, works, and transmission of water supplied to the city of New York, and to protect persons on or in the vicinity of such water sources, works, and transmission.~~] New York city department of environmental protection police, employed by the city of New York, appointed to protect the sources, works, and transmission of water supplied to the city of New York, and to protect persons on or in the vicinity of such water sources, works, and transmission where such department is certified in accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law;

(p) Persons appointed as railroad police officers pursuant to section eighty-eight of the railroad law[~~.~~] where such department or force is certified in accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law;

(s) A university police officer appointed by the state university pursuant to paragraph 1 of subdivision two of section three hundred fifty-five of the education law[~~.~~] where such department or force is certified in accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law;

(u) Persons appointed as Indian police officers pursuant to section one hundred fourteen of the Indian law[~~.~~] where such department or force is certified in accordance with paragraph (d) of subdivision one of section eight hundred forty-six-h of the executive law;

§ 14. The opening paragraph of paragraph (b) of subdivision 1 and paragraph a of subdivision 2 of section 209-q of the general municipal law, the opening paragraph of paragraph (b) as amended by chapter 551 of the laws of 2001 and paragraph a of subdivision 2 as amended by chapter 435 of the laws of 1997, are amended and a new paragraph (b-1) is added to subdivision 1 to read as follows:

[~~A~~] Except as provided in paragraph (b-1) of this subdivision a certificate attesting to satisfactory completion of an approved municipal police basic training program awarded by the executive director of the municipal police training council pursuant to this subdivision shall remain valid:

(b-1) A certificate awarded under paragraph (b) of this subdivision may be permanently invalidated upon an officer's removal for cause in accordance with subdivisions two and three of section eight hundred forty-five of the executive law. An officer whose certificate is invalidated under this paragraph may be ineligible for any future certification.

a. The term "police officer", as used in this section, shall mean a [~~member of a police force or other organization of a municipality or a detective or rackets investigator employed by the office of the district attorney in any county located in a city of one million or more persons who is responsible for the prevention or detection of crime and the enforcement of the general criminal laws of the state, but shall not~~

~~include any person serving as such solely by virtue of his occupying any other office or position, nor shall such term include a sheriff or under-sheriff, the sheriff or deputy sheriff of the city of New York, commissioner of police, deputy or assistant commissioner of police, chief of police, deputy or assistant chief of police or any person having an equivalent title who is appointed or employed by a county, city, town, village or police district to exercise equivalent supervisory authority~~] person defined as a police officer pursuant to subdivision thirty-four of section 1.20 of the criminal procedure law who is appointed or employed by a county, city, town, village or police district.

§ 15. Paragraph (a-1) of subdivision 4 of section 1279 of the public authorities law, as added by chapter 104 of the laws of 2020, is amended to read as follows:

(a-1) to receive and investigate complaints from any source, or upon his or her own initiative, concerning allegations of corruption, fraud, use of excessive force, criminal activity, conflicts of interest or abuse by any police officer under the jurisdiction of the office of the metropolitan transportation authority and promptly inform the division of criminal justice services, in the form and manner as prescribed by the division, of such allegations and the progress of investigations related thereto unless special circumstances require confidentiality. Nothing in this paragraph shall require the division of criminal justice services to participate in the investigation of such allegations or take action or prevent the division of criminal justice services from taking action authorized pursuant to subdivision three of section eight hundred forty-five of the executive law in the time and manner determined by the commissioner of the division of criminal justice services.

§ 16. Paragraphs (c) and (d) of subdivision 1 of section 58 of the civil service law, as amended by chapter 244 of the laws of 2013, are amended to read as follows:

(c) he or she satisfies the height, weight [~~and~~], physical and psychological fitness requirements prescribed by the municipal police training council pursuant to the provisions of section eight hundred forty of the executive law; and

(d) he or she is of good moral character as determined in accordance with the background investigation standards of the municipal police training council pursuant to the provisions of section eight hundred forty of the executive law.

§ 17. Subdivision 5 of section 58 of the civil service law, as amended by chapter 560 of the laws of 1978, is amended to read as follows:

5. The provisions of this section shall not apply to [~~the police department of the city of New York or to~~] the investigatory personnel of the office of the district attorney in any county, including any county within the city of New York.

§ 18. This act shall take effect on the one hundred eightieth day after it shall have become a law; provided however the addition of paragraphs (d) and (e) of subdivision 1 of section 846-h of the executive law made by section eleven of this act and the amendments to subdivision 34 of section 1.20 of the criminal procedure law made by section thirteen of this act pertaining to the required certification of police agencies, and the amendments to section fifty-eight of the civil service law made by section seventeen of this act shall take effect two years after such effective date.

PART CCC

Section 1. Subparagraph (A) of paragraph 1 of subsection (oo) of section 606 of the tax law, as amended by section 1 of part RR of chapter 59 of the laws of 2018, is amended and a new paragraph 6 is added to read as follows:

(A) For taxable years beginning on or after January first, two thousand ten and before January first, two thousand twenty-five, a taxpayer shall be allowed a credit as hereinafter provided, against the tax imposed by this article, in an amount equal to one hundred percent of the amount of credit allowed the taxpayer with respect to a certified historic structure**, and one hundred fifty percent of the amount of credit allowed the taxpayer with respect to a certified historic structure that is a small project,** under internal revenue code section 47(c)(3), determined without regard to ratably allocating the credit over a five year period as required by subsection (a) of such section 47, with respect to a certified historic structure located within the state. Provided, however, the credit shall not exceed five million dollars. For taxable years beginning on or after January first, two thousand twenty-five, a taxpayer shall be allowed a credit as hereinafter provided, against the tax imposed by this article, in an amount equal to thirty percent of the amount of credit allowed the taxpayer with respect to a certified historic structure under internal revenue code section 47(c)(3), determined without regard to ratably allocating the credit over a five year period as required by subsection (a) of such section 47, with respect to a certified historic structure located within the state; provided, however, the credit shall not exceed one hundred thousand dollars.

(6) For purposes of this subsection the term "small project" means qualified rehabilitation expenditures totaling two million five hundred thousand dollars or less.

§ 2. Subparagraph (i) of paragraph (a) of subdivision 26 of section 210-B of the tax law, as amended by section 2 of part RR of chapter 59 of the laws of 2018, is amended and a new paragraph (f) is added to read as follows:

(i) For taxable years beginning on or after January first, two thousand ten, and before January first, two thousand twenty-five, a taxpayer shall be allowed a credit as hereinafter provided, against the tax imposed by this article, in an amount equal to one hundred percent of the amount of credit allowed the taxpayer for the same taxable year with respect to a certified historic structure**, and one hundred fifty percent of the amount of credit allowed the taxpayer with respect to a certified historic structure that is a small project,** under internal revenue code section 47(c)(3), determined without regard to ratably allocating the credit over a five year period as required by subsection (a) of such section 47, with respect to a certified historic structure located within the state. Provided, however, the credit shall not exceed five million dollars.

(f) For purposes of this subdivision "small project" means qualified rehabilitation expenditures totaling two million five hundred thousand dollars or less.

§ 3. Subparagraph (A) of paragraph 1 of subdivision (y) of section 1511 of the tax law, as amended by section 3 of part RR of chapter 59 of the laws of 2018, is amended and a new paragraph 6 is added to read as follows:

(A) For taxable years beginning on or after January first, two thousand ten and before January first, two thousand twenty-five, a taxpayer shall be allowed a credit as hereinafter provided, against the tax

imposed by this article, in an amount equal to one hundred percent of the amount of credit allowed the taxpayer with respect to a certified historic structure**, and one hundred fifty percent of the amount of credit allowed the taxpayer with respect to a certified historic structure that is a small project,** under internal revenue code section 47(c)(3), determined without regard to ratably allocating the credit over a five year period as required by subsection (a) of such section 47, with respect to a certified historic structure located within the state. Provided, however, the credit shall not exceed five million dollars. For taxable years beginning on or after January first, two thousand twenty-five, a taxpayer shall be allowed a credit as hereinafter provided, against the tax imposed by this article, in an amount equal to thirty percent of the amount of credit allowed the taxpayer with respect to a certified historic structure under internal revenue code section 47(c)(3), determined without regard to ratably allocating the credit over a five year period as required by subsection (a) of such section 47 with respect to a certified historic structure located within the state. Provided, however, the credit shall not exceed one hundred thousand dollars.

(6) For purposes of this subdivision "small project" means qualified rehabilitation expenditures totaling two million five hundred thousand dollars or less.

§ 4. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2022.

PART DDD

Section 1. Paragraph (a) of subdivision 9 of section 208 of the tax law is amended by adding a new subparagraph 21 to read as follows:

(21) The amount of any gain added back to determine entire net income in a previous taxable year pursuant to subparagraph twenty-seven of paragraph (b) of subdivision nine of this section that is included in federal gross income for the taxable year.

§ 2. Paragraph (b) of subdivision 9 of section 208 of the tax law is amended by adding a new subparagraph 27 to read as follows:

(27) The amount of any gain excluded from federal gross income for the taxable year by subparagraph (A) of paragraph (1) of subsection (a) of section 1400Z-2 of the internal revenue code.

§ 3. Subsection (b) of section 612 of the tax law is amended by adding a new paragraph 42 to read as follows:

(42) The amount of any gain excluded from federal gross income for the taxable year by subparagraph (A) of paragraph (1) of subsection (a) of section 1400Z-2 of the internal revenue code.

§ 4. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 43 to read as follows:

(43) The amount of any gain added back to federal adjusted gross income in a previous taxable year pursuant to paragraph forty-two of subdivision (b) of this section that is included in federal gross income for the taxable year.

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

(W) The amount of any gain added back to determine entire net income in a previous taxable year pursuant to subparagraph (Z) of paragraph two of this subdivision that is included in federal gross income for the taxable year.

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

(Z) The amount of any gain excluded from federal gross income for the taxable year by subparagraph (A) of paragraph (1) of subsection (a) of section 1400Z-2 of the internal revenue code.

§ 7. Paragraph (a) of subdivision 8 of section 11-602 of the administrative code of the city of New York is amended by adding a new subparagraph 15 to read as follows:

(15) The amount of any gain added back to determine entire net income in a previous taxable year pursuant to subparagraph twenty-two of paragraph (b) of this subdivision that is included in federal gross income for the taxable year.

§ 8. Paragraph (b) of subdivision 8 of section 11-602 of the administrative code of the city of New York is amended by adding a new subparagraph 22 to read as follows:

(22) The amount of any gain excluded from federal gross income for the taxable year by subparagraph (A) of paragraph (1) of subsection (a) of section 1400Z-2 of the internal revenue code.

§ 9. Paragraph (a) of subdivision 8 of section 11-652 of the administrative code of the city of New York is amended by adding a new subparagraph 16 to read as follows:

(16) The amount of any gain added back to determine entire net income in a previous taxable year pursuant to subparagraph twenty-three of paragraph (b) of subdivision eight of this section is included in federal gross income for the taxable year.

§ 10. Paragraph (b) of subdivision 8 of section 11-652 of the administrative code of the city of New York is amended by adding a new subparagraph 23 to read as follows:

(23) The amount of any gain excluded from federal gross income for the taxable year by subparagraph (A) of paragraph (1) of subsection (a) of section 1400Z-2 of the internal revenue code.

§ 11. Subdivision (b) of section 11-1712 of the administrative code of the city of New York is amended by adding a new paragraph 39 to read as follows:

(39) The amount of any gain excluded from federal gross income for the taxable year by subparagraph (A) of paragraph (1) of subsection (a) of section 1400Z-2 of the internal revenue code.

§ 12. Subdivision (c) of section 11-1712 of the administrative code of the city of New York is amended by adding a new paragraph 38 to read as follows:

(38) The amount of any gain added back to federal adjusted gross income in a previous taxable year pursuant to paragraph thirty-nine of subdivision (b) of this section that is included in federal gross income for the taxable year.

§ 13. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2021.

PART EEE

Section 1. There is hereby created an excluded worker fund to be administered by the department of labor.

§ 2. 1. "Excluded worker" means an individual whose principal place of residence is in New York state, and, who:

(a) does not meet the eligibility requirements:

(i) for unemployment insurance benefits under article eighteen of the labor law, including benefits payable to federal civilian employees and

to ex-servicemen and servicewomen pursuant to chapter 85 of the United States Code, and benefits authorized to be used for the self-employment assistance program pursuant to the Federal-State Extended Unemployment Compensation Act of 1970, provided that such individual is also not eligible to receive unemployment insurance benefits under comparable laws in any other state and further provided that such ineligibility for unemployment insurance benefits is not pursuant to disqualification for benefits under section 593 of the labor law;

(ii) for insurance or assistance payments under any programs provided for by Title II of the federal CARES Act;

(iii) for insurance or assistance payments under any program provided for by the federal continued assistance for unemployed workers act of 2020 within the consolidated appropriations act, 2021; or

(iv) for insurance or assistance payments under any programs provided for by title ix of the federal american rescue plan act of 2021.

(b) has not actually received payments from any of the sources listed in paragraph (a) of this subsection, unless such received payments were made in error by the administering agency and such payments were or are to be recovered by the administering agency following a final order of the agency; and

(c) suffered a loss of work-related earnings or household income of an amount determined by the commissioner of labor from the week beginning February twenty-third, two thousand twenty due to:

(i) becoming or continuing status as unemployed, partially unemployed, unable to work, or unavailable to work due to the COVID-19 pandemic and during the state of emergency declared by executive order two hundred two of two thousand twenty, provided that for the purposes of this section, "partially unemployed" shall mean a reduction of earnings due to a reduction of hours of an amount determined by the commissioner of labor consistent with provisions of the labor law and applicable rules and regulations in effect as of the effective date of this act; or

(ii) the individual has become the breadwinner or major source of income for a household because the head of the household has died or become disabled during the state of emergency declared by executive order two hundred two of two thousand twenty, provided that no other individual in the same household is receiving benefits under article two or nine of the workers' compensation law for the same reason.

2. Eligibility. Excluded workers as defined in this act shall be eligible for benefits upon the first full date of meeting such definition, subject to the limitations as to maximum and minimum amounts and duration and other conditions and limitations in this act. The "benefit period" shall be retroactive from on or after March twenty-seventh, two thousand twenty but no later than April first, two thousand twenty-one.

3. Benefit computation. The benefit of the excluded worker shall be computed as follows:

(a) The benefit for each excluded worker who filed a tax return for either tax years 2018, 2019, or 2020 with the department of taxation and finance using a valid United States individual taxpayer identification number (ITIN) and any other excluded worker who is deemed eligible by the commissioner of labor for benefits pursuant to paragraph (k) or paragraph (l) of subsection five of this section shall be fifteen thousand six hundred dollars minus an automatic deduction of seven hundred eighty dollars, which shall be remitted to the department of taxation and finance for the purposes of satisfying the provisions of part five of article twenty-two of the tax law. All such deductions received by the commissioner of the department of taxation and finance pursuant to

this paragraph shall be deposited and disposed of pursuant to section one hundred seventy-one-a of the tax law applicable to article twenty-two of the tax law.

(b) The benefit for all other excluded workers deemed eligible by the commissioner of labor for benefits except those deemed eligible pursuant to paragraph (j), (k), or (l) of subsection five of this section shall be three thousand two hundred dollars minus an automatic deduction of one hundred sixty dollars, which shall be remitted to the department of taxation and finance for the purposes of satisfying the provisions of part five of article twenty-two of the tax law. All such deductions received by the commissioner of the department of taxation and finance pursuant to this paragraph shall be deposited and disposed of pursuant to section one hundred seventy-one-a of the tax law applicable to article twenty-two of the tax law.

(c) When an excluded worker files a New York personal income tax return for tax year 2021, the excluded worker may reconcile any tax liability for such tax year and claim any refund to which the excluded worker is entitled.

4. Payment of benefits. (a) All payment of benefits pursuant to this act shall be subject to the appropriation of funds for the purpose of this act.

(b) Benefits shall not be available to any excluded worker if such excluded worker's gross work-related earnings received in the previous twelve months prior to the effective date of this act were greater than twenty-six thousand two hundred and eight dollars.

(c) The commissioner of labor shall ensure that all total benefits are paid pursuant to the provisions of this subsection provided that such beneficiary certifies his or her eligibility, lack of employment, and ability to work, in a manner determined by the commissioner of labor until all benefits made pursuant to this act are made to the excluded worker.

5. Application for benefits. Notwithstanding anything in this act to the contrary, each individual eligible for benefits pursuant to this act shall make an application to the commissioner of labor in such form and at such time as the commissioner of labor may prescribe, which application shall establish proof of identity, proof of residency within New York state, and proof of work-related eligibility as follows:

(a) In order to establish identity, an applicant shall be required to produce one or more of the following documents to establish at least four points of proof of identity:

(i) A non-expired New York state driver's license issued by the department of motor vehicles, which is worth four points;

(ii) A non-expired New York state non-driver identification card issued by the department of motor vehicles, which is worth four points;

(iii) A non-expired United States passport, which is worth four points;

(iv) An IDNYC identification card, which is worth four points;

(v) A non-expired passport issued by a country other than the United States that is machine readable, which is worth three points;

(vi) A New York state inpatient photo identification card issued by the office of mental health, which is worth two points;

(vii) A marriage certificate, which is worth one point;

(viii) A divorce decree, which is worth one point;

(ix) A non-expired New York city department of parks and recreation membership card, which is worth one point;

(x) A birth certificate issued by a foreign country, which is worth one point;

(xi) A foreign issued identification card including but not limited to a consular identification card or any other photo identification card issued by another country to its citizens, which is worth one point;

(xii) A diploma or transcript from a high school, college, or university in the United States, which is worth one point; and/or

(xiii) Any other document the commissioner of labor deems relevant, which the commissioner of labor shall assign a reasonable point value less than four points.

(b) In order to establish residency, an applicant shall be required to produce one or more of the following items each of which must show the applicant's name and residential address located within the state of New York, provided that all applicants must show both proof of residency prior to March twenty-seventh, two thousand twenty, as well as proof of ongoing or current residency. Proof of prior and ongoing or current residency may be established in the same document, if applicable. Documents establishing proof of ongoing or current residency other than those specified in subparagraphs (i), (ii), and (iii) of this paragraph must be dated no earlier than thirty days prior to the effective date of this act:

(i) A non-expired New York state driver's license issued by the department of motor vehicles;

(ii) A non-expired New York state non-driver identification card issued by the department of motor vehicles;

(iii) A non-expired IDNYC identification card;

(iv) A copy of a utility bill;

(v) A bank or credit card statement;

(vi) A letter addressed to the applicant from the New York City Housing Authority;

(vii) A letter addressed to the applicant from a homeless shelter indicating that the applicant currently resides at the homeless shelter;

(viii) A current lease, mortgage payment, or property tax statement;

(ix) A letter addressed to the applicant from a non-profit organization that provides services to the homeless; or

(x) Any other document the commissioner of labor deems acceptable.

(c) Application forms prescribed by the commissioner of labor shall not state (i) the documents an applicant used to prove identity; (ii) an applicant's ineligibility for a social security number, where applicable; or (iii) an applicant's citizenship or immigration status.

(d) An applicant may submit the same documents to establish identity and residency.

(e) At least one of the documents submitted to establish identity and/or residency must have a photo of the applicant unless the applicant is accompanied by a caretaker who can demonstrate proof of relationship.

(f) At least one of the documents submitted to establish identity and/or residency must have the applicant's date of birth.

(g) All documents submitted by an applicant to establish identity and residency must be: (i) certified by the issuing agency; (ii) unexpired unless specifically noted; (iii) in English, or accompanied by a certified English language translation; and (iv) not mutilated or damaged.

(h) Applicants shall not be required to prove that they are lawfully present in the United States.

(i) Applicants shall certify in a form and manner the commissioner of labor shall prescribe:

(i) that the applicant meets the definition of excluded worker under this act;

(ii) the period of time within the benefit period that they were an excluded worker as defined by this act; and

(iii) that the applicant was otherwise able to work and available for work during the benefit period except that the individual was unemployed, partially unemployed, unable to work, or unavailable to work during such period of time within the benefit period.

(j) In order to establish work-related eligibility and qualify for the benefits described in paragraph (a) of subsection 3 of this section, an applicant may submit proof that the applicant filed a tax return for either tax years 2018, 2019, or 2020 with the department of taxation and finance using a valid United States individual taxpayer identification number (ITIN).

(k) Notwithstanding paragraph (j) of this subsection, an applicant also may qualify for the benefits described in paragraph (a) of subsection 3 of this section by submitting:

(i) a letter from an employer documenting the dates of work of the applicant and the reason the applicant is no longer employed by the employer;

(ii) at least six weeks of pay stubs from the six month period prior to the date the applicant certifies he or she became eligible for benefits pursuant to this act;

(iii) at least six weeks of wage statements from the six month period prior to the date the applicant certifies he or she became eligible for benefits pursuant to this act;

(iv) a form W-2 or 1099 from tax year 2019 or 2020 demonstrating wages or income; or

(v) a wage notice provided pursuant to section 195 of the labor law that documents employment for a period of time within six months prior to the date the applicant certifies he or she became eligible for benefits pursuant to this act.

(l) The commissioner of labor may, by regulation, establish alternative documents that sufficiently demonstrate an applicant's qualification for the benefits described in paragraph (a) of subsection 3 of this section, provided that such additional documents clearly demonstrate that the applicant was employed and received monetary earnings for a period of greater than six weeks in the six month period prior to the date the applicant certifies that he or she became eligible for benefits pursuant to this act.

(m) If an applicant cannot demonstrate the proof of work-related eligibility described in paragraphs (j), (k), and (l) of this subsection, an applicant will not qualify for the benefits described in paragraph (a) of subsection 3 of this section. Such applicant may, however, qualify for the benefits described in paragraph (b) of subsection 3 of this section if the applicant otherwise meets the identity and residency requirements described in paragraphs (a) and (b) of this subsection and submits proof of work-related eligibility as described in paragraph (n) of this subsection.

(n) The commissioner of labor shall promulgate regulations in order to effectuate this section. Such regulations shall include the assignment of point values to each document that an applicant may provide to the commissioner of labor to prove work-related eligibility pursuant to paragraph (m) of this subsection. The commissioner of labor shall only make a determination that an applicant has demonstrated work-related eligibility pursuant to paragraph (m) of this subsection if the appli-

cant presents proof meeting the regulations. The following documents are examples of the types of documents to which the commissioner of labor may assign point values and review as part of determining an applicant's work-related eligibility for the benefits described in paragraph (b) of subsection 3 of this section: pay stubs, wage statements, wage notices provided pursuant to section 195 of the labor law, any other notice or acknowledgment of pay rate as provided by the department of labor, bank records demonstrating a pattern of payment or deposits, receipts or records from a pay card with verification of documentation demonstrating a pattern of deposits, and/or similar documents demonstrating a pattern of employment.

(o) Prior to the commissioner of labor finalizing regulations required by this section, for purposes of ensuring the integrity of the process, the attorney general shall review, and the state comptroller may, in his or her sole discretion, review, such regulations and any other rules or guidance to implement this program in consultation with the department of labor, in order to ensure that state funds are adequately protected against fraud and abuse. The commissioner of labor shall not approve the payment of any benefits pursuant to this act until such regulations have been approved by the attorney general in a manner consistent with this paragraph, and which approval shall be published together with such regulations in the state register. Provided further that nothing herein shall be deemed in any way to diminish the existing jurisdiction of either official with respect to such program, and the comptroller may continue to audit and the attorney general may defend any action related thereto.

6. Review of denied application. Any individual claiming benefits under this act whose claim is rejected in whole or in part by the commissioner of labor shall be entitled to request a review of such claim. The review shall be conducted in a manner specified by the commissioner of labor.

7. Recoupment of benefits. The commissioner of labor may require repayment of any benefits paid to an excluded worker if the commissioner of labor determines that the payments were made in error provided that such excluded worker is notified of such error within one year of the provision of benefits. The department of labor shall offer such excluded worker the opportunity to enter into an installment payment plan or any other accommodation for repayment as provided by the commissioner.

