

# STATE OF NEW YORK

5556

2023-2024 Regular Sessions

## IN ASSEMBLY

March 16, 2023

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

3  
4  
5 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

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

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

3 (c) The tax imposed pursuant to subdivision (b) of this section shall  
4 apply at the point of sale of the boarding pass. The airline shall pass  
5 on the full amount of such tax as a charge to the person during his or  
6 her checkout.

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

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

13 § 2. Subdivision 1 of section 171-a of the tax law, as amended by  
14 chapter 129 of the laws of 2022, is amended to read as follows:

15 1. All taxes, interest, penalties and fees collected or received by  
16 the commissioner or the commissioner's duly authorized agent under arti-  
17 cles nine (except section one hundred eighty-two-a thereof and except as  
18 otherwise provided in section two hundred five thereof), nine-A,  
19 twelve-A (except as otherwise provided in section two hundred eighty-  
20 four-d thereof), thirteen, thirteen-A (except as otherwise provided in  
21 section three hundred twelve thereof), sixteen, eighteen, nineteen,  
22 twenty (except as otherwise provided in section four hundred eighty-two  
23 thereof), twenty-B, twenty-C, twenty-D, twenty-one, twenty-two, twenty-  
24 four, twenty-four-A, twenty-six, twenty-eight (except as otherwise  
25 provided in section eleven hundred two or eleven hundred three thereof),  
26 twenty-eight-A, twenty-eight-D (except as otherwise provided in section  
27 eleven hundred ninety-seven, twenty-nine-B,~~7~~] thirty-one (except as  
28 otherwise provided in section fourteen hundred twenty-one thereof),  
29 thirty-three and thirty-three-A of this chapter shall be deposited daily  
30 in one account with such responsible banks, banking houses or trust  
31 companies as may be designated by the comptroller, to the credit of the  
32 comptroller. Such an account may be established in one or more of such  
33 depositories. Such deposits shall be kept separate and apart from all  
34 other money in the possession of the comptroller. The comptroller shall  
35 require adequate security from all such depositories. Of the total  
36 revenue collected or received under such articles of this chapter, the  
37 comptroller shall retain in the comptroller's hands such amount as the  
38 commissioner may determine to be necessary for refunds or reimbursements  
39 under such articles of this chapter out of which amount the comptroller  
40 shall pay any refunds or reimbursements to which taxpayers shall be  
41 entitled under the provisions of such articles of this chapter. The  
42 commissioner and the comptroller shall maintain a system of accounts  
43 showing the amount of revenue collected or received from each of the  
44 taxes imposed by such articles. The comptroller, after reserving the  
45 amount to pay such refunds or reimbursements, shall, on or before the  
46 tenth day of each month, pay into the state treasury to the credit of  
47 the general fund all revenue deposited under this section during the  
48 preceding calendar month and remaining to the comptroller's credit on  
49 the last day of such preceding month, (i) except that the comptroller  
50 shall pay to the state department of social services that amount of  
51 overpayments of tax imposed by article twenty-two of this chapter and  
52 the interest on such amount which is certified to the comptroller by the  
53 commissioner as the amount to be credited against past-due support  
54 pursuant to subdivision six of section one hundred seventy-one-c of this  
55 article, (ii) and except that the comptroller shall pay to the New York  
56 state higher education services corporation and the state university of

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

48 § 3. The state finance law is amended by adding a new section 88-c to  
49 read as follows:

50 § 88-c. Green fund. 1. There is hereby established in the joint custo-  
51 dy of the state comptroller and the commissioner of taxation and finance  
52 a fund to be known as the "green fund".

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

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

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

9 § 4. The environmental conservation law is amended by adding a new  
10 section 19-0333 to read as follows:

11 § 19-0333. State airline community resiliency board.

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

15 (a) one member appointed by the governor;

16 (b) one member appointed by the assembly;

17 (c) one member appointed by the senate;

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

20 (i) John F. Kennedy international airport;

21 (ii) LaGuardia airport;

22 (iii) Buffalo Niagara international airport;

23 (iv) Albany international airport;

24 (v) Greater Rochester international airport;

25 (vi) Syracuse Hancock international airport;

26 (vii) Long Island MacArthur airport;

27 (viii) Westchester county airport;

28 (ix) Stewart international airport;

29 (x) Elmira/Corning regional airport; and

30 (xi) Plattsburgh international airport;

31 (e) one member appointed by the department to represent the depart-  
32 ment;

33 (f) one member appointed by the department of transportation to repre-  
34 sent such department;

35 (g) one member appointed by the department of health to represent such  
36 department; and

37 (h) two members from environmental advocacy based organizations within  
38 the state.

39 2. The governor shall designate one member who shall serve as chair-  
40 person of the board until the expiration of his or her term. A member  
41 appointed to fill a vacancy shall be appointed for the unexpired term of  
42 the member whom he or she is to succeed. All members of the board shall  
43 be appointed for a term of three years. A member of the board shall  
44 continue in such position upon the expiration of his or her term until  
45 such time as he or she is reappointed or his or her successor is  
46 appointed, as the case may be. All members shall be voting members.

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

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

55 5. The board shall make determinations regarding the disbursement of  
56 funds from the green fund established pursuant to section eighty-eight-c

1 of the state finance law. Such funds shall be used for the purpose of  
2 providing grants to non-profits, qualified community-based organizations  
3 and local governments in communities disproportionately impacted by the  
4 health detriments and quality of life issues associated with airline  
5 communities.

6 § 5. This act shall take effect on the first of January next succeed-  
7 ing the date on which it shall have become a law. Effective immediate-  
8 ly, the addition, amendment and/or repeal of any rule or regulation  
9 necessary for the implementation of this act on its effective date are  
10 authorized to be made and completed on or before such effective date.