STATE FINANCE LAW

Laws 1940, Chap. 593

AN ACT in relation to state finance, constituting chapter fifty-six of the consolidated laws

Became a law April 18, 1940, with the approval of the Governor. Passed, three-fifths being present

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

STATE FINANCE LAW

CHAPTER 56 OF THE CONSOLIDATED LAWS

ARTICLE I
SHORT TITLE

§ 1. Short title. This chapter shall be known as the "State Finance Law."

ARTICLE II
GENERAL FISCAL PROVISIONS

§ 2. Definitions. As used in this chapter, such terms shall have the following meanings:

1. "Account". A classification by which information on particular financial transactions and financial resources is recorded and arranged.

1-a. "Business day". Any day of the year which is not a Saturday, Sunday or legal holiday in the state of New York and not a day on which banks are authorized or obligated to be closed in the city of New York.

2. "Capital projects funds". Funds used to account for financial resources to be used for the construction of capital facilities or acquisition of major capital facilities other than those financed by proprietary funds, special revenue funds, and fiduciary funds.

2-a. "Capital project". Any project involving:

(i) the acquisition, construction, demolition or replacement of a fixed asset or assets;

(ii) the major repair or renovation of a fixed asset, or assets which materially extends its useful life or materially improves or increases its capacity; or

(iii) the planning or design of the acquisition, construction, demolition, replacement, major repair or renovation of a fixed asset or assets.

3. "Debt service funds". Funds which are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

4. "Disbursement". The payment or transfer of money from a fund other than for investment purposes.

5. "Enterprise funds". Funds used to account for activities of state government which are intended by law to be self-supporting or to be financed in whole or in part by user charges. "Enterprise funds" shall also include funds used to account for activities of state government for which the law requires that there be a periodic determination of revenues earned and expenses incurred.

6. "Expenditure". A decrease in net financial resources as further defined by generally accepted accounting principles.

6-a. "Fixed assets". (i) Assets of a long-term, tangible character which are intended to continue to be held or used, such as land, buildings, improvements, machinery, and equipment, and (ii) assets that provide a long-term interest in land, including conservation easements.

6-b. "Capital assets". Fixed assets and infrastructure assets, including but not limited to roads, bridges, facilities, mass transportation facilities, and water, sewer and drainage systems. Capital assets shall also include capital asset groups, which are of a similar nature or perform a similar function and cannot be readily identified as individual capital assets, such as roads or canals.

7. "Fiduciary funds". Funds used to account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. Fiduciary funds include pension trust funds, private-purpose trust funds and agency funds.

7-a. Financial plan. A complete plan of receipts and disbursements or of revenues and expenditures for all governmental funds as defined in this chapter.

8. "Fund". A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

9. "Fund type". A classification by which funds are grouped and reported on in accordance with generally accepted accounting principles.

10. "Generally accepted accounting principles". The principles of governmental accounting specified by authoritative national standard-setting bodies.

11. "Generally accepted auditing standards". The standards of governmental auditing specified by authoritative national standard-setting bodies.

11-a. "General fixed assets". All fixed assets used in operations accounted for in the general fund, special revenue funds, debt service funds or capital projects funds.

11-b. Governmental funds. A group of fund types that includes those funds that are classified as the general fund, special revenue funds, debt service funds, capital project funds and permanent funds as defined in this chapter.

12. "Internal service funds". Funds used to account for the financing of goods or services provided on a cost-reimbursement basis by one state department or agency to another, or to other governmental units.

13. "Local assistance". All payments and contributions by the state to and in aid of local governmental units or agencies in the manner and to the extent provided by law.

13-a. "Research institute". Any not-for-profit corporation closely affiliated with a specific state agency or agencies, excluding state agencies governed by a board of trustees, and the purpose of which is essentially to support, supplement or extend the research and other functions and programs of such state agency or agencies.

13-b. "Permanent funds". Funds that report resources that are legally restricted in that only earnings, and not principal, may be used to support the government or its citizens.

14. "Proprietary funds". Enterprise funds and internal service funds as defined herein.

15. "Receipt". Money paid or transferred into a fund other than moneys previously transferred from such fund for investment purposes.

16. "Revenue". An increase in net financial resources as further defined by generally accepted accounting principles.

17. "Special revenue funds". Funds which are used to account for the proceeds of specific sources that are specifically restricted by law from being deposited in the general fund of the state other than proprietary funds, fiduciary funds and capital project funds.

18. "Financed equipment acquisition". Personal property acquired or to be acquired by any state department and agency or unit of the state university or city university of New York through (i) lease purchase or installment purchase agreements financed or to be financed by certificates of participation sold pursuant to article five-A of this chapter or (ii) other lease purchase or installment purchase agreements.

19. "Maintenance". Planned activities undertaken to reduce or arrest the rate of deterioration of capital assets, or to maintain such capital assets in a state of good repair, including but not limited to preventive maintenance, normal periodic repairs, the replacement of parts, and other activities intended to help achieve the optimum useful life of capital assets. These activities may correct minor defects as a secondary benefit, but they shall not include alterations that either:

(i) change the use of the asset; or (ii) materially extend the useful life of the asset.

20. "Journal transfer". Any transfer or other method of movement of federal or state monies by the comptroller including, but not limited to, expenditure journal transfers, revenue journal transfers and statutory transfers, between accounts and/or funds not specifically authorized by the state legislature.

21. "Lump sum appropriation". An item of appropriation with a single related object or purpose, the purpose of which is to fund more than one grantee by a means other than a statutorily prescribed formula, a competitive process, or an allocation pursuant to subdivision five of section twenty-four of this chapter.

22. "Grantee". Any group, corporation, municipal or governmental entity that receives funding from the state.

§ 2-a. Additional definitions. As used in subdivisions two-b and two-c of section eight of this chapter, the following terms shall have the following meanings:

1. "Internal control". A process that integrates the activities, plans, attitudes, policies, systems, resources and efforts of the people of an organization working together, and that is designed to provide reasonable assurance that the organization will achieve its objectives and mission. The objectives of an internal control system include, but are not limited to: the safeguarding of assets; checking the accuracy and reliability of accounting data and financial reporting; promoting the effectiveness and efficiency of operations; ensuring compliance with applicable laws and regulations; and encouraging adherence to prescribed managerial policies. Internal control review processes are used periodically to evaluate the ongoing internal control system and to assess and monitor the implementation of necessary corrective actions.

2. "Internal audit". An appraisal activity established by the

management of an organization for the review of operations as a means of assuring conformance with management policies and the effectiveness of internal control, and conducted in conformance with generally accepted standards for internal auditing.

3. "State agency". Any state department, state university of New York, city university of New York, board, bureau, division, commission, committee, council, office or other governmental entity performing a governmental or proprietary function for the state, or any combination thereof as provided in subdivision two of section nine hundred fifty-one of the executive law, except any public authority or public benefit corporation, the judiciary or the state legislature.

4. "Judiciary". The courts and court-related programs, including the office of court administration, of the state-funded portion of the unified court system and all components thereof as provided in subdivision two of section two hundred forty-nine-a of the judiciary law.

5. "State legislature". The legislature of the state of New York, including all components thereof as provided in subdivision two of section ninety of the legislative law.

6. "Covered authority". Any public authority or public benefit corporation, other than a bi-state authority or public benefit corporation, a majority of whose members are appointed by the governor or serve as members by virtue of holding state offices to which they were appointed by the governor, or any combination thereof.

§ 3. Fiscal year. 1. The current fiscal year of the state which commenced with the first day of July, nineteen hundred forty-two, is hereby abridged and shall end with the thirty-first day of March, nineteen hundred forty-three. For all purposes of determining annual increments of state employees pursuant to the education law, the civil service law or other state law, and for all purposes whenever by law some act is to be performed or time is to be measured by the fiscal year of the state, the current fiscal year, as so abridged, shall be deemed to be a full year unless the context clearly requires a contrary construction.

On and after the first day of April, nineteen hundred forty-three, the fiscal year of the state, for the purpose of budget, appropriations, receipts and disbursements of state moneys and all other state affairs which are regulated in accordance with or based on fiscal years, including the fiscal affairs of all state departments, commissions, boards, agencies, offices and institutions, shall begin with the first day of April and end with the next following thirty-first day of March.

2. All books and accounts in the offices of the comptroller and the department of taxation and finance shall be kept by fiscal years. All annual accounts required to be rendered to the comptroller or to such department by any person shall be closed on the thirty-first day of March in each year, and be rendered as soon thereafter as practicable, if no time is specially prescribed by law.

3. Where any statute provides, in terms or effect, that any inventory or account, or a report relating in whole or in part to receipts and disbursements of money, be made to the legislature or any state officer annually, or for a year, by a department, commission, board, or officer under the state government, such inventory or account, and such report so far as it relates to such receipts and disbursements, shall be for the preceding fiscal year, unless the calendar year be expressly mentioned.

4. Existing provisions of other laws describing or referring to a fiscal year of the state as beginning July first and ending June thirtieth, or making any requirement with respect to such fiscal year, or referring to any year so beginning and ending which applies to inventories or accounts in state matters, or to reports relating to state money or property, shall be deemed modified by and be construed in connection with this section, and be deemed to refer to a fiscal or to another year or period beginning and ending as herein prescribed for a fiscal year.

§ 4. Payments, transfers and deposits. 1. Notwithstanding the provisions of any other section of law to the contrary, no money shall be paid from any fund under the management of the state, or any agency or officer thereof except in pursuance of an appropriation by law.

2. If, at any time, the legislature shall fail to make an appropriation for a payment from a fund where the failure to make such payment would violate a covenant contained in a statute or resolution which was in force prior to the effective date of this section, between the state and holders of any obligations, pursuant to which the state had agreed that it would not limit or alter the rights vested in the issuers of such obligations to fulfill any and all agreements with such holders or that it would not in any way impair the rights and remedies of such holders, such payment shall nevertheless be made from such fund to the extent necessary to comply with the rights of the issuer of such obligations and of the holders thereof.

3. If, at any time, the legislature shall fail to make an appropriation for the payment of the interest upon and installments of principal of all debts created on behalf of the state as the same shall fall due, and for the contribution to all of the sinking funds heretofore created by law, the comptroller shall set apart from the first revenues thereafter received, applicable to the general fund of the state, a sum sufficient to pay such interest, installments of principal, or contributions to such sinking fund, as the case may be, and shall so apply the moneys thus set apart.

4. Money which has not been given, granted, or bequeathed to the state, or any agency thereof conditionally or otherwise, and the ownership and equitable title of which belongs to an individual or organization other than the state, but which is being held by any agency or officer of the state pending transfer of such money to such individual or organization in accordance with the terms and conditions pursuant to which it was placed in the custody of such agency or officer, may be transferred to such individual or organization by such

agency or officer without an appropriation by law provided that such transfers are made in accordance with such terms and conditions.

5. No money or other financial resources shall be transferred or temporarily loaned from one fund to another without specific statutory authorization for such transfer or temporary loan, except that money or other financial resources of a fund may be temporarily loaned to the general fund during the state fiscal year provided that such loan shall be repaid in full no later than (a) four months after it was made or (b) by the end of the same fiscal year in which it was made, whichever period is shorter, so that an accurate accounting and reporting of the balance of financial resources in each fund may be made. The comptroller is hereby authorized to temporarily loan money from the general fund or any other fund to the fund/accounts that are authorized to receive a loan. Such loans shall be limited to the amounts immediately required to meet disbursements, made in pursuance of an appropriation by law and authorized by a certificate of approval issued by the director of the budget with copies thereof filed with the comptroller and the chair of the senate finance committee and the chair of the assembly ways and means committee. The director of the budget shall not issue such a certificate unless he or she shall have determined that the amounts to be so loaned are receivable on account. When making loans, the comptroller shall establish appropriate accounts and if the loan is not repaid by the end of the month, provide on or before the fifteenth day of the following month to the director of the budget, the chair of the senate finance committee and the chair of the assembly ways and means committee, an accurate accounting and report of the financial resources of each such fund at the end of such month. Within ten days of the receipt of such accounting and reporting, the director of the budget shall provide the comptroller and the chair of the senate finance committee and the chair of the assembly ways and means committee an expected schedule of repayment by fund and by source for each outstanding loan. Repayment shall be made by the comptroller from the first cash receipt of this fund.