8. Penalties for fraudulent practices. Any applicant or claimant who, knowingly and with intent to defraud presents, causes to be presented, or prepares with knowledge or belief that it will be presented to or by the commissioner of labor, or any agent thereof, any written statement as part of, or in support of, an application for the issuance of or claim for payment for excluded worker benefits, which the applicant or claimant knows to: (i) contain a false statement or representation concerning any fact material thereto; or (ii) omits any fact material thereto, shall be guilty of a class E felony. Upon conviction, the court in addition to any other authorized sentence, may order forfeiture of all rights to compensation or payments of any benefit, and may also require restitution of any amount received as a result of a violation of this subsection. Consistent with the provisions of the criminal procedure law, in any prosecution alleging a violation of this subsection in which the act or acts alleged may also constitute a violation of the penal or other law, the prosecuting official may charge a person pursuant to the provisions of this section and in the same accusatory instrument with a violation of such other law. Any penalty moneys shall be

deposited to the credit of the general fund of the state. The attorney general may prosecute every person charged with the commission of a criminal offense in violation of this act pursuant to section 214 of the labor law.

9. Prohibited use of funds. The commissioner of labor shall not use any money appropriated for the operation of the program created pursuant to this act in whole or in part for any purpose or in any manner which (a) would permit its substitution for, or a corresponding reduction in, federal funds that would be available in its absence to finance expenditures for the administration of this act; or (b) would cause the appropriate agency of the United States government to withhold any part of an administrative grant which would otherwise be made.

§ 3. Confidentiality of excluded workers' records. 1. Restrictions on disclosure. (a) Except where necessary to comply with a lawful court order, judicial warrant signed by a judge appointed pursuant to article III of the United States constitution, or subpoena for individual records issued pursuant to the criminal procedure law or the civil practice law and rules, or in accordance with subsection 2 or 3 of this section, no record or portion thereof relating to a claimant or worker who has filed a claim for benefits pursuant to this act is a public record and no such record shall be disclosed, redisclosed, released, disseminated or otherwise published or made available.

(b) For purposes of this act:

(i) "record" means a claim file, a file regarding a complaint or circumstances for which no claim has been made, and/or any records maintained by the board in electronic databases in which individual claimants or workers are identifiable, or any other information relating to any person who has heretofore or hereafter filed a claim for benefits pursuant to this act, including a copy or oral description of a record which is or was in the possession or custody of the department of labor, its officers, members, employees or agents.

(ii) "person" means any natural person, corporation, association, partnership, or other public or private entity.

(iii) "individually identifiable information" means any data concerning any claim or potential claim that is linked to an identifiable worker or other natural person, including but not limited to a photo image, social security number or tax identification number, telephone number, place of birth, country of origin, place of employment, school or educational institution attended, source of income, status as a recipient of public benefits, a customer identification number associated with a public utilities account, or medical or disability information.

2. Authorized disclosure. Records which contain individually identifiable information may, unless otherwise prohibited by law, be disclosed to:

(a) those officers, members and employees of the department of labor if such disclosure is necessary to the performance of their official duties pursuant to a purpose of the department of labor required to be accomplished by statute or executive order or otherwise necessary to act upon an application for benefits submitted by the person who is the subject of the particular record;

(b) officers or employees of another governmental unit, or agents and/or contractors of the governmental unit at the request and/or direction of the governmental unit, if the information sought to be disclosed is necessary to act upon an application for benefits submitted by the person who is the subject of the particular record;

(c) a judicial or administrative officer or employee in connection with an administrative or judicial proceeding if the information sought to be disclosed is necessary to act upon an application for benefits submitted by the person who is the subject of the particular record; and

(d) a person engaged in bona fide statistical research, including but not limited to actuarial studies and health and safety investigations, which are authorized by statute or regulation of the department of labor or other governmental agency. Individually identifiable information shall not be disclosed unless the researcher has entered into an agreement not to disclose any individually identifiable information which contains restrictions no less restrictive than the restrictions set forth in this section and which includes an agreement that any research findings will not disclose individually identifiable information.

3. Individual authorization. Notwithstanding the restrictions on disclosure set forth under subsection one of this section, an excluded worker may authorize the release, re-release or publication of his or her record to a specific person not otherwise authorized to receive such record, by submitting written authorization for such release to the department of labor on a form prescribed by the commissioner of labor or by a notarized original authorization specifically directing the department of labor to release the excluded worker's records to such person. However, no such authorization directing disclosure of records to a prospective employer shall be valid; nor shall an authorization permitting disclosure of records in connection with assessing fitness or capability for employment be valid, and no disclosure of records shall be made pursuant thereto. It shall be unlawful for any person to consider for the purpose of assessing eligibility for a benefit, or as the basis for an employment-related action, an individual's failure to provide authorization under this subsection.

4. For the purposes of this act, whenever disclosure of records is sought pursuant to a lawful court order, judicial warrant signed by a judge pursuant to Article III of the U.S. Constitution, or subpoena for individual records properly issued pursuant to the criminal procedure law or the civil practice law and rules or pursuant to subsection two or three of this section, only those records, documents, and information specifically sought may be disclosed, and any such disclosure shall be limited to such records as are necessary to fulfill the purpose of such disclosure.

5. The commissioner of labor shall require any person or entity that receives or has access to records to certify to the commissioner of labor that, before such receipt or access, such person or entity shall not:

(a) use such records or information for civil immigration purposes; or

(b) disclose such records or information to any agency that primarily enforces immigration law or to any employee or agent of any such agency unless such disclosure is pursuant to a cooperative arrangement between city, state and federal agencies which arrangement does not enforce immigration law and which disclosure is limited to the specific records or information being sought pursuant to such arrangement. Violation of such certification shall be a class A misdemeanor. In addition to any records required to be kept pursuant to subdivision (c) of section 2721 of title 18 of the United States code, any person or entity certifying pursuant to this paragraph shall keep for a period of five years records of all uses and identifying each person or entity that primarily enforces immigration law that received department records or information from such certifying person or entity. Such records shall be maintained

in a manner and form prescribed by the commissioner of labor and shall be available for inspection by the commissioner of labor or his or her designee upon his or her request.

(c) For purposes of this subsection, the term "agency that primarily enforces immigration law" shall include, but not be limited to, United States immigration and customs enforcement and United States customs and border protection, and any successor agencies having similar duties.

(d) Failure to maintain records as required by this subsection shall be a class A misdemeanor.

6. Except as otherwise provided by this act, any person who knowingly and willfully obtains records which contain individually identifiable information under false pretenses or otherwise violates this section shall be guilty of a class E felony.

7. In addition to or in lieu of any criminal proceeding available under this section, whenever there shall be a violation of this section, application may be made by the attorney general in the name of the people of the state of New York to a court or justice having jurisdiction by a special proceeding to issue an injunction, and upon notice to the defendant of not less than five days, to enjoin and restrain the continuance of such violations; and if it shall appear to the satisfaction of the court or justice that the defendant has, in fact, violated this section, an injunction may be issued by such court or justice, enjoining and restraining any further violation, without requiring proof that any person has, in fact, been injured or damaged thereby. In any such proceeding, the court may make allowances to the attorney general as provided in paragraph six of subdivision (a) of section 8303 of the civil practice law and rules, and direct restitution. Whenever the court shall determine that a violation of this section has occurred, the court may impose a civil penalty of not more than five hundred dollars for the first violation, and not more than one thousand dollars for the second or subsequent violation within a three-year period. In connection with any such proposed application, the attorney general is authorized to take proof and make a determination of the relevant facts and to issue subpoenas in accordance with the civil practice law and rules.

§ 4. Notwithstanding sections 112 and 163 of the state finance law, section 142 of the economic development law, and any other inconsistent provision of law to the contrary, the commissioner of labor is hereby authorized to enter into non-competitive contracts for any good, service, or technology for the purposes of administering the program, including paying the benefits, required by this act.

§ 5. This act shall take effect immediately.

PART FFF

Section 1. Subdivisions 3-b and 3-c of section 1 of part C of chapter 57 of the laws of 2006, relating to establishing a cost of living adjustment for designated human services programs, as amended by section 1 of part Y of chapter 57 of the laws of 2019, are amended to read as follows:

3-b. Notwithstanding any inconsistent provision of law, beginning April 1, 2009 and ending March 31, 2016 and beginning April 1, 2017 and ending March 31, [~~2020~~] **2021**, the commissioners shall not include a COLA for the purpose of establishing rates of payments, contracts or any other form of reimbursement, provided that the commissioners of the office for people with developmental disabilities, the office of mental health, and the office of [~~alcoholism and substance abuse services~~]

addiction services and supports shall not include a COLA beginning April 1, 2017 and ending March 31, 2021.

3-c. Notwithstanding any inconsistent provision of law, beginning April 1, [~~2020~~] 2021 and [~~ending March 31, 2023~~] ending March 31, 2022, the commissioners shall develop the COLA under this section using the actual U.S. consumer price index for all urban consumers (CPI-U) published by the United States department of labor, bureau of labor statistics for the twelve month period ending in July of the budget year prior to such state fiscal year, for the purpose of establishing rates of payments, contracts or any other form of reimbursement.

§ 2. Section 1 of part C of chapter 57 of the laws of 2006, relating to establishing a cost of living adjustment for designated human services programs, is amended by adding a new subdivision 3-g to read as follows:

3-g. Notwithstanding any other provision of law to the contrary, and subject to available appropriations therefore, for all eligible programs as determined pursuant to subdivision four of this section, the commissioners shall provide funding to support a one percent (1.0%) cost of living adjustment, as determined pursuant to subdivision three-c of this section, beginning April 1, 2021 and ending March 31, 2022.

§ 3. Section 4 of part C of chapter 57 of the laws of 2006, relating to establishing a cost of living adjustment for designated human services programs, as amended by section 1 of part I of chapter 60 of the laws of 2014, is amended to read as follows:

§ 4. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2006; provided section one of this act shall expire and be deemed repealed April 1, [~~2019~~] 2022; provided, further, that sections two and three of this act shall expire and be deemed repealed December 31, 2009.

§ 4. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2019; provided, however, that the amendments to section 1 of part C of chapter 57 of the laws of 2006, relating to establishing a cost of living adjustment for designated human services programs made by sections one and two of this act shall not affect the repeal of such section and shall be deemed repealed therewith.

PART GGG

Section 1. Paragraph b of subdivision 10 of section 54 of the state finance law is amended by adding a new subparagraph (vi) to read as follows:

(vi) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand twenty-one, and annually thereafter, there shall be apportioned and paid to each municipality a base level grant in an amount equal to the aid received by such municipality in the state fiscal year commencing April first, two thousand nineteen; provided, however, and notwithstanding any law to the contrary, in the state fiscal year commencing April first, two thousand twenty-one, and annually thereafter, the town of Palm Tree shall receive a base level grant of twenty-four thousand two hundred thirteen dollars, and the village of Sagaponack shall receive a base level grant of two thousand dollars, and the village of Woodbury shall receive a base level grant of twenty-seven thousand dollars, and the village of South Blooming Grove shall receive a base level grant of nineteen thousand dollars.

§ 2. This act shall take effect immediately.

PART HHH

Section 1. The opening paragraph of paragraph (a) of subdivision 1 of section 210 of the tax law, as amended by section 10 of part T of chapter 59 of the laws of 2015, is amended to read as follows:

For taxable years beginning before January first, two thousand sixteen, the amount prescribed by this paragraph shall be computed at the rate of seven and one-tenth percent of the taxpayer's business income base. For taxable years beginning on or after January first, two thousand sixteen, the amount prescribed by this paragraph shall be six and one-half percent of the taxpayer's business income base. **For taxable years beginning on or after January first, two thousand twenty-one and before January first, two thousand twenty-four for any taxpayer with a business income base for the taxable year of more than five million dollars, the amount prescribed by this paragraph shall be seven and one-quarter percent of the taxpayer's business income base.** The taxpayer's business income base shall mean the portion of the taxpayer's business income apportioned within the state as hereinafter provided. However, in the case of a small business taxpayer, as defined in paragraph (f) of this subdivision, the amount prescribed by this paragraph shall be computed pursuant to subparagraph (iv) of this paragraph and in the case of a manufacturer, as defined in subparagraph (vi) of this paragraph, the amount prescribed by this paragraph shall be computed pursuant to subparagraph (vi) of this paragraph, and, in the case of a qualified emerging technology company, as defined in subparagraph (vii) of this paragraph, the amount prescribed by this paragraph shall be computed pursuant to subparagraph (vii) of this paragraph.

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

(1) (i) The amount prescribed by this paragraph shall be computed at .15 percent for each dollar of the taxpayer's total business capital, or the portion thereof apportioned within the state as hereinafter provided for taxable years beginning before January first, two thousand sixteen. However, in the case of a cooperative housing corporation as defined in the internal revenue code, the applicable rate shall be .04 percent until taxable years beginning on or after January first, two thousand twenty **and zero percent for taxable years beginning on or after January first, two thousand twenty-one**. The rate of tax for subsequent tax years shall be as follows: .125 percent for taxable years beginning on or after January first, two thousand sixteen and before January first, two thousand seventeen; .100 percent for taxable years beginning on or after January first, two thousand seventeen and before January first, two thousand eighteen; .075 percent for taxable years beginning on or after January first, two thousand eighteen and before January first, two thousand nineteen; .050 percent for taxable years beginning on or after January first, two thousand nineteen and before January first, two thousand twenty; .025 percent for taxable years beginning on or after January first, two thousand twenty and before January first, two thousand twenty-one; and [~~zero~~] **.1875** percent for years beginning on or after January first, two thousand twenty-one **and before January first, two thousand twenty-four, and zero percent for taxable years beginning on or after January first, two thousand twenty-four**. **Provided however, for taxable years beginning on or after January first, two**

thousand twenty-one, the rate of tax for a small business as defined in paragraph (f) of this subdivision shall be zero percent. The rate of tax for a qualified New York manufacturer shall be .132 percent for taxable years beginning on or after January first, two thousand fifteen and before January first, two thousand sixteen, .106 percent for taxable years beginning on or after January first, two thousand sixteen and before January first, two thousand seventeen, .085 percent for taxable years beginning on or after January first, two thousand seventeen and before January first, two thousand eighteen; .056 percent for taxable years beginning on or after January first, two thousand eighteen and before January first, two thousand nineteen; .038 percent for taxable years beginning on or after January first, two thousand nineteen and before January first, two thousand twenty; .019 percent for taxable years beginning on or after January first, two thousand twenty and before January first, two thousand twenty-one; and zero percent for years beginning on or after January first, two thousand twenty-one. (ii) In no event shall the amount prescribed by this paragraph exceed three hundred fifty thousand dollars for qualified New York manufacturers and for all other taxpayers five million dollars.

§ 3. This act shall take effect immediately.

PART III

Section 1. Section 606 of the tax law is amended by adding a new subsection (e-2) to read as follows:

(e-2) Real property tax relief credit. (1) For purposes of this subsection:

(A) "Qualified taxpayer" means a resident individual of the state who owned and primarily resided for six months or more of the taxable year in real property that either received the STAR exemption authorized by section four hundred twenty-five of the real property tax law or that qualified the taxpayer to receive the school tax relief credit authorized by subsection (eee) of this section.

(B) "Qualified gross income" means the adjusted gross income of the qualified taxpayer for the taxable year for federal income tax purposes and, for taxable year two thousand twenty-one computed without regard to the last sentence of subdivision (a) of section six hundred seven of this article. In computing qualified gross income, the net amount of loss reported on Federal Schedule C, D, E, or F shall not exceed three thousand dollars per schedule. In addition, the net amount of any other separate category of loss shall not exceed three thousand dollars. The aggregate amount of all losses included in computing qualified gross income shall not exceed fifteen thousand dollars.

(C) "Residence" means a dwelling in this state owned by the taxpayer and used by the taxpayer as his or her primary residence, and so much of the land abutting it, not exceeding one acre, as is reasonably necessary for use of the dwelling as a home, and may consist of a part of a multi-dwelling or multi-purpose building including a cooperative or condominium. Residence includes a trailer or mobile home, used exclusively for residential purposes and defined as real property pursuant to paragraph (g) of subdivision twelve of section one hundred two of the real property tax law.

(D) "Qualifying real property taxes" means all real property taxes, special ad valorem levies and special assessments, exclusive of penalties and interest, levied by a taxing jurisdiction on the residence owned and occupied by a qualified taxpayer and paid by the qualified

taxpayer during the taxable year, provided that to the extent the total amount of real property taxes so paid includes school district taxes, the amount of the school tax relief (STAR) credit claimed pursuant to subsection (eee) of this section, if any, shall be deducted from such amount.

A qualified taxpayer may elect to include any additional amount that would have been levied by a taxing jurisdiction and paid by the qualified taxpayer in the absence of an exemption from real property taxation pursuant to section four hundred sixty-seven of the real property tax law. If tenant-stockholders in a cooperative housing corporation have met the requirements of section two hundred sixteen of the internal revenue code by which they are allowed a deduction for real estate taxes, the amount of taxes so allowable, or which would be allowable if the taxpayer had filed returns on a cash basis, shall be qualifying real property taxes. If a residence is an integral part of a larger unit, qualifying real property taxes shall be limited to that amount of such taxes paid as may be reasonably apportioned to such residence. If a taxpayer owned and occupied two residences in the state during different periods in the same taxable year, qualifying real property taxes shall be the sum of the prorated qualifying real property taxes attributable to the taxpayer during the periods such taxpayer occupied each of such residences. A taxpayer who owned and occupied a residence in the state for part of the taxable year and rented a residence in the state for part of the same taxable year, may include the proration of qualifying real property taxes on the residence owned. Provided, however, for purposes of the credit allowed under this subsection, qualifying real property taxes may be included by a qualified taxpayer only to the extent that such taxpayer or the spouse of such taxpayer occupied such residence for one hundred eighty-three days or more of the taxable year, owned the residence and paid such taxes.

(E) "Excess real property tax" means the excess of qualifying real property taxes over six percent of qualified gross income.

(2) For tax years beginning on or after January first, two thousand twenty-one and before January first, two thousand twenty-four, a qualified taxpayer shall be allowed a credit as provided in paragraph three of this subsection against the taxes imposed by this article. If the credit exceeds the tax for such year under this article, the excess shall be treated as an overpayment, to be credited or refunded, without interest.

(3) Determination of credit. The credit amount allowed under this subsection shall be the product of the excess real property tax and the applicable percentage of the excess real property tax, calculated as follows:

(A) For qualified taxpayers whose qualified gross income is seventy-five thousand dollars or less, the applicable percentage shall be fourteen percent.

(B) For qualified taxpayers whose qualified gross income is greater than seventy-five thousand dollars but less than or equal to one hundred fifty thousand dollars, the applicable percentage shall be the difference between (i) fourteen percent and (ii) five percent multiplied by a fraction, the numerator of which is the difference between the qualified taxpayer's qualified gross income as defined by this subsection and seventy-five thousand dollars, and the denominator of which is seventy-five thousand dollars.

(C) For qualified taxpayers whose qualified gross income is greater than one hundred fifty thousand dollars but less than or equal to two

hundred fifty thousand dollars, the applicable percentage shall be the difference between (i) nine percent and (ii) six percent multiplied by a fraction, the numerator of which is the difference between the qualified taxpayer's qualified gross income and one hundred fifty thousand dollars, and the denominator of which is one hundred thousand dollars.

(4) No credit shall be allowed under this subsection if the amount determined pursuant to paragraph three is less than two hundred fifty dollars, provided further that if the amount determined pursuant to paragraph three is in excess of three hundred fifty dollars the taxpayer shall be allowed a credit of three hundred fifty dollars.

(5) The commissioner may prescribe that the credit under this subsection shall be determined in whole or in part by the use of tables prescribed by such commissioner. Such tables shall set forth the credit to the nearest dollar.

(6) No credit shall be granted under this subsection:

(A) To a property owner if qualified gross income for the taxable year exceeds two hundred fifty thousand dollars.

(B) To a property owner unless: (i) the property is used for residential purposes; (ii) not more than twenty percent of the rental income, if any, from the property is from rental for nonresidential purposes; and (iii) the property is occupied as a residence in whole or in part by one or more of the owners of the property.

(C) To an individual with respect to whom a deduction under subsection (c) of section one hundred fifty-one of the internal revenue code is allowable to another taxpayer for the taxable year.

(D) With respect to a residence that is wholly exempted from real property taxation.

(E) To an individual who is not a resident individual of the state for the entire taxable year.

(7) In the case of a taxpayer who has itemized deductions from federal adjusted gross income, and whose federal itemized deductions include an amount for real estate taxes paid, the New York itemized deduction otherwise allowable under section six hundred fifteen of this chapter shall be reduced by the amount of the credit claimed under this subsection.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2021.

PART JJJ

Section 1. The state comptroller is hereby authorized and directed to loan money in accordance with the provisions set forth in subdivision 5 of section 4 of the state finance law to the following funds and/or accounts:

1. DOL-Child performer protection account (20401).
2. Local government records management account (20501).
3. Child health plus program account (20810).
4. EPIC premium account (20818).
5. Education - New (20901).
6. VLT - Sound basic education fund (20904).
7. Sewage treatment program management and administration fund (21000).
8. Hazardous bulk storage account (21061).
9. Utility environmental regulatory account (21064).
10. Federal grants indirect cost recovery account (21065).
11. Low level radioactive waste account (21066).

12. Recreation account (21067).
13. Public safety recovery account (21077).
14. Environmental regulatory account (21081).
15. Natural resource account (21082).
16. Mined land reclamation program account (21084).
17. Great lakes restoration initiative account (21087).
18. Environmental protection and oil spill compensation fund (21200).
19. Public transportation systems account (21401).
20. Metropolitan mass transportation (21402).
21. Operating permit program account (21451).
22. Mobile source account (21452).
23. Statewide planning and research cooperative system account (21902).
24. New York state thruway authority account (21905).
25. Mental hygiene program fund account (21907).
26. Mental hygiene patient income account (21909).
27. Financial control board account (21911).
28. Regulation of racing account (21912).
29. State university dormitory income reimbursable account (21937).
30. Criminal justice improvement account (21945).
31. Environmental laboratory reference fee account (21959).
32. Training, management and evaluation account (21961).
33. Clinical laboratory reference system assessment account (21962).
34. Indirect cost recovery account (21978).
35. Multi-agency training account (21989).
36. Bell jar collection account (22003).
37. Industry and utility service account (22004).
38. Real property disposition account (22006).
39. Parking account (22007).
40. Courts special grants (22008).
41. Asbestos safety training program account (22009).
42. Camp Smith billeting account (22017).
43. Batavia school for the blind account (22032).
44. Investment services account (22034).
45. Surplus property account (22036).
46. Financial oversight account (22039).
47. Regulation of Indian gaming account (22046).
48. Rome school for the deaf account (22053).
49. Seized assets account (22054).
50. Administrative adjudication account (22055).
51. Federal salary sharing account (22056).
52. New York City assessment account (22062).
53. Cultural education account (22063).
54. Local services account (22078).
55. DHCR mortgage servicing account (22085).
56. Housing indirect cost recovery account (22090).
57. DHCR-HCA application fee account (22100).
58. Low income housing monitoring account (22130).
59. Corporation administration account (22135).
60. New York State Home for Veterans in the Lower-Hudson Valley account (22144).
61. Deferred compensation administration account (22151).
62. Rent revenue other New York City account (22156).
63. Rent revenue account (22158).
64. Tax revenue arrearage account (22168).
65. New York state medical indemnity fund account (22240).

