

# STATE OF NEW YORK

3204

2025-2026 Regular Sessions

## IN ASSEMBLY

January 23, 2025

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

AN ACT to amend the tax law, in relation to enacting the "emergency  
school relief act of 2025"

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

1 Section 1. Short title. This act shall be known and may be cited as  
2 the "emergency school relief act of 2025".

3 § 2. Paragraphs 3 and 4 of subdivision a of section 1612 of the tax  
4 law, paragraph 3 as amended by chapter 174 of the laws of 2013 and para-  
5 graph 4 as amended by section 1 of part BB of chapter 59 of the laws of  
6 2021, are amended to read as follows:

7 (3) [~~fifty-five~~] forty percent of the total amount for which tickets  
8 have been sold for any joint, multi-jurisdiction, and out-of-state  
9 lottery except as otherwise provided in paragraph one of subdivision b  
10 of this section for any joint, multi-jurisdiction, out-of-state video  
11 lottery gaming; or

12 (4) [~~fifty~~] thirty-five percent of the total amount for which tickets  
13 have been sold for games known as: (A) the "Daily Numbers Game" or "Win  
14 4", discrete games in which the participants select no more than three  
15 or four of their own numbers to match with three or four numbers drawn  
16 by the commission for purposes of determining winners of such games, (B)  
17 "Pick 10", offered no more than twice daily, in which participants  
18 select from a specified field of numbers a subset of ten numbers to  
19 match against a subset of numbers to be drawn by the commission from  
20 such field of numbers for the purpose of determining winners of such  
21 game, (C) "Take 5", offered no more than twice daily, in which partic-  
22 ipants select from a specified field of numbers a subset of five numbers  
23 to match against a subset of five numbers to be drawn by the commission  
24 from such field of numbers for purposes of determining winners of such  
25 game; or

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

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1 § 3. The opening paragraph of paragraph 1 of subdivision b of section  
2 1612 of the tax law, as amended by section 2 of subpart D of part DD of  
3 chapter 59 of the laws of 2019, is amended to read as follows:

4 Notwithstanding section one hundred twenty-one of the state finance  
5 law, on or before the twentieth day of each month, the commission shall  
6 pay into the state treasury, to the credit of the state lottery fund  
7 created by section ninety-two-c of the state finance law, not less than  
8 forty-five percent of the total amount for which tickets have been sold  
9 for games defined in paragraph five of subdivision a of this section  
10 during the preceding month, not less than [~~forty-five~~] sixty percent of  
11 the total amount for which tickets have [~~be~~] been sold for games defined  
12 in paragraph four of subdivision a of this section during the preceding  
13 month, not less than [~~thirty-five~~] fifty percent of the total amount for  
14 which tickets have been sold for games defined in paragraph three of  
15 subdivision a of this section during the preceding month, not less than  
16 twenty and three-fourths percent of the total amount for which tickets  
17 have been sold for games defined in paragraph two of subdivision a of  
18 this section during the preceding month, provided however that for games  
19 with a prize payout of seventy-four and one-fourth percent of the total  
20 amount for which tickets have been sold, the commission shall pay not  
21 less than ten and three-fourths percent of sales into the state treasury  
22 and not less than twenty-five percent of the total amount for which  
23 tickets have been sold for games defined in paragraph one of subdivision  
24 a of this section during the preceding month; and the balance of the  
25 total revenue after payout for prizes for games known as "video lottery  
26 gaming," including any joint, multi-jurisdiction, and out-of-state video  
27 lottery gaming,

28 § 4. This act shall take effect immediately.