* 6. Notwithstanding any law to the contrary, at the beginning of the state fiscal year, the state comptroller is hereby authorized and directed to receive for deposit to the credit of a fund and/or an

account such monies as are identified by the director of the budget as having been intended for such deposit to support disbursements from such fund and/or account made in pursuance of an appropriation by law. As soon as practicable upon enactment of the budget, the director of the budget shall, but not less than three days following preliminary submission to the chairs of the senate finance committee and the assembly ways and means committee, file with the state comptroller an identification of specific monies to be so deposited. Any subsequent change regarding the monies to be so deposited shall be filed by the director of the budget, as soon as practicable, but not less than three days following preliminary submission to the chairs of the senate finance committee and the assembly ways and means committee.

All monies identified by the director of the budget to be deposited to the credit of a fund and/or account shall be consistent with the intent of the budget for the then current state fiscal year as enacted by the legislature.

The provisions of this subdivision shall expire on March thirty-first, two thousand twenty-seven.

* NB Repealed March 31, 2027

7. Notwithstanding subdivision one of this section, the taxes, interest and penalties collected or received by the commissioner of taxation and finance under sections four hundred seventy-one and four hundred seventy-one-a of the tax law, and the revenue (including taxes, interest and penalties) from the imposition of cigarette taxes by a local government paid to the comptroller of the state of New York by such local government, which are required to be deposited to the credit of the tobacco control and insurance initiatives pool established by section twenty-eight hundred seven-v of the public health law and moneys received in the tobacco settlement fund established by section ninety-two-x of this chapter shall be made pursuant to statute but without an appropriation.

8. For the purposes of this section, agency shall mean any department, agency, board, bureau, commission, division, council or office of the

state except as otherwise provided in section eighty-eight of the workers' compensation law.

9. Notwithstanding subdivision one of this section, the moneys transferred to the universal prekindergarten reserve fund pursuant to paragraph f of subdivision ten of section thirty-six hundred two-e of the education law shall be paid pursuant to statute but without an appropriation.

* 10. Notwithstanding subdivision one of this section, the moneys deposited in the health insurance fund authorized in section one hundred sixty-seven of the civil service law shall be paid pursuant to statute but without an appropriation.

* NB Expired March 31, 2006

11. (a) Notwithstanding any other law to the contrary and except as provided by paragraph (b) of this subdivision, no state agency or a state official or employee acting in their official capacity, may pay out or otherwise disburse funds obtained as the result of a judgment, stipulation, decree, agreement to settle, assurance of discontinuance, or other legal instrument resolving any claim or cause of action, whether filed or unfiled, actual or potential, and whether arising under common law, equity, or any provision of law, except pursuant to an appropriation. Such funds shall not be retained by any state official, employee, or agency in any fund held in the sole custody of a state agency for a period of more than thirty days but shall, consistent with section seven of article seven of the state constitution be deposited in the state treasury, or fund under its management as may be directed by statute or as otherwise directed by the comptroller with the concurrence of the director of the budget.

(b) Paragraph (a) of this subdivision shall not apply to (1) moneys to be distributed to the federal government, to a local government, or to any holder of a bond or other debt instrument issued by the state, any public authority, or any public benefit corporation; (2) moneys to be distributed solely or exclusively as a payment of damages or restitution to individuals or entities that were specifically injured or harmed by the defendant's or settling party's conduct and that are identified in, or can be identified by the terms of, the relevant judgment, agreement to settle, assurance of discontinuance, or relevant instrument resolving the claim or cause of action; (3) moneys recovered or obtained by a state agency or a state official or employee acting in their official capacity where application of paragraph (a) of this subdivision is prohibited by federal law, rule, or regulation, or would result in the reduction or loss of federal funds or eligibility for federal benefits pursuant to federal law, rule, or regulation; (4) moneys recovered or obtained by or on behalf of a public authority, a public benefit corporation, the department of taxation and finance, the workers' compensation board, the New York state higher education services corporation, the tobacco settlement financing corporation, a state or local retirement system, an employee health benefit program administered by the New York state department of civil service, the Title IV-D child support fund, the lottery prize fund, the abandoned property fund, or an endowment of the state university of New York or any unit thereof or any state agency, provided that all of the moneys received or recovered are immediately transferred to the relevant public authority, public benefit corporation, department, fund, program, or endowment; (5) moneys to be refunded to an individual or entity as (i) an overpayment of a tax, fine, penalty, fee, insurance premium, loan payment, charge or surcharge; (ii) a return of seized assets, or (iii) a payment made in error; (6) moneys to be used to prevent, abate, restore, mitigate, or control any identifiable instance of prior or ongoing water, land or air pollution; and (7) moneys deposited to the opioid settlement fund established in section ninety-nine-nn of this chapter.

12. Notwithstanding subdivision one of this section and any other law to the contrary, the revenue (including taxes, interest and penalties) from the metropolitan commuter transportation mobility tax imposed pursuant to article twenty-three of the tax law which are paid in accordance with subsection (b) of section eight hundred five of the tax law into the metropolitan transportation authority finance fund established by section twelve hundred seventy-h of the public authorities law shall be made pursuant to statute but without an appropriation.

13. Notwithstanding subdivision one of this section and any other law

to the contrary, the revenue (including fees, taxes, interest and penalties) from the metropolitan commuter transportation district supplemental fees and taxes imposed pursuant to paragraph (b-1) of subdivision two of section five hundred three of the vehicle and traffic law, paragraph (c-3) of subdivision two of section five hundred three of the vehicle and traffic law, article seventeen-C of the vehicle and traffic law, article twenty-nine-A of the tax law and section eleven hundred sixty-six-a of the tax law which are paid in accordance with subparagraph (ii) of paragraph (b-1) of subdivision two of section five hundred three of the vehicle and traffic law, subparagraph (ii) of paragraph (c-3) of subdivision two of section five hundred three of the vehicle and traffic law, section twelve hundred eighty-eight of the tax law and section eleven hundred sixty-seven of the tax law into the corporate transportation account of the metropolitan transportation authority special assistance fund established by section twelve hundred seventy-a of the public authorities law shall be made pursuant to statute but without an appropriation.

§ 4-a. Electronic value transfer program. 1. Definitions. As used in this section the following terms shall have the following meanings:

a. "Electronic value transfer device" means a credit card, debit card, charge card, electronic fund transfer or other electronic value transfer mechanism approved by the electronic value transfer administrator.

b. "Device issuer" means an issuer of an electronic value transfer device.

c. "Electronic value transfer" means any transfer of funds which is initiated directly or indirectly by the use of an electronic value transfer device so as to order, instruct or authorize a financing agency, device issuer or processor to initiate a transaction in any manner which results in a payment to a state agency.

d. "Electronic value transfer administrator" means a state agency designated by the governor to administer electronic value transfer programs which shall have the authority, duties, and responsibilities granted pursuant to this section.

e. "Financing agency" means any agency defined as such in subdivision eighteen of section four hundred one of the personal property law to the extent not inconsistent with this chapter.

f. "Charge back" means a credit to the device user from an electronic value transfer transaction of the amount of the transaction in question including, but not limited to, duplicate or other erroneous payments.

g. "Device user" means a person using an electronic value transfer device pursuant to this section.

h. "Processor" means an entity which manages the physical system, authorizes acceptance of electronic value transfer transactions and/or arranges for fund transfers or customer billings.

i. "State agency" means any department, board, bureau, division, commission, committee, council, office of the state, or other governmental entity with statewide jurisdiction.

2. Electronic value transfer administrator. The electronic value transfer administrator shall have the following authority, duties, and responsibilities: to establish a statewide policy and direction for electronic value transfer programs; to facilitate and oversee the state's electronic value transfer programs with primary responsibility for their effective and efficient implementation, operation and administration; to issue guidelines for the development of plans required to be submitted pursuant to this section, for the collection of payments by electronic value transfer devices and the associated agreements with device issuers, processors and financing agencies; to negotiate directly or in conjunction with other state agencies agreements with financing agencies, device issuers, or processors; and to determine in conjunction with state agencies the cost benefit to the state for utilizing alternative payment mechanisms. The electronic value transfer administrator may exempt a state agency, where it is in the

best interest of the state, from any policy or guideline issued pursuant to this section. Authorization for the payment of any amount by means of an electronic value transfer device pursuant to this section shall be in addition to any existing authority of state agencies to accept payment by other means.

3. State agency collection of payments. Each state agency is authorized, subject to the approval of the electronic value transfer administrator, and the director of the budget, to collect payments of fines, fees, rates, charges, taxes, interest penalties, special assessments, revenue, financial obligations or other amounts by electronic value transfer devices, consistent with the statewide policies and guidelines established by the electronic value transfer administrator. Such approval shall be based upon a plan submitted to the electronic value administrator and the director of the budget. The plan shall outline the costs and benefits of establishing an electronic value transfer program, indicate the type of alternative payment mechanisms proposed, and notwithstanding any law to the contrary, may include provisions for surcharges which shall not be state money, to pay for transaction costs of the financing agency, device issuers, or processor associated with the electronic value transfer. The state shall notify the device user of the amount or percentage of the surcharge.

4. Electronic value transfer agreements. Consistent with article eleven of this chapter, one or more state agencies are authorized to enter directly or collectively into agreements or to utilize centralized service contracts with one or more financing agencies, device issuers, or processors to provide for the acceptance by a state agency of electronic value transfer as a means of payment for fines, fees, rates, charges, taxes, interest, penalties, special assessments, revenue, financial obligations and other amounts. Any such agreement shall govern the terms and conditions upon which an electronic value transfer device proferred as a means of payment shall be accepted or declined and the manner in, and conditions upon, which the financing agency, device issuer or processor shall pay to such state agency the amount of payments collected by means of an electronic value transfer device pursuant to such agreement. Any agreement entered into shall include a

term and condition that the financing agency, device issuer or processor shall not be authorized to charge back to the device user except as expressly provided in such agreement. Any state agency which has entered into an agreement with a financing agency, device issuer or processor, as authorized by the provisions of this section, may accept electronic value transfer as a means of payment as specified by the state agency in the agreement. The state agency may pay such fees, subject to an appropriation, as may be specified in such agreement with such financing agency, device issuer or processor in consideration of the services rendered by such financing agency, device issuer or processor, thereunder. Provided, however, in no event, shall there be a reduction in any payment due to the state of the amounts authorized to be collected pursuant due to subdivision three of this section.

5. Payment. The underlying debt, lien, obligation, bill, account or other amount owed to the state agency for which payment by electronic value transfer device is accepted by the state agency shall not be expunged, canceled, released, discharged or satisfied, and any receipt or other evidence of payment shall be deemed conditional, until the state agency has received final and unconditional payment of the full amount due from the financing agency, device issuer or processor for such electronic value transfer device transaction. Any such expunction, cancellation, release, discharge or satisfaction shall not be deemed to expunge, cancel, release, discharge or satisfy any amount which is not paid to the financing agency, device issuer or processor for such electronic value transfer device transaction.

6. Access to information. Nothing contained in this section shall be deemed to grant access to information where such information is otherwise protected by law from access.

§ 5. Deferred compensation. 1. The deferred compensation board is hereby established, to consist of one member appointed by the governor, one member appointed by the temporary president of the senate and one member appointed by the speaker of the assembly. The board shall adopt rules and regulations regarding the standards and requirements of all deferred compensation plans established pursuant to this section, including selection of financial organizations for investment purposes.