66. Behavioral health parity compliance fund (22246).
67. State university general income offset account (22654).
68. Lake George park trust fund account (22751).
69. State police motor vehicle law enforcement account (22802).
70. Highway safety program account (23001).
71. DOH drinking water program account (23102).
72. NYCCC operating offset account (23151).
73. Commercial gaming regulation account (23702).
74. Highway use tax administration account (23801).
75. New York state secure choice administrative account (23806).
76. Fantasy sports administration account (24951).
77. Highway and bridge capital account (30051).
78. Aviation purpose account (30053).
79. State university residence hall rehabilitation fund (30100).
80. State parks infrastructure account (30351).
81. Clean water/clean air implementation fund (30500).
82. Hazardous waste remedial cleanup account (31506).
83. Youth facilities improvement account (31701).
84. Housing assistance fund (31800).
85. Housing program fund (31850).
86. Highway facility purpose account (31951).
87. Information technology capital financing account (32215).
88. New York racing account (32213).
89. Capital miscellaneous gifts account (32214).
90. New York environmental protection and spill remediation account (32219).
91. Mental hygiene facilities capital improvement fund (32300).
92. Correctional facilities capital improvement fund (32350).
93. New York State Storm Recovery Capital Fund (33000).
94. OGS convention center account (50318).
95. Empire Plaza Gift Shop (50327).
96. Centralized services fund (55000).
97. Archives records management account (55052).
98. Federal single audit account (55053).
99. Civil service administration account (55055).
100. Civil service EHS occupational health program account (55056).
101. Banking services account (55057).
102. Cultural resources survey account (55058).
103. Neighborhood work project account (55059).
104. Automation & printing chargeback account (55060).
105. OFT NYT account (55061).
106. Data center account (55062).
107. Intrusion detection account (55066).
108. Domestic violence grant account (55067).
109. Centralized technology services account (55069).
110. Labor contact center account (55071).
111. Human services contact center account (55072).
112. Tax contact center account (55073).
113. Department of law civil recoveries account (55074).
114. Executive direction internal audit account (55251).
115. CIO Information technology centralized services account (55252).
116. Health insurance internal service account (55300).
117. Civil service employee benefits division administrative account (55301).
118. Correctional industries revolving fund (55350).
119. Employees health insurance account (60201).

120. Medicaid management information system escrow fund (60900).
121. New York state cannabis revenue fund.
§ 1-a. The state comptroller is hereby authorized and directed to loan money in accordance with the provisions set forth in subdivision 5 of section 4 of the state finance law to any account within the following federal funds, provided the comptroller has made a determination that sufficient federal grant award authority is available to reimburse such loans:
1. Federal USDA-food and nutrition services fund (25000).
2. Federal health and human services fund (25100).
3. Federal education fund (25200).
4. Federal block grant fund (25250).
5. Federal miscellaneous operating grants fund (25300).
6. Federal unemployment insurance administration fund (25900).
7. Federal unemployment insurance occupational training fund (25950).
8. Federal emergency employment act fund (26000).
9. Federal capital projects fund (31350).
§ 2. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, on or before March 31, 2022, up to the unencumbered balance or the following amounts:
Economic Development and Public Authorities:
1. $1,175,000 from the miscellaneous special revenue fund, underground facilities safety training account (22172), to the general fund.
2. An amount up to the unencumbered balance from the miscellaneous special revenue fund, business and licensing services account (21977), to the general fund.
3. $14,810,000 from the miscellaneous special revenue fund, code enforcement account (21904), to the general fund.
4. $3,000,000 from the general fund to the miscellaneous special revenue fund, tax revenue arrearage account (22168).
Education:
1. $2,603,020,000 from the general fund to the state lottery fund, education account (20901), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 92-c of the state finance law that are in excess of the amounts deposited in such fund for such purposes pursuant to section 1612 of the tax law.
2. $755,000,000 from the general fund to the state lottery fund, VLT education account (20904), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 92-c of the state finance law that are in excess of the amounts deposited in such fund for such purposes pursuant to section 1612 of the tax law.
3. $132,800,000 from the general fund to the New York state commercial gaming fund, commercial gaming revenue account (23701), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 97-nnnn of the state finance law that are in excess of the amounts deposited in such fund for purposes pursuant to section 1352 of the racing, pari-mutuel wagering and breeding law.
4. $6,000,000 from the interactive fantasy sports fund, fantasy sports education account (24950), to the state lottery fund, education account (20901), as reimbursement for disbursements made from such fund for supplemental aid to education pursuant to section 92-c of the state finance law.
5. An amount up to the unencumbered balance from the charitable gifts trust fund, elementary and secondary education account (24901), to the

general fund, for payment of general support for public schools pursuant to section 3609-a of the education law.

6. Moneys from the state lottery fund (20900) up to an amount deposited in such fund pursuant to section 1612 of the tax law in excess of the current year appropriation for supplemental aid to education pursuant to section 92-c of the state finance law.

7. $300,000 from the New York state local government records management improvement fund, local government records management account (20501), to the New York state archives partnership trust fund, archives partnership trust maintenance account (20351).

8. $900,000 from the general fund to the miscellaneous special revenue fund, Batavia school for the blind account (22032).

9. $900,000 from the general fund to the miscellaneous special revenue fund, Rome school for the deaf account (22053).

10. $343,400,000 from the state university dormitory income fund (40350) to the miscellaneous special revenue fund, state university dormitory income reimbursable account (21937).

11. $8,318,000 from the general fund to the state university income fund, state university income offset account (22654), for the state's share of repayment of the STIP loan.

12. $68,000,000 from the state university income fund, state university hospitals income reimbursable account (22656) to the general fund for hospital debt service for the period April 1, 2021 through March 31, 2022.

13. $7,850,000 from the miscellaneous special revenue fund, office of the professions account (22051), to the miscellaneous capital projects fund, office of the professions electronic licensing account (32222).

14. $24,000,000 from any of the state education department's special revenue and internal service funds to the miscellaneous special revenue fund, indirect cost recovery account (21978).

15. $4,200,000 from any of the state education department's special revenue or internal service funds to the capital projects fund (30000).

16. $12,500,000 from the School Capital Facilities Financing Reserve Fund to the Capital Projects Fund account (30000), for excess debt service reserve fund balances related to bonds that have been fully retired. Such excess funds shall be used to support the development of a modernized State aid data system for the education department.

Environmental Affairs:

1. $16,000,000 from any of the department of environmental conservation's special revenue federal funds, and/or federal capital funds, to the environmental conservation special revenue fund, federal indirect recovery account (21065).

2. $5,000,000 from any of the department of environmental conservation's special revenue federal funds, and/or federal capital funds, to the conservation fund (21150) or Marine Resources Account (21151) as necessary to avoid diversion of conservation funds.

3. $3,000,000 from any of the office of parks, recreation and historic preservation capital projects federal funds and special revenue federal funds to the miscellaneous special revenue fund, federal grant indirect cost recovery account (22188).

4. $1,000,000 from any of the office of parks, recreation and historic preservation special revenue federal funds to the miscellaneous capital projects fund, I love NY water account (32212).

5. $28,000,000 from the general fund to the environmental protection fund, environmental protection fund transfer account (30451).

6. $1,800,000 from the general fund to the hazardous waste remedial fund, hazardous waste oversight and assistance account (31505).

7. An amount up to or equal to the cash balance within the special revenue-other waste management & cleanup account (21053) to the capital projects fund (30000) for services and capital expenses related to the management and cleanup program as put forth in section 27-1915 of the environmental conservation law.

8. $5,400,000 from the miscellaneous special revenue fund, public service account (22011) to the miscellaneous special revenue fund, utility environmental regulatory account (21064).

9. $7,000,000 from the general fund to the enterprise fund, state fair account (50051).

10. $4,000,000 from the waste management & cleanup account (21053) to the general fund.

11. $3,000,000 from the waste management & cleanup account (21053) to the environmental protection fund transfer account (30451).

12. Up to $10,000,000 from the general fund to the miscellaneous special revenue fund, patron services account (22163).

Family Assistance:

1. $7,000,000 from any of the office of children and family services, office of temporary and disability assistance, or department of health special revenue federal funds and the general fund, in accordance with agreements with social services districts, to the miscellaneous special revenue fund, office of human resources development state match account (21967).

2. $4,000,000 from any of the office of children and family services or office of temporary and disability assistance special revenue federal funds to the miscellaneous special revenue fund, family preservation and support services and family violence services account (22082).

3. $18,670,000 from any of the office of children and family services, office of temporary and disability assistance, or department of health special revenue federal funds and any other miscellaneous revenues generated from the operation of office of children and family services programs to the general fund.

4. $175,000,000 from any of the office of temporary and disability assistance or department of health special revenue funds to the general fund.

5. $2,500,000 from any of the office of temporary and disability assistance special revenue funds to the miscellaneous special revenue fund, office of temporary and disability assistance program account (21980).

6. $35,000,000 from any of the office of children and family services, office of temporary and disability assistance, department of labor, and department of health special revenue federal funds to the office of children and family services miscellaneous special revenue fund, multi-agency training contract account (21989).

7. $205,000,000 from the miscellaneous special revenue fund, youth facility per diem account (22186), to the general fund.

8. $621,850 from the general fund to the combined gifts, grants, and bequests fund, WB Hoyt Memorial account (20128).

9. $5,000,000 from the miscellaneous special revenue fund, state central registry (22028), to the general fund.

General Government:

1. $1,566,000 from the miscellaneous special revenue fund, examination and miscellaneous revenue account (22065) to the general fund.

2. $12,000,000 from the general fund to the health insurance revolving fund (55300).

3. $292,400,000 from the health insurance reserve receipts fund (60550) to the general fund.

4. $150,000 from the general fund to the not-for-profit revolving loan fund (20650).

5. $150,000 from the not-for-profit revolving loan fund (20650) to the general fund.

6. $3,000,000 from the miscellaneous special revenue fund, surplus property account (22036), to the general fund.

7. $19,000,000 from the miscellaneous special revenue fund, revenue arrearage account (22024), to the general fund.

8. $1,826,000 from the miscellaneous special revenue fund, revenue arrearage account (22024), to the miscellaneous special revenue fund, authority budget office account (22138).

9. $1,000,000 from the agencies enterprise fund, parking services account (22007), to the general fund, for the purpose of reimbursing the costs of debt service related to state parking facilities.

10. $3,435,000 from the general fund to the centralized services fund, COPS account (55013).

11. $11,460,000 from the general fund to the agencies internal service fund, central technology services account (55069), for the purpose of enterprise technology projects.

12. $10,000,000 from the general fund to the agencies internal service fund, state data center account (55062).

13. $12,000,000 from the agencies enterprise fund, parking services account (22007), to the centralized services, building support services account (55018).

14. $30,000,000 from the general fund to the internal service fund, business services center account (55022).

15. $8,000,000 from the general fund to the internal service fund, building support services account (55018).

16. $1,500,000 from the agencies enterprise fund, special events account (20120), to the general fund.

17. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, amounts up to the unencumbered balance of the Special Revenue Other College Savings Account (22022) to the College Savings Fiduciary Fund.

Health:

1. A transfer from the general fund to the combined gifts, grants and bequests fund, breast cancer research and education account (20155), up to an amount equal to the monies collected and deposited into that account in the previous fiscal year.

2. A transfer from the general fund to the combined gifts, grants and bequests fund, prostate cancer research, detection, and education account (20183), up to an amount equal to the moneys collected and deposited into that account in the previous fiscal year.

3. A transfer from the general fund to the combined gifts, grants and bequests fund, Alzheimer's disease research and assistance account (20143), up to an amount equal to the moneys collected and deposited into that account in the previous fiscal year.

4. $20,294,000 from the HCRA resources fund (20800) to the miscellaneous special revenue fund, empire state stem cell trust fund account (22161).

5. $2,000,000 from the miscellaneous special revenue fund, certificate of need account (21920), to the miscellaneous capital projects fund, healthcare IT capital subfund (32216).

6. $2,000,000 from the miscellaneous special revenue fund, vital health records account (22103), to the miscellaneous capital projects fund, healthcare IT capital subfund (32216).

7. $6,000,000 from the miscellaneous special revenue fund, professional medical conduct account (22088), to the miscellaneous capital projects fund, healthcare IT capital subfund (32216).

8. $106,500,000 from the HCRA resources fund (20800) to the capital projects fund (30000).

9. $6,550,000 from the general fund to the medical marihuana trust fund, health operation and oversight account (23755).

10. An amount up to the unencumbered balance from the charitable gifts trust fund, health charitable account (24900), to the general fund, for payment of general support for primary, preventive, and inpatient health care, dental and vision care, hunger prevention and nutritional assistance, and other services for New York state residents with the overall goal of ensuring that New York state residents have access to quality health care and other related services.

11. $500,000 from the miscellaneous special revenue fund, New York State cannabis revenue fund, to the miscellaneous special revenue fund, environmental laboratory fee account (21959).

12. An amount up to the unencumbered balance from the public health emergency charitable gifts trust fund to the general fund, for payment of goods and services necessary to respond to a public health disaster emergency or to assist or aid in responding to such a disaster.

13. $2,585,000 from the miscellaneous special revenue fund, patient safety center account (22140), to the general fund.

14. $1,000,000 from the miscellaneous special revenue fund, nursing home receivership account (21925), to the general fund.

15. $133,000 from the miscellaneous special revenue fund, quality of care account (21915), to the general fund.

16. $2,200,000 from the miscellaneous special revenue fund, adult home quality enhancement account (22091), to the general fund.

Labor:

1. $600,000 from the miscellaneous special revenue fund, DOL fee and penalty account (21923), to the child performer's protection fund, child performer protection account (20401).

2. $11,700,000 from the unemployment insurance interest and penalty fund, unemployment insurance special interest and penalty account (23601), to the general fund.

3. $50,000,000 from the DOL fee and penalty account (21923), unemployment insurance special interest and penalty account (23601), and public work enforcement account (21998), to the general fund.

Mental Hygiene:

1. $10,000,000 from the general fund, to the miscellaneous special revenue fund, federal salary sharing account (22056).

2. $3,800,000 from the general fund, to the agencies internal service fund, civil service EHS occupational health program account (55056).

3. $3,000,000 from the chemical dependence service fund, substance abuse services fund account (22700), to the mental hygiene capital improvement fund (32305).

Public Protection:

1. $1,350,000 from the miscellaneous special revenue fund, emergency management account (21944), to the general fund.

2. $2,587,000 from the general fund to the miscellaneous special revenue fund, recruitment incentive account (22171).

3. $22,773,000 from the general fund to the correctional industries revolving fund, correctional industries internal service account (55350).

4. $2,000,000,000 from any of the division of homeland security and emergency services special revenue federal funds to the general fund.

5. $11,149,000 from the miscellaneous special revenue fund, criminal justice improvement account (21945), to the general fund.

6. $115,420,000 from the state police motor vehicle law enforcement and motor vehicle theft and insurance fraud prevention fund, state police motor vehicle enforcement account (22802), to the general fund for state operation expenses of the division of state police.

7. $131,500,000 from the general fund to the correctional facilities capital improvement fund (32350).

8. $5,000,000 from the general fund to the dedicated highway and bridge trust fund (30050) for the purpose of work zone safety activities provided by the division of state police for the department of transportation.

9. $10,000,000 from the miscellaneous special revenue fund, statewide public safety communications account (22123), to the capital projects fund (30000).

10. $9,830,000 from the miscellaneous special revenue fund, legal services assistance account (22096), to the general fund.

11. $1,000,000 from the general fund to the agencies internal service fund, neighborhood work project account (55059).

12. $7,980,000 from the miscellaneous special revenue fund, fingerprint identification & technology account (21950), to the general fund.

13. $1,100,000 from the state police motor vehicle law enforcement and motor vehicle theft and insurance fraud prevention fund, motor vehicle theft and insurance fraud account (22801), to the general fund.

14. $30,500,000 from the miscellaneous special revenue fund, statewide public safety communications account (22123), to the general fund.

Transportation:

1. $20,000,000 from the general fund to the mass transportation operating assistance fund, public transportation systems operating assistance account (21401), of which $12,000,000 constitutes the base need for operations.

2. $727,500,000 from the general fund to the dedicated highway and bridge trust fund (30050).

3. $244,250,000 from the general fund to the MTA financial assistance fund, mobility tax trust account (23651).

4. $5,000,000 from the miscellaneous special revenue fund, transportation regulation account (22067) to the dedicated highway and bridge trust fund (30050), for disbursements made from such fund for motor carrier safety that are in excess of the amounts deposited in the dedicated highway and bridge trust fund (30050) for such purpose pursuant to section 94 of the transportation law.

5. $3,000,000 from the miscellaneous special revenue fund, traffic adjudication account (22055), to the general fund.

6. $8,557,000 from the mass transportation operating assistance fund, metropolitan mass transportation operating assistance account (21402), to the capital projects fund (30000).

7. $5,000,000 from the miscellaneous special revenue fund, transportation regulation account (22067) to the general fund, for disbursements made from such fund for motor carrier safety that are in excess of the

amounts deposited in the general fund for such purpose pursuant to section 94 of the transportation law.

Miscellaneous:

1. $250,000,000 from the general fund to any funds or accounts for the purpose of reimbursing certain outstanding accounts receivable balances.

2. $500,000,000 from the general fund to the debt reduction reserve fund (40000).

3. $450,000,000 from the New York state storm recovery capital fund (33000) to the revenue bond tax fund (40152).

4. $15,500,000 from the general fund, community projects account GG (10256), to the general fund, state purposes account (10050).

5. $100,000,000 from any special revenue federal fund to the general fund, state purposes account (10050).

6. $6,000,000,000 in fiscal year 2022 and $6,500,000,000 no sooner than April 1, 2022 from the special revenue federal fund established for the deposit of funds made available under the American Rescue Plan Act of 2021 Section 9901 "Coronavirus State and Local Fiscal Recovery Funds" to the general fund, state purposes account (10050) to cover eligible costs incurred by the State.

§ 3. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, on or before March 31, 2022:

1. Upon request of the commissioner of environmental conservation, up to $12,745,400 from revenues credited to any of the department of environmental conservation special revenue funds, including $4,000,000 from the environmental protection and oil spill compensation fund (21200), and $1,834,600 from the conservation fund (21150), to the environmental conservation special revenue fund, indirect charges account (21060).

2. Upon request of the commissioner of agriculture and markets, up to $3,000,000 from any special revenue fund or enterprise fund within the department of agriculture and markets to the general fund, to pay appropriate administrative expenses.

3. Upon request of the commissioner of agriculture and markets, up to $2,000,000 from the state exposition special fund, state fair receipts account (50051) to the miscellaneous capital projects fund, state fair capital improvement account (32208).

4. Upon request of the commissioner of the division of housing and community renewal, up to $6,221,000 from revenues credited to any division of housing and community renewal federal or miscellaneous special revenue fund to the miscellaneous special revenue fund, housing indirect cost recovery account (22090).

5. Upon request of the commissioner of the division of housing and community renewal, up to $5,500,000 may be transferred from any miscellaneous special revenue fund account, to any miscellaneous special revenue fund.

6. Upon request of the commissioner of health up to $13,225,000 from revenues credited to any of the department of health's special revenue funds, to the miscellaneous special revenue fund, administration account (21982).

§ 4. On or before March 31, 2022, the comptroller is hereby authorized and directed to deposit earnings that would otherwise accrue to the general fund that are attributable to the operation of section 98-a of the state finance law, to the agencies internal service fund, banking services account (55057), for the purpose of meeting direct payments from such account.

§ 5. Notwithstanding any law to the contrary, upon the direction of the director of the budget and upon requisition by the state university of New York, the dormitory authority of the state of New York is directed to transfer, up to $22,000,000 in revenues generated from the sale of notes or bonds, the state university income fund general revenue account (22653) for reimbursement of bondable equipment for further transfer to the state's general fund.

§ 6. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget and upon consultation with the state university chancellor or his or her designee, on or before March 31, 2022, up to $16,000,000 from the state university income fund general revenue account (22653) to the state general fund for debt service costs related to campus supported capital project costs for the NY-SUNY 2020 challenge grant program at the University at Buffalo.

§ 7. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget and upon consultation with the state university chancellor or his or her designee, on or before March 31, 2022, up to $6,500,000 from the state university income fund general revenue account (22653) to the state general fund for debt service costs related to campus supported capital project costs for the NY-SUNY 2020 challenge grant program at the University at Albany.

§ 8. Notwithstanding any law to the contrary, the state university chancellor or his or her designee is authorized and directed to transfer estimated tuition revenue balances from the state university collection fund (61000) to the state university income fund, state university general revenue offset account (22655) on or before March 31, 2022.

§ 9. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, up to $1,038,718,300 from the general fund to the state university income fund, state university general revenue offset account (22655) during the period of July 1, 2021 through June 30, 2022 to support operations at the state university.

§ 10. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, up to $20,000,000 from the general fund to the state university income fund, state university general revenue offset account (22655) during the period of July 1, 2021 to June 30, 2022 to support operations at the state university in accordance with the maintenance of effort pursuant to subparagraph (4) of paragraph h of subdivision 2 of section 355 of the education law.

§ 11. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request of the state university chancellor or his or her designee, up to $55,000,000 from the state university income fund, state university hospitals income reimbursable account (22656), for services and expenses of hospital operations and capital expenditures at the state university hospitals; and the state university income fund, Long Island veterans' home account (22652) to the state university capital projects fund (32400) on or before June 30, 2022.

§ 12. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller, after consultation with the state university chancellor or his or her designee, is hereby authorized and directed to transfer moneys, in the first instance, from the state university collection fund, Stony Brook hospital collection account (61006), Brooklyn hospital collection account (61007), and Syracuse hospital collection account (61008) to the state university income fund, state university hospitals income reimbursable account (22656) in the event insufficient funds are available in the state university income fund, state university hospitals income reimbursable account (22656) to permit the full transfer of moneys authorized for transfer, to the general fund for payment of debt service related to the SUNY hospitals. Notwithstanding any law to the contrary, the comptroller is also hereby authorized and directed, after consultation with the state university chancellor or his or her designee, to transfer moneys from the state university income fund to the state university income fund, state university hospitals income reimbursable account (22656) in the event insufficient funds are available in the state university income fund, state university hospitals income reimbursable account (22656) to pay hospital operating costs or to permit the full transfer of moneys authorized for transfer, to the general fund for payment of debt service related to the SUNY hospitals on or before March 31, 2022.

§ 13. Notwithstanding any law to the contrary, upon the direction of the director of the budget and the chancellor of the state university of New York or his or her designee, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer monies from the state university dormitory income fund (40350) to the state university residence hall rehabilitation fund (30100), and from the state university residence hall rehabilitation fund (30100) to the state university dormitory income fund (40350), in an amount not to exceed $80 million from each fund.

§ 14. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, at the request of the director of the budget, up to $700 million from the unencumbered balance of any special revenue fund or account, agency fund or account, internal service fund or account, enterprise fund or account, or any combination of such funds and accounts, to the general fund. The amounts transferred pursuant to this authorization shall be in addition to any other transfers expressly authorized in the 2021-22 budget. Transfers from federal funds, debt service funds, capital projects funds, the community projects fund, or funds that would result in the loss of eligibility for federal benefits or federal funds pursuant to federal law, rule, or regulation as assented to in chapter 683 of the laws of 1938 and chapter 700 of the laws of 1951 are not permitted pursuant to this authorization.

§ 15. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, at the request of the director of the budget, up to $100 million from any non-general fund or account, or combination of funds and accounts, to the miscellaneous special revenue fund, technology financing account (22207), the miscellaneous capital projects fund, the federal capital projects account (31350), information technology capital financing account (32215), or the centralized technology services account (55069), for the purpose of consolidating technology procurement and services. The amounts transferred to the miscellaneous special revenue fund, technology financing account (22207) pursuant to

this authorization shall be equal to or less than the amount of such monies intended to support information technology costs which are attributable, according to a plan, to such account made in pursuance to an appropriation by law. Transfers to the technology financing account shall be completed from amounts collected by non-general funds or accounts pursuant to a fund deposit schedule or permanent statute, and shall be transferred to the technology financing account pursuant to a schedule agreed upon by the affected agency commissioner. Transfers from funds that would result in the loss of eligibility for federal benefits or federal funds pursuant to federal law, rule, or regulation as assented to in chapter 683 of the laws of 1938 and chapter 700 of the laws of 1951 are not permitted pursuant to this authorization.

§ 16. Notwithstanding any law to the contrary, and in accordance with section 4 of the state finance law, the comptroller is hereby authorized and directed to transfer, at the request of the director of the budget, up to $400 million from any non-general fund or account, or combination of funds and accounts, to the general fund for the purpose of consolidating technology procurement and services. The amounts transferred pursuant to this authorization shall be equal to or less than the amount of such monies intended to support information technology costs which are attributable, according to a plan, to such account made in pursuance to an appropriation by law. Transfers to the general fund shall be completed from amounts collected by non-general funds or accounts pursuant to a fund deposit schedule. Transfers from funds that would result in the loss of eligibility for federal benefits or federal funds pursuant to federal law, rule, or regulation as assented to in chapter 683 of the laws of 1938 and chapter 700 of the laws of 1951 are not permitted pursuant to this authorization.

