

# STATE OF NEW YORK

9224

## IN ASSEMBLY

February 9, 2022

Introduced by M. of A. ANDERSON -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing the green air travel tax, to amend the state finance law, in relation to establishing the green fund, and to amend the environmental conservation law, in relation to establishing the state airline community resiliency board

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

1 Section 1. The tax law is amended by adding a new article 16 to read  
2 as follows:

### ARTICLE 16

#### TAX ON AIR TRAVEL

##### Section 370. Green air travel tax.

6 § 370. Green air travel tax. (a) For purposes of this section the  
7 following terms shall have the following meanings:

8 1. "aircraft" means an airplane being operated by a United States  
9 certificated airline.

10 2. "boarding pass" means a passage ticket issued by a United States  
11 certificated airline, required by any one passenger for the transporta-  
12 tion from his or her original point of departure to a final destination.

13 (b) There is hereby imposed and shall be paid upon the purchase of a  
14 boarding pass by any person for an aircraft which is flying to or flying  
15 from an airport located within any city having a population of one  
16 million or more persons. Such tax shall be imposed on such purchase as  
17 follows:

18 1. a tax of eight dollars for an economy boarding pass or equivalent  
19 thereof;

20 2. a tax of fifteen dollars for a business class boarding pass or  
21 equivalent thereof; or

22 3. a tax of twenty dollars for a first class boarding pass or equiv-  
23 alent thereof.

24 (c) The tax imposed pursuant to subdivision (b) of this section shall  
25 apply at the point of sale of the boarding pass. The airline shall pass

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

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1 on the full amount of such tax as a charge to the person during his or  
2 her checkout.

3 (d) Such tax shall be itemized on all invoices, receipts or dockers  
4 issued to a person at the point of sale.

5 (e) All taxes collected or received by the tax commission under the  
6 taxes imposed by this article shall be deposited and disposed of pursu-  
7 ant to the provisions of section one hundred seventy-one-a of this chap-  
8 ter.

9 § 2. Subdivision 1 of section 171-a of the tax law, as amended by  
10 section 5 of part C of chapter 59 of the laws of 2021, is amended to  
11 read as follows:

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

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

44 § 3. Subdivision 1 of section 171-a of the tax law, as amended by  
45 chapter 795 of the laws of 2021, is amended to read as follows:

46 1. All taxes, interest, penalties and fees collected or received by  
47 the commissioner or the commissioner's duly authorized agent under arti-  
48 cles nine (except section one hundred eighty-two-a thereof and except as  
49 otherwise provided in section two hundred five thereof), nine-A,  
50 twelve-A (except as otherwise provided in section two hundred eighty-  
51 four-d thereof), thirteen, thirteen-A (except as otherwise provided in  
52 section three hundred twelve thereof), sixteen, eighteen, nineteen,  
53 twenty (except as otherwise provided in section four hundred eighty-two  
54 thereof), twenty-B, twenty-C, twenty-D, twenty-one, twenty-two, twenty-  
55 four, twenty-four-A, twenty-six, twenty-eight (except as otherwise  
56 provided in section eleven hundred two or eleven hundred three thereof),

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

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

23 § 4. The state finance law is amended by adding a new section 88-c to  
24 read as follows:

25 § 88-c. Green fund. 1. There is hereby established in the joint custo-  
26 dy of the state comptroller and the commissioner of taxation and finance  
27 a fund to be known as the "green fund".

28 2. The green fund shall consist of all the revenues received by the  
29 department of taxation and finance pursuant to section three hundred  
30 seventy of the tax law and all other moneys appropriated, credited, or  
31 transferred thereto from any other fund or source pursuant to law.

32 3. Moneys in the green fund shall be kept separate from and shall not  
33 be commingled with any other moneys in the custody of the commissioner  
34 of taxation and finance and the comptroller.

35 4. The moneys of the fund shall be made available to the state airline  
36 community resiliency board for the purpose of providing grants to non-  
37 profits, qualified community-based organizations and local governments  
38 in communities disproportionately impacted by the health detriments and  
39 quality of life issues associated with airline communities.

40 § 5. The environmental conservation law is amended by adding a new  
41 section 19-0331 to read as follows:

42 § 19-0331. State airline community resiliency board.

43 1. There is hereby established within the department a board, to be  
44 known as the state airline community resiliency board. Such board shall  
45 consist of:

46 (a) one member appointed by the governor;

47 (b) one member appointed by the assembly;

48 (c) one member appointed by the senate;

49 (d) one member appointed by a qualified community organization from  
50 each of the following airports:

51 (i) John F. Kennedy international airport;

52 (ii) LaGuardia airport;

53 (iii) Buffalo Niagara international airport;

54 (iv) Albany international airport;

55 (v) Greater Rochester international airport;

56 (vi) Syracuse Hancock international airport;

- 1 (vii) Long Island MacArthur airport;  
2 (viii) Westchester county airport;  
3 (ix) Stewart international airport;  
4 (x) Elmira/Corning regional airport; and  
5 (xi) Plattsburgh international airport;  
6 (e) one member appointed by the department to represent the depart-  
7 ment;  
8 (f) one member appointed by the department of transportation to repre-  
9 sent such department;  
10 (g) one member appointed by the department of health to represent such  
11 department; and  
12 (h) two members from environmental advocacy based organizations within  
13 the state.

14 2. The governor shall designate one member who shall serve as chair-  
15 person of the board until the expiration of his or her term. A member  
16 appointed to fill a vacancy shall be appointed for the unexpired term of  
17 the member whom he or she is to succeed. All members of the board shall  
18 be appointed for a term of three years. A member of the board shall  
19 continue in such position upon the expiration of his or her term until  
20 such time as he or she is reappointed or his or her successor is  
21 appointed, as the case may be. All members shall be voting members.

22 3. The members of the board shall receive no compensation for their  
23 services but shall be allowed their actual and necessary expenses  
24 incurred in the performance of their functions hereunder.

25 4. No member of the board shall be disqualified from holding any  
26 public office or employment, nor shall he or she forfeit any such office  
27 or employment, by reason of his or her appointment pursuant to this  
28 section, notwithstanding the provisions of any other general, special or  
29 local law, ordinance or city charter.

30 5. The board shall make determinations regarding the disbursement of  
31 funds from the green fund established pursuant to section eighty-eight-c  
32 of the state finance law. Such funds shall be used for the purpose of  
33 providing grants to non-profits, qualified community-based organizations  
34 and local governments in communities disproportionately impacted by the  
35 health detriments and quality of life issues associated with airline  
36 communities.

37 § 6. This act shall take effect on the first of January next succeed-  
38 ing the date on which it shall have become a law; provided however, that  
39 the amendments to subdivision 1 of section 171-a of the tax law made by  
40 section two of this act shall be subject to the expiration of such  
41 subdivision pursuant to section 12 of chapter 90 of the laws of 2014,  
42 when upon such date the provisions of section three of this act shall  
43 take effect. Effective immediately, the addition, amendment and/or  
44 repeal of any rule or regulation necessary for the implementation of  
45 this act on its effective date are authorized to be made and completed  
46 on or before such effective date.