2. a. Notwithstanding any other provision of law, the deferred compensation board shall establish a deferred compensation plan, under the provisions of section four hundred fifty-seven of the internal revenue code and regulations adopted pursuant thereto, for all state employees and shall promulgate rules and regulations as soon as is reasonably practicable following the appointment of all members of the board for the appropriate administration of such a plan.

b. The board shall enter into written agreements with one or more financial organizations to administer the deferred compensation plan for state employees and to invest funds held pursuant to such plan. Any such written agreement and deferred compensation plan shall conform with the provisions of section four hundred fifty-seven of the internal revenue code and regulations adopted pursuant thereto.

c. Within the discretion of the deferred compensation board and in accordance with and subject to its fiduciary duty and obligations to the deferred compensation plan for state employees and to the members and beneficiaries of such plan and such other investment limitations as may be prescribed by this chapter, the deferred compensation board is authorized to establish an MWBE asset management and financial institution strategy including reasonable goals for utilization of MWBE asset managers, MWBE financial institutions and MWBE professional service firms, which shall include, but shall not be limited to, the following objectives:

(i) conducting procurement procedures in a manner that will assure the inclusion of MWBE asset managers in any request for proposal or search process for asset management services undertaken in accordance with the rules and regulations and of the board;

(ii) subject to best execution policies, developing a strategy to (1) conduct trades of public equity securities with MWBE financial institutions and (2) conduct trades of fixed-income securities through MWBE financial institutions;

(iii) conducting procurement procedures in a manner that will assure the inclusion of MWBE financial institutions and other MWBE professional service firms in procurements for services that include accounting, banking, financial advisory, insurance, legal, research, valuation and other financial and professional services that are undertaken in accordance with the rules and regulations of the board;

(iv) cooperating with other fiduciary controlled entities and state agencies and offices to identify MWBE asset managers, MWBE financial institutions and MWBE professional service firms.

As used in this section, the terms "MWBE asset manager", "MWBE financial institutions", "MWBE", "fiduciary-controlled entities" and "best execution" shall have the meanings specified in section one hundred seventy-six of the retirement and social security law.

d. The board is also authorized to:

(i) periodically provide notice of the existence of such strategy so that MWBE asset managers, MWBE financial institutions and other MWBE professional service firms are made aware of the opportunities made available pursuant to this strategy;

(ii) within sixty days of the end of each fiscal year following the effective date of this paragraph, the board shall report to the governor, legislature and the chief diversity officer of the state of New York on the participation of MWBE asset managers, MWBE financial institutions and MWBE professional service providers in investment and brokerage transactions with or as providers of services for the deferred compensation plans, including a comparative analysis of such activity relative to such activity with all asset managers, financial institutions and professional service providers for the relevant period and on the progress and the success of the efforts undertaken during such period to achieve the goals of such strategy. Each report shall be simultaneously published on the website of the deferred compensation plans for not less than sixty days following its release to the governor and the other recipients named above;

(iii) work with the other fiduciary-controlled entities to create a database of such MWBE entities; and

(iv) periodically, but not less than annually, hold a conference to promote such strategy in conjunction with the other fiduciary-controlled entities.

e. The rules and regulations promulgated by the board shall establish standards for the selection of financial organizations, authorized to do business in this state, to participate in such plans, including, but not limited to, the following criteria:

(i) rates of commission, brokerage and other fees, administrative expenses and related service charges imposed by the financial organization,

(ii) variety of types of investment opportunities offered by the financial organization and/or among the financial organizations selected and the ability to transfer among such opportunities,

(iii) the stability of the financial organization as evidenced by experience, reputation, assets and holdings, ability to guarantee specific rates of return,

(iv) ability to comply with reporting requirements to the board and to participants in such a plan, and

(v) such other factors which would be considered by a prudent investor in such a plan.

f. The president of the state civil service commission, subject to the rules and regulations of the board, shall provide assistance to any public employer as is appropriate to the provisions of this section.

g. At the request of a state employee the comptroller shall, by payroll deduction, defer the payment of part of the compensation of such employee as provided in a written statement by the employee and transfer the amount so deferred to the authorized financial organization.

h. The board may hire such employees as it deems necessary and prudent to assist in its administration. Such employees may be either:

(i) in the unclassified service of the state and, notwithstanding any other provision of law to the contrary, shall be designated managerial and, as such, eligible for benefits provided by subdivision two of section eleven and subdivision (a) of section twelve of chapter four hundred sixty of the laws of nineteen hundred eighty-two, as amended; section one hundred fifty-eight of the civil service law; eligible to participate in the state deferred compensation plan, the New York state and local employees' retirement system; the health benefit plan for state employees; and subject to coverage under sections seventeen and eighteen of the public officers law, or

(ii) hired not as state employees but hired on a contractual basis.

3. a. Notwithstanding any other provision of law, every public employer in the state may provide a deferred compensation plan for its employees in accordance with standards, rules and regulations of the deferred compensation board and the provisions of section four hundred fifty-seven of the internal revenue code and regulations adopted pursuant thereto.

b. For the purposes of this section, the term "public employer" shall mean: a county, city, town, village or any other political subdivision as defined in section one hundred thirty-one of the retirement and social security law or civil division of the state; a school district or any governmental entity operating a public school, college or university; a public improvement or special district; a public authority, commission or public benefit corporation; any other public corporation, agency or instrumentality or unit of government which exercises governmental powers under the laws of the state or any instrumentality jointly created by this state and any other state or states.

c. Subject to the rules and regulations promulgated by the board, a public employer may establish a deferred compensation plan and enter into written agreements with one or more financial organizations to administer such deferred compensation plan for its employees and to invest the funds held pursuant to such plan or such employer may elect participation in the deferred compensation plan provided for state employees. At the request of an employee of any such public employer, the chief fiscal officer or other appropriate officer of the public employer shall, by payroll deduction, defer the payment of part of the compensation of such employee, as provided in a written statement by the employee, and transfer the amount so deferred to the authorized financial organization.

4. Notwithstanding the other provisions of this section, state employees, otherwise eligible to participate in the deferred compensation plan, who are in a negotiating unit represented by an employee organization which negotiates pursuant to article fourteen of the civil service law shall not be permitted to participate under the provisions of this section until such time as such participation is authorized pursuant to a collectively negotiated agreement between the state and the employee organization; provided, however, that the state need only negotiate whether or not such employees shall be included in such plan.

5. Should a public employer elect to provide or elect to participate in a deferred compensation plan for employees otherwise eligible to participate in the plan, employees in a negotiating unit represented by an employee organization which negotiates pursuant to article fourteen of the civil service law shall not be permitted to participate under the provisions of this section until such time as such participation is authorized pursuant to a collectively negotiated agreement between the public employer and the employee organization; provided, however, that the public employer need only negotiate whether or not such employees shall be included in such plan.

6. To the extent permitted by section four hundred fifty-seven of the internal revenue code and regulations adopted pursuant thereto, any compensation deferred by a state employee or an employee of a public employer under an eligible deferred compensation plan established pursuant to this section shall be considered part of annual compensation by any retirement system or plan to which the state or public employer contributes on behalf of said employee. However, this in no way shall be construed to supersede the provision of section four hundred thirty-one of the retirement and social security law or any other similar provision of law which limits the salary base for computing retirement benefits payable by a public retirement system.

7. Any benefit from a deferred compensation plan established pursuant to this section shall be in addition to any retirement benefits provided

a state or public employee under any other provision of law.

8. a. The term "financial organization" shall mean an organization authorized to do business in the state of New York and (A) which is an authorized fiduciary to act as a trustee pursuant to the provisions of an act of congress entitled "Employee Retirement Income Security Act of 1974" as such provisions may be amended from time to time, or an insurance company; and (B) (i) is licensed or chartered by the state department of financial services, (ii) is chartered by an agency of the federal government, (iii) is subject to the jurisdiction and regulation of the securities and exchange commission of the federal government, or (iv) is any other entity otherwise authorized to act in this state as a trustee pursuant to the provisions of an act of congress entitled "Employee Retirement Income Security Act of 1974" as such provisions may be amended from time to time.

b. The term "state employee" as used in this section shall mean an employee or officer of the state, whose salary is paid directly by the state and, for the limited purposes of this section shall be deemed to include officers or employees in positions in the institutions under the management and control of Cornell and Alfred universities, as representatives of the board of trustees of the state university.

§ 7. Duties of department of taxation and finance. The commissioner of taxation and finance shall receive all moneys paid into the treasury of the state, pay all warrants drawn by the comptroller on the treasury in a timely manner, make no payment out of the treasury except on the warrant of the comptroller, and annually report to the legislature an exact statement of the balance in the treasury, at the close of the preceding fiscal year, with a summary of the receipts into and payments from the treasury during such year.

§ 8. Duties of the comptroller. The comptroller shall: 1. Superintend the fiscal concerns of the state.

2. Keep, audit and state all accounts in which the state is interested, and keep accurate and proper books, showing their conditions at all times.

2-a. Operate and maintain and at his discretion revise and modify a state accounting and financial reporting system:

a. which accurately and systematically accounts for all revenues, receipts, resources and property of the state and each of its agencies; for all advances to each agency, for all appropriations and reappropriations made to each agency, for all adjustments, segregations and allocations of such appropriations and reappropriations, and for all expenditures, disbursements, and recorded encumbrances made pursuant to such appropriations, reappropriations, and advances; and, from which he shall be able to obtain accurate annual and interim reports of such expenditure information for state purposes, local assistance, capital projects, debt service and general state charges, by fund type, by fund, by agency, by major program or purpose, by fiscal year of appropriation, by month of expenditure, disbursement, and encumbrance, and by the same level of detail as is contained in the appropriations bills enacted for the fiscal years involved, and of such revenue information by fund type, by fund, and by revenue source including repayments of advances and each tax both in total and net of refunds and reimbursements.

b. from which he shall be able to obtain accurate annual and interim financial statements and other reports which present fairly and with full disclosure the financial position and results of operations of the state of New York, for state fiscal years commencing on or after April first, nineteen hundred eighty-two, or earlier at the discretion of the comptroller, in conformance with generally accepted accounting principles.

c. which makes it possible to determine and demonstrate compliance with finance-related legal and contractual provisions to which the state or any of its agencies are subject.

d. which is subject to such internal control as the comptroller deems necessary.

2-b. For the purposes of the New York state governmental accountability, audit and internal control act, assist in the development and implementation of an audit program for the state by:

a. Either as part of one or more audits, or separately, conducting periodic audits of internal controls and operations of state agencies (other than those state agencies for which an audit is required pursuant to sections nine hundred fifty-three and nine hundred fifty-four of the executive law) and of covered authorities. All such audits shall be performed in accordance with generally accepted government auditing standards. Nothing in the New York state governmental accountability, audit and internal control act shall be deemed to diminish or impair the comptroller's power to audit and authority to supervise accounts under articles V and X of the state constitution and this chapter. The audits shall identify internal control weaknesses that have not been corrected and actions that are recommended to correct these weaknesses. If any such internal control weaknesses are significant or material with respect to the operations of the agency that is the subject of the audit, the comptroller shall so state. The comptroller shall make available to the public the results of any such audits.

b. Providing technical assistance to state agencies and covered authorities and, upon request, to the state legislature and the judiciary in the implementation of internal audit functions, which shall be consistent with generally accepted standards for internal auditing and, upon request, interpreting such standards.

2-c. Provide technical assistance, including the issuance of internal control standards, to state agencies and covered authorities and, upon request, to the state legislature and the judiciary in the implementation and periodic evaluation of internal controls, which shall be consistent with generally accepted standards for internal control and, upon request, interpret such standards.

2-d. a. Establish, in consultation with the heads of state agencies, standards for the design, operation and maintenance of agency accounting systems which: (1) permit the collection of information necessary in the preparation of annual and interim financial statements in conformance with generally accepted accounting principles, (2) facilitate the comparison of information from different agencies, and (3) assure the accuracy and reliability of accounting information.

b. Provide technical assistance to state agencies regarding the design and operation of agency accounting systems.

c. Establish guidelines so that changes to state agency accounting systems bring those systems into greater conformity with the standards established by the comptroller pursuant to this subdivision.

3. Examine, audit and settle the accounts of all public officers and other persons indebted to the state, and certify the amount or balance due thereon.

4. Audit the accrual and collection of all revenues and receipts.

5. Keep and maintain in alphabetical order, a list of names and addresses of all state officers and employees.

6. Examine, audit and liquidate the claims of all persons against the state, if payment thereof out of the treasury is provided for by law.

7. Audit all vouchers of any person, corporation, association, state or other public officer, department or institution, to whom or which moneys appropriated are payable, or are authorized or directed to be paid pursuant to law, before issuing his warrant for the payment thereof; and vouchers shall be required in all such cases.