§ 17. Notwithstanding any provision of law to the contrary, as deemed feasible and advisable by its trustees, the power authority of the state of New York is authorized and directed to transfer to the state treasury to the credit of the general fund up to $20,000,000 for the state fiscal year commencing April 1, 2021, the proceeds of which will be utilized to support energy-related state activities.

§ 18. Notwithstanding any provision of law, rule or regulation to the contrary, the New York state energy research and development authority is authorized and directed to make the following contributions to the state treasury to the credit of the general fund on or before March 31, 2022: (a) $913,000; and (b) $23,000,000 from proceeds collected by the authority from the auction or sale of carbon dioxide emission allowances allocated by the department of environmental conservation.

§ 19. Notwithstanding any provision of law, rule or regulation to the contrary, the New York state energy research and development authority is authorized and directed to transfer five million dollars to the credit of the Environmental Protection Fund on or before March 31, 2022 from proceeds collected by the authority from the auction or sale of carbon dioxide emission allowances allocated by the department of environmental conservation.

§ 20. Subdivision 5 of section 97-rrr of the state finance law, as amended by section 20 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

5. Notwithstanding the provisions of section one hundred seventy-one-a of the tax law, as separately amended by chapters four hundred eighty-one and four hundred eighty-four of the laws of nineteen hundred eighty-one, and notwithstanding the provisions of chapter ninety-four of the laws of two thousand eleven, or any other provisions of law to the

contrary, during the fiscal year beginning April first, two thousand [~~twenty~~] **twenty-one**, the state comptroller is hereby authorized and directed to deposit to the fund created pursuant to this section from amounts collected pursuant to article twenty-two of the tax law and pursuant to a schedule submitted by the director of the budget, up to [~~$2,073,116,000~~] **$1,979,457,000**, as may be certified in such schedule as necessary to meet the purposes of such fund for the fiscal year beginning April first, two thousand [~~twenty~~] **twenty-one**.

§ 21. Notwithstanding any law to the contrary, the comptroller is hereby authorized and directed to transfer, upon request of the director of the budget, on or before March 31, 2022, the following amounts from the following special revenue accounts to the capital projects fund (30000), for the purposes of reimbursement to such fund for expenses related to the maintenance and preservation of state assets:

1. $43,000 from the miscellaneous special revenue fund, administrative program account (21982).

2. $1,478,000 from the miscellaneous special revenue fund, helen hayes hospital account (22140).

3. $392,000 from the miscellaneous special revenue fund, New York city veterans' home account (22141).

4. $570,000 from the miscellaneous special revenue fund, New York state home for veterans' and their dependents at oxford account (22142).

5. $170,000 from the miscellaneous special revenue fund, western New York veterans' home account (22143).

6. $323,000 from the miscellaneous special revenue fund, New York state for veterans in the lower-hudson valley account (22144).

7. $2,550,000 from the miscellaneous special revenue fund, patron services account (22163).

8. $7,502,241 from the miscellaneous special revenue fund, state university general income reimbursable account (22653).

9. $135,656,957 from the miscellaneous special revenue fund, state university revenue offset account (22655).

10. $49,329,802 from the state university dormitory income fund, state university dormitory income fund (40350).

11. $1,000,000 from the miscellaneous special revenue fund, litigation settlement and civil recovery account (22117).

§ 22. Intentionally omitted.

§ 22-a. Subdivision 8 of section 53 of the state finance law, as amended by chapter 58 of the laws of 1982, is amended to read as follows:

8. Notwithstanding the foregoing provisions of this section, in addition to the restrictions set forth therein, the governor may authorize a transfer to the general fund, to a capital projects fund, or to a fund established to account for revenues from the federal government only after the approval of:

(1) the temporary president of the senate or the chairman of the senate finance committee **(the "senate")**; and

(2) the speaker of the assembly or the chairman of the assembly ways and means committee **(the "assembly")**.

Provided however, if either the senate or the assembly fails to affirmatively deny or approve such transfer within ten days from the date on which the governor provides notification of such transfer, then the transfer shall be deemed approved by both the senate and the assembly.

§ 23. The opening paragraph of subdivision 3 of section 93-b of the state finance law, as amended by section 1 of part M of chapter 57 of the laws of 2016, is amended to read as follows:

Notwithstanding any other provisions of law to the contrary, commencing on April first, two thousand [~~fifteen~~] twenty-one, and continuing through March thirty-first, two thousand [~~twenty-one~~] twenty-five, the comptroller is hereby authorized to transfer monies from the dedicated infrastructure investment fund to the general fund, and from the general fund to the dedicated infrastructure investment fund, in an amount determined by the director of the budget to the extent moneys are available in the fund; provided, however, that the comptroller is only authorized to transfer monies from the dedicated infrastructure investment fund to the general fund in the event of an economic downturn as described in paragraph (a) of this subdivision; and/or to fulfill disallowances and/or settlements related to over-payments of federal medicare and medicaid revenues in excess of one hundred million dollars from anticipated levels, as determined by the director of the budget and described in paragraph (b) of this subdivision.

§ 24. Notwithstanding any other law, rule, or regulation to the contrary, the state comptroller is hereby authorized and directed to use any balance remaining in the mental health services fund debt service appropriation, after payment by the state comptroller of all obligations required pursuant to any lease, sublease, or other financing arrangement between the dormitory authority of the state of New York as successor to the New York state medical care facilities finance agency, and the facilities development corporation pursuant to chapter 83 of the laws of 1995 and the department of mental hygiene for the purpose of making payments to the dormitory authority of the state of New York for the amount of the earnings for the investment of monies deposited in the mental health services fund that such agency determines will or may have to be rebated to the federal government pursuant to the provisions of the internal revenue code of 1986, as amended, in order to enable such agency to maintain the exemption from federal income taxation on the interest paid to the holders of such agency's mental services facilities improvement revenue bonds. Annually on or before each June 30th, such agency shall certify to the state comptroller its determination of the amounts received in the mental health services fund as a result of the investment of monies deposited therein that will or may have to be rebated to the federal government pursuant to the provisions of the internal revenue code of 1986, as amended.

§ 25. Subdivision 1 of section 16 of part D of chapter 389 of the laws of 1997, relating to the financing of the correctional facilities improvement fund and the youth facility improvement fund, as amended by section 28 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

1. Subject to the provisions of chapter 59 of the laws of 2000, but notwithstanding the provisions of section 18 of section 1 of chapter 174 of the laws of 1968, the New York state urban development corporation is hereby authorized to issue bonds, notes and other obligations in an aggregate principal amount not to exceed [~~eight billion eight hundred seventeen million two hundred ninety-nine thousand dollars $8,817,299,000~~] nine billion one hundred thirty-nine million six hundred nineteen thousand dollars $9,139,619,000, and shall include all bonds, notes and other obligations issued pursuant to chapter 56 of the laws of 1983, as amended or supplemented. The proceeds of such bonds, notes or other obligations shall be paid to the state, for deposit in the correctional facilities capital improvement fund to pay for all or any portion of the amount or amounts paid by the state from appropriations or reappropriations made to the department of corrections and community super-

vision from the correctional facilities capital improvement fund for capital projects. The aggregate amount of bonds, notes or other obligations authorized to be issued pursuant to this section shall exclude bonds, notes or other obligations issued to refund or otherwise repay bonds, notes or other obligations theretofore issued, the proceeds of which were paid to the state for all or a portion of the amounts expended by the state from appropriations or reappropriations made to the department of corrections and community supervision; provided, however, that upon any such refunding or repayment the total aggregate principal amount of outstanding bonds, notes or other obligations may be greater than [~~eight billion eight hundred seventeen million two hundred ninety-nine thousand dollars $8,817,299,000~~] **nine billion one hundred thirty-nine million six hundred nineteen thousand dollars $9,139,619,000**, only if the present value of the aggregate debt service of the refunding or repayment bonds, notes or other obligations to be issued shall not exceed the present value of the aggregate debt service of the bonds, notes or other obligations so to be refunded or repaid. For the purposes hereof, the present value of the aggregate debt service of the refunding or repayment bonds, notes or other obligations and of the aggregate debt service of the bonds, notes or other obligations so refunded or repaid, shall be calculated by utilizing the effective interest rate of the refunding or repayment bonds, notes or other obligations, which shall be that rate arrived at by doubling the semi-annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the refunding or repayment bonds, notes or other obligations from the payment dates thereof to the date of issue of the refunding or repayment bonds, notes or other obligations and to the price bid including estimated accrued interest or proceeds received by the corporation including estimated accrued interest from the sale thereof.

§ 26. Subdivision (a) of section 27 of part Y of chapter 61 of the laws of 2005, relating to providing for the administration of certain funds and accounts related to the 2005-2006 budget, as amended by section 29 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

(a) Subject to the provisions of chapter 59 of the laws of 2000, but notwithstanding any provisions of law to the contrary, the urban development corporation is hereby authorized to issue bonds or notes in one or more series in an aggregate principal amount not to exceed [~~three hundred twenty-three million one hundred thousand dollars $323,100,000~~] **three hundred seventy-four million six hundred thousand dollars $374,600,000**, excluding bonds issued to finance one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued, for the purpose of financing capital projects including IT initiatives for the division of state police, debt service and leases; and to reimburse the state general fund for disbursements made therefor. Such bonds and notes of such authorized issuer shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to such authorized issuer for debt service and related expenses pursuant to any service contract executed pursuant to subdivision (b) of this section and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

§ 27. Subdivision 3 of section 1285-p of the public authorities law, as amended by section 30 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

3. The maximum amount of bonds that may be issued for the purpose of financing environmental infrastructure projects authorized by this section shall be [~~six billion three hundred seventy-four million ten thousand dollars $6,374,010,000~~] **seven billion one hundred thirty million ten thousand dollars $7,130,010,000**, exclusive of bonds issued to fund any debt service reserve funds, pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay bonds or notes previously issued. Such bonds and notes of the corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the corporation for debt service and related expenses pursuant to any service contracts executed pursuant to subdivision one of this section, and such bonds and notes shall contain on the face thereof a statement to such effect.

§ 28. Subdivision (a) of section 48 of part K of chapter 81 of the laws of 2002, relating to providing for the administration of certain funds and accounts related to the 2002-2003 budget, as amended by section 31 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

(a) Subject to the provisions of chapter 59 of the laws of 2000 but notwithstanding the provisions of section 18 of the urban development corporation act, the corporation is hereby authorized to issue bonds or notes in one or more series in an aggregate principal amount not to exceed [~~three hundred fourteen million dollars $314,000,000~~] **three hundred forty-seven million five hundred thousand dollars $347,500,000**, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued, for the purpose of financing capital costs related to homeland security and training facilities for the division of state police, the division of military and naval affairs, and any other state agency, including the reimbursement of any disbursements made from the state capital projects fund, and is hereby authorized to issue bonds or notes in one or more series in an aggregate principal amount not to exceed [~~$1,115,800,000 one billion one hundred fifteen million eight hundred thousand dollars~~] **one billion three hundred eight million six hundred eighty-six thousand dollars $1,308,686,000**, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued, for the purpose of financing improvements to State office buildings and other facilities located statewide, including the reimbursement of any disbursements made from the state capital projects fund. Such bonds and notes of the corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the corporation for debt service and related expenses pursuant to any service contracts executed pursuant to subdivision (b) of this section, and such bonds and notes shall contain on the face thereof a statement to such effect.

§ 29. Paragraph (c) of subdivision 19 of section 1680 of the public authorities law, as amended by section 32 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

(c) Subject to the provisions of chapter fifty-nine of the laws of two thousand, the dormitory authority shall not issue any bonds for state university educational facilities purposes if the principal amount of bonds to be issued when added to the aggregate principal amount of bonds issued by the dormitory authority on and after July first, nineteen hundred eighty-eight for state university educational facilities will exceed [~~fourteen billion seven hundred forty-one million eight hundred sixty-four thousand dollars $14,741,864,000~~] **fifteen billion five hundred fifty-five million eight hundred sixty-four thousand dollars $15,555,864,000**; provided, however, that bonds issued or to be issued shall be excluded from such limitation if: (1) such bonds are issued to refund state university construction bonds and state university construction notes previously issued by the housing finance agency; or (2) such bonds are issued to refund bonds of the authority or other obligations issued for state university educational facilities purposes and the present value of the aggregate debt service on the refunding bonds does not exceed the present value of the aggregate debt service on the bonds refunded thereby; provided, further that upon certification by the director of the budget that the issuance of refunding bonds or other obligations issued between April first, nineteen hundred ninety-two and March thirty-first, nineteen hundred ninety-three will generate long term economic benefits to the state, as assessed on a present value basis, such issuance will be deemed to have met the present value test noted above. For purposes of this subdivision, the present value of the aggregate debt service of the refunding bonds and the aggregate debt service of the bonds refunded, shall be calculated by utilizing the true interest cost of the refunding bonds, which shall be that rate arrived at by doubling the semi-annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the refunding bonds from the payment dates thereof to the date of issue of the refunding bonds to the purchase price of the refunding bonds, including interest accrued thereon prior to the issuance thereof. The maturity of such bonds, other than bonds issued to refund outstanding bonds, shall not exceed the weighted average economic life, as certified by the state university construction fund, of the facilities in connection with which the bonds are issued, and in any case not later than the earlier of thirty years or the expiration of the term of any lease, sublease or other agreement relating thereto; provided that no note, including renewals thereof, shall mature later than five years after the date of issuance of such note. The legislature reserves the right to amend or repeal such limit, and the state of New York, the dormitory authority, the state university of New York, and the state university construction fund are prohibited from covenanting or making any other agreements with or for the benefit of bondholders which might in any way affect such right.

§ 30. Paragraph (c) of subdivision 14 of section 1680 of the public authorities law, as amended by section 33 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

(c) Subject to the provisions of chapter fifty-nine of the laws of two thousand, (i) the dormitory authority shall not deliver a series of bonds for city university community college facilities, except to refund or to be substituted for or in lieu of other bonds in relation to city university community college facilities pursuant to a resolution of the dormitory authority adopted before July first, nineteen hundred eighty-five or any resolution supplemental thereto, if the principal amount of bonds so to be issued when added to all principal amounts of bonds

previously issued by the dormitory authority for city university community college facilities, except to refund or to be substituted in lieu of other bonds in relation to city university community college facilities will exceed the sum of four hundred twenty-five million dollars and (ii) the dormitory authority shall not deliver a series of bonds issued for city university facilities, including community college facilities, pursuant to a resolution of the dormitory authority adopted on or after July first, nineteen hundred eighty-five, except to refund or to be substituted for or in lieu of other bonds in relation to city university facilities and except for bonds issued pursuant to a resolution supplemental to a resolution of the dormitory authority adopted prior to July first, nineteen hundred eighty-five, if the principal amount of bonds so to be issued when added to the principal amount of bonds previously issued pursuant to any such resolution, except bonds issued to refund or to be substituted for or in lieu of other bonds in relation to city university facilities, will exceed [~~nine billion two hundred twenty-two million seven hundred thirty-two thousand dollars $9,222,732,000~~] **nine billion six hundred sixty-one million thirty thousand dollars $9,661,030,000**. The legislature reserves the right to amend or repeal such limit, and the state of New York, the dormitory authority, the city university, and the fund are prohibited from covenanting or making any other agreements with or for the benefit of bondholders which might in any way affect such right.

§ 31. Subdivision 10-a of section 1680 of the public authorities law, as amended by section 34 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

10-a. Subject to the provisions of chapter fifty-nine of the laws of two thousand, but notwithstanding any other provision of the law to the contrary, the maximum amount of bonds and notes to be issued after March thirty-first, two thousand two, on behalf of the state, in relation to any locally sponsored community college, shall be [~~one billion fifty-one million six hundred forty thousand dollars $1,051,640,000~~] **one billion sixty-six million two hundred fifty-seven thousand dollars $1,066,257,000**. Such amount shall be exclusive of bonds and notes issued to fund any reserve fund or funds, costs of issuance and to refund any outstanding bonds and notes, issued on behalf of the state, relating to a locally sponsored community college.

§ 32. Subdivision 1 of section 17 of part D of chapter 389 of the laws of 1997, relating to the financing of the correctional facilities improvement fund and the youth facility improvement fund, as amended by section 35 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

1. Subject to the provisions of chapter 59 of the laws of 2000, but notwithstanding the provisions of section 18 of section 1 of chapter 174 of the laws of 1968, the New York state urban development corporation is hereby authorized to issue bonds, notes and other obligations in an aggregate principal amount not to exceed [~~eight hundred forty million three hundred fifteen thousand dollars $840,315,000~~] **eight hundred seventy-six million fifteen thousand dollars $876,015,000**, which authorization increases the aggregate principal amount of bonds, notes and other obligations authorized by section 40 of chapter 309 of the laws of 1996, and shall include all bonds, notes and other obligations issued pursuant to chapter 211 of the laws of 1990, as amended or supplemented. The proceeds of such bonds, notes or other obligations shall be paid to the state, for deposit in the youth facilities improvement fund, to pay for all or any portion of the amount or amounts paid by the state from

appropriations or reappropriations made to the office of children and family services from the youth facilities improvement fund for capital projects. The aggregate amount of bonds, notes and other obligations authorized to be issued pursuant to this section shall exclude bonds, notes or other obligations issued to refund or otherwise repay bonds, notes or other obligations theretofore issued, the proceeds of which were paid to the state for all or a portion of the amounts expended by the state from appropriations or reappropriations made to the office of children and family services; provided, however, that upon any such refunding or repayment the total aggregate principal amount of outstanding bonds, notes or other obligations may be greater than [~~eight hundred forty million three hundred fifteen thousand dollars $840,315,000~~] **eight hundred seventy-six million fifteen thousand dollars $876,015,000**, only if the present value of the aggregate debt service of the refunding or repayment bonds, notes or other obligations to be issued shall not exceed the present value of the aggregate debt service of the bonds, notes or other obligations so to be refunded or repaid. For the purposes hereof, the present value of the aggregate debt service of the refunding or repayment bonds, notes or other obligations and of the aggregate debt service of the bonds, notes or other obligations so refunded or repaid, shall be calculated by utilizing the effective interest rate of the refunding or repayment bonds, notes or other obligations, which shall be that rate arrived at by doubling the semi-annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the refunding or repayment bonds, notes or other obligations from the payment dates thereof to the date of issue of the refunding or repayment bonds, notes or other obligations and to the price bid including estimated accrued interest or proceeds received by the corporation including estimated accrued interest from the sale thereof.

§ 33. Paragraph b of subdivision 2 of section 9-a of section 1 of chapter 392 of the laws of 1973, constituting the New York state medical care facilities finance agency act, as amended by section 36 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

b. The agency shall have power and is hereby authorized from time to time to issue negotiable bonds and notes in conformity with applicable provisions of the uniform commercial code in such principal amount as, in the opinion of the agency, shall be necessary, after taking into account other moneys which may be available for the purpose, to provide sufficient funds to the facilities development corporation, or any successor agency, for the financing or refinancing of or for the design, construction, acquisition, reconstruction, rehabilitation or improvement of mental health services facilities pursuant to paragraph a of this subdivision, the payment of interest on mental health services improvement bonds and mental health services improvement notes issued for such purposes, the establishment of reserves to secure such bonds and notes, the cost or premium of bond insurance or the costs of any financial mechanisms which may be used to reduce the debt service that would be payable by the agency on its mental health services facilities improvement bonds and notes and all other expenditures of the agency incident to and necessary or convenient to providing the facilities development corporation, or any successor agency, with funds for the financing or refinancing of or for any such design, construction, acquisition, reconstruction, rehabilitation or improvement and for the refunding of mental hygiene improvement bonds issued pursuant to section 47-b of the private housing finance law; provided, however, that the agency shall not issue mental health services facilities improvement bonds and mental health

services facilities improvement notes in an aggregate principal amount exceeding [~~nine billion nine hundred twenty-seven million two hundred seventy-six thousand dollars $9,927,276,000~~] **ten billion four hundred seventy-six million seven hundred seventy-three thousand dollars $10,476,773,000**, excluding mental health services facilities improvement bonds and mental health services facilities improvement notes issued to refund outstanding mental health services facilities improvement bonds and mental health services facilities improvement notes; provided, however, that upon any such refunding or repayment of mental health services facilities improvement bonds and/or mental health services facilities improvement notes the total aggregate principal amount of outstanding mental health services facilities improvement bonds and mental health facilities improvement notes may be greater than [~~nine billion nine hundred twenty-seven million two hundred seventy-six thousand dollars $9,927,276,000~~] **ten billion four hundred seventy-six million seven hundred seventy-three thousand dollars $10,476,773,000**, only if, except as hereinafter provided with respect to mental health services facilities bonds and mental health services facilities notes issued to refund mental hygiene improvement bonds authorized to be issued pursuant to the provisions of section 47-b of the private housing finance law, the present value of the aggregate debt service of the refunding or repayment bonds to be issued shall not exceed the present value of the aggregate debt service of the bonds to be refunded or repaid. For purposes hereof, the present values of the aggregate debt service of the refunding or repayment bonds, notes or other obligations and of the aggregate debt service of the bonds, notes or other obligations so refunded or repaid, shall be calculated by utilizing the effective interest rate of the refunding or repayment bonds, notes or other obligations, which shall be that rate arrived at by doubling the semi-annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the refunding or repayment bonds, notes or other obligations from the payment dates thereof to the date of issue of the refunding or repayment bonds, notes or other obligations and to the price bid including estimated accrued interest or proceeds received by the authority including estimated accrued interest from the sale thereof. Such bonds, other than bonds issued to refund outstanding bonds, shall be scheduled to mature over a term not to exceed the average useful life, as certified by the facilities development corporation, of the projects for which the bonds are issued, and in any case shall not exceed thirty years and the maximum maturity of notes or any renewals thereof shall not exceed five years from the date of the original issue of such notes. Notwithstanding the provisions of this section, the agency shall have the power and is hereby authorized to issue mental health services facilities improvement bonds and/or mental health services facilities improvement notes to refund outstanding mental hygiene improvement bonds authorized to be issued pursuant to the provisions of section 47-b of the private housing finance law and the amount of bonds issued or outstanding for such purposes shall not be included for purposes of determining the amount of bonds issued pursuant to this section. The director of the budget shall allocate the aggregate principal authorized to be issued by the agency among the office of mental health, office for people with developmental disabilities, and the office of addiction services and supports, in consultation with their respective commissioners to finance bondable appropriations previously approved by the legislature.

§ 34. Subdivision (a) of section 28 of part Y of chapter 61 of the laws of 2005, relating to providing for the administration of certain funds and accounts related to the 2005-2006 budget, as amended by section 37 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

(a) Subject to the provisions of chapter 59 of the laws of 2000, but notwithstanding any provisions of law to the contrary, one or more authorized issuers as defined by section 68-a of the state finance law are hereby authorized to issue bonds or notes in one or more series in an aggregate principal amount not to exceed [~~one hundred fifty-seven million dollars $157,000,000~~] **one hundred seventy-two million dollars $172,000,000**, excluding bonds issued to finance one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued, for the purpose of financing capital projects for public protection facilities in the Division of Military and Naval Affairs, debt service and leases; and to reimburse the state general fund for disbursements made therefor. Such bonds and notes of such authorized issuer shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to such authorized issuer for debt service and related expenses pursuant to any service contract executed pursuant to subdivision (b) of this section and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

§ 35. Section 53 of section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, as amended by section 38 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

§ 53. 1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the urban development corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for the acquisition of equipment, including but not limited to the creation or modernization of information technology systems and related research and development equipment, health and safety equipment, heavy equipment and machinery, the creation or improvement of security systems, and laboratory equipment and other state costs associated with such capital projects. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [~~one hundred~~] **two hundred** ninety-three million dollars [~~$193,000,000~~] **$293,000,000**, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the dormitory authority and the urban development corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the dormitory authority and the urban development corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

2. Notwithstanding any other provision of law to the contrary, in order to assist the dormitory authority and the urban development corporation in undertaking the financing for project costs for the acquisition of equipment, including but not limited to the creation or modernization of information technology systems and related research and development equipment, health and safety equipment, heavy equipment and machinery, the creation or improvement of security systems, and laboratory equipment and other state costs associated with such capital projects, the director of the budget is hereby authorized to enter into one or more service contracts with the dormitory authority and the urban development corporation, none of which shall exceed thirty years in duration, upon such terms and conditions as the director of the budget and the dormitory authority and the urban development corporation agree, so as to annually provide to the dormitory authority and the urban development corporation, in the aggregate, a sum not to exceed the principal, interest, and related expenses required for such bonds and notes. Any service contract entered into pursuant to this section shall provide that the obligation of the state to pay the amount therein provided shall not constitute a debt of the state within the meaning of any constitutional or statutory provision and shall be deemed executory only to the extent of monies available and that no liability shall be incurred by the state beyond the monies available for such purpose, subject to annual appropriation by the legislature. Any such contract or any payments made or to be made thereunder may be assigned and pledged by the dormitory authority and the urban development corporation as security for its bonds and notes, as authorized by this section.

