**§ 772. Grants, guaranteed loans and tax benefits.** 1. Except as provided in subdivision four of this section and notwithstanding any other provision of law, a call center employer that appears on the list described in section seven hundred seventy-one of this article shall be ineligible to enter into any agreements for any state grants or state guaranteed loans for a period of five years from the date such list is published.

2. Except as provided in subdivision four of this section and notwithstanding any other provision of law, a call center employer that appears on the list described in section seven hundred seventy-one of this article shall remit the unamortized value of any state grant or state guaranteed loans it has previously received for the call center appearing on the list, if the agreement for such grants and loans was entered into after the effective date of this article. Nothing in this subdivision shall be deemed to prevent the call center employer from receiving any grant to provide training or other employment assistance to individuals who are selected as being in particular need of training or other employment assistance due to the transfer or relocation of the call center employer's facility or operating units.

3. Except as provided in subdivision four of this section and notwithstanding any other provision of law, a call center employer that appears on the list described in section seven hundred seventy-one of this article shall not be allowed any tax credit described in subdivision (c) of section seven hundred seventy of this article for the five taxable years, excluding short taxable years, immediately succeeding the taxable year in which the call center first appears on such list, if the agreement for such tax credit was entered into after the effective date of this article.

4. The commissioner, in consultation with the appropriate agency providing a loan, grant or tax credit may waive the requirement provided under subdivision one, two or three of this section if the call center employer demonstrates that such requirement would:

(a) threaten state or national security;

(b) result in substantial actual or potential job loss in the state of

New York; or

(c) harm the environment.

If the commissioner waives such requirement, such commissioner shall promptly notify the commissioner of taxation and finance of such waiver.