8. Draw warrants on the treasury for the payment of the moneys directed by law to be paid out of the treasury, but no such warrant shall be drawn unless authorized by law, and every such warrant shall refer to the law under which it is drawn.

9. Make a report to the legislature prior to the convening of its annual session, containing a complete statement of every fund of the state including every fund under the supervision or control of any department or any officer or division, bureau, commission, board or other organization therein from whatever source derived and whether or not deposited in the treasury, other than the funds of moneyed corporations or private bankers in liquidation or rehabilitation, together with a citation of the statute authorizing the creation or establishment of each such fund, all balances of money and receipts and disbursements during the preceding fiscal year, a statement of each object of disbursement, the funds, if any, from which paid or to be paid, a schedule by month of the investments of cash not needed for day to day operations including but not limited to total investment income, the average daily invested balance and related yields for each fund, and a statement of all claims against the state presented to him where no provision or an insufficient provision for the payment thereof has been made by law, with the facts relating thereto and his opinion thereon, and suggesting plans for the improvement and management of the public resources, and containing such other information and recommendations relating to the fiscal affairs of the state, as in his judgment should be communicated to the legislature, provided that:

a. Such reports for fiscal years commencing on or after April first, nineteen hundred eighty-one, or for any earlier fiscal year if the comptroller shall determine that it is possible to do so, shall also contain: (1) financial statements which present fairly and with full disclosure the financial position and results of operations of the state of New York in conformance with generally accepted accounting principles including all financial statements required by generally accepted accounting principles to be included in a comprehensive annual financial report, except that until paragraph c of this subdivision shall be controlling, information pertaining to general fixed assets accounts shall be presented as the comptroller shall deem appropriate; (2) a summary of significant accounting policies followed in the presentation of the financial statements required by this subdivision including: (i) the decisions which were made by the comptroller in interpreting generally accepted accounting principles for use in the preparation of the financial statements and the basis of such decisions, and (ii) any deviations from generally accepted accounting principles authorized by section eight-a of this chapter, the reasons for each such deviation and his estimate of the effect of each such deviation on the financial position or results of operations of the state as reported pursuant to this paragraph; (3) such other financial, statistical and descriptive information as may materially affect the financial position and financial operations of the state and its various agencies, authorities and instrumentalities; (4) a combined balance sheet and statement of revenue and expenditures for each of the prior four fiscal years prepared in conformance with generally accepted accounting principles; however, such financial information for fiscal years commencing on or before April first, nineteen hundred seventy-nine may be omitted if, in the opinion of the comptroller, reliable, comparable information is not available; (5) a statement as to the fund type into which each of the funds of the state has been classified and an explanation of the basis upon which the various funds of the state have been classified into the fund types utilized in the financial statements required by this paragraph; and (6) a narrative description of all significant activities planned, underway, and completed during the previous twelve months, which shall enable the comptroller to comply with the requirements of this section.

b. Notwithstanding any provision of law to the contrary such reports for fiscal years commencing on or after April first, nineteen hundred eighty-two: (1) shall be submitted to the legislature within one hundred twenty days after the close of the fiscal year to which it pertains; (2) shall also incorporate a certification from an independent certified public accountant who has conducted an independent audit of the financial statements of the state; and (3) shall also include, in a manner which conforms with generally accepted accounting principles, information regarding the operations of those public authorities and public benefit corporations, a majority of whose members are appointed by the governor.

c. Complying with applicable bidding procedures, the comptroller shall select an independent certified public accountant to conduct an independent audit of the state's annual financial information statements in conformance with government auditing standards. The results of such audit shall be transmitted in accordance with the provisions of section one hundred twenty-two-a of this chapter.

d. Notwithstanding any provision of law to the contrary such reports for fiscal years commencing on or after April first, nineteen hundred eighty-seven shall also incorporate information presented in a manner that conforms with generally accepted accounting principles which presents fairly and with full disclosure the financial position of the general fixed assets accounts of the state.

9-a. a. Issue, on or before the fifteenth day of each month and cause to be published in the state register, a report including (1) a summary of the preceding month's investments of cash not needed for day to day operations including but not limited to total investment income, the average daily investment balance and related yield; and (2) a statement setting forth briefly the several receipts of and disbursements from the general fund during the preceding month, and also the total of such receipts and disbursements from the beginning of the fiscal year to the close of such preceding month and the cash balance of the general fund, exclusive of receipts and disbursements on account of temporary borrowing, at the close of such preceding month, provided that for state fiscal years beginning on or after April first, nineteen hundred eighty-two the comptroller shall include in such reports the required information for all funds and fund types.

b. Commencing with the state fiscal year beginning in nineteen hundred eighty-four, issue within thirty days of the close of each calendar quarter and cause to be published in the state register a statement setting forth the revenues of and expenditures from all governmental funds of the state during the preceding calendar quarter and the total of such revenues and expenditures from the beginning of the fiscal year to the close of the preceding calendar quarter. Commencing with the state fiscal year beginning in nineteen hundred eighty-nine, the quarterly report containing such statement shall also include a combined balance sheet for all governmental funds of the state during the preceding calendar quarter. Both the statement of revenues and expenditures and the balance sheet shall be prepared in accordance with generally accepted accounting principles.

c. Commencing with the state fiscal year beginning in nineteen hundred ninety-one, the quarterly report prepared pursuant to paragraph b of this subdivision shall also contain: (1) a statement of disbursements and expenditures for each department and major agency of the state, along with a reconciliation statement for such disbursements and expenditures; and (2) a statement of receipts and revenues for the major revenue sources of the state, along with a reconciliation statement for such receipts and revenues. Such statements shall reconcile with reports prepared pursuant to subdivision nine of this section.

9-b. Make monthly reports during state fiscal years commencing on or after April first, nineteen hundred eighty-two, within ten days of the close of each month, to the chairman of the senate finance committee and the chairman of the assembly ways and means committee for the use of such committees and the information of the legislature, containing a complete statement of disbursements, expenditures, receipts and revenues for the prior month and year-to-date. The reports shall include information for all funds and, with regard to such disbursements and expenditures, shall be based on the then current fiscal year's appropriations and appropriations available from the prior fiscal year. Such reports for each fiscal year shall contain such additional and detailed information and shall be organized in such manner as the chairman of the senate finance committee and the chairman of the assembly ways and means committee shall have last requested at least forty-five days prior to the beginning of such fiscal year. The comptroller may promulgate such rules and regulations, applicable to any or all state officers or employees, as may be necessary to obtain any data required for making such reports. Such reports shall be prepared and presented in accordance with the accounting principles and policies used in the preparation of the budget documents for the then current fiscal year submitted by the governor pursuant to sections twenty-two and twenty-three of this chapter unless the chairman of the senate finance committee and the chairman of the assembly ways and means committee shall have requested a different preparation or presentation.

10. Represent and vote for the state, either in person or by proxy, at all meetings and on all occasions where the state is entitled to representation or vote as stockholder in a corporation or joint-stock association.

11. Supervise the administration of all the funds paid into any court of record or ordered to be so paid by a judgment, order or decree of any such court of record, and/or paid to the public administrator of any county and/or to the county treasurer of any county to whom letters of administration have been or shall be granted, or to any other administrator having the custody of funds payable to the state comptroller pursuant to the provisions of section two thousand two hundred twenty-two of the surrogate's court procedure act. He shall have power and authority to institute proceedings to enforce obedience to the judgments, orders or decrees of the said courts for the deposit of moneys and securities into court, and prescribe regulations and rules for the care and disposition thereof, which shall be observed by all parties interested therein, unless the court having jurisdiction over the same, shall make different directions by special order duly entered in accordance with article twenty-six of the civil practice law and rules. The comptroller may at any time require any county clerk or clerk of any court of record, to file with any county treasurer an officially certified copy of any record, document or paper, or extracts therefrom, which he may deem necessary for the use of said county treasurer in the administration of such funds.

The comptroller may at his discretion petition the surrogate of any county having jurisdiction praying for a judicial settlement of the accounts of any such administrator or county treasurer, and that such administrator or county treasurer, may be cited to show cause why he should not render and settle an account in the manner prescribed in the surrogate's court procedure act.

The comptroller shall not designate as a depositary of funds or moneys paid into court any trust company, bank, banking association or banker, nor authorize any deposit in any such depositary of funds or moneys paid into court, until the comptroller shall have required such depositary to execute to the people of the state an undertaking, in an amount approved by the county judge of the county where such trust company, bank, banking association or banker is located, or by a justice of the supreme court in the county where such depositary is located if the location of same be in the city of New York, providing for the payment of a rate of interest to be agreed upon by the depositary and the comptroller. Such undertaking shall be filed in the office of the comptroller and shall be secured by a deposit of bonds as provided by section one hundred five of this chapter. Or, in lieu of such undertaking and deposit of securities, the comptroller may require such depositary to execute to the people of the state of New York an undertaking, with a surety company authorized to transact business in the state of New York as surety, in such form as the attorney-general shall prescribe, and in an amount approved by the county judge of the county where such trust company, bank, banking association or banker is located, or by a justice of the supreme court in the county where such depositary is located if the location of same be in the city of New York, and by the comptroller, except that the comptroller may designate savings banks as depositaries of funds or moneys paid into court and authorize the public officer making such deposits to comply with the practice relating to the deposit of moneys in savings banks.

12. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim submitted and approved by the head of any institution in the department of mental hygiene, the department of corrections and community supervision, the department of health or the office of children and family services for personal property damaged or destroyed by any incarcerated individual thereof, or for personal property of an employee damaged or destroyed without fault on his or her part, by a fire in said institution; or any claim submitted and approved by the head of any institution in the department of mental hygiene or the office of children and family services for real or personal property damaged or destroyed or for personal injuries caused by any patient during thirty days from the date of his or her escape from such institution; or any claim submitted and

approved by the commissioner of the department of corrections and community supervision for personal property of an employee damaged or destroyed without fault on his or her part as a result of actions unique to the performance of his or her official duties in accordance with rules and regulations promulgated by the commissioner of the department of corrections and community supervision with the approval of the comptroller; or any claim submitted and approved by the chief administrator of the courts for personal property of any judge or justice of the unified court system or of any nonjudicial officer or employee thereof damaged or destroyed, without fault on his or her part, by any party, witness, juror or bystander to court proceedings, provided no such claim may be certified for payment to a nonjudicial officer or employee who is in a collective negotiating unit until the chief administrator shall deliver to the comptroller a certificate that there is in effect with respect to such negotiating unit a written collective bargaining agreement with the state pursuant to article fourteen of the civil service law which provides therefor; or any claim submitted and approved by the superintendent of state police for personal property of a member of the state police damaged or destroyed without fault on his or her part as a result of actions unique to the performance of police duties in accordance with rules and regulations promulgated by the superintendent with the approval of the comptroller; or any claim submitted and approved by the head of a state department or agency having employees in the security services unit or the security supervisors unit for personal property of a member of such units damaged or destroyed without fault on his or her part as a result of actions unique to the performance of law enforcement duties in accordance with rules and regulations promulgated by the department or agency head, after consultation with the employee organization representing such units and with the approval of the comptroller and payment of any such claim shall not exceed the sum of three hundred fifty dollars. Where an agreement between the state and an employee organization reached pursuant to the provisions of article fourteen of the civil service law provides for payments to be made to employees by an institution, such payments for claims not in excess of seventy-five dollars, or one hundred fifty dollars if otherwise provided in accordance with the terms of such agreement, may be made from a petty cash account established pursuant to section one hundred fifteen of this chapter, and in the manner prescribed therein.

12-a. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim in excess of two hundred fifty dollars for injuries to personal property, real property, or for personal injuries caused by the tort of an officer or employee of the state while acting as such officer or employee, provided the claim shall have been submitted for payment by the head of the department or agency having supervision of such officer or employee, and further provided that any such claim in excess of one thousand dollars be approved by the attorney-general. Payment of any such claim shall not exceed the sum of five thousand dollars. Claims of two hundred fifty dollars or less may be paid in accordance with rules and regulations established by the department or agency head from a cash advance account created pursuant to section one hundred fifteen of this chapter.