§ 36. Subdivision (b) of section 11 of chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund, as amended by section 39 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

(b) Any service contract or contracts for projects authorized pursuant to sections 10-c, 10-f, 10-g and 80-b of the highway law and section 14-k of the transportation law, and entered into pursuant to subdivision (a) of this section, shall provide for state commitments to provide annually to the thruway authority a sum or sums, upon such terms and conditions as shall be deemed appropriate by the director of the budget, to fund, or fund the debt service requirements of any bonds or any obligations of the thruway authority issued to fund or to reimburse the state for funding such projects having a cost not in excess of [~~eleven billion three hundred forty-nine million eight hundred seventy-five thousand dollars $11,349,875,000~~] **twelve billion two hundred sixty million five hundred twenty-eight thousand dollars $12,260,528,000** cumulatively by the end of fiscal year [~~2020-21~~] **2021-22**.

§ 37. Subdivision 1 of section 1689-i of the public authorities law, as amended by section 40 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

1. The dormitory authority is authorized to issue bonds, at the request of the commissioner of education, to finance eligible library construction projects pursuant to section two hundred seventy-three-a of the education law, in amounts certified by such commissioner not to exceed a total principal amount of [~~two hundred sixty-five million dollars $265,000,000~~] **two hundred ninety-nine million dollars $299,000,000**.

§ 38. Section 44 of section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, as

amended by section 41 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

§ 44. Issuance of certain bonds or notes. 1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for the regional economic development council initiative, the economic transformation program, state university of New York college for nanoscale and science engineering, projects within the city of Buffalo or surrounding environs, the New York works economic development fund, projects for the retention of professional football in western New York, the empire state economic development fund, the clarkson-trudeau partnership, the New York genome center, the cornell university college of veterinary medicine, the olympic regional development authority, projects at nano Utica, onondaga county revitalization projects, Binghamton university school of pharmacy, New York power electronics manufacturing consortium, regional infrastructure projects, high tech innovation and economic development infrastructure program, high technology manufacturing projects in Chautauqua and Erie county, an industrial scale research and development facility in Clinton county, upstate revitalization initiative projects, downstate revitalization initiative, market New York projects, fairground buildings, equipment or facilities used to house and promote agriculture, the state fair, the empire state trail, the moynihan station development project, the Kingsbridge armory project, strategic economic development projects, the cultural, arts and public spaces fund, water infrastructure in the city of Auburn and town of Owasco, a life sciences laboratory public health initiative, not-for-profit pounds, shelters and humane societies, arts and cultural facilities improvement program, restore New York's communities initiative, heavy equipment, economic development and infrastructure projects, Roosevelt Island operating corporation capital projects, Lake Ontario regional projects, Pennsylvania station and other transit projects and other state costs associated with such projects. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [~~ten billion three hundred thirty-four million eight hundred fifty-one thousand dollars $10,334,851,000~~] **eleven billion two hundred seventy-nine million two hundred two thousand dollars $11,279,202,000**, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the dormitory authority and the corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the dormitory authority and the corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

2. Notwithstanding any other provision of law to the contrary, in order to assist the dormitory authority and the corporation in undertaking the financing for project costs for the regional economic development council initiative, the economic transformation program, state university of New York college for nanoscale and science engineering, projects within the city of Buffalo or surrounding environs, the New York works economic development fund, projects for the retention of

professional football in western New York, the empire state economic development fund, the clarkson-trudeau partnership, the New York genome center, the cornell university college of veterinary medicine, the olympic regional development authority, projects at nano Utica, onondaga county revitalization projects, Binghamton university school of pharmacy, New York power electronics manufacturing consortium, regional infrastructure projects, New York State Capital Assistance Program for Transportation, infrastructure, and economic development, high tech innovation and economic development infrastructure program, high technology manufacturing projects in Chautauqua and Erie county, an industrial scale research and development facility in Clinton county, upstate revitalization initiative projects, downstate revitalization initiative, market New York projects, fairground buildings, equipment or facilities used to house and promote agriculture, the state fair, the empire state trail, the moynihan station development project, the Kingsbridge armory project, strategic economic development projects, the cultural, arts and public spaces fund, water infrastructure in the city of Auburn and town of Owasco, a life sciences laboratory public health initiative, not-for-profit pounds, shelters and humane societies, arts and cultural facilities improvement program, restore New York's communities initiative, heavy equipment, economic development and infrastructure projects, Roosevelt Island operating corporation capital projects, Lake Ontario regional projects, Pennsylvania station and other transit projects and other state costs associated with such projects the director of the budget is hereby authorized to enter into one or more service contracts with the dormitory authority and the corporation, none of which shall exceed thirty years in duration, upon such terms and conditions as the director of the budget and the dormitory authority and the corporation agree, so as to annually provide to the dormitory authority and the corporation, in the aggregate, a sum not to exceed the principal, interest, and related expenses required for such bonds and notes. Any service contract entered into pursuant to this section shall provide that the obligation of the state to pay the amount therein provided shall not constitute a debt of the state within the meaning of any constitutional or statutory provision and shall be deemed executory only to the extent of monies available and that no liability shall be incurred by the state beyond the monies available for such purpose, subject to annual appropriation by the legislature. Any such contract or any payments made or to be made thereunder may be assigned and pledged by the dormitory authority and the corporation as security for its bonds and notes, as authorized by this section.

§ 39. Subdivision 1 of section 386-b of the public authorities law, as amended by section 42 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

1. Notwithstanding any other provision of law to the contrary, the authority, the dormitory authority and the urban development corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of financing peace bridge projects and capital costs of state and local highways, parkways, bridges, the New York state thruway, Indian reservation roads, and facilities, and transportation infrastructure projects including aviation projects, non-MTA mass transit projects, and rail service preservation projects, including work appurtenant and ancillary thereto. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [~~six billion nine hundred forty-two million four hundred sixty-three thousand dollars ($6,942,463,000~~] **eight billion eight hundred thirty-nine million**

nine hundred sixty-three thousand dollars $8,839,963,000, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the authority, the dormitory authority and the urban development corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the authority, the dormitory authority and the urban development corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

§ 40. Paragraph (a) of subdivision 2 of section 47-e of the private housing finance law, as amended by section 43 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

(a) Subject to the provisions of chapter fifty-nine of the laws of two thousand, in order to enhance and encourage the promotion of housing programs and thereby achieve the stated purposes and objectives of such housing programs, the agency shall have the power and is hereby authorized from time to time to issue negotiable housing program bonds and notes in such principal amount as shall be necessary to provide sufficient funds for the repayment of amounts disbursed (and not previously reimbursed) pursuant to law or any prior year making capital appropriations or reappropriations for the purposes of the housing program; provided, however, that the agency may issue such bonds and notes in an aggregate principal amount not exceeding [~~six billion five hundred thirty-one million five hundred twenty-three thousand dollars $6,531,523,000~~] **seven billion five hundred forty-five million one hundred seven thousand dollars $7,545,107,000**, plus a principal amount of bonds issued to fund the debt service reserve fund in accordance with the debt service reserve fund requirement established by the agency and to fund any other reserves that the agency reasonably deems necessary for the security or marketability of such bonds and to provide for the payment of fees and other charges and expenses, including underwriters' discount, trustee and rating agency fees, bond insurance, credit enhancement and liquidity enhancement related to the issuance of such bonds and notes. No reserve fund securing the housing program bonds shall be entitled or eligible to receive state funds apportioned or appropriated to maintain or restore such reserve fund at or to a particular level, except to the extent of any deficiency resulting directly or indirectly from a failure of the state to appropriate or pay the agreed amount under any of the contracts provided for in subdivision four of this section.

§ 41. Subdivision 1 of section 50 of section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, as amended by section 44 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the urban development corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs undertaken by or on behalf of **the state education department,** special act school districts, state-supported schools for the blind and deaf, approved private special education schools, non-public schools, community centers, day care facilities, residential camps, day camps, and other state costs associated with such capital

projects. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [~~one hundred fifty-five million dollars $155,000,000~~] **two hundred thirty-six million dollars $236,000,000**, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the dormitory authority and the urban development corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the dormitory authority and the urban development corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

§ 42. Subdivision 1 of section 47 of section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, as amended by section 45 of part JJ of chapter 56 of the laws of 2020, is amended to read as follows:

1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for the office of information technology services, department of law, and other state costs associated with such capital projects. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [~~eight hundred thirty million fifty-four thousand dollars, $830,054,000~~] **nine hundred seventy-four million two hundred fifty-four thousand dollars $974,254,000** excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the dormitory authority and the corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the dormitory authority and the corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

§ 43. Paragraph (b) of subdivision 1 of section 385 of the public authorities law, as amended by section 1 of part G of chapter 60 of the laws of 2005, is amended to read as follows:

(b) The authority is hereby authorized, as additional corporate purposes thereof solely upon the request of the director of the budget: (i) to issue special emergency highway and bridge trust fund bonds and notes for a term not to exceed thirty years and to incur obligations secured by the moneys appropriated from the dedicated highway and bridge trust fund established in section eighty-nine-b of the state finance law; (ii) to make available the proceeds in accordance with instructions provided by the director of the budget from the sale of such special emergency highway and bridge trust fund bonds, notes or other obligations, net of all costs to the authority in connection therewith, for the purposes of financing all or a portion of the costs of activities for which moneys in the dedicated highway and bridge trust fund estab-

lished in section eighty-nine-b of the state finance law are authorized to be utilized or for the financing of disbursements made by the state for the activities authorized pursuant to section eighty-nine-b of the state finance law; and (iii) to enter into agreements with the commissioner of transportation pursuant to section ten-e of the highway law with respect to financing for any activities authorized pursuant to section eighty-nine-b of the state finance law, or agreements with the commissioner of transportation pursuant to sections ten-f and ten-g of the highway law in connection with activities on state highways pursuant to these sections, and (iv) to enter into service contracts, contracts, agreements, deeds and leases with the director of the budget or the commissioner of transportation and project sponsors and others to provide for the financing by the authority of activities authorized pursuant to section eighty-nine-b of the state finance law, and each of the director of the budget and the commissioner of transportation are hereby authorized to enter into service contracts, contracts, agreements, deeds and leases with the authority, project sponsors or others to provide for such financing. The authority shall not issue any bonds or notes in an amount in excess of [~~$16.5 billion~~] **eighteen billion one hundred fifty million dollars $18,150,000,000**, plus a principal amount of bonds or notes: (A) to fund capital reserve funds; (B) to provide capitalized interest; and, (C) to fund other costs of issuance. In computing for the purposes of this subdivision, the aggregate amount of indebtedness evidenced by bonds and notes of the authority issued pursuant to this section, as amended by a chapter of the laws of nineteen hundred ninety-six, there shall be excluded the amount of bonds or notes issued that would constitute interest under the United States Internal Revenue Code of 1986, as amended, and the amount of indebtedness issued to refund or otherwise repay bonds or notes.

§ 44. Subdivision 1 of section 386-a of the public authorities law, as amended by section 44 of part TTT of chapter 59 of the laws of 2019, is amended to read as follows:

1. Notwithstanding any other provision of law to the contrary, the authority, the dormitory authority and the urban development corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of assisting the metropolitan transportation authority in the financing of transportation facilities as defined in subdivision seventeen of section twelve hundred sixty-one of this chapter or other capital projects. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [~~two billion one hundred seventy-nine million eight hundred fifty-six thousand dollars $2,179,856,000~~] **twelve billion five hundred fifteen million eight hundred fifty-six thousand dollars $12,515,856,000**, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the authority, the dormitory authority and the urban development corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the authority, the dormitory authority and the urban development corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds. **Notwithstanding any other provision of law to the contrary, including the limi-**

tations contained in subdivision four of section sixty-seven-b of the state finance law, (A) any bonds and notes issued prior to April first, two thousand twenty-two pursuant to this section may be issued with a maximum maturity of fifty years, and (B) any bonds issued to refund such bonds and notes may be issued with a maximum maturity of fifty years from the respective date of original issuance of such bonds and notes.

§ 45. Section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, is amended by adding a new section 57 to read as follows:

§ 57. 1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the urban development corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for the Empire Station Complex project, and such project shall be deemed a capital work or purpose for purposes of subdivision 3 of section 67-b of the state finance law. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed one billion three hundred million dollars $1,300,000,000, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the dormitory authority and the urban development corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the dormitory authority and the urban development corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

2. Notwithstanding any other provision of law to the contrary, in order to assist the dormitory authority and the urban development corporation in undertaking the financing for project costs for the Empire Station Complex project, the director of the budget is hereby authorized to enter into one or more service contracts with the dormitory authority and the urban development corporation, none of which shall exceed thirty years in duration, upon such terms and conditions as the director of the budget and the dormitory authority and the urban development corporation agree, so as to annually provide to the dormitory authority and the urban development corporation, in the aggregate, a sum not to exceed the principal, interest, and related expenses required for such bonds and notes. Any service contract entered into pursuant to this section shall provide that the obligation of the state to pay the amount therein provided shall not constitute a debt of the state within the meaning of any constitutional or statutory provision and shall be deemed executory only to the extent of monies available and that no liability shall be incurred by the state beyond the monies available for such purpose, subject to annual appropriation by the legislature. Any such contract or any payments made or to be made thereunder may be assigned and pledged by the dormitory authority and the urban development corporation as security for its bonds and notes, as authorized by this section.

§ 46. Subdivision 1 of section 49 of section 1 of chapter 147 of the laws of 1968, constituting the New York state urban development corporation act, as amended by section 6 of part K of chapter 39 of the laws of 2019, is amended to read as follows:

1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for the state and municipal facilities program and other state costs associated with such capital projects. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [~~two billion seven hundred ninety-eight million five hundred thousand~~] **three billion one hundred eighty-three million five hundred thousand** dollars **$3,183,500,000**, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the dormitory authority and the corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the dormitory authority and the corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

§ 47. Subdivision 1 of section 1680-r of the public authorities law, as amended by section 47 of part BBB of chapter 59 of the laws of 2018, is amended to read as follows:

1. Notwithstanding the provisions of any other law to the contrary, the dormitory authority and the urban development corporation are hereby authorized to issue bonds or notes in one or more series for the purpose of funding project costs for the capital restructuring financing program for health care and related facilities licensed pursuant to the public health law or the mental hygiene law and other state costs associated with such capital projects, the health care facility transformation programs, [~~and~~] the essential health care provider program**, and other health care capital project costs**. The aggregate principal amount of bonds authorized to be issued pursuant to this section shall not exceed [~~three billion fifty million dollars~~] **three billion fifty-three million dollars $3,053,000,000**, excluding bonds issued to fund one or more debt service reserve funds, to pay costs of issuance of such bonds, and bonds or notes issued to refund or otherwise repay such bonds or notes previously issued. Such bonds and notes of the dormitory authority and the urban development corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the dormitory authority and the urban development corporation for principal, interest, and related expenses pursuant to a service contract and such bonds and notes shall contain on the face thereof a statement to such effect. Except for purposes of complying with the internal revenue code, any interest income earned on bond proceeds shall only be used to pay debt service on such bonds.

§ 48. Section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, is amended by adding a new section 54-a to read as follows:

§ 54-a. Personal income tax notes; 2022. 1. Findings and declaration of need. (a) The state of New York finds and determines that the global spread of the COVID-19 pandemic has had and is expected to continue to have a significant adverse impact on the health and welfare of individuals in the state as well as to the financial condition of the state

during the state's 2021 and 2022 fiscal years and beyond. The anticipated shortfalls and deferrals in the state's financial plan receipts caused by the COVID-19 pandemic has required the state to adopt policies, regulations and procedures that suspend various legal requirements and address state budgetary pressures, some of which require certain fiscal management authorization measures to be legislatively authorized and established.

(b) Notwithstanding any other provision of law to the contrary, including, specifically, the provisions of chapter 59 of the laws of 2000 and section sixty-seven-b of the state finance law, the dormitory authority of the state of New York and the corporation are hereby authorized for the state's 2022 fiscal year, to issue until December 31, 2021, notes with a maturity no later than March 31, 2022, to be designated as personal income tax revenue anticipation notes, in one or more series in an aggregate principal amount not to exceed three billion dollars, excluding any such notes issued to finance one or more debt service reserve funds, and to pay costs of issuance of such notes, for the purpose of temporarily financing budgetary needs of the state. Such purpose shall constitute an authorized purpose under subdivision two of section sixty-eight-a of the state finance law for all purposes of article five-C of the state finance law with respect to the notes authorized by this paragraph. Such notes shall not be renewed or refunded beyond March 31, 2022. For so long as any notes authorized by this paragraph shall remain outstanding, the restrictions, limitations and requirements contained in article five-B of the state finance law shall not apply, other than subdivision four of section sixty-seven-b of such article.

(c) Such notes of the dormitory authority and the corporation shall not be a debt of the state, and the state shall not be liable thereon, nor shall they be payable out of any funds other than those appropriated by the state to the dormitory authority and the corporation for debt service and related expenses pursuant to any financing agreement described in paragraph (d) of this subdivision, and such notes shall contain on the face thereof a statement to such effect. Such notes shall be issued on a subordinate basis and shall be secured by subordinate payments from the revenue bond tax fund established pursuant to section ninety-two-z of the state finance law. Except for purposes of complying with the internal revenue code, any interest income earned on note proceeds shall only be used to pay debt service on such notes. All of the provisions of the state finance law, the dormitory authority act and this act relating to notes and bonds which are not inconsistent with the provisions of this section shall apply to notes authorized by paragraph (b) of this subdivision, including but not limited to the power to establish adequate reserves therefor, subject to the final maturity limitation for such notes set forth in paragraph (b) of this subdivision. The issuance of any notes authorized by paragraph (b) of this subdivision shall further be subject to the approval of the director of the division of the budget.

(d) Notwithstanding any other law, rule or regulation to the contrary but subject to the limitations contained in paragraph (b) of this subdivision, in order to assist the dormitory authority and the corporation in undertaking the administration and financing of such notes, the director of the budget is hereby authorized to supplement any existing financing agreement with the dormitory authority and the corporation, or to enter into a new financing agreement with the dormitory authority and the corporation, upon such terms and conditions as the director of the budget and the dormitory authority and the corporation shall agree, so

as to provide to the dormitory authority and the corporation, a sum not to exceed the debt service payments and related expenses required for any notes issued pursuant to this section. Any financing agreement supplemented or entered into pursuant to this section shall provide that the obligation of the state to pay the amount therein provided shall not constitute a debt of the state within the meaning of any constitutional or statutory provision and shall be deemed executory only to the extent of monies available and that no liability shall be incurred by the state beyond the monies available for such purposes, subject to annual appropriation by the legislature. Any such financing agreement or any payments made or to be made thereunder may be assigned or pledged by the dormitory authority and the corporation as security for the notes authorized by paragraph (b) of this subdivision.

(e) Notwithstanding any other provision of law to the contrary, including specifically the provisions of subdivision 3 of section 67-b of the state finance law, no capital work or purpose shall be required for any issuance of personal income tax revenue anticipation notes issued by the dormitory authority and the corporation pursuant to this section.

(f) Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the general fund, all proceeds of personal income tax revenue anticipation notes issued by the dormitory authority and the New York state urban development corporation pursuant to this section.

2. Effect of inconsistent provisions. Insofar as the provisions of this section are inconsistent with the provisions of any other law, general, special, or local, the provisions of this section shall be controlling.

3. Severability; construction. The provisions of this section shall be severable, and if the application of any clause, sentence, paragraph, subdivision, section or part of this section to any person or circumstance shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not necessarily affect, impair or invalidate the application of any such clause, sentence, paragraph, subdivision, section, part of this section or remainder thereof, as the case may be, to any other person or circumstance, 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.

§ 49. Section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, is amended by adding a new section 55-a to read as follows:

§ 55-a. Line of credit facilities; 2022. 1. Findings and declaration of need. (a) The state of New York finds and determines that the global spread of the COVID-19 pandemic has had and is expected to continue to have a significant adverse impact on the health and welfare of individuals in the state as well as to the financial condition of the state during the state's 2021 and 2022 fiscal years and beyond. The anticipated shortfalls and deferrals in the state's financial plan receipts caused by the COVID-19 pandemic has required the state, to adopt policies, regulations and procedures that suspend various legal requirements and address state budgetary pressures, some of which require certain fiscal management authorization measures to be legislatively authorized and established.

(b) Definitions. When used in this subdivision "related expenses and fees" shall mean interest costs, commitment fees and other costs,

expenses and fees incurred in connection with a line of credit facility and/or a service contract or other agreement of the state securing such line of credit facility that contractually obligates the state to pay debt service subject to an appropriation.

(c) Notwithstanding any other provision of law to the contrary, including, specifically, the provisions of chapter 59 of the laws of 2000 and section 67-b of the state finance law, the dormitory authority of the state of New York and the urban development corporation are authorized until March 31, 2022 to: (i) enter into commitments with financial institutions for the establishment of one or more line of credit facilities and other similar revolving financing arrangements not in excess of two billion dollars in aggregate principal amount; (ii) draw, at one or more times at the direction of the director of the budget, upon such line of credit facilities and provide to the state the amounts so drawn for the purpose of assisting the state to temporarily finance its budgetary needs; provided, however, that the total amount of such draws shall not exceed two billion dollars; and (iii) secure repayment of such draws under such line of credit facilities, together with related expenses and fees, which payment obligation thereunder shall not constitute a debt of the state within the meaning of any constitutional or statutory provision and shall be deemed executory only to the extent moneys are available and that no liability shall be incurred by the state beyond the moneys available for such purpose, and that such payment obligation is subject to annual appropriation by the legislature. Any line of credit facility agreements entered by the dormitory authority of the state of New York and/or the urban development corporation with financial institutions pursuant to this section may contain such provisions that the dormitory authority of the state of New York and/or the urban development corporation deem necessary or desirable for the establishment of such credit facilities. The maximum term of any line of credit facility shall be one year from the date of incurrence; provided however that no draw on any such line of credit facility shall occur after March 31, 2022, and provided further that any such line of credit facility whose term extends beyond March 31, 2022, shall be supported by sufficient appropriation authority enacted by the legislature that provides for the repayment of all amounts drawn and remaining unpaid as of March 31, 2022, together with related expenses and fees incurred and to become due and payable by the dormitory authority of the state of New York and/or the urban development corporation.

(d) Notwithstanding any other law, rule, or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of the general fund, all amounts provided by the dormitory authority of the state of New York and/or the urban development corporation to the state from draws made on any line of credit facility authorized by paragraph (c) of this subdivision.

(e) Notwithstanding any other provision of law to the contrary, including specifically the provisions of subdivision 3 of section 67-b of the state finance law, no capital work or purpose shall be required for any indebtedness incurred in connection with any line of credit facility authorized by paragraph (c) of this subdivision, or for any service contract or other agreement entered into in connection with any such line of credit facility, all in accordance with this section.

(f) Notwithstanding any other provision of law to the contrary, for so long as any such line of credit facility shall remain outstanding, the restrictions, limitations and requirements contained in article 5-B of the state finance law shall not apply. Any such line of credit facility

shall be deemed to be incurred or issued for (i) an authorized purpose within the meaning of subdivision 2 of section 68-a of the state finance law for all purposes of article 5-C of the state finance law and section 92-z of the state finance law, and/or (ii) an authorized purpose within the meaning of subdivision 2 of section 69-m of the state finance law for all purposes of article 5-F of the state finance law and section 92-h of the state finance law, as the case may be. As applicable, all of the provisions of the state finance law, the dormitory authority act and the New York state urban development corporation act relating to notes and bonds which are not inconsistent with the provisions of this section shall apply to any line of credit facility and other similar revolving financing arrangement established in accordance with the authorization contained in paragraph (c) of this subdivision.

