STATE OF NEW YORK

9311

2025-2026 Regular Sessions

IN ASSEMBLY

December 10, 2025

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

AN ACT to amend the tax law, in relation to designating revenue collected by the opioid excise tax for the New York state drug treatment and public education fund

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

Section 1. Section 498 of the tax law is amended by adding a new subdivision (h) to read as follows:

(h) All taxes, interest and penalties collected or received by the commissioner under this section shall be deposited and disposed of pursuant to the provisions of section one hundred seventy-one-a of this chapter, provided that an amount equal to one hundred percent collected under this section less any amount determined by the commissioner to be reserved by the comptroller for refunds or reimbursements shall be paid by the comptroller to the credit of the New York state drug treatment and public education fund created in section ninety-nine-jj of the state finance law.

§ 2. This act shall take effect immediately.

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

LBD08768-02-5