12-b. Notwithstanding any inconsistent provision of the court of claims act, and in addition to procedures for payment of claims set forth elsewhere in this section, examine, audit and certify for payment any claim for injuries to personal property, real property, or for personal injuries caused by the tort of an officer or employee of the state-operated institutions of the state university of New York, while acting as such officer or employee, provided the claim shall have been approved and submitted for payment by the chief administrative officer of such institution, or an appropriate designee. Payment of any such claim shall not exceed the sum of two hundred fifty dollars.

12-c. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim for injuries to personal property, real property, or for personal injuries caused by the tort of a member of the organized militia or an employee in the division of military and naval affairs of the executive department, provided that the claim is encompassed by the waiver of immunity and assumption of liability contained in section eight-a of the court of claims act, and provided further that the claim shall have been submitted for payment by the adjutant general and approved by the attorney general. Payment of any such claim shall not exceed the sum of twenty-five hundred dollars.

12-d. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim submitted and approved by the head of a state department or agency, other than a department or agency specified in subdivision twelve of this section, for personal property of an employee damaged or destroyed in the course of the performance of official duties without fault on their part by an incarcerated individual, patient or client of such department or agency after March thirty-first, two thousand twenty-six and prior to April first, two thousand thirty-one, provided no such claim may be certified for payment to an officer or employee who is in a collective negotiating unit until the director of employee relations shall deliver to the comptroller a letter that there is in effect with respect to such negotiating unit a written collectively negotiated agreement with the state pursuant to article fourteen of the civil service law which provides therefor. Payment of any such claim shall not exceed the sum of three hundred dollars. No person submitting a claim under this subdivision shall have any claim for damages to such personal property approved pursuant to the provision of subdivision four of section five hundred thirty of the labor law or any other applicable provision of law.

12-e. (a) Notwithstanding any inconsistent provision of the court of claims act, where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law on behalf of officers and employees serving in positions in the administrative services unit, institutional services unit, operational services unit or division of military and naval affairs unit so provides, examine, audit and certify for payment any claim submitted and approved by the head of a state department or agency for personal property of an officer or employee damaged or destroyed in the actual performance of official duties without fault or negligence of the officer or employee other than a claim specified and covered by subdivision twelve or twelve-d of this section after March thirty-first, two thousand twenty-six and prior to April first, two thousand thirty-one. Payment of such claim shall not exceed the sum of six hundred dollars. Where an agreement between the state and such employee organization entered into pursuant to article fourteen of the civil service law provides for payment to be made to officers and employees by a state department or agency, such payments for claims not in excess of the amount specified in subdivision three of section one hundred fifteen of this chapter may be made from a petty cash account established pursuant to section one hundred fifteen of this chapter and in the manner prescribed therein and pursuant to regulations of the comptroller. No person submitting a claim under this subdivision shall have any claim for damages to such personal property approved pursuant to the provisions of subdivision four of section five hundred thirty of the labor law or any other applicable provision of law.

(b) Notwithstanding any inconsistent provision of the court of claims act, where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law on behalf of officers and employees serving in positions in the professional, scientific and technical services unit so provides, examine, audit and certify for payment any claim submitted and approved by the head of a state department or agency for personal property of an officer or employee damaged or destroyed in the actual performance of official duties without fault or negligence of the officer or employee other than a claim specified and covered by subdivision twelve or twelve-d of this section after March thirty-first, two thousand sixteen and prior to April first, two thousand nineteen. Payment of such claim shall not exceed the sum of three hundred fifty dollars. Where an agreement between the state and such employee organization entered into pursuant to article fourteen of the civil service law provides for payment to be made to officers and employees by a state department or agency, such payments for claims not in excess of the amount specified in subdivision three of section one hundred fifteen of this chapter may be made from a petty cash account established pursuant to section one hundred fifteen of this chapter and in the manner prescribed therein and pursuant to regulations of the comptroller. No person submitting a claim under this subdivision shall have any claim for damages to such personal property approved pursuant to the provisions of subdivision four of section five hundred thirty of the labor law or any other applicable provision of law.

12-f. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment of any claim submitted and approved by the head of the state department or agency for personal property of an officer or employee, whose position is designated managerial or confidential pursuant to article fourteen of the civil service law, and of civilian state employees of the division of military and naval affairs in the executive department whose positions are not in, or are excluded from representation rights in, any recognized or certified negotiating unit, and of officers and employees excluded from representation rights under article fourteen of the civil service law pursuant to rules and regulations of the public employment relations board, damaged or destroyed in the actual performance of official duties without fault or negligence of the officer or employee other than a claim specified and covered by subdivision twelve or twelve-d of this section after March thirty-first, nineteen hundred eighty-eight. Payment of such claim shall not exceed the sum of three hundred fifty dollars. Such payments for claims not in excess of seventy-five dollars may be made from a petty cash account established pursuant to section one hundred fifteen of this chapter and in the manner prescribed therein and pursuant to regulations of the comptroller. No person submitting a claim under this subdivision shall have any claim for damages to such personal property approved pursuant to the provision of subdivision four of section five hundred thirty of the labor law or any other applicable provision of law.

12-g. Notwithstanding any other provision of the court of claims act or any other law to the contrary, thirty days before the comptroller issues a check for payment to an incarcerated individual serving a sentence of imprisonment with the department of corrections and community supervision or to a prisoner confined at a local correctional facility for any reason, including a payment made in satisfaction of any damage award in connection with any lawsuit brought by or on behalf of such incarcerated individual or prisoner against the state or any of its employees in federal court or any other court, the comptroller shall give written notice, if required pursuant to subdivision two of section six hundred thirty-two-a of the executive law, to the office of victim services that such payment shall be made thirty days after the date of such notice.

13. In any instance in which the claim of a person under the age of eighteen years has been examined, audited, and certified for payment by the comptroller pursuant to subdivisions twelve-a or twelve-b of this section, an application for approval of such payment shall be made to the court of claims or a judge thereof. The procedure to be followed upon such application shall be the same as provided for in the civil practice law and rules, for the settlement or compromise of a claim or cause of action of a person under the age of eighteen years.

14. Make, amend and repeal rules and regulations as he may deem necessary in the performance of the duties imposed upon him by law.

15. Except where provisions for refund are otherwise specifically provided in any other law, general or special, upon the certification of the head of any state department or agency, and after audit and approval by him, refund within three years from the date of payment, any fee or portion of a fee or other moneys paid pursuant to any of the statutes of the state of New York, in any case in which:

a. The license, permit or certificate applied for is not issued, or does not take effert or

b. the filing or certification requested is not made, or

c. the service requested is not rendered, or

d. the payment made is in excess of the amount prescribed by statute, or

e. the licensee has entered the active armed services of the United States in which event the refund shall be such proportion of the license fee paid as the number of full months remaining unexpired of the license period bears to the total number of months in such period.

Such refund shall be paid from moneys appropriated for such purpose or from revenues in the custody of said department or agency, derived from fees collected by said department or agency.

16. Notwithstanding any inconsistent provision of law, no change shall be made in the rate or eligibility standards for state employees' travel, meals, lodging, and other expenses for which the state makes payment (either in advance or by reimbursement), without the approval of the director of employee relations.

18. Prepare and publish, no later than January fifteenth in each year, a listing by department, board, commission, division or state agency of all audits made during the previous year with a brief description of the results thereof, together with a listing of all such audits made during the preceding five years without a description. A copy thereof shall be filed with the senate finance committee and the assembly ways and means committee and copies shall be available to any state agency upon request.

19. Notwithstanding any inconsistent provision of law, maintain detailed records of all activity commonly known as "journal transfers" relating to any fund or account of the state for which he or she has the duty pursuant to law to audit and maintain accountability, including any supporting documentation relating thereto.

20. On or before April fifteenth of each year, submit an annual report of such activity pursuant to subdivision nineteen of this section to the temporary president of the senate and to the speaker of the assembly.

§ 8-a. Deviations from generally accepted accounting principles. In carrying out the accounting and financial reporting responsibilities assigned to him by subdivisions two, two-a, nine and nine-a of section eight of this chapter, the comptroller is authorized to interpret and, if he deems it necessary, deviate from generally accepted accounting principles, provided that any deviations shall be subject to the following requirements:

1. If authoritative national governmental accounting standard-setting bodies differ with each other as to the specification of generally accepted accounting principles, the comptroller in the annual report required by subdivision nine of section eight of this chapter, shall designate the body whose principles he has chosen to follow and explain the reasons for his choice.

2. If, because of a change in generally accepted accounting principles, the comptroller determines that it is not possible to conform fully with generally accepted accounting principles, the comptroller shall in such annual report specify the principles that will be followed and outline a program for future conformance with generally accepted accounting principles.

3. If, in the opinion of the comptroller, adherence to a particular aspect of generally accepted accounting principles would result in a less complete or less fair presentation of the state's financial position and results of operations than an alternative principle, he shall specify in such annual report the alternative principle being followed.

4. If, in the opinion of the comptroller, adherence to a particular aspect of generally accepted accounting principles is impractical, prohibitively costly, or undesirable on the basis of cost-benefit considerations, the comptroller shall specify the alternative principle being followed, and the reasons including cost information, if relevant, for his determination in this regard.

§ 8-b. Additional duties of the comptroller. 1. The comptroller is hereby authorized and directed to assess fringe benefit and central service agency indirect costs on all non-general funds, and on the general fund upon request and at the sole discretion of the director of the budget, and to charge such assessments to such funds. Such fringe benefit and indirect costs assessments shall be based on rates provided to the comptroller by the director of the budget. Copies of such rates shall be provided to the legislative fiscal committees.

§ 8-c. Enterprise fraud prevention and detection system. 1. In furtherance of the comptroller's constitutional and statutory functions, duties and responsibilities, the comptroller may, within his or her discretion, establish, implement and update as necessary an electronic data analytical enterprise fraud prevention and detection system for the prevention of fraud, waste and abuse in state government and the detection and prevention of improper payments of public moneys.

2. State agencies shall fully support and cooperate with the state comptroller by providing the state comptroller with access to data requested by the state comptroller, in accordance with applicable state and federal law, to allow such data to be integrated into such analytic efforts as the state comptroller may deem necessary. For this purpose, the term "state agency" shall mean any of the following performing a governmental or proprietary function for the executive department of the state: a state department, the state university of New York, the city university of New York, and any board, bureau, division, commission, committee, council, office or similar governmental entity.

3. In support of the enterprise fraud prevention and detection system, the state comptroller shall establish protocols:

(a) for data sharing, secure file transfers and/or other methods to obtain real-time, regular and/or periodic data from state agencies, provided, however, that access to such data by the state comptroller shall not waive any privilege or right of confidentiality;

(b) to ensure the safety, security, integrity and privacy of all data shared with his or her office in accordance with the system; and

(c) for the authorized retention and deletion of data obtained from state agencies.

4. In connection with such system, the state comptroller, in his or her discretion, may:

(a) develop a long-range plan for preventing or detecting improper payments of public moneys, and the prevention and detection of waste, fraud and abuse in government operations;

(b) acquire technology including, but not limited to, software that enhances the following capabilities: (i) automated detection and alerting; (ii) continuous monitoring of program transactions and activity, to detect fraud and improper payments both prospectively (before the payment is made) and retrospectively (after payments are made); (iii) detection of non-transactional fraud such as program eligibility issues and identify theft; and

(c) evaluate potential savings resulting from such efforts.

5. The state comptroller shall report annually to the legislature no later than the first day of September, two thousand sixteen and annually thereafter on the progress, status and results of the system created pursuant to this section and subdivision two of section twenty-eight hundred three of the public authorities law.

§ 9. Subpoenas; oaths. The comptroller, deputy comptrollers and assistant deputy comptroller, or either of them, may issue a subpoena or subpoenas requiring a person or persons to attend before the comptroller, a deputy comptroller or assistant deputy comptroller and be examined in reference to any matter within the scope of the inquiry or investigation being conducted by the comptroller, and, in a proper case, to bring with him, a book or paper. A subpoena issued under this section shall be regulated by the civil practice law and rules. The comptroller and deputy comptroller or assistant deputy comptroller or any person designated in writing by them may administer an oath to a witness in any such inquiry or investigation.