(g) Each draw on a line of credit facility authorized by paragraph (c) of this subdivision shall only be made if the service contract or other agreement entered into in connection with such line of credit facility is supported by sufficient appropriation authority enacted by the legislature to repay the amount of the draw, together with related expenses and fees to become due and payable. Amounts repaid under a line of credit facility may be re-borrowed under the same or another line of credit facility authorized by paragraph (c) of this subdivision provided that the legislature has enacted sufficient appropriation authority that provides for the repayment of any such re-borrowed amounts, together with related expenses and fees to become due and payable. Neither the dormitory authority of the state of New York nor the urban development corporation shall have any financial liability for the repayment of draws under any line of credit facility authorized by paragraph (c) of this subdivision beyond the moneys received for such purpose under any service contract or other agreement authorized by paragraph (h) of this subdivision.

(h) The director of the budget is authorized to enter into one or more service contracts or other agreements, none of which shall exceed one year in duration, with the dormitory authority of the state of New York and/or the urban development corporation, upon such terms and conditions as the director of the budget and dormitory authority of the state of New York and/or the urban development corporation shall agree. Any service contract or other agreement entered into pursuant to this paragraph shall provide for state commitments to provide annually to the dormitory authority of the state of New York and/or the urban development corporation a sum or sums, upon such terms and conditions as shall be deemed appropriate by the director of the budget and the dormitory authority of the state of New York and/or the urban development corporation, to fund the payment of all amounts to become due and payable under any line of credit facility. Any such service contract or other agreement shall provide that the obligation of the director of the budget or of the state to fund or to pay the amounts therein provided for shall not constitute a debt of the state within the meaning of any constitutional or statutory provision and shall be deemed executory only to the extent moneys are available and that no liability shall be incurred by the state beyond the moneys available for such purpose, and that such obligation is subject to annual appropriation by the legislature.

(i) Any service contract or other agreement entered into pursuant to paragraph (h) of this subdivision or any payments made or to be made thereunder may be assigned and pledged by the dormitory authority of the state of New York and/or the urban development corporation as security

for any related payment obligation it may have with one or more financial institutions in connection with a line of credit facility authorized by paragraph (c) of this subdivision.

(j) In addition to the foregoing, the director of the budget, the dormitory authority of the state of New York and the urban development corporation shall each be authorized to enter into such other agreements and to take or cause to be taken such additional actions as are necessary or desirable to effectuate the purposes of the transactions contemplated by a line of credit facility and the related service contract or other agreement.

(k) No later than seven days after a draw occurs on a line of credit facility, the director of the budget shall provide notification of such draw to the president pro tempore of the senate and the speaker of the assembly.

(l) The authorization, establishment and use by the dormitory authority of the state of New York and the urban development corporation of a line of credit facility authorized by paragraph (c) of this subdivision shall not be deemed an action, as such term is defined in article 8 of the environmental conservation law, for the purposes of such article. Such exemption shall be strictly limited in its application to such financing activities of the dormitory authority of the state of New York and the urban development corporation undertaken pursuant to this section and does not exempt any other entity from compliance with such article.

(m) Nothing contained in this section shall be construed to limit the abilities of the director of the budget and the authorized issuers of state personal income tax revenue bonds, state sales tax revenue bonds or service contract bonds to perform their respective obligations with respect to existing service contracts or other agreements.

2. Effect of inconsistent provisions. Insofar as the provisions of this section are inconsistent with the provisions of any other law, general, special, or local, the provisions of this act shall be controlling.

3. Severability; construction. The provisions of this section shall be severable, and if the application of any clause, sentence, paragraph, subdivision, section or part of this section to any person or circumstance shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not necessarily affect, impair or invalidate the application of any such clause, sentence, paragraph, subdivision, section, part of this section or remainder thereof, as the case may be, to any other person or circumstance, 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.

§ 50. Section 1 of chapter 174 of the laws of 1968, constituting the New York state urban development corporation act, is amended by adding a new section 56-a to read as follows:

§ 56-a. State-supported debt; 2022. 1. In light of the continuing adverse impact that the COVID-19 pandemic is expected to have on the health and welfare of individuals in the state as well as to the financial condition of the state during the state's 2022 fiscal year, and notwithstanding any other provision of law to the contrary, the dormitory authority of the state of New York, the urban development corporation, and the New York state thruway authority are each authorized to issue state-supported debt pursuant to article 5-B, article 5-C and article 5-F of the state finance law to assist the state to manage its

financing needs during its 2022 fiscal year, without regard to any restrictions, limitations and requirements contained in article 5-B of the state finance law, other than subdivision 4 of section 67-b of such article, and such state-supported debt shall be deemed to be issued for (i) an authorized purpose within the meaning of subdivision 2 of section 68-a of the state finance law for all purposes of article 5-C of the state finance law and section 92-z of the state finance law, or (ii) an authorized purpose within the meaning of subdivision 2 of section 69-m of the state finance law for all purposes of article 5-F of the state finance law and section 92-h of the state finance law, as the case may be. Furthermore, any bonds issued directly by the state during the state's 2022 fiscal year shall be issued without regard to any restrictions, limitations and requirements contained in article 5-B of the state finance law, other than subdivision 4 of section 67-b of such article. For so long as any state-supported debt issued during the state's 2022 fiscal year shall remain outstanding, including any state-supported debt issued to refund state-supported debt issued during such fiscal year, the restrictions, limitations and requirements contained in article 5-B of the state finance law, other than subdivision 4 of section 67-b of such article, shall not apply.

2. Effect of inconsistent provisions. Insofar as the provisions of this section are inconsistent with the provisions of any other law, general, special, or local, the provisions of this act shall be controlling.

3. Severability; construction. The provisions of this section shall be severable, and if the application of any clause, sentence, paragraph, subdivision, section or part of this section to any person or circumstance shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not necessarily affect, impair or invalidate the application of any such clause, sentence, paragraph, subdivision, section, part of this section or remainder thereof, as the case may be, to any other person or circumstance, 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.

§ 51. Section 3238-a of the public authorities law, as amended by section 1 of part V of chapter 63 of the laws of 2003, is amended to read as follows:

§ 3238-a. Payment to city of New York. 1. Notwithstanding any inconsistent provision of law, the corporation shall transfer to the city of New York one hundred seventy million dollars from the resources of the corporation pursuant to section thirty-two hundred thirty-nine of this title. Such payment shall be made during each city fiscal year; provided, however, that on and after July first, two thousand twenty, the obligation of the corporation to make such payments shall be terminated if all outstanding bonds of the sales tax asset receivable corporation that are secured by the corporation's payments described in this subdivision have been fully paid and discharged by means of a legal defeasance in accordance with the trust indenture under which they were issued before July first, two thousand twenty-one, and in addition the corporation has paid to the city of New York or to its assignee if such payments have been assigned pursuant to this subdivision, the sum of forty-six million dollars on or before June thirtieth, two thousand twenty-one. Such payments from the corporation shall be made from the fund established by section ninety-two-r of the state finance law and in accordance with the provisions thereof.

2. The city of New York, acting by the mayor alone, may assign all or any portion of such amount to any not-for-profit corporation incorporated pursuant to section fourteen hundred eleven of the not-for-profit corporation law and, upon such assignment, the amount so assigned shall be the property of such not-for-profit corporation for all purposes. Following notice from the city of New York to the corporation and the comptroller of such assignment, such payment shall be made directly to the city's assignee. If such not-for-profit corporation issues bonds and/or notes, the state does hereby pledge and agree with the holders of any issue of bonds and/or notes secured by such a pledge that the state will not limit or alter the rights vested in such not-for-profit corporation to fulfill the terms of any agreements made with such holders or in any way impair the rights and remedies of such holders or the security for such bonds and/or notes until such bonds and/or notes, together with the interest thereon and all costs and expenses in connection with any action or proceeding by or on behalf of such holders, are fully paid and discharged. The foregoing pledge and agreement may be included in any agreement with the holders of such bonds or notes. Nothing contained in this section shall be deemed to restrict the right of the state to amend, modify, repeal or otherwise alter statutes imposing or relating to the taxes subject to such assignment, but such taxes shall in all events continue to be so payable, as assigned, so long as any such taxes are imposed.

3. Proceeds of state supported debt, as defined in subdivision one of section sixty-seven-a of the state finance law, or other available monies, may be provided to the trustee for the bonds of the sales tax asset receivable corporation secured by the corporation's payments described in subdivision one of this section in an amount sufficient to fully pay and discharge such bonds by means of a legal defeasance of all such outstanding bonds in accordance with the trust indenture under which they were issued. So long as such bonds are legally defeased and the corporation has paid to the city of New York or to its assignee if such payments have been assigned pursuant to this subdivision, the sum of forty-six million dollars on or before June thirtieth, two thousand twenty-one the corporation's obligation contained in subdivision one of this section to transfer funds to the city of New York shall be deemed satisfied and fully discharged. Upon any such legal defeasance of such bonds, the sales tax asset receivable corporation shall no longer be deemed a local authority within the meaning of subdivision two of section two of this chapter and the provisions of this chapter, including, without limitation, the provisions of article nine of this chapter, shall no longer be applicable to the sales tax asset receivable corporation.

4. Notwithstanding any inconsistent provision of law, the dormitory authority of the state of New York and the New York state urban development corporation are hereby authorized to issue bonds in one or more series pursuant to article five-C or article five-F of the state finance law in an aggregate principal amount sufficient to directly or indirectly (i) finance the legal defeasance or payment of all of the outstanding bonds of the sales tax asset receivable corporation secured by the corporation's payments described in subdivision one of this section, (ii) one or more related debt service reserve funds, and (iii) costs of issuance attributable to such bonds, and the issuance of such bonds is hereby determined to be for an "authorized purpose", as defined in subdivision two of section sixty-eight-a and subdivision two of section sixty-nine-m of the state finance law, as the case may be.

§ 52. Paragraph a of subdivision 5 of section 89-b of the state finance law, as amended by section 11 of part C of chapter 57 of the laws of 2014, is amended to read as follows:

a. Moneys in the dedicated highway and bridge trust fund shall, following appropriation by the legislature, be utilized for: reconstruction, replacement, reconditioning, restoration, rehabilitation and preservation of state, county, town, city and village roads, highways, parkways, and bridges thereon, to restore such facilities to their intended functions; construction, reconstruction, enhancement and improvement of state, county, town, city, and village roads, highways, parkways, and bridges thereon, to address current and projected capacity problems including costs for traffic mitigation activities; aviation projects authorized pursuant to section fourteen-j of the transportation law and for payments to the general debt service fund of amounts equal to amounts required for service contract payments related to aviation projects as provided and authorized by section three hundred eighty-six of the public authorities law; programs to assist small and minority and women-owned firms engaged in transportation construction and reconstruction projects, including a revolving fund for working capital loans, and a bonding guarantee assistance program in accordance with provisions of this chapter; matching federal grants or apportionments to the state for highway, parkway and bridge capital projects; the acquisition of real property and interests therein required or expected to be required in connection with such projects; preventive maintenance activities necessary to ensure that highways, parkways and bridges meet or exceed their optimum useful life; expenses of control of snow and ice on state highways by the department of transportation including but not limited to personal services, nonpersonal services and fringe benefits, payment of emergency aid for control of snow and ice in municipalities pursuant to section fifty-five of the highway law, expenses of control of snow and ice on state highways by municipalities pursuant to section twelve of the highway law, and for expenses of arterial maintenance agreements with cities pursuant to section three hundred forty-nine of the highway law; personal services, nonpersonal services, and fringe benefit costs of the department of transportation for bus safety inspection activities, rail safety inspection activities, and truck safety inspection activities; costs of the department of motor vehicles, including but not limited to personal and nonpersonal services; costs of engineering and administrative services of the department of transportation, including but not limited to fringe benefits; the contract services provided by private firms in accordance with section fourteen of the transportation law; personal services and nonpersonal services, for activities including but not limited to the preparation of designs, plans, specifications and estimates; construction management and supervision activities; costs of appraisals, surveys, testing and environmental impact statements for transportation projects; expenses in connection with buildings, equipment, materials and facilities used or useful in connection with the maintenance, operation, and repair of highways, parkways and bridges thereon; and project costs for: construction, reconstruction, improvement, reconditioning and preservation of rail freight facilities and intercity rail passenger facilities and equipment; construction, reconstruction, improvement, reconditioning and preservation of state, municipal and privately owned ports; construction, reconstruction, improvement, reconditioning and preservation of municipal airports; privately owned airports and aviation capital facilities, excluding airports operated by the state or operated by

a bi-state municipal corporate instrumentality for which federal funding is not available provided the project is consistent with an approved airport layout plan; and construction, reconstruction, enhancement, improvement, replacement, reconditioning, restoration, rehabilitation and preservation of state, county, town, city and village roads, highways, parkways and bridges; and construction, reconstruction, improvement, reconditioning and preservation of fixed ferry facilities of municipal and privately owned ferry lines for transportation purposes, and the payment of debt service required on any bonds, notes or other obligations and related expenses for highway, parkway, bridge and project costs for: construction, reconstruction, improvement, reconditioning and preservation of rail freight facilities and intercity rail passenger facilities and equipment; construction, reconstruction, improvement, reconditioning and preservation of state, municipal and privately owned ports; construction, reconstruction, improvement, reconditioning and preservation of municipal airports; privately owned airports and aviation capital facilities, excluding airports operated by the state or operated by a bi-state municipal corporate instrumentality for which federal funding is not available provided the project is consistent with an approved airport layout plan; construction, reconstruction, enhancement, improvement, replacement, reconditioning, restoration, rehabilitation and preservation of state, county, town, city and village roads, highways, parkways and bridges; and construction, reconstruction, improvement, reconditioning and preservation of fixed ferry facilities of municipal and privately owned ferry lines for transportation purposes, purposes authorized on or after the effective date of this section. Beginning with disbursements made on and after the first day of April, nineteen hundred ninety-three, moneys in such fund shall be available to pay such costs or expenses made pursuant to appropriations or reappropriations made during the state fiscal year which began on the first of April, nineteen hundred ninety-two. Beginning the first day of April, nineteen hundred ninety-three, moneys in such fund shall also be used for transfers to the general debt service fund and the [~~revenue bond tax~~] **general** fund of amounts equal to that respectively required for service contract and financing agreement payments as provided and authorized by section three hundred eighty of the public authorities law, section eleven of chapter three hundred twenty-nine of the laws of nineteen hundred ninety-one, as amended, and sections sixty-eight-c and sixty-nine-o of this chapter.

§ 53. Paragraph c of subdivision 5 of section 89-b of the state finance law is REPEALED.

§ 54. Subdivision 5 of section 97-f of the state finance law, as amended by section 49 of part TTT of chapter 59 of the laws of 2019, is amended to read as follows:

5. The comptroller shall from time to time, but in no event later than the fifteenth day of each month, pay over for deposit in the mental hygiene general fund state operations account**, including moneys pursuant to subdivision eight of this section,** all moneys in the mental health services fund in excess of the amount of money required to be maintained on deposit in the mental health services fund. Subject to subdivision nine of this section, the amount required to be maintained in such fund shall be (i) twenty percent of the amount of the next payment coming due relating to the mental health services facilities improvement program under any agreement between the facilities development corporation and the New York state medical care facilities finance agency multiplied by the number of months from the date of the last such payment with respect

to payments under any such agreement required to be made semi-annually, plus (ii) those amounts specified in any such agreement with respect to payments required to be made other than semi-annually, including for variable rate bonds, interest rate exchange or similar agreements or other financing arrangements permitted by law. Concurrently with the making of any such payment, the facilities development corporation shall deliver to the comptroller, the director of the budget and the New York state medical care facilities finance agency a certificate stating the aggregate amount to be maintained on deposit in the mental health services fund to comply in full with the provisions of this subdivision.

§ 55. Subdivision 8 of section 97-f of the state finance law, as amended by section 49 of part TTT of chapter 59 of the laws of 2019, is amended to read as follows:

8. [~~In addition to the amounts required to be maintained on deposit in the mental health services fund pursuant to subdivision five of this section and subject to subdivision nine of this section, the fund shall maintain on deposit an amount equal to the debt service and other cash requirements on mental health services facilities bonds issued by authorized issuers pursuant to sections sixty-eight-b and sixty-nine-n of this chapter. The amount required to be maintained in such fund shall be (i) twenty percent of the amount of the next payment coming due relating to mental health services facilities bonds issued by an authorized issuer multiplied by the number of months from the date of the last such payment with respect to payments required to be made semi-annually, plus (ii) those amounts specified in any financing agreement between the issuer and the state, acting through the director of the budget, with respect to payments required to be made other than semi-annually, including for variable rate bonds, interest rate exchange or similar agreements or other financing arrangements permitted by law. Concurrently with the making of any such payment, the facilities development corporation shall deliver to the comptroller, the director of the budget and the New York state medical care facilities finance agency a certificate stating the aggregate amount to be maintained on deposit in the mental health services fund to comply in full with the provisions of this subdivision.~~

~~No later than five days prior to the payment to be made by the state comptroller on such mental health services facilities bonds pursuant to sections ninety-two-z and ninety-two-h of this article, the~~] **The** amount of [~~such~~] payment **on such mental health services facilities bonds pursuant to sections ninety-two-z and ninety-two-h of this article,** shall be transferred by the state comptroller from the mental health services fund to the [~~revenue bond tax fund established by section ninety-two-z of this article and the sales tax revenue bond fund established by section ninety-two-h of this article~~] **mental hygiene general fund state operation account**. The accumulation of moneys pursuant to this subdivision and subsequent transfer to the [~~revenue bond tax fund and the sales tax revenue bond fund~~] **mental hygiene general fund state operation account** shall be subordinate in all respects to payments to be made to the New York state medical care facilities finance agency and to any pledge or assignment pursuant to subdivision six of this section.

§ 56. Subdivision 9 of section 97-f of the state finance law, as added by section 49 of part TTT of chapter 59 of the laws of 2019, is amended to read as follows:

9. In determining the amounts required to be maintained in the mental health services fund under [~~subdivisions~~] **subdivision** five [~~and eight~~] of this section in each month, the amount of receipts associated with

loans, leases and other agreements with voluntary agencies accumulated and set aside in the mental hygiene facilities improvement fund income account under paragraph g of subdivision three of section nine of the facilities development corporation act shall be taken into account as a credit but only if such crediting does not result in the amounts required to be maintained in the mental health services fund exclusive of any credit to be less than the amount required under subdivision five of this section in each month.

§ 57. Subdivision (j) of section 92-dd of the state finance law is REPEALED.

§ 58. Subdivision 3-a of section 2872 of the public health law is REPEALED and a new subdivision 3-a is added to read as follows:

3-a. "Secured hospital project bonds" shall mean outstanding bonds issued on behalf of a not-for-profit hospital corporation organized under the laws of this state, which hospital has previously been designated by the commissioner and the public health council to be eligible to receive distributions from the reimbursement pools established pursuant to paragraph (c) of subdivision nine of section twenty-eight hundred seven-a of this chapter, or any successor pool or pools established to serve a substantially similar purpose to such pools.

§ 59. Section 2874 of the public health law is amended by adding a new subdivision 5 to read as follows:

5. The dormitory authority of the state of New York and the New York state urban development corporation are each hereby authorized to issue bonds in one or more series pursuant to article 5-C or article 5-F of the state finance law for the purpose of refunding outstanding secured hospital project bonds, as defined in subdivision three-a of section twenty-eight hundred seventy-two of this article, and to finance one or more related debt service reserve funds and to pay costs of issuance attributable to such refunding bonds.

§ 60. Subdivision 8 of section 68-b of the state finance law, as amended by section 24 of part I of chapter 60 of the laws of 2015, is amended to read as follows:

8. Revenue bonds may only be issued for authorized purposes, as defined in section sixty-eight-a of this article. Notwithstanding the foregoing, the dormitory authority of the state of New York, the urban development corporation and the New York state thruway authority may issue revenue bonds for any authorized purpose of any other such authorized issuer through March thirty-first, two thousand [~~twenty~~] **twenty-five**. Any such revenue bonds issued by the New York state thruway authority shall be subject to the approval of the New York state public authorities control board, pursuant to section fifty-one of the public authorities law. The authorized issuers shall not issue any revenue bonds in an amount in excess of statutory authorizations for such authorized purposes. Authorizations for such authorized purposes shall be reduced in an amount equal to the amount of revenue bonds issued for such authorized purposes under this article. Such reduction shall not be made in relation to revenue bonds issued to fund reserve funds, if any, and costs of issuance, if these items are not counted under existing authorizations, nor shall revenue bonds issued to refund bonds issued under existing authorizations reduce the amount of such authorizations.

§ 61. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2021; provided, however, that the provisions of sections one, one-a, two, three, four, five, six, seven, eight, twelve, thirteen, fourteen, fifteen, sixteen, seventeen, eighteen, nineteen, twenty-one, and twenty-two-a of this act

shall expire March 31, 2022 when upon such date the provisions of such sections shall be deemed repealed; provided further that sections forty-four and sixty of this act shall be deemed to have been in full force and effect on and after April 1, 2020; and provided further that the amendments to section 3238-a of the public authorities law made by section fifty-one of this act shall be subject to the repeal of such section and shall expire and be deemed repealed therewith.

PART KKK

Section 1. This act enacts into law components of legislation that would enable the city of New York and the board of education of the city of New York to offer a temporary retirement incentive to their employees, as well as to provide an age 55/25 years temporary incentive for certain public employees. Each component is wholly contained within a Subpart identified as Subparts A and B. The effective date for each particular provision contained within such Subpart is set forth in the last section of such Subpart. Any provision in any section contained within a Subpart, including the effective date of the Subpart, which makes 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 Subpart in which it is found, unless noted otherwise. Section three of this act contains a severability clause for all provisions contained in each Subpart of this Part. Section four of this act sets forth the general effective date of this Part.

§ 2. Legislative findings. The legislature finds and declares that the retirement benefits provided for in this act are designed to achieve cost-savings for public employers and to avoid layoffs of public employees in this time of fiscal need. Therefore, the retirement incentive benefit provided for in Subpart A of this act and the age 55/25 years retirement benefit provided for in Subpart B of this act are intended only to be temporary in nature for employees who are eligible to receive and qualify for the applicable benefit during the applicable time periods specified within each Subpart. Further, nothing in this act shall be construed to create an expectation of a future or continuing retirement benefit for any public employee who is not eligible to receive and qualify for the retirement benefits in this act during the applicable time periods.

SUBPART A

Section 1. Definitions. As used in this act, unless the context clearly requires otherwise:

a. "Retirement system" means the New York city teachers' retirement system, the New York city board of education retirement system or the New York city employees' retirement system, exclusive of the retirement plans established pursuant to sections 13-156 and 13-157 of the administrative code of the city of New York.

b. "Teachers' retirement system" means the New York city teachers' retirement system.

c. (a) "Participating employer" means the city of New York or the board of education of the city of New York.

(b) "Educational employer" means a participating employer which is the board of education of the city of New York.

d. "Eligible employee" means a person who is a member of a retirement system who is an employee of the city of New York or the board of educa-

tion of the city of New York, but such term shall not include the following persons:

(a) elected officials, judges or justices appointed to or serving in a court of record;

(b) chief administrative officers of employers which participate in a teachers' retirement system; and

(c) appointed members of boards or commissions any of whose members are appointed by the governor or by another public officer or body;

e. "Eligible title" means any title where a certain number of positions in that title, as identified by agency, department, work location or appointing authority, as the case may be, would otherwise be identified for layoff but for this act because of economy, consolidation or abolition of functions, curtailment of activities or otherwise. However, an eligible title can also include a title as identified by an agency, department, work location or appointing authority in which positions would not be eliminated but into which employees in titles affected by layoff can be transferred or reassigned pursuant to the civil service law, rule or regulation. The determination of eligible titles shall be made by the chief executive officer of the city of New York or other comparable official of a participating employer.

f. "Active service" means service while being paid on the payroll, provided that (a) a leave of absence with pay shall be deemed active service; (b) other approved leave without pay not to exceed twelve weeks prior to the commencement of the designated open period; and (c) the period of time subsequent to a June school term and on or before August 31 of the year for which an open period is designated for a teacher (or other employee employed on a school-year basis) who is otherwise in active service on the effective date of this act shall be deemed active service.

g. "Open period" means the period beginning with the commencement date as defined in subdivision h of this section and shall not be more than ninety days nor less than thirty days in length, as specified by the participating employer; provided however that any such period shall not extend beyond October 31, 2021 for participating employers, and not beyond August 31, 2021 for educational employers. For the purposes of retirement pursuant to this act, a service retirement application must be filed with the appropriate retirement system not less than fourteen days prior to the effective date of retirement to become effective, unless a shorter period of time is permitted under law.

h. "Commencement date" means the first day the retirement incentive authorized by this act shall be made available, which shall mean a date or dates on or after the effective date of this act to be determined by a participating employer. The chief executive officer or other comparable official of a participating employer shall notify the heads of the appropriate retirement systems of the dates of each open period prior to the commencement dates of such periods.

