STATE OF NEW YORK

196

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sens. MARTINEZ, BORRELLO, GALLIVAN, HARCKHAM, ROLISON, WEBB, WEBER -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to the public safety surcharge

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

Section 1. Subdivision 5 of section 186-f of the tax law, as added by section 3 of part B of chapter 56 of the laws of 2009, paragraph (b) as amended by section 1 of part Q of chapter 55 of the laws of 2014, is amended to read as follows:

5. Deposits of surcharge monies collected and received. Notwithstanding any provision of law to the contrary, all surcharge monies collected and received by the commissioner under this section must be deposited daily to the credit of the comptroller with those responsible banks, banking houses or trust companies the comptroller may designate. Those deposits must be kept separate and apart from all other monies in the possession of the comptroller. The comptroller must require adequate security from all such depositories. Of the total revenue collected or received under this section, the comptroller must retain in the comptroller's hands an amount determined by the commissioner to be necessary for refunds under this section, out of which the comptroller will pay any refunds to which taxpayers are entitled under the provisions of this section. The comptroller, after reserving the amount to pay refunds, must, on or before the tenth day of each month, pay all surcharge monies collected and received under this section and remaining to the comptroller's credit as follows:

[~~(a) forty-one and seven-tenths of the revenues collected and received under this section into the state general fund; and~~

~~(b)~~] after deducting the amount [~~paid under paragraph (a) of this subdivision and the amount~~] retained by wireless communications suppli-

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

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ers pursuant to paragraph (d) of subdivision two of this section, the balance of the revenues collected under this section into the statewide public safety communications account of the miscellaneous special revenue fund, created pursuant to section ninety-seven-qq of the state finance law.

§ 2. Paragraph (c) of subdivision 6 of section 186-f of the tax law, as amended by section 38 of part B of chapter 56 of the laws of 2010, is amended to read as follows:

(c) Up to the sum of [~~seventy-five~~] one hundred million dollars annually may be used for the provision of grants or reimbursements to counties for the development, consolidation, or operation of public safety communications systems or networks designed to support statewide interoperable communications for first responders, to be distributed pursuant to standards and guidelines issued by the state. Annual grants may consider costs borne by a municipality related to the issuance of local public safety communications bonds pursuant to section twenty-four hundred thirty-two of the public authorities law, when the municipality has qualified as an approved participant in a statewide interoperable communications system under the standards and guidelines issued by the state, and maintains compliance with such standards and guidelines. The grant amount will be prescribed pursuant to an agreement with the municipality, and may not exceed thirty percent of the annual cost borne by the municipality in relation to such bonds;

§ 3. This act shall take effect immediately.