This section shall not be construed to abrogate or limit the powers granted to the comptroller or examiners of municipal accounts as provided in section thirty-five of the general municipal law.

§ 10. Compromise of old judgments and debts. The attorney-general and comptroller, or either of them, may acknowledge satisfaction of a judgment in favor of the people of the state when the same is settled or discharged. The comptroller, with the approval of the attorney-general, may compromise, settle, release and discharge any judgment or contract debt not in judgment in favor of the state, after the lapse of ten years since the recovery of the judgment, or since the debt became due, on such terms as the comptroller and attorney-general deem for the best interest of the state.

§ 11. Gifts, devises and bequests. Whenever any gift or bequest of money is lawfully made to the state, or to any department, board, bureau or officer thereof, the amount of such gift or bequest shall be paid to the department of taxation and finance to be held by such department in trust for the uses and purposes specified by the donor. Any such grant, gift or bequest shall be deposited by the department of taxation and finance in the treasury to the credit of a special fund to be designated by the state comptroller. Such trust fund shall be disbursed by the department of taxation and finance after audit by the state comptroller for the uses and purposes specified by the donor upon certification of the department, board, bureau or officer for whose benefit the trust was created.

No gift, grant, devise or bequest, other than grants from the United States, shall hereafter be received or accepted by the state or by any department, board, bureau or officer thereof without specific statutory authority unless such gift, grant, devise or bequest is unconditional. The provisions of this section shall be controlling, any other general, special or local law inconsistent therewith notwithstanding, provided, however, that nothing herein contained shall prohibit the acceptance of conditional gifts or devises of real property or any interest therein for highway or parkway right of ways.

§ 12. Annual reports to legislature by institutions entitled to receive money from state. All institutions and societies entitled by law to receive money from the state shall make an annual report to the legislature on or before the fifteenth day of January in each year, and no such money shall be paid in any such case until such report is made.

§ 13. Boards of visitors. A member of the board of visitors, a manager, trustee or officer of any state charitable or other institution receiving moneys from the state treasury for maintenance and support shall be entitled to actual and necessary traveling expenses when attending meetings of the board at the office of the institution or in the performance of other official duties undertaken pursuant to a resolution of the board of visitors of which he is a member, and with the approval of the head of the department under the control of which an institution is maintained.

§ 14. Departmental statements. In addition to the annual department reports prescribed by law, the head of each department of the state, on or before the fifteenth day of October in each year, shall submit to the governor a statement of the sources, amounts and disposition of all money received by such department, its divisions, bureaus or officers for the preceding fiscal year other than money appropriated for such department by the legislature or money that was paid by such department into the treasury. Such statement shall include a description of the nature and the amount of each fund, if any, then under the supervision or control of such department or the head thereof or under the supervision or control of any division, bureau, commission, board or other organization therein or under the supervision or control of the head or any other officer of such division, bureau, commission, board or organization, which was derived from any source whether or not deposited in the treasury, a citation of the statute authorizing the creation or establishment of each such fund and the nature and amount of any payments made therefrom during the preceding fiscal year. The director of the budget in the executive department shall make rules, which shall be approved by the governor, regulating the form and contents of such statements. Copies of such statements shall be simultaneously furnished to the senate finance committee and the assembly ways and means committee for their information.

The governor, in such form and with such explanation as the governor may desire, shall transmit to the legislature, with the annual budget, a recapitulation or summary of the information contained in such statements arranged under appropriate headings for each department. The provisions of this section shall not apply to any funds received by the superintendent of financial services in a fiduciary capacity or to the state teachers' retirement fund, or any state employees' retirement and pension fund, but such exemption from the application of this section shall not affect any other provision of law requiring a report or statement of such funds.

§ 14-a. Tax audit reporting system. 1. The department of taxation and finance shall establish and maintain a comprehensive tax audit reporting system which shall provide the governor and the legislature with a systematic method to evaluate the progress made by the department in achieving revenue targets. In order to ensure that the reporting system is made an integral part of the state fiscal plan, the following procedure is hereby established for the development of the form and contents of tax audit target reports and quarterly tax audit reports and for the submission of such reports.

2. Annually, but no later than ninety days prior to the commencement of each fiscal year, the department shall submit to the governor, a tax audit target report for such fiscal year which contains the following information for each general and special revenue fund tax, the cash receipts of which during the last completed state fiscal year exceeded fifty million dollars: annual and quarterly numbers of audits to be completed, annual and quarterly dollar amounts of assessments and collections expected, anticipated annual average assessments and average collections per audit, and anticipated annual average assessments and average collections per auditor for each such tax source. This data is to be provided differentiating between solely utilizing existing staff levels and any proposed changes to such levels. Copies of such report shall be simultaneously furnished to the senate finance committee and the assembly ways and means committee for their information.

3. In addition, after the tax audit target report for a fiscal year has been submitted as required, the department shall submit quarterly to the governor, within thirty days of the close of each quarter of the state fiscal year to which such tax audit target report shall pertain, a quarterly tax audit report which summarizes the actual experiences to date of assessments and collections for each tax source in forms suitable for comparison with such target report. Such quarterly reports shall provide an explanation of the causes of any major deviation from the targets set in such target report. Copies of such quarterly tax audit reports shall be simultaneously furnished to the senate finance committee and the assembly ways and means committee for their information.

§ 14-b. Capital projects and maintenance statements. The head of each state agency shall furnish the governor, at the time and in the form he requires but in no event later than December first of each year, a statement for which plans prepared to meet other existing statutory requirements may be accepted as a partial or complete substitute as determined by the director of the budget, copies of which shall forthwith be furnished to the chairman of the senate finance committee and the chairman of the assembly ways and means committee, setting forth:

a. a detailed schedule by fund, of all capital projects recommended to be undertaken or continued in any of the next five fiscal years, which shall provide the following information for each capital project:

(1) a description of the project in less than thirty words,

(2) the estimated total cost of the project and, if appropriate, the useful life of the project,

(3) the total of all disbursements for the project made prior to the then current fiscal year,

(4) the total amount of disbursements for the project recommended to be made during the current fiscal year, and during each of the next ensuing five fiscal years, provided however that (i) the information required by this paragraph may be provided for groupings of projects in those cases where the director of the budget determines it cannot be

provided on a project by project basis,

(5) the estimated date of project completion, and

(6) the amount of the total project costs for which the state or state agency will be contractually obligated as of the close of the then current fiscal year;

b. summaries of the following:

(1) the agency's proposed capital and maintenance activities, goals and objectives, including explanations of any changes to the goals and objectives resulting from new program initiatives, completion of prior program initiatives, or mandated legislative changes,

(2) the agency's proposed new and anticipated future capital appropriations by capital projects funds and by comprehensive construction programs,

(3) the agency's appropriations and reappropriations as currently enacted by capital projects funds and by comprehensive construction programs,

(4) agency's projected capital construction contract commitments and a comparison with previous commitment plans,

(5) the agency's total estimated disbursements, by capital projects funds and comprehensive construction programs, from existing and proposed new and future appropriations, a discussion of the assumptions underlying such estimated disbursements, and an explanation of the annual increase and/or decrease in such estimated disbursements,

(6) recommendations for financing the capital programs inclusive of pay-as-you-go financing, general fund revenues, special revenues such as user charges and federal grants, existing debt authorization and new debt authorization, and an explanation of the relative advantages of the methods proposed over the alternative;

c. for the purposes of the subdivision, capital projects of less than fifty thousand dollars may be grouped into appropriate categories; and

d. a five-year scheduled maintenance plan for the agency's capital assets prepared in accordance with section twenty-six of this chapter.

§ 15. Fees to be charged for certain documents. 1. Except as herein otherwise provided, no blank, report, pamphlet or other document printed pursuant to law by or under the supervision and direction of a state department, or a division, officer, board, bureau, commission or other state agency, included within such department, shall be furnished or distributed to any person except on payment of a fee therefor, to be fixed as herein provided.

2. The head of each state department shall adopt rules and regulations governing the printing and distribution of all blanks, reports, pamphlets and other documents printed by or under the direction and supervision of his department, or of any officer, board, division, bureau, commission or other state agency included within such department, and containing an itemized schedule of fees to be charged therefor. Such rules and regulations shall be submitted by such department head to the director of the budget and, upon his approval thereof, shall have the force and effect of law. Such rules and regulations may be revised from time to time, subject to the approval of such director. In preparing such schedule of fees each department head shall be guided, as far as possible, by the unit cost to the state of the preparation, printing and distribution of such blanks, reports, pamphlets and other documents. A copy of the rules and regulations in force for each department shall be at all times conspicuously displayed in the principal office of such department and in the particular portion of such department where the blanks, reports, pamphlets and other documents of the department are available for distribution.

3. No fee shall be charged for furnishing a report or other document which is required by law to be made or furnished to the governor, the legislature or to any of the state departments, and the director of the budget may prescribe other cases in which no fee shall be charged.

4. A true record and account of all fees received pursuant to this section shall be kept by the head of each department or by someone delegated by him to perform such task.

5. Nothing herein contained shall apply to reports, documents or

pamphlets furnished to the governor, a member of the legislature, a representative of the press, the head of any state department.

6. All fees collected by the commissioner of transportation pursuant to the provisions of this section shall be deposited by the comptroller into the special obligation reserve and payment account of the dedicated highway and bridge trust fund established pursuant to section eighty-nine-b of this chapter.

§ 16. Rate of interest on judgments and accrued claims against the state. The rate of interest to be paid by the state upon any judgment or accrued claim against the state shall not exceed nine per centum per annum.

§ 17. Reports on financed equipment acquisitions. Within thirty days following the close of each calendar quarter, beginning with the calendar quarter ending on December thirty-first, nineteen hundred eighty-eight, the director of the budget shall, to the extent practicable, provide a report to the chairs of the senate finance committee and the assembly ways and means committee showing expenditures for lease purchase and installment purchase payments made by or on behalf of any state department and agency or any unit of the state university or city university of New York for financed equipment acquisitions during the preceding calendar quarter. Such reports shall be organized by agency, program, fund, and appropriation. State departments and agencies and units of the state university and the city university of New York, the state comptroller, and the commissioner of the office of general services shall assist the director in obtaining the information necessary to produce such reports.

§ 18. Interest and collection fees assessed on debts owed to the state. 1. As used in this section: (a) "state agency" shall mean any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other governmental entity performing a governmental or proprietary function for the state; (b) "debt" shall mean any liquidated sum due and owing any state agency which has accrued pursuant to law or through contract, subrogation, tort or other cause of action, except a liability resulting from taxes or other impositions administered by the state commissioner of taxation and finance, regardless of whether there is an outstanding judgment for that sum; (c) "debtor" shall mean any individual, business, or other entity, which is not a state agency, municipal corporation or district corporation, having a debt with any state agency; (d) "liquidated" shall mean an amount which is fixed or certain or capable of being readily calculated, whether or not the underlying liability or amount of the debt is disputed; and (e) "outstanding" debt shall mean the amount set forth in the billing invoice or notice mailed to the debtor, together with late payment charges and interest, less any payments made by or on behalf of the debtor.

2. For the purposes of this section, a state agency shall mail a dated billing invoice or notice on or about the day it is dated, and receipt by the debtor of a billing invoice or notice is deemed to have occurred five days after its date.

3. Unless provided otherwise by contract, statute or regulation, a debtor owing a debt to any state agency shall pay such debt on or before the thirtieth day following such debtor's receipt of any billing invoice or notice sent by the state agency that such debt is due and owing and that failure to make timely payment, as stated in the billing invoice or notice, will result in the assessment of interest or a late payment charge and may result in a charge to cover the cost of processing, handling, and collecting such debt.

4. Unless provided otherwise by contract, statute or regulation, a debtor that fails to make payment of a debt within the period set forth in subdivision three of this section shall pay, in addition to the amount of debt, interest on the outstanding balance of the debt, accruing on the date on which the receipt of the first billing invoice or first notice occurs, computed at the underpayment rate which is in effect on the date which the receipt of the first billing invoice or

first billing notice occurs. For the purposes of this section, the underpayment rate shall be that rate set by the commissioner of taxation and finance and published in the state register pursuant to subsection (e) of section one thousand ninety-six of the tax law minus four percentage points. With respect to specific classes of debt collected by a state agency, the director of the budget or official of a state agency so designated by the director of the budget may approve the assessment of interest at a date later than the thirtieth day following such debtor's receipt of any billing invoice or notice sent by the state agency.