§ 2. The determination of whether a title shall be considered eligible shall consider whether the reduction of a specific number of positions within a title would unacceptably:

a. Directly result in a reduction of the level of service required or mandated to protect and care for clients of a participating employer or to assure public health and safety;

b. Endanger the health or safety of employees of a participating employer; or

c. Clearly result in a loss of significant revenue to a participating employer or result in substantially increased overtime or contractual

costs. However, any title may be determined eligible if the vacancies created can be controlled by the use of transfer or reassignment provisions of the civil service law, rules or regulations or other deployment of employees.

§ 3. a. Eligibility for inclusion in the retirement incentive provided by section six of this act shall be determined by seniority for employees of a participating employer; seniority shall mean the date of original permanent appointment in the civil service of the city adjusted to include veteran's credits for those entitled to receive such credits pursuant to sections 80, 80-a and 85, if applicable, of the civil service law, as established in the official records of the New York city department of citywide administrative services, regardless of the jurisdictional classification of the position or the status of the incumbent.

b. All eligible employees serving in eligible titles desiring to avail themselves of the retirement incentive provided by section six of this act shall provide written notice to his or her employer on or before the twenty-first day preceding the end of the open period. Failure to provide such written notice shall render the employee ineligible for the retirement incentive provided by this act.

§ 4. a. On or before June 30, 2021, a participating employer may elect to provide its employees the retirement incentive authorized by this act by (a) the enactment of a local law, or (b) in the case of a participating employer which is not so empowered to act by local law, by the resolution of its governing body; provided however, no local law or resolution enacted pursuant to this section shall in any manner supersede any local charter, provided further that, for an educational employer such election must be made by May 31, 2021. The local law or resolution shall specify the commencement date of the program and the length of the open period or periods. A copy of such law or resolution shall be filed with the appropriate retirement system or systems, and, if applicable, on forms provided by such system. The local law or resolution shall be accompanied by the affidavit of the chief executive officer or other comparable official certifying to the information contained in subdivision c of this section.

b. The commencement date of an open period for eligible employees of a retirement system of the city of New York who elect retirement benefits pursuant to this section may be up to one hundred eighty days after the end of the open period for other eligible employees, if requested by such system.

c. Notwithstanding any other provision of law, the benefits provided by this act shall not be made available to any person who (a) has received any retirement incentive authorized by any provision of state law, or (b) who receives, has received or is eligible to receive a payment in a lump sum or in another form from a retirement incentive pursuant to the provisions of a collective bargaining agreement or by other arrangement with his or her employer, unless such person files a written statement with his or her employer, a copy of which shall be forwarded to the appropriate retirement system, that he or she agrees to waive any right to such payment. If a participating employer has offered a retirement incentive pursuant to the provisions of a collective bargaining agreement or by other arrangement, such employer shall prepare, and file with each retirement system, a list containing the names and social security numbers of all persons described in this subdivision. The employer is authorized, however, to exempt persons in its employ from the provisions of paragraph (b) of this subdivision.

Such exemption shall be made part of the election made pursuant to this section.

§ 5. Notwithstanding any other provision of law, any eligible employee serving in an eligible title who:

a. has been continuously in the active service of a participating employer prior to the commencement date of the applicable open period;

b. files an application for service retirement that is effective during the open period; and

c. is otherwise eligible for a service retirement as of the effective date of the application for retirement shall be entitled to the retirement incentive provided in section six of this act. If not otherwise eligible for a service retirement, the following person shall be deemed to satisfy the eligibility condition of this section: a person who is at least age fifty with ten or more years service as of the effective date of retirement (other than a member of a retirement plan which provides for half-pay pension upon completion of twenty-five years or less service without regard to age); or a member of a retirement plan which provides for half-pay pension upon completion of twenty-five years of service without regard to age who has not accrued, excluding additional credit granted pursuant to this act, the minimum number of years of service required to retire with an allowance equal to fifty percent of final average salary under such plan, but has, with the inclusion of the additional credit provided under this act, accrued such number of years of credit.

§ 6. Notwithstanding any other provision of law, an eligible employee serving in an eligible title who is a member of a retirement system and who is entitled to a retirement incentive pursuant to section five of this act shall receive a retirement incentive of one-twelfth of a year of additional retirement credit for each year of pension service credited as of the date of retirement, up to a maximum of three years of retirement service credit at the time of retirement, provided, however, that service credit provided under the provisions of sections 902 and 911 of the retirement and social security law shall not be included when calculating the additional retirement credit awarded pursuant to this act. For the New York city teachers' retirement system, the New York city employees' retirement system and the New York city board of education retirement system such incentive shall be available for all purposes, including fulfilling the qualifying service requirements of plan A and C, if applicable.

An eligible employee who is covered by the provisions of article 15 of the retirement and social security law shall retire under the provisions of article 15 of the retirement and social security law. The amount of such benefit for an eligible employee who is covered by article 15 of the retirement and social security law and retires under the provisions of this section (other than a member with thirty or more years of service in the New York city employees' retirement system, the New York city teachers' retirement system, or the New York city board of education retirement system) shall be reduced by six percent for each of the first two years by which retirement precedes age sixty-two, plus a further reduction of three percent for each year by which retirement precedes age sixty. Such reduction shall be prorated for partial years. The amount of such benefit for an eligible employee with thirty or more years of service who is a member of the New York city employees' retirement system, the New York city teachers' retirement system, or the New York city board of education retirement system, or an eligible employee who is a participant in the optional twenty-five year early retirement

program for certain New York city members governed by section 604-c of the retirement and social security law, as added by chapter 96 of the laws of 1995 or a twenty-five year participant in the age fifty-five retirement program governed by section 604-i of the retirement and social security law, with twenty-five or more years of service and who is covered by article 15 of the retirement and social security law shall be reduced by five percent for each year by which retirement pursuant to this section precedes age fifty-five. The amount of such benefit for an eligible New York city employee with five or more years of service and who is a participant in the age fifty-seven retirement program governed by section 604-d of the retirement and social security law shall be reduced by one-thirtieth for the first two years by which retirement precedes age fifty-seven plus a further reduction of one-twentieth for each year by which retirement precedes age fifty-five. Such reduction shall be prorated for partial years. There shall be no reduction for an eligible New York city employee in a physically taxing position with twenty-five or more years of service and who is a participant (i) in the optional twenty-five year early retirement program for certain members governed by section 604-c of the retirement and social security law, as added by chapter 96 of the laws of 1995, or (ii) in the age fifty-seven retirement program governed by section 604-d of the retirement and social security law.

An eligible employee serving in an eligible title who is covered by article 11 of the retirement and social security law shall retire under the provisions of such article. There shall be no reduction in retirement benefit provided that such employee retires with thirty or more years of service at age fifty-five or older. The amount of such benefit for an eligible employee covered by article 11 of the retirement and social security law other than a member of a teachers' retirement system with thirty or more years of service, a participant in the optional age fifty-five improved benefit retirement program for certain New York city employees governed by section 445-d of the retirement and social security law, as added by chapter 96 of the laws of 1995, with twenty-five or more years of service, or a participant in the optional age fifty-five retirement program for New York city teachers and certain other members governed by section 445-i of the retirement and social security law, with twenty-five or more years of service, shall be reduced by six percent for each of the first two years by which retirement pursuant to this section precedes age sixty-two, plus a further reduction of three percent for each year by which retirement pursuant to this section precedes age sixty, provided, however, the foregoing reduction shall not apply in any case where an eligible employee can retire pursuant to a plan which permits retirement for service with immediate payability, exclusive of this act, prior to the age of fifty-five. Such reduction shall be prorated for partial years. The amount of such benefit for an eligible employee who is a member of a teachers' retirement system with thirty or more years of service, a participant in the optional age fifty-five improved benefit retirement program for certain New York city employees governed by section 445-d of the retirement and social security law, as added by chapter 96 of the laws of 1995, with twenty-five or more years of service, or a participant in the optional age fifty-five retirement program for New York city teachers and certain other members governed by section 445-i of the retirement and social security law, with twenty-five or more years of service and who is covered by article 11 of the retirement and social security law shall be reduced by five percent for each year by which retirement pursuant to this section

precedes age fifty-five. Such reduction shall be prorated for partial years. There shall be no reduction for an eligible New York city employee in a physically taxing position and who is a participant in the optional age fifty-five improved benefit retirement program for certain New York city employees governed by section 445-d of the retirement and social security law, as added by chapter 96 of the laws of 1995, with twenty-five or more years of service.

An eligible employee serving in an eligible title who is not covered by article 11 or 15 of the retirement and social security law shall retire under the provisions of the plan by which he or she is covered. The amount of such benefit shall be reduced by five percent for each year by which retirement pursuant to this section precedes age fifty-five, provided, however, the foregoing reduction shall not apply in any case where an eligible employee can retire pursuant to a plan which permits retirement for service with immediate payability, exclusive of this act, prior to the age of fifty-five. Such reduction shall be prorated for partial years.

An eligible employee serving in an eligible title who participates in a retirement plan which provides for a retirement allowance equal to fifty percent of final average salary upon the completion of twenty-five years of service without regard to age and who is otherwise eligible to retire shall retire under the provisions of such plan. Such employee shall, at the time of retirement, be credited with one-twelfth of a year of additional retirement service credit for each year of service credited under such plan as of the date of retirement, up to a maximum of three years of retirement service credit. If such employee has not accrued, excluding additional credit granted pursuant to this act, the minimum number of years of service required to retire with an allowance equal to fifty percent of final average salary under such plan, but has, with the inclusion of the additional credit provided under this act, accrued such number of years of credit, the benefit payable shall be the percentage of final average salary that would ordinarily be applicable to such individual upon retirement with such amount of credit (including incentive credit), reduced by five per centum per year for each year by which the number of years of service otherwise required to retire with an allowance equal to fifty percent of final average salary under such plan exceeds the amount of service credited to such employee under such plan at retirement (excluding the additional retirement incentive service credit provided pursuant to this act). Such reduction shall be prorated for partial years.

§ 7. a. Notwithstanding any other provision of law, any termination pay or leave arising from accrued sick leave or accrued annual leave for an eligible employee who has elected the retirement incentive provided by this act and who is a member of the New York city teachers' retirement system employed by the board of education of the city of New York shall be paid in three equal installments during a twenty-four month period commencing on such eligible employee's effective date of retirement.

b. An employee of the city of New York who retires under the retirement incentive provided by this act, who is eligible for terminal leave pursuant to an applicable collective bargaining agreement or a personnel policy or rule or retirement leave pursuant to section 3107 of the education law or who has an accrued annual leave balance on the effective date of retirement shall be paid in three equal installments two months, fourteen months and twenty-four months following such eligible employee's effective date of retirement.

§ 8. a. A participating employer, if it elects the retirement incentive provided by this act shall be required to demonstrate the savings of their election by either eliminating positions vacated as a result of an eligible employee in an eligible title receiving the incentive provided by section six of this act or demonstrating a compensation savings such that the total amount of base salary paid for the two-year period subsequent to the effective date of retirement for such eligible employees in eligible titles to new hires, if any, who otherwise would not have been hired by such employer after the effective date of this act but for the retirement incentive provided herein shall be no more than one-half of the total amount of base salary that would have been paid to such eligible employees from their date of retirement for such two-year period. A participating employer may also demonstrate savings, however, by identifying a vacant position into which another employee can be appointed, transferred, or reassigned pursuant to the civil service law, rules or regulations, in which case the former position of the employee so appointed, transferred, or reassigned shall be eliminated. A participating employer shall make available its plans for achieving the savings described herein.

b. The New York city department of citywide administrative services shall prepare a report designating the title, grade level, salary, and classification, according to appointing authority, (i) of each position which is eliminated pursuant to subdivision a of this section, (ii) of each position into which another employee was appointed, transferred, or reassigned and the former position of such employee, and (iii) of each position which is eliminated as a result of an appointment, transfer or reassignment referred to in paragraph (ii) of this subdivision. Such report shall be available no later than ninety days after the last date of the open period related to such positions.

§ 9. Nothing in this act shall be used to provide benefits that shall exceed the limits contained in section 415 of the internal revenue code. Provided, however, any service retirement benefit which has been reduced because of section 415 of the internal revenue code shall be increased when (and consistent with) the dollar limits in section 415 of the internal revenue code are adjusted by the internal revenue service for cost of living increases. Such increases shall not increase the benefit in excess of the service retirement benefit otherwise payable.

§ 10. Any eligible employee who retires pursuant to the provisions of this act and enters or reenters public service as defined in subdivision e of section 210 of the retirement and social security law and joins or rejoins any public retirement system of the state shall if the additional benefit was provided pursuant to: (a) section six of this act, forfeit the additional benefit authorized by this act at the time of his or her subsequent retirement; or (b) repay to the participating employer such additional contribution together with the appropriate interest as determined by the appropriate retirement system.

§ 11. Notwithstanding any other provision of law, if the service retirement benefit of a member of a retirement system is subject to a maximum retirement benefit, the additional benefit authorized by this act will be computed by multiplying the final average salary times the number of years of service credit granted by section six of this act times the benefit fraction of the plan under which such member retires.

§ 12. The provisions of section 430 of the retirement and social security law shall not apply to any benefit or benefit improvement provided by this act.

§ 13. The pension benefit costs of section six of this act shall be paid by participating employers as provided by applicable law for each retirement system covered by this act over a period not to exceed five years commencing in the fiscal year following the fiscal year in which this act shall have become a law.

§ 14. Where an employee is eligible to receive the benefit authorized under section six and the retirement benefit provided for under section five of subpart B of this act, such employee may elect a section under which he or she will participate. In no event shall the benefits provided for in section six of this act be received by any employee in conjunction with the benefits of section five of subpart B of this act.

§ 15. This act shall take effect immediately.

SUBPART B

Section 1. Definitions. As used in this act, unless the context clearly requires otherwise:

a. "Retirement system" means the New York city teachers' retirement system, the New York city board of education retirement system or the New York city employees' retirement system, exclusive of the retirement plans established pursuant to sections 13-156 and 13-157 of the administrative code of the city of New York.

b. "Teachers' retirement system" means the New York city teachers' retirement system.

c. (a) "Participating employer" means the city of New York or the board of education of the city of New York.

(b) "Educational employer" means a participating employer which is the board of education of the city of New York.

d. "Eligible employee" means a person who is a member of a retirement system of the city of New York and who is an employee of the city of New York or the board of education of the city of New York who has attained age fifty-five and has at least twenty-five years of creditable service in a retirement system, but such term shall not include the following persons:

(a) elected officials, judges or justices appointed to or serving in court of record;

(b) chief administrative officers of employers which participate in a teachers' retirement system; and

(c) appointed members of boards or commissions any of whose members are appointed by the governor or by another public officer or body.

e. "Active service" means service while being paid on the payroll, provided that (a) a leave of absence with pay shall be deemed active service; (b) other approved leave without pay not to exceed twelve weeks prior to the commencement of the designated open period; and (c) the period of time subsequent to a June school term and on or before August 31 of the year for which an open period is designated for a teacher (or other employee employed on a school-year basis) who is otherwise in active service on the effective date of this act shall be deemed active service.

f. "Open period" means the period beginning with the commencement date as defined in subdivision g of this section and shall be ninety days in length; provided however that there shall be only one such open period and any such period shall not extend beyond October 31, 2021 for participating employers. For educational employers who make election after April 1, 2021, the open period shall begin immediately after such election, and shall not extend beyond August 31, 2021. For the purposes

of retirement pursuant to this act, a service retirement application must be filed with the appropriate retirement system not less than fourteen days prior to the effective date of retirement to become effective, unless a shorter period of time is permitted under law.

g. "Commencement date" means the first day the retirement benefit mandated by this act shall be made available, which shall mean a date or dates on or after the effective date of this act for participating employers. The chief executive officer or other comparable official of a participating employer shall notify the head of the appropriate retirement system of the date of the open periods prior to the commencement dates of such periods.

§ 2. A participating employer, if it elects to participate pursuant to section three of this act shall establish a commencement date for the retirement benefit established under section five of this act in the following manner: (a) for participating employers that are not the city of New York, its governing body shall adopt a resolution establishing a commencement date; and (b) for the city of New York the chief executive officer shall issue an executive order establishing such commencement date, provided, however, no executive order shall in any manner supersede any local charter. A copy of any such executive order or resolution establishing a commencement date shall be filed with the appropriate retirement system or systems, and, if applicable, on forms provided by such system. The executive order or resolution shall be accompanied by the affidavit of the chief executive officer or other comparable official of a participating employer certifying the commencement date.

§ 3. a. On or before June 30, 2021, a participating employer may elect to provide its employees the retirement incentive authorized by this act by the enactment of a local law or adoption of a resolution provided however, no local law or resolution enacted or adopted pursuant to this section shall in any manner supersede any local charter, provided further that, for an educational employer such election must be made by May 31, 2021. A copy of such law or resolution shall be filed with the appropriate retirement system or systems, and, if applicable, on forms provided by such system. The local law shall be accompanied by the affidavit of the chief executive officer or other comparable official of a participating employer certifying the validity of such law.

b. The commencement date of an open period for eligible employees of a retirement system of the city of New York who elect retirement benefits pursuant to this section may be up to one hundred eighty days after the end of the open period for other eligible employees, if requested by such system.

§ 4. Notwithstanding any other provision of law, any eligible employee who (a) has been continuously in the active service of a participating employer prior to the commencement date of the applicable open period, (b) files an application for service retirement that is effective during the open period, and (c) is otherwise eligible for a service retirement as of the effective date of the application for retirement shall be entitled to the retirement benefit provided in section five of this act.

§ 5. a. Notwithstanding any other provision of law, an eligible employee who is: (a) a member of a retirement system and (b) who is entitled to a retirement benefit pursuant to section four of this act may retire during the open period without the reduction of his or her retirement benefit that would otherwise be imposed by article 11 or 15 of the retirement and social security law if he or she has attained the age of fifty-five and has completed at least twenty-five or more years of creditable service. An eligible employee who is covered by the

provisions of articles 11 and 15 of the retirement and social security law shall retire under the provisions of articles 11 and 15 of the retirement and social security law.

b. A participating employer may deny participation in the retirement benefit provided by subdivision a of this section if such employer makes a determination that the employee holds a position that is deemed critical to the maintenance of public health and safety.

c. Where an employee is eligible for the retirement benefit under this section and the retirement incentive authorized pursuant to section six of subpart A of this act, such employee shall elect a section under which he or she will participate. The benefits provided by subdivision a of this section shall not be conditioned upon a participating employer making the benefits of section six of subpart A of this act available to employees in their employ. Further, the benefits provided by subdivision a of this section shall not be available in conjunction with the benefits of section six of subpart A of this act.

d. The action of a participating employer in denying the retirement benefit provided for in subdivision a of this section to any individual shall be subject to review in the manner provided for in article 78 of the civil practice law and rules. Such action for review pursuant to article 78 of the civil practice law and rules shall only be commenced by the individual that was denied the retirement benefit provided by subdivision a of this section.

e. After making any such determination under subdivision b of this section the participating employer shall notify the appropriate retirement system or teachers' retirement system of its determination.

§ 6. The pension benefit costs of section five of this act shall be paid by participating employers as provided by applicable law for each retirement system covered by this act over a period not to exceed five years commencing in the fiscal year following the fiscal year in which this act shall have become a law.

§ 7. This act shall take effect immediately.

§ 3. 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.

§ 4. This act shall take effect immediately; provided, however, that the applicable effective date of Subparts A and B of this act shall be as specifically set forth in the last section of such Subparts.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation, as it relates to the New York City Retirement Systems and Pension Funds (NYCRS), would provide for a temporary Early Retirement Incentive Program (ERI Program) to allow certain members of the New York City Employees' Retirement System (NYCERS), the New York City Teachers' Retirement System (TRS), and the New York City Board of Education Retirement System (BERS), who are employees of the City of New York (City) or the New York City Department of Education (DOE) and meet enumerated criteria, to elect immediate retirement with enhanced benefits.

The ERI Program consists of two parts and is contingent upon the employer's election to participate in the Program. Part A would provide

to eligible members, determined by title, seniority, and enumerated policy considerations, an additional service credit. Part B would remove the application of early retirement reduction factors for qualifying members. The benefits of the respective Parts cannot be combined.

Eligible NYCRS members would have anywhere from 30 to 90 days in an open period to elect and retire under Part A or within a 90-day open period following the commencement date to retire under Part B of the ERI Program. Multiple open periods, not to exceed 180 days from the end of an open period for other employees, may be requested by NYCRS. Should the City or the DOE elect to participate in the ERI Program provided by this Act, it would be required to demonstrate the savings related to the election.

A member is eligible to participate in Part A of the ERI Program if he or she:

* Is otherwise eligible for service retirement;

* Is at least age 50 with 10 or more years of service and is not in a plan which permits retirement at half-pay with 25 or fewer years of service without regard to age; or

* Is in a plan that permits retirement at half-pay at 25 years of service without regard to age and would reach 25 years of service considering the additional service credit provided in Part A.

A member is eligible to participate in Part B of the ERI Program if he or she is age 55 or older and has at least 25 years of service.

In addition to the eligibility conditions above, members must also:

* Be in continuous active service preceding the commencement date of the open period;

* For Part A - provide timely written notice of the intent to avail himself or herself of the ERI and file for service retirement that is effective within the open period;

* For Part B - file for service retirement that is effective within the open period and otherwise be eligible to retire for service as of the effective date of retirement.

Effective Date: Upon enactment and as determined by the respective open periods contained in Parts A and B.

IMPACT ON BENEFITS: Part A would provide one-twelfth of a year of additional retirement service credit for each year of pension service, up to a maximum of three years of additional retirement service credit. Some benefits provided under Part A could be subject to Early Retirement Factors (ERF) as specified in the proposed legislation.

Part B would allow members to retire with an unreduced benefit if they are at least age 55 with 25 or more years of service.

FINANCIAL IMPACT - OVERVIEW: There is no credible data available to estimate the number of members who will retire under the current ERI Program and potentially benefit from this proposed legislation. Therefore, the estimated financial impact has been calculated on a per event basis equal to the average increase in the Present Value of future employer contributions and in the annual employer contributions for members who would benefit from the proposed legislation.

The Present Value of future employer contributions is the net result of the increase in the Present Value of Future Benefits (PVFB) and the decrease in the Present Value of member contributions.

For the purposes of this Fiscal Note, the increase in Present Value of future employer contributions was amortized over a five-year period (four payments under the One-Year Lag Methodology (OYLM)) using level dollar payments, the maximum allowable period under the proposed legis-

lation. This amortized value is the estimated increase in annual employer contributions.

There will also be future savings in Employer Contributions assuming that these members are not replaced. This additional savings is not included here.

With respect to an individual member, the additional cost of this proposed legislation could vary greatly depending on the member's length of service, age, and salary history.

FINANCIAL IMPACT - SUMMARY: Based on the census data and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would result in an increase in the Present Value of Employer Contributions and annual employer contributions. The estimated pension financial impact has been calculated as the average increase per person. A breakdown of the financial impact by NYCRS is shown in the table below:

NYCRS	Additional Present Value of Future Employer Contributions ($ Per Person)	Estimated Annual Employer Contributions ($ Per Person)
Part A Only		
NYCERS	$80,700	$24,600
TRS	84,800	25,900
BERS	37,900	11,600
Average	$77,900	$23,800
Part B Only		
NYCERS	$113,600	$34,700
TRS	68,000	20,800
BERS	98,400	30,100
Average	$109,200	$33,300
Both A & B		
NYCERS	$96,500	$29,500
TRS	85,000	26,000
BERS	43,700	13,400
Average	$87,700	$26,800

CONTRIBUTION TIMING: For the purposes of this Fiscal Note, it is assumed that the changes in the Present Value of future employer contributions and annual employer contributions would be reflected for the first time in the Final June 30, 2020 actuarial valuations of NYCERS, TRS, and BERS. In accordance with the OYLM used to determine employer contributions, the increase in employer contributions would first be reflected in Fiscal Year 2022.

