

STATE OF NEW YORK

3204--A

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 -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to enacting the "emergency school relief act of 2026"

The People of the State of New York, represented in Senate and Assembly, 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 2026".

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

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

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1 to match against a subset of five numbers to be drawn by the commission
2 from such field of numbers for purposes of determining winners of such
3 game; or

4 § 3. The opening paragraph of paragraph 1 of subdivision b of section
5 1612 of the tax law, as amended by section 2 of subpart D of part DD of
6 chapter 59 of the laws of 2019, is amended to read as follows:

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

31 § 4. This act shall take effect immediately.