5. In addition to the charges referred to in subdivision four of this section, and unless provided otherwise by contract, statute or regulation, a debtor that fails to make payment of a debt subject to this section within ninety days of receipt by the debtor of the first billing invoice or notice may be assessed an additional collection fee charge to cover the cost of processing, handling and collecting such debt, not to exceed twenty-two percent of the outstanding debt, which collection fee shall be added to and payable in the same manner as the outstanding debt. The assessed collection fee charge may not exceed the agency's estimated cost of processing, handling and collecting such debt.

5-a. Notwithstanding any contrary provision of this section, no state agency shall assess the additional collection fee charge described in subdivision five of this section on any debt subject to this section owed by a debtor to a state agency for a liability resulting from tuition, fees, room and board, educational benefit overpayments, student loans, or other such charges incurred by a student in furtherance of such student's education.

6. Any interest or late payment charges assessed pursuant to this section shall be paid upon notice and demand and shall be treated and collected in the same manner as the original debt which is due and owing and shall be collected by a state agency when such agency deems collection to be administratively practical and cost-effective. Any collection fee charges assessed pursuant to this section shall be paid

upon notice and demand and shall be collected by a state agency when such agency deems collection to be administratively practical and cost-effective. In any action brought by or on behalf of a state agency to recover an outstanding debt, a demand for collection fee charges may be set forth in the statement of damages sought.

7. The state director of the budget shall promulgate such guidelines as the director deems necessary to carry out the provisions of this section.

8. The provisions of this section shall not supersede any provision of law or regulation or contract which provides for the imposition of interest or late payment or collection fee charges on debts not satisfied in a timely manner.

9. All contracts entered into or any regulation promulgated on or after the effective date of this section which waives the imposition of interest or late payment or collection fee charges or imposes interest or late payment charges or collection fee charges in a manner inconsistent with this section must be approved by the state division of the budget.

10. Every state agency to which this section is applicable is authorized to enter into written agreements with any debtor under which such debtor is allowed to satisfy liability for payment of any debt, including any interest imposed by this section on that portion of such debt as to which an extension is granted, in installment payments if the state agency determines that such agreement will facilitate collection of such liability. Provided further, that where such state agency determines that immediate collection of the debt would jeopardize the debtor's fiscal viability and thereby pose a hardship to the public, such agency shall offer to enter into a written agreement to temporarily defer collection of the debt, collect the debt on an installment basis, or make other reasonable arrangements to reduce such hardship on the public of collecting the debt.

§ 19. Returned check charge. 1. As used in this section, (a) "state agency" shall mean any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other governmental entity performing a governmental or proprietary function for the state; and (b) "dishonored check" shall mean a check, draft or like instrument drawn on a bank, depository or financial institution as full or partial payment for an unpaid balance on an account, or for other extensions of credit or payments of money, which is not paid or is dishonored or is returned by such institution due to insufficient funds or other cause not attributable to the state of New York.

2. Any individual, business or other entity, which is not a state agency, municipal corporation or district corporation, which makes payment to a state agency by a check which is dishonored shall be liable to such state agency for a returned check charge. The state director of the budget shall: (i) promulgate such guidelines as the director deems necessary to carry out the provisions of this section and (ii) establish a reasonable monetary amount of the returned check charge which shall not exceed the amount set forth in section 5-328 of the general obligations law.

3. Any returned check charges assessed pursuant to this section shall be paid upon notice and demand and shall be treated and collected in the same manner as the original debt upon which the dishonored check was received and shall be collected by a state agency when such agency deems collection to be administratively practical and cost-effective.

4. The provisions of this section shall not supersede any provision of law or regulation or contract which provides a remedy for the remittance of a dishonored check to the state of New York.

5. All contracts entered into or any regulation promulgated on or after the effective date of this section which waives the imposition of returned check charges or imposes returned check charges in a manner inconsistent with this section must be approved by the state division of the budget.

§ 19-a. Parking facilities; support for electric vehicle charging stations. 1. For purposes of this section:

(a) the term "construction project" shall mean construction work involving or including the construction of a new parking facility done under contract which is paid for in whole or in part out of public funds as such term is defined in section two hundred twenty-four-a of the labor law. Any construction associated with the creation or rehabilitation of residential dwelling units or manufactured home parks that are exempted from the definition of "covered projects" as set forth in section two hundred twenty-four-a of the labor law shall also be exempted from this section; and

(b) the term "parking facility" shall mean a parking garage, parking structure, or open parking lot that is paved and striped to designate individual parking spaces for vehicles and which has fifty parking spaces or more.

2. Any construction project undertaken in this state where the scope of such project includes the construction of a new parking facility that offers between fifty and two hundred parking spaces shall deliver a parking facility capable of supporting electric vehicle charging stations for a minimum of ten percent of available parking spaces through one or more electrical raceways to the electric supply panel serving such parking facility that shall be capable of providing a minimum of forty amperes and two hundred eight volts of electrical capacity to each charging station connected to the raceway. A common raceway may be used to serve multiple parking spaces. Each raceway shall terminate in close proximity to the parking spaces designated for electric vehicles and into a suitable listed cabinet, box, or other enclosure. Each such raceway, cabinet, box and enclosure and all other components and work appurtenant thereto shall be in accordance with all applicable state, county, city, town, or village electrical codes.

3. Any construction project undertaken in this state where the scope of such project includes the construction of a new parking facility that offers more than two hundred parking spaces shall deliver a parking

facility capable of supporting electric vehicle charging stations for a minimum of twenty percent of available parking spaces through one or more electrical raceways to the electric supply panel serving such parking facility that shall be capable of providing a minimum of forty amperes and two hundred eight volts of electrical capacity to each charging station connected to the raceway. A common raceway may be used to serve multiple parking spaces. Each raceway shall terminate in close proximity to the parking spaces designated for electric vehicles and into a suitable listed cabinet, box, or other enclosure. Each such raceway, cabinet, box, and enclosure and all other components and work appurtenant thereto shall be in accordance with all applicable state, county, city, town, or village electrical codes.

4. Nothing in this section shall require the installation of electric vehicle charging stations or any other infrastructure in any parking facility except as provided in subdivisions two and three of this section; provided that any construction projects undertaken pursuant to subdivisions two and three of this section shall be subject to the provisions of section two hundred twenty-four-a of the labor law as applicable, provided, however, that any installation of electric vehicle charging stations or any other infrastructure shall comply with the provisions of article eight of the labor law, including the payment of prevailing wage pursuant to section two hundred twenty of the labor law in the locality where such parking facility is located. Provided, further, however, that nothing in this section shall be interpreted to modify the applicability or requirements set forth in article eight of the labor law.

5. For any construction project covered by this section, the provisions of subdivision two or three of this section shall not apply if the state entity, political subdivision of the state, or other public authority, public benefit corporation or governmental unit that is providing the public funds for the construction project finds, in consultation with the energy research and development authority and the department of public service, that complying with such provisions would not be in the public interest or would result in unnecessary hardship. In making this determination, the state entity or other governmental

unit may consider the availability of sufficient electrical transmission or distribution infrastructure or capacity. The state entity or other governmental unit may consider whether to grant a full or partial exemption from the requirements of subdivision two or three of this section and whether there are alternative means to meet the objectives of this section. Any exemption determination by a state agency or other governmental unit shall be in writing, provided to the project owner, and posted publicly on such state entity or governmental unit website.

6. The requirements of this section are intended to set a minimum standard for the installation of electric vehicle charging infrastructure in construction projects. If the construction project is subject to any local, state, or federal law, regulation, code, or ordinance that requires a higher percentage of parking spaces to have charging infrastructure or requires a greater amount of charging infrastructure, the construction project shall be required to comply with those requirements rather than the requirements of this section.

ARTICLE III
THE BUDGET

§ 20. Division of the budget. Functions, powers and duties of the governor, under this article, shall belong to the executive department, and shall be exercised and performed by the governor, or under his direction, through the division of the budget.

§ 21. Auxiliary powers of executive department. In aid of any powers vested in the governor under this article, or under provisions of the state departments law relative to revision of departmental estimates and preparation of the budget, he or any authorized representative of the division of the budget

1. Shall have access, at all reasonable times, to offices of state departments and of divisions, bureaus and subordinates thereof, and to state institutions and public works.

2. May examine all books, papers, records and documents in any such office and institution.

3. May require any state officer, or head of a department or of a division or bureau therein, or officer of a state institution, to furnish such data, information or statements as may be necessary.

4. May take and hear proofs and testimony, administer oaths, subpoena and compel the attendance of witnesses and compel the production of books, papers, records and documents.

§ 22. The budget; contents. The budget submitted annually by the governor to the legislature, in accordance with article seven of the constitution, in addition to the information required by the constitution to be set forth therein, shall:

1. include a summary financial plan showing for each of the governmental fund types: (a) the disbursements estimated to be made before the close of the current fiscal year and the moneys estimated to be available from receipts and other sources therefor; and (b) the disbursements proposed to be made during the ensuing fiscal year, and the moneys estimated to be available from receipts and other sources

therefor inclusive of any receipts which are expected to result from proposed legislation which the governor deems necessary to provide receipts sufficient to meet such proposed disbursements. For the purposes of this summary financial plan, disbursements shall be presented by the following purposes: state purposes, local assistance, capital projects, debt service, and general state charges; receipts shall be presented for each fund type by each revenue source which accounts for at least one per centum of all such receipts and otherwise by categories of revenue sources; receipts and disbursements for special revenue funds shall be presented separately for federal funds and all other special revenue funds. Whenever receipts or disbursements are proposed to be moved to a different fund type, each significant amount so moved shall be identified.

1-a. within ten days following the submission of the financial plans presented in accordance with subdivision one of this section, the director of the budget shall submit to the chairs of the senate finance and the assembly ways and means committees and the comptroller summary financial plans of receipts and disbursements for the internal service, enterprise, and fiduciary fund types.

1-b. within ten days of the submission of the financial plan for the special revenue fund type, the director of the budget shall submit to the chairs of the senate finance and assembly ways and means committees a schedule of receipts and disbursements by account within each special revenue fund, excluding those which are financed primarily by federal grants.

1-c. within ten days following the submission of the financial plans presented in accordance with subdivision one of this section, the director of the budget shall submit to the chairs of the senate finance and the assembly ways and means committees and the comptroller an estimate of the fiscal impact of the executive budget general fund changes on local governments and, where practicable, the fiscal impact on local governments of the executive budget all fund changes concerning the medicaid program, homeland security program, and workforce investment programs. Such estimate shall be presented by class of local government and shall measure all of the impacts of the executive budget, including aid program changes, reimbursement changes, statutory changes in authorizations for local taxation, mandates on local governments and other requirements. Such estimate shall show the impact on local governments by local fiscal years affected and shall cover the first local fiscal year affected as well as the ensuing local fiscal year. Where such estimate depends on any local option or action, the estimate shall explicitly describe the assumptions used to calculate the estimate. When under existing law a local tax option or program would end and the executive budget proposes the continuation thereof, the impact shall be identified as a "deferral of sunset" and shall be calculated as a separate component of such estimate.