CENSUS DATA: For purposes of this Fiscal Note, it was assumed that the census data had the same age, gender, and service characteristics as the census data used in the Preliminary June 30, 2019 (Lag) actuarial valuations of NYCERS, TRS, and BERS to determine the Preliminary Fiscal Year 2021 employer contributions. Active members' salaries have been adjusted to reflect estimated salary increases from June 30, 2019 to June 30, 2020.

The table below contains the census data for members who meet the eligibility requirements and would be impacted by the proposed legis-

lation (Potential Elections), and for a subset of those members who would benefit actuarially (Assumed to Elect).

NYCRS Potential Elections

Part A Only	Count	Avg Age	Avg Svc	Avg Salary
NYCERS	34,147	58.5	22.3	$83,900
TRS	31,727	57.7	21.2	101,300
BERS	9,736	60.2	15.8	49,900
Total	75,610	58.4	21.0	$86,800

Part B Only	Count	Avg Age	Avg Svc	Avg Salary
NYCERS	5,990	58.2	30.2	$88,600
TRS	569	58.0	26.9	110,100
BERS	430	58.6	29.5	72,700
Total	6,989	58.2	29.9	$89,400

Both A & B	Count	Avg Age	Avg Svc	Avg Salary
NYCERS	34,147	58.5	22.3	$83,900
TRS	31,727	57.7	21.2	101,300
BERS	9,736	60.2	15.8	49,900
Total	75,610	58.4	21.0	$86,800

NYCRS Assumed to Elect

Part A Only	Count	Avg Age	Avg Svc	Avg Salary
NYCERS	19,259	60.4	26.3	$87,600
TRS	11,436	61.3	27.0	109,000
BERS	3,318	63.6	21.6	51,600
Total	34,013	61.0	26.1	$91,300

Part B Only	Count	Avg Age	Avg Svc	Avg Salary
NYCERS	5,941	58.2	30.2	$88,400
TRS	530	57.9	26.9	109,900
BERS	423	58.6	29.5	71,500
Total	6,894	58.2	29.9	$89,000

BOTH A & B	Count	Avg Age	Avg Svc	Avg Salary
NYCERS	20,204	60.2	26.4	$88,000
TRS	11,588	61.2	27.0	109,000
BERS	3,331	63.6	21.6	51,900
Total	35,123	60.9	26.2	$91,500

ACTUARIAL ASSUMPTIONS AND METHODS: The changes in the Present Value of future employer contributions and annual employer contributions presented herein have been calculated based on the actuarial assumptions and methods in effect for the June 30, 2019 (Lag) actuarial valuations used to determine the Preliminary Fiscal Year 2021 employer contributions of NYCERS, TRS, and BERS.

The Actuary is proposing a set of changes for use in the June 30, 2019 (Lag) actuarial valuations of NYCRS to determine the Final Fiscal Year 2021 Employer Contributions (2021 A&M). If the 2021 A&M is enacted it is estimated that it would produce increases in the Present Value of Employer Contributions and annual employer contributions that are approximately 1% larger than the results shown above.

To determine the impact of the elective nature of the proposed legislation, a subgroup based on who could potentially benefit actuarially was used. The Present Value of future employer costs (i.e. the PVFB less the Present Value of future member contributions) of each member's benefit was determined under their current plan and as if retiring immediately under the ERI Program. If the Present Value of future employer cost under the ERI Program was greater than or equal to the Present Value of future employer cost under the member's current plan, then the member was deemed to benefit actuarially.

Based on this analysis, the costs presented in this Fiscal Note are borne only from current NYCERS, TRS, and BERS members who are employed by the City and assumed to benefit from, and thus opt to retire under, the ERI Program.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, as well as certain demographic characteristics of NYCERS, TRS, and BERS, and other exogenous factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein. Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

* The offsetting reduction in salary due to retirements earlier than expected.

* The impact of potential new hires replacing members who retire due to the ERI Program.

* The initial, additional administrative costs to implement the proposed legislation.

* The impact of this proposed legislation on Other Postemployment Benefit (OPEB) costs.

STATEMENT OF ACTUARIAL OPINION: I, Sherry S. Chan, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am a Fellow of the Society of Actuaries, an Enrolled Actuary under the Employee Retirement Income and Security Act of 1974, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2021-19 dated April 5, 2021 was prepared by the Chief Actuary for the New York City Employees' Retirement System, the New York City Teachers' Retirement System, and the New York City Board of Education Retirement System. This estimate is intended for use only during the 2021 Legislative Session.

1 PART LLL

Section 1. Section 509-a of the racing, pari-mutuel wagering and breeding law, as added by chapter 681 of the laws of 1989, the opening paragraph as amended by chapter 346 of the laws of 1990, is amended to read as follows:

§ 509-a. Capital acquisition fund. **1.** The corporation may create and establish a capital acquisition fund for the purpose of financing the acquisition, construction or equipping of offices, facilities or premises of the corporation. Such capital acquisition fund shall consist of (i) the amounts specified pursuant to subdivision three-a of section five hundred thirty-two of this chapter; and (ii) contributions from the corporation's pari-mutuel wagering pools, subject to the following limitations:

[~~(1)~~] **a.** no contribution shall exceed the amount of one percent of the total pari-mutuel wagering pools for the quarter in which the contribution is made;

[~~(2)~~] **b.** no contribution shall reduce the amount of quarterly net revenues, exclusive of surcharge revenues, to an amount less than fifty percent of such net revenues; and

[~~(3)~~] **c.** the balance of the fund shall not exceed the lesser of one percent of total pari-mutuel wagering pools for the previous twelve months or the undepreciated value of the corporation's offices, facilities and premises.

2. Notwithstanding any other provision of law or regulation to the contrary, twenty-three percent of the funds, not to exceed two and one-half million dollars, in the Catskill off-track betting corporation's capital acquisition fund and twenty-three percent of the funds, not to exceed four hundred forty thousand dollars, in the Capital off-track betting corporation's capital acquisition fund established pursuant to this section shall also be available to such off-track betting corporation for the purposes of statutory obligations, payroll, and expenditures necessary to accept authorized wagers.

3. The Catskill off-track betting corporation and the Capital off-track betting corporation shall make a report to the governor, speaker of the assembly, temporary president of the senate and the commission detailing the actual use of the funds made available in the capital acquisition fund. Such report shall include, but not be limited to, any impact on employment levels since utilizing the funds, the status of any statutory obligations, an accounting of the use of such funds, and any other information as deemed necessary by the commission. Such report shall be due no later than the first day of April two thousand twenty-two.

§ 2. This act shall take effect immediately and shall expire and be deemed repealed one year after such date.

PART MMM

Section 1. Section 13 of chapter 141 of the laws of 1994, amending the legislative law and the state finance law relating to the operation and administration of the legislature, as amended by section 1 of part LLL of chapter 56 of the laws of 2020, is amended to read as follows:

§ 13. This act shall take effect immediately and shall be deemed to have been in full force and effect as of April 1, 1994, provided that, the provisions of section 5-a of the legislative law as amended by sections two and two-a of this act shall take effect on January 1, 1995, and provided further that, the provisions of article 5-A of the legislative law as added by section eight of this act shall expire June 30,

[~~2021~~] **2022** when upon such date the provisions of such article shall be deemed repealed; and provided further that section twelve of this act shall be deemed to have been in full force and effect on and after April 10, 1994.

§ 2. This act shall not supersede the findings and determinations made by the compensation committee as authorized pursuant to part HHH of chapter 59 of the laws of 2018 unless a court of competent jurisdiction determines that such findings and determinations are invalid or otherwise not applicable or in force.

§ 3. This act shall take effect immediately, provided, however, if this act shall take effect on or after June 30, 2021, this act shall be deemed to have been in full force and effect on and after June 30, 2021.

PART NNN

Section 1. Clauses (A) and (E) of subparagraph (ii) of paragraph (d) of subdivision 6 of section 137 of the correction law, as amended by a chapter of the laws of 2021, amending the correction law relating to restricting the use of segregated confinement and creating alternative therapeutic and rehabilitative confinement options, as proposed in legislative bills numbers S. 2836 and A. 2277-A, are amended to read as follows:

(A) Upon placement of an inmate into segregated confinement or a residential rehabilitation unit at a level one or level two facility, a suicide prevention screening instrument shall be administered by staff from the department or the office of mental health who has been trained for that purpose. If such a screening instrument reveals that the inmate is at risk of suicide, a mental health clinician shall be consulted and appropriate safety precautions shall be taken. Additionally, within one business day of the placement of such an inmate into segregated confinement at a level one or level two facility **or a residential rehabilitation unit**, the inmate shall be assessed by a mental health clinician.

(E) A recommendation or determination whether to remove an inmate from segregated confinement or a residential rehabilitation unit shall take into account the assessing mental health clinicians' opinions as to the inmate's mental condition and treatment needs, and shall also take into account any safety and security concerns that would be posed by the inmate's removal, even if additional restrictions were placed on the inmate's access to treatment, property, services or privileges in a residential mental health treatment unit. A recommendation or determination shall direct the inmate's removal from segregated confinement or a residential rehabilitation unit except in the following exceptional circumstances: (1) when the reviewer finds that removal would pose a substantial risk to the safety of the inmate or other persons, or a substantial threat to the security of the facility, even if additional restrictions were placed on the inmate's access to treatment, property, services or privileges in a residential mental health treatment unit; or (2) when the assessing mental health clinician determines that such placement is in the inmate's best interests based on his or her mental condition and that removing such inmate to a residential mental health treatment unit would be detrimental to his or her mental condition. Any determination not to remove an inmate with serious mental illness from [~~segregated confinement or~~] a residential rehabilitation unit shall be documented in writing and include the reasons for the determination.

§ 2. Subparagraph (iv) of paragraph (d) of subdivision 6 of section 137 of the correction law, as amended by a chapter of the laws of 2021

amending the correction law relating to restricting the use of segregated confinement and creating alternative therapeutic and rehabilitative confinement options, as proposed in legislative bills numbers S. 2836 and A. 2277-A, is amended to read as follows:

(iv) All inmates in segregated confinement in a level one or level two facility **or a residential rehabilitation unit** who are not assessed with a serious mental illness at the initial assessment shall be offered at least one interview with a mental health clinician within seven days of their initial mental health assessment, unless the mental health clinician at the most recent interview recommends an earlier interview or assessment. All inmates in a residential rehabilitation unit in a level three or level four facility who are not assessed with a serious mental illness at the initial assessment shall be offered at least one interview with a mental health clinician within thirty days of their initial mental health assessment, and additional interviews at least every ninety days thereafter, unless the mental health clinician at the most recent interview recommends an earlier interview or assessment.

§ 3. Paragraph (i) of subdivision 6 of section 137 of the correction law, as added by a chapter of the laws of 2021 amending the correction law relating to restricting the use of segregated confinement and creating alternative therapeutic and rehabilitative confinement options, as proposed in legislative bills numbers S. 2836 and A. 2277-A, is amended to read as follows:

(i) **(i)** No person may be placed in segregated confinement for longer than necessary and no more than fifteen consecutive days [~~or~~]**. Nor shall any person be placed in segregated confinement for more than** twenty total days within any sixty day period **except as otherwise provided in subparagraph (ii) of this paragraph**. At these limits, he or she must be released from segregated confinement or diverted to a separate residential rehabilitation unit. If placement of such person in segregated confinement would exceed the twenty-day limit and the department establishes that the person committed an act defined in subparagraph (ii) of paragraph (k) of this subdivision, the department may place the person in segregated confinement until admission to a residential rehabilitation unit can be effectuated. Such admission to a residential rehabilitation unit shall occur as expeditiously as possible and in no case take longer than forty-eight hours from the time such person is placed in segregated confinement.

(ii) For offenses determined pursuant to paragraph (l) of this subdivision to constitute a violent felony act defined in subparagraph (ii) of paragraph (k) of this subdivision, if occurring more than one time within any sixty day period, up to an additional fifteen consecutive days in segregated confinement may occur for each such additional incident. If such subsequent incident takes place in a residential rehabilitation unit or general population, the person may be returned to segregated confinement for up to fifteen consecutive days. If such subsequent incident takes place in segregated confinement and causes physical injury to another person, the person may receive up to an additional fifteen consecutive days in segregated confinement, provided however that the person must spend at least fifteen days in a residential rehabilitation unit in between each placement of up to fifteen consecutive days in segregated confinement. Custody under this subparagraph shall otherwise be in accordance with this chapter.

§ 4. Subparagraphs (ii) and (v) of paragraph (j) of subdivision 6 of section 137 of the correction law, as added by a chapter of the laws of 2021 amending the correction law relating to restricting the use of

segregated confinement and creating alternative therapeutic and rehabilitative confinement options, as proposed in legislative bills numbers S. 2836 and A. 2277-A, are amended to read as follows:

(ii) Persons in segregated confinement shall be offered out-of-cell programming at least four hours per day, including at least one hour for recreation. Persons admitted to residential rehabilitation units shall be offered at least six hours of daily out-of-cell congregate programming, services, treatment, **recreation, activities** and/or meals, with an additional minimum of one hour for recreation. Recreation in all residential rehabilitation units shall take place in a congregate setting, unless exceptional circumstances mean doing so would create a significant and unreasonable risk to the safety and security of other incarcerated persons, staff, or the facility. **Persons in segregated confinement and residential rehabilitation units shall be offered programming led by program or therapeutic staff five days per week, except on recognized state legal holidays. All other out-of-cell time may include peer-led programs, time in a day room or out-of-cell recreation area with other people, congregate meals, volunteer programs, or other congregate activities.**

(v) An incarcerated person in a residential rehabilitation unit shall have access to programs and work assignments comparable to core programs and **types of** work assignments in general population. Such incarcerated persons shall also have access to additional out-of-cell, trauma-informed therapeutic programming aimed at promoting personal development, addressing underlying causes of problematic behavior resulting in placement in a residential rehabilitation unit, and helping prepare for discharge from the unit and to the community.

§ 5. Clause (F) of subparagraph (ii) of paragraph (k) of subdivision 6 of section 137 of the correction law, as added by a chapter of the laws of 2021 amending the correction law relating to restricting the use of segregated confinement and creating alternative therapeutic and rehabilitative confinement options, as proposed in legislative bills numbers S. 2836 and A. 2277-A, is amended to read as follows:

(F) procuring **a** deadly [~~weapons~~] **weapon** or other dangerous contraband that poses a serious threat to the security of the institution; or

§ 6. Paragraphs (n) and (o) of subdivision 6 of section 137 of the correction law, as added by a chapter of the laws of 2021 amending the correction law relating to restricting the use of segregated confinement and creating alternative therapeutic and rehabilitative confinement options, as proposed in legislative bills numbers S. 2836 and A. 2277-A, are amended to read as follows:

(n) All special housing unit, keeplock unit and residential rehabilitation unit staff and their supervisors shall undergo [~~a minimum of thirty-seven hours and thirty minutes of~~] **specialized** training prior to assignment to such unit, and [~~twenty-one hours of additional training annually~~] **regular specialized training** thereafter, on substantive content developed in consultation with relevant experts, on topics including, but not limited to, the purpose and goals of the non-punitive therapeutic environment, trauma-informed care, restorative justice, and dispute resolution methods. Prior to presiding over any hearings, all hearing officers shall undergo a minimum of thirty-seven hours [~~and thirty minutes~~] of training, with one additional day of training annually thereafter, on relevant topics, including but not limited to, the physical and psychological effects of segregated confinement, procedural and due process rights of the accused, and restorative justice remedies.

(o) The department shall publish monthly reports on its website, with semi-annual and annual cumulative reports, of the total number of people who are in segregated confinement and the total number of people who are in residential rehabilitation units on the first day of each month. The reports shall provide a breakdown of the number of people in segregated confinement and in residential rehabilitation units by: (i) age; (ii) race; (iii) gender; (iv) mental health treatment level; (v) special health accommodations or needs; (vi) need for and participation in substance [~~abuse~~] **use disorder** programs; (vii) pregnancy status; (viii) continuous length of stay in residential treatment units as well as length of stay in the past sixty days; (ix) number of days in segregated confinement; (x) a list of all incidents resulting in sanctions of segregated confinement by facility and date of occurrence; (xi) the number of incarcerated persons in segregated confinement by facility; and (xii) the number of incarcerated persons in residential rehabilitation units by facility.

§ 7. Subdivision 7 of section 138 of the correction law, as added by a chapter of the laws of 2021 amending the correction law relating to restricting the use of segregated confinement and creating alternative therapeutic and rehabilitative confinement options, as proposed in legislative bills numbers S. 2836 and A. 2277-A, is amended to read as follows:

7. De-escalation, intervention, informational reports[~~,~~] and the withdrawal of incentives shall be the preferred methods of responding to misbehavior unless the department determines that non-disciplinary interventions have failed, or that non-disciplinary interventions would not succeed and the misbehavior involved an act listed in subparagraph (ii) of paragraph (k) of subdivision six of section one hundred thirty-seven of this article, in which case, as a last resort, the department shall have the authority to issue misbehavior reports, pursue disciplinary charges, or impose new or additional segregated confinement sanctions.

§ 8. Subparagraph (i) of paragraph (a) of subdivision 2 of section 401 of the correction law, as amended by a chapter of the laws of 2021 amending the correction law relating to restricting the use of segregated confinement and creating alternative therapeutic and rehabilitative confinement options, as proposed in legislative bills numbers S. 2836 and A. 2277-A, is amended to read as follows:

(i) In exceptional circumstances, a mental health clinician, or the highest ranking facility security supervisor in consultation with a mental health clinician who has interviewed the inmate, may determine that an inmate's access to out-of-cell therapeutic programming and/or mental health treatment in a residential mental health treatment unit presents an unacceptable risk to the safety of inmates or staff. Such determination shall be documented in writing and such inmate [~~shall~~] **may** be removed to a residential rehabilitation unit that is not a residential mental health treatment unit where alternative mental health treatment and/or other therapeutic programming, as determined by a mental health clinician, shall be provided.

§ 9. Subdivision 6 of section 401 of the correction law, as amended by a chapter of the laws of 2021 amending the correction law relating to restricting the use of segregated confinement and creating alternative therapeutic and rehabilitative confinement options, as proposed in legislative bills numbers S. 2836 and A. 2277-A, is amended to read as follows:

6. The department shall ensure that the curriculum for new correction officers, and other new department staff who will regularly work in programs providing mental health treatment for inmates, shall include at least eight hours of training about the types and symptoms of mental illnesses, the goals of mental health treatment, the prevention of suicide and training in how to effectively and safely manage inmates with mental illness. Such training may be provided by the office of mental health or the justice center for the protection of people with special needs. All department staff who are transferring into a residential mental health treatment unit shall receive a minimum of eight additional hours of such training, and eight hours of annual training as long as they work in such a unit. All security, program services, mental health and medical staff with direct inmate contact shall receive training each year regarding identification of, and care for, inmates with mental illnesses. The department shall provide additional training on these topics on an ongoing basis as it deems appropriate. All staff working in a residential mental health treatment unit shall also receive [~~all~~] **the** training mandated in paragraph (n) of subdivision six of section one hundred thirty-seven of this chapter.

§ 10. This act shall take effect on the same date and in the same manner as a chapter of the laws of 2021, amending the correction law relating to restricting the use of segregated confinement and creating alternative therapeutic and rehabilitative confinement options, as proposed in legislative bills numbers S. 2836 and A. 2277-A, takes effect.

PART OOO

Section 1. Subdivision 1 of section 1351 of the racing, pari-mutuel wagering and breeding law, as added by chapter 174 of the laws of 2013, is amended to read as follows:

1. **(a)** For a gaming facility in zone two, there is hereby imposed a tax on gross gaming revenues. The amount of such tax imposed shall be as follows; provided, however, should a licensee have agreed within its application to supplement the tax with a binding supplemental fee payment exceeding the aforementioned tax rate, such tax and supplemental fee shall apply for a gaming facility:

[~~(a)~~] **(1)** in region two, forty-five percent of gross gaming revenue from slot machines and ten percent of gross gaming revenue from all other sources.

[~~(b)~~] **(2)** in region one, thirty-nine percent of gross gaming revenue from slot machines and ten percent of gross gaming revenue from all other sources.

[~~(c)~~] **(3)** in region five, thirty-seven percent of gross gaming revenue from slot machines and ten percent of gross gaming revenue from all other sources.

(b) (1) Notwithstanding the rates in paragraph (a) of this subdivision, a gaming facility may petition the commission to lower the tax rate applicable to its slot machines to no lower than thirty percent. In analyzing such request, the commission shall evaluate the petition using the following criteria:

(i) the ability of the licensee to satisfy the license criterion of financial stability absent the tax rate reduction;

(ii) a complete examination of all financial projections, as well as gaming revenues generated for the prior annual period;

(iii) the licensee's intended use of the funds resulting from a tax adjustment;

(iv) the inability of the operator to remain competitive under the current tax structure;

(v) positions advanced by other gaming operators in the state in response to the petition;

(vi) the impact on the competitive landscape;

(vii) other economic factors such as employment and the potential impact upon other businesses in the region; and

(viii) the public interest to be served by a tax adjustment, including the impact upon the state in the event the operator is unable to remain financially viable.

(2) The commission shall report their recommendation solely based on the criteria listed in subparagraph one of this paragraph to the director of the division of budget who will make a final approval.

(3) (i) As a condition of the lower slot machine tax rate, such gaming facility shall provide an initial report to the governor, the speaker of the assembly, the temporary president of the senate, and the commission detailing the projected use of funds resulting from such tax adjustment and a plan that prescribes the manner in which the licensed gaming facility potentially receiving the reduction in its slot machine tax rate will rebuild their economic infrastructure through the rehiring of laid-off employees or the creation of new jobs. Such plan shall also clearly establish quarterly and annual employment goals of increasing full-time employees. Such initial report and accompanying plan shall be due at the time a facility is granted a tax adjustment. Thereafter, an annual report shall be made to the governor, the speaker of the assembly, the temporary president of the senate, and the commission detailing actual use of the funds resulting from such tax adjustment. Such report shall include, but not be limited to, any impact on employment levels since receiving the funds, an accounting of the use of such funds, any other measures implemented to improve the financial stability of the gaming facility, any relevant information that helped in the determination of such slot tax rate reduction, and any other information as deemed necessary by the commission. Such report shall be due no later than the first day of the fourth quarter after such tax rate has been granted.

(ii) (A) At the conclusion of each year, a licensed gaming facility shall provide an affirmation in writing to the commission stating the employment goal in clause (i) of this subparagraph was either met or not met as described in the initial report. If the licensed gaming facility is found to have not adhered to the plan by the commission, then the applicable slot tax rate shall be adjusted at the discretion of the commission as follows:

1. If the actual employment number is more than fifty percent less than the employment goal, then the slot tax rate shall be increased by ten percentage points.

2. If the actual employment number is more than forty percent less than the employment goal, then the slot tax rate shall be increased by eight percentage points.

3. If the actual employment number is more than thirty percent less than the employment goal, then the slot tax rate shall be increased by six percentage points.

4. If the actual employment number is more than twenty percent less than the employment goal, then the slot tax rate shall be increased by four percentage points.

5. If the actual employment number is more than ten percent less than the employment goal, then the slot tax rate shall be increased by two percentage points.

(B) Such finding and the reasoning thereof shall occur no later than thirty days following submission of the written affirmation.

(iii) A licensed gaming facility may petition the commission to lower the tax rate applicable to its slot machines to no lower than thirty percent no more than once annually after the effective date of the chapter of the laws of two thousand twenty-one which amended this subdivision. A licensed gaming facility may request a revision to its plan in its initial report due to unforeseen circumstances.

§ 2. This act shall take effect immediately and shall expire and be deemed repealed five years after such date.

§ 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 OOO of this act shall be as specifically set forth in the last section of such Parts.