STATE OF NEW YORK

5425

2023-2024 Regular Sessions

IN SENATE

March 3, 2023

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Transportation

AN ACT to amend the vehicle and traffic law and the public authorities law, in relation to congestion pricing in New York city, and repealing certain provisions of the vehicle and traffic law, the public authorities law, the public officers law, the tax law, and subpart A of part ZZZ of chapter 59 of the laws of 2019, amending the vehicle and traffic law and the public authorities law relating to establishing a central business district tolling program in the city of New York and amending the public officers law relating to confidentiality of certain public records, relating thereto (Part A); and to amend the public authorities law, in relation to commissioning an independent forensic audit of the metropolitan transportation authority; and providing for the repeal of such provisions upon the expiration thereof (Part B)

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

Section 1. This act enacts into law components of legislation relating to the metropolitan transportation authority. Each component is wholly contained within a Part identified as Parts A through B. The effective date for each particular provision contained within such Part as 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 two of this act sets forth the general effective date of this act.

PART A

Section 1. Article 44-C of the vehicle and traffic law is REPEALED.

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

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§ 2. Subdivision 4 of section 1630 of the vehicle and traffic law, as amended by section 2 of subpart A of part ZZZ of chapter 59 of the laws of 2019, is amended to read as follows:

4. Charging of tolls, taxes, fees, licenses or permits for the use of the highway or any of its parts [~~or entry into or remaining within the central business district established by article forty-four-C of this chapter~~], where the imposition thereof is authorized by law.

§ 3. Paragraph (s) of subdivision 9 of section 553 of the public authorities law is REPEALED.

§ 4. Subdivision 12-a of section 553 of the public authorities law is REPEALED.

§ 5. Section 553-j of the public authorities law is REPEALED.

§ 6. Paragraph (p) of subdivision 2 of section 87 of the public officers law, as added by section 7 of subpart A of part ZZZ of chapter 59 of the laws of 2019, is REPEALED.

§ 7. Section 553-k of the public authorities law is REPEALED.

§ 8. Sections 9, 10, and 11 of subpart A of part ZZZ of chapter 59 of the laws of 2019, amending the vehicle and traffic law and the public authorities law relating to establishing a central business district tolling program in the city of New York and amending the public officers law relating to confidentiality of certain public records, are REPEALED.

§ 9. Section 566-a of the public authorities law, as amended by section 12 of subpart A of part ZZZ of chapter 59 of the laws of 2019, is amended to read as follows:

§ 566-a. Tax contract by the state. 1. It is hereby found, determined and declared that the authority and the carrying out of its corporate purposes is in all respects for the benefit of the people of the state of New York, for the improvement of their health, welfare and prosperity, and, in the case of some of the said purposes, for the promotion of their traffic, and that said purposes are public purposes and, in the case of those purposes which consist of vehicular bridges, vehicular tunnels and approaches thereto [~~and the central business district tolling program~~], the project is an essential part of the public highway system and the authority will be performing an essential governmental function in the exercise of the powers conferred by this title, and the state of New York covenants with the purchasers and with all subsequent holders and transferees of bonds issued after January first, nineteen hundred thirty-nine by the authority pursuant to this title, in consideration of the acceptance of any payment for the bonds that the bonds of the authority issued after January first, nineteen hundred thirty-nine pursuant to this title and the income therefrom, and all moneys, funds, tolls and other revenues pledged to pay or secure the payment of such bonds, shall at all times be free from taxation except for estate taxes and taxes on transfers by or in contemplation of death.

2. Nothing herein shall be construed to repeal or supersede any tax exemptions heretofore or hereafter granted by general or other laws.

§ 10. Subsection (jjj) of section 606 of the tax law, as added by section 1 of subpart F of part ZZZ of chapter 59 of the laws of 2019, is REPEALED.

§ 11. This act shall take effect immediately.

PART B

Section 1. The public authorities law is amended by adding a new section 1265-c to read as follows:

§ 1265-c. Independent forensic audit. 1. Notwithstanding any other provision of law, the authority shall, within sixty days of the effective date of this section and at its own expense, contract with a certified public accounting firm for the provision of an independent, comprehensive, forensic audit of the authority. Such audit shall be performed in accordance with generally accepted government auditing standards. Such audit shall be independent of and in addition to the independent audit of the authority conducted pursuant to section twenty-eight hundred two of this chapter.

2. The certified independent public accounting firm providing the authority's independent, comprehensive, forensic audit shall be prohibited from providing audit services if the lead or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for the authority within any of the ten previous fiscal years of the authority.

3. The certified independent accounting firm performing the audit pursuant to this section shall be prohibited from performing any non-audit services for the authority contemporaneously with such audit.

4. It shall be prohibited for the certified independent public accounting firm to perform for the authority any audit service if the chief executive officer, comptroller, chief financial officer, chief accounting officer or any other person serving in an equivalent position in the authority was an employee, consultant or independent contractor of such certified independent public accounting firm and participated in any capacity in the audit of the authority at any time in the past.

5. The certified independent public accounting firm contracted to perform the independent, comprehensive, forensic audit of the authority pursuant to this section shall, on or before January first, two thousand twenty-six, report its findings, conclusions and recommendations to the governor, the state comptroller, the temporary president of the senate, the speaker of the assembly, the chair and ranking minority member of the senate finance committee, the chair and ranking minority member of the assembly ways and means committee, the chairs and ranking minority members of the senate and the assembly corporations, authorities and commissions committees, and the chairs and ranking minority members of the senate and the assembly transportation committees.

§ 2. This act shall take effect immediately and shall expire and be deemed repealed January 2, 2026.

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