2. show for each fund type (unless otherwise specified) in a form suitable for comparison:

a. The appropriations, including reappropriations, made for the current fiscal year, the appropriations and reappropriations recommended for the ensuing fiscal year, the disbursements estimated to be made before the close of the current fiscal year and proposed to be made during the ensuing fiscal year based upon available and recommended appropriations and reappropriations. Disbursements proposed to be made shall be shown in separate parts as follows: those disbursements proposed to be made for state purposes shall be set forth in one part, those disbursements proposed to be made for local assistance shall be set forth in another separate and distinct part, those disbursements proposed to be made for capital projects shall be set forth in a third separate and distinct part and those disbursements proposed to be made for debt service shall be set forth in a fourth separate and distinct part. The effect of any proposed changes in the payment dates of particular disbursements on the financial plan presented in accordance with subdivision one of this section shall be set forth separately.

a-1. For each state agency, the appropriations, including reappropriations, made for the current fiscal year and recommended for the ensuing fiscal year for contracts for services made for state purposes.

a-2. For each state agency, the disbursements estimated to be made before the close of the current fiscal year and proposed to be made during the ensuing fiscal year for contracts for services made for state purposes.

a-3. For each state agency, the estimated number of employees hired for the current fiscal year and anticipated to be hired during the ensuing fiscal year pursuant to contracts for services made for state purposes based upon annual employment reports submitted by contractors pursuant to section one hundred sixty-three of this chapter.

b. In separate sections for each fund type, the receipts actually had and received during the preceding fiscal year, the receipts estimated to be available and received during the current and ensuing fiscal years respectively listed by each major source, including statistical and summary tables and a narrative which includes a discussion of the assumptions used in estimating such receipts. The effect of any proposed changes in the rates, bases, payment dates or other aspects of particular sources of receipts on the financial plan presented in accordance with subdivision one of this section shall be set forth separately and the assumptions used in calculating such effect. Whenever a new fee or a new financing mechanism is proposed, a schedule of the new fee or financing mechanism shall be included for purposes of showing the effect of the new fee or financing mechanism on the financial plan.

c. Within ten days following the submission of the financial plans presented in accordance with subdivision one of this section, the director of the budget shall submit to the comptroller and the chairs of the senate finance committee and the assembly ways and means committee:

(i) a detailed schedule by fund of the receipts and disbursements comprising such summary financial plan;

(ii) a detailed schedule by fund of receipts for the prior, current and next three fiscal years. Such schedule shall present the major revenue sources for each fund, including detail for each major tax, and major components of miscellaneous receipts; and

(iii) an itemized list of transfers to and from the general fund.

d. The anticipated general fund quarterly schedule and fiscal year total for the prior, current and next ensuing fiscal years of: disbursements; receipts; repayments of advances; total tax refunds; and refunds for the tax imposed under article twenty-two of the tax law. Such information shall be presented in the same form as the summary financial plans presented in accordance with subdivision one of this section. A separate, detailed, report of such schedule shall be provided with receipts shown by each major revenue category, including detail for each major tax and major components of miscellaneous receipts, and with disbursements shown by major function or program. The director of the division of the budget shall submit concurrent with the submission of the financial plan to the legislature pursuant to subdivision one of this section and with each update thereafter a revised monthly general fund cash flow projection of receipts and disbursements for the current fiscal year that: (1) compares actual results to (i) actual results through the same period for the prior year and (ii) the most recent prior update to the financial plan and to the enacted budget financial plan; (2) summarizes the reasons for any variances; and (3) describes the revisions to the cash flow projections. The monthly general fund cash flow projection shall be stated by major category of local assistance, personal service, nonpersonal service, general state charges, and debt service, and by major category of revenue. Such reports shall utilize a format that shall facilitate comparison and analysis with those reports submitted to the legislature by the office of audit and control pursuant to subdivision nine of section eight of this chapter.

d-1. Within ten days following the submission of the financial plans presented in accordance with subdivision one of this section, the anticipated general fund monthly and governmental fund types quarterly schedule and fiscal year total for the ensuing fiscal year of: disbursements; receipts; repayments of advances; total tax refunds; and refunds for the tax imposed under article twenty-two of the tax law. Such information shall be presented in the same form as the summary financial plans presented in accordance with subdivision one of this section.

d-2. A description of employment levels for each state department, division or office, for the prior, current and next ensuing fiscal year containing:

(1) separate schedules for each fund type; and

(2) an all funds summary. Such information shall be presented in a form that facilitates comparisons among agencies and across fiscal years, and shall include:

(i) actual and projected full-time equivalents; and

(ii) proposed changes to the work force in the executive budget, including but not limited to: new positions, layoffs, attrition, and changes in funding sources. To the extent practicable, the division of the budget shall facilitate the provision of other relevant information on employment to the legislature in a timely manner during the state fiscal year.

e. A statement explaining any differences between the significant accounting policies used in the preparation of the documents required to be submitted pursuant to this section and those used by the comptroller in the preparation of the financial statements contained in the annual report to the legislature for the preceding fiscal year issued pursuant to subdivision nine of section eight of this chapter.

f. The estimated borrowings in anticipation of the receipt of taxes and revenues and the amount of interest estimated to be paid thereon during the current and ensuing fiscal years respectively, and the amounts actually so borrowed and the interest actually paid thereon during the preceding fiscal year.

g. In connection with each statement of receipts from taxes imposed pursuant to state law, the total amounts collected or estimated to be collected therefrom.

h. A statement setting forth state involvement in the fiscal operations of those public authorities and public benefit corporations which may be part of the development of a comprehensive state budget system and provided therefor in the state financial plan. Such statement shall include those public authorities and public benefit corporations with disbursements which are not currently reflected in the state central accounting system from proceeds of any notes or bonds issued by any public authority, and which bonds or notes would be considered as state-supported debt as defined in section sixty-seven-a of this chapter. Such statement shall set forth the amount of all of the bonds, notes and other obligations of each public authority, public benefit corporation and all other agencies and instrumentalities of the state for which the full faith and credit of the state has been pledged or on account of which the state has by law given its pledge or assurance for the continued operation and solvency of the authority, public corporation, or other agency or instrumentality of the state, as the case may be. Such statement shall also set forth all proposed appropriations to be made to any public authority, public benefit corporation, and any other agency or instrumentality of the state which has been created or continued by law and which is separate and distinct from the state itself.

i. Include a summary financial plan for the funds of the state receiving tax check-off monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Include a three year financial projection showing the anticipated disbursements and receipts for each of the governmental fund types of the state. For the purposes of this three year financial projection, disbursements shall be presented by the following purposes: state purposes, local assistance, capital projects, debt service, transfers and general state charges with each major function or major program identified separately within each purpose; and receipts shall be presented by each major revenue category, including detail for each major tax, and major components of miscellaneous receipts and with disbursements shown by major function or program for the prior year, current year and next three fiscal years, and otherwise by each major source which is separately estimated and presented pursuant to paragraph b of subdivision two of this section. Receipts and disbursements for special revenue funds shall be presented separately for federal funds

and all other special revenue funds. Whenever receipts and disbursements are proposed to be moved to a different fund type, each significant amount so moved shall be explained. This three year financial projection shall include an explanation of any changes to the financial plans submitted in accordance with subdivision one of this section and include explanations of the economic, statutory and other assumptions used to estimate the disbursements and receipts which are presented. Whenever the projections for receipts and disbursements are based on assumptions other than the current levels of service, such assumptions shall be separately identified and explained. The three year financial projections shall include a description of any projected deficits or surpluses.

4. Include a summary statement of operations for the proprietary and fiduciary fund types. Such summary statement of operations shall include the estimated and projected receipts of and disbursements from appropriations and reappropriations available or recommended from such fund types in the budget bills submitted by the governor pursuant to section twenty-four of this article. Such summary statement of operations shall be revised as soon as is practical after the legislature has completed action on such budget bills.

5. Include a list of proposed legislation submitted pursuant to section three of article seven of the constitution.

6. Notwithstanding any provision of law to the contrary, budgets submitted pursuant to this section shall not recommend first instance expenditures. Any anticipated reimbursement of proposed expenditures shall be shown as receipts or revenues to the appropriate fund.

7. Within ten days following the submission of the budget by the governor, the director of the budget shall transmit to the chairs of the senate finance committee and the assembly ways and means committee a report, by agency, program, and fund, including but not limited to, the following information pertaining to financed equipment acquisitions for state departments, agencies and units of the state university and the city university of New York including those financed equipment

acquisitions financed by the issuance of certificates of participation or similar instruments for state departments, agencies and units of the state and city universities of New York:

a. For new financed equipment acquisitions to be financed in the ensuing fiscal year:

(1) An identification of the purposes of such financings, including:

(i) The nature of the equipment to be financed.

(ii) Whether the purposes are new financings or refinancings of outstanding lease purchase and installment purchase agreements.

(iii) The recommended method of financing.

(2) The estimated purchase cost of the equipment if purchased outright.

(3) The estimated interest rate and term of such financings.

(4) The estimated expenses for the issuances of such certificates or similar instruments as such expenses are defined in section sixty-six-b of this chapter.

(5) A schedule of estimated lease purchase payments by state fiscal year for such financings, and estimated total financing costs.

b. For outstanding financed equipment acquisitions as of April first of the ensuing fiscal year the total estimated amount for lease or installment purchase payments for the ensuing fiscal year.

c. For outstanding financed equipment acquisitions financed by certificates of participation the financing costs of outstanding certificates of participation and similar instruments issued pursuant to section sixty-six-b of this chapter with estimated payment schedules of all such outstanding obligations.

8. Include a summary of disbursements by function of state government for the preceding fiscal year and the estimated disbursements for the current and ensuing fiscal years in a form suitable for comparison. Such summary shall present such disbursements by purpose as set forth in subdivision one of this section and also including special revenue funds-federal and special revenue funds-other. Such summary shall also describe the state entities, as defined by section two-a of this

chapter, within each function. For the fiscal year beginning in nineteen hundred ninety-three, such summary shall be presented within ten days of the budget submission for the general fund, special revenue funds-other, capital projects funds and debt service funds. For the fiscal year beginning in nineteen hundred ninety-four, such summary shall be presented with the budget for the general fund and within ten days of the budget submission for special revenue funds-other, capital projects funds and debt service funds. For fiscal years beginning in nineteen hundred ninety-five and thereafter, such summary shall be presented with the budget.

9. Include a statement showing projected disbursement for the current fiscal year and proposed disbursements for the ensuing fiscal year by agency and bill and fund type. For the fiscal year beginning in nineteen hundred ninety-three, such statement shall be presented within ten days of the budget submission for the general fund, special revenue funds-other, capital projects funds and debt service funds. For the fiscal year beginning in nineteen hundred ninety-four, such summary shall be presented with the budget for the general fund and within ten days of the budget submission for special revenue funds-other, capital projects funds and debt service funds. For fiscal years beginning in nineteen hundred ninety-five and thereafter, such summary shall be presented with the budget.

10. Within ten days following the submission of the financial plans presented in accordance with subdivision one of this section, the director of the budget shall submit to the chairs of the senate finance committee and the assembly ways and means committee for the prior, the current and next ensuing fiscal years detailed schedules by agency for the general fund showing proposed appropriations in the state operations and aid to localities budget bills with disbursements to be made against such appropriations, as well as disbursements to be made against any existing appropriations.

11. a. With respect to any proposed appropriations for the purpose of remedying state agency violations or past problems of the environmental conservation law or regulations adopted thereunder within the proposed

budget submitted annually by the governor to the legislature shall, set forth the amount recommended to remedy each functional category of violation. A priority criterion to be considered in determining such recommended appropriations shall be the ranking of such violations and past problems as determined by the agency pursuant to paragraph b of subdivision one of section 3-0311 of the environmental conservation law, with any reordering of rankings as determined by the department of environmental conservation. Amounts appropriated shall be disbursed for remediation of the violation or problem only after review and determination by the department of environmental conservation of the adequacy of the remedial plan pursuant to paragraph g of subdivision three of section 3-0311 of the environmental conservation law.

b. Within thirty days following the submission of the budget by the governor for each fiscal year, beginning with the nineteen hundred ninety-three--ninety-four fiscal year, the director of the budget shall transmit to the chairs of the senate finance committee and the assembly ways and means committee a report which includes project specific information for proposed appropriations for the purposes of remedying state agency environmental violations or problems, as identified pursuant to section 3-0311 of the environmental conservation law, contained within such submitted budget.

12. Include a summary financial plan for all research institutes which shall set forth:

a. estimates of all revenues and all expenses for the current and succeeding fiscal years, along with the actual results from the prior fiscal year; and

b. any agreement whereby any state agency will provide financial support or any other assistance to cover any operating loss for such research institute.

13. a. With respect to information technology projects, dependent on funding in the executive budget, involving one