STATE OF NEW YORK

5176

2023-2024 Regular Sessions

IN ASSEMBLY

March 3, 2023

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

AN ACT to amend the tax law, in relation to public safety communications surcharges and distributes a portion of such surcharges collected to the municipal first responder grants fund

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

Section 1. Subdivision 5 of section 186-f of the tax law, as added by section 3 of part B of chapter 56 of the laws of 2009, paragraph (b) as amended by section 1 of part Q of chapter 55 of the laws of 2014, is amended to read as follows:

5. Deposits of surcharge monies collected and received. Notwithstanding any provision of law to the contrary, all surcharge monies collected and received by the commissioner under this section must be deposited daily to the credit of the comptroller with those responsible banks, banking houses or trust companies the comptroller may designate. Those deposits must be kept separate and apart from all other monies in the possession of the comptroller. The comptroller must require adequate security from all such depositories. Of the total revenue collected or received under this section, the comptroller must retain in the comptroller's hands an amount determined by the commissioner to be necessary for refunds under this section, out of which the comptroller will pay any refunds to which taxpayers are entitled under the provisions of this section. The comptroller, after reserving the amount to pay refunds, must, on or before the tenth day of each month, pay all surcharge monies collected and received under this section and remaining to the comptroller's credit as follows:

(a) forty-one and seven-tenths of the revenues collected and received under this section into the [~~state general~~] **municipal first responder grants** fund; and

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

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(b) after deducting the amount paid under paragraph (a) of this subdivision and the amount retained by wireless communications suppliers pursuant to paragraph (d) of subdivision two of this section, the balance of the revenues collected under this section into the statewide public safety communications account of the miscellaneous special revenue fund, created pursuant to section ninety-seven-qq of the state finance law.

§ 2. Subdivision 6 of section 186-f of the tax law is amended by adding a new paragraph (h) to read as follows:

(h) The sum equal to the amount identified in paragraph (a) of subdivision five of this section shall be credited to the municipal first responder grants fund. This fund shall be used for the purpose of supplying grants for the purchase of personal equipment, apparatus, rescue gear, air systems, turnout gear, hazmat systems, and communication technology.

§ 3. This act shall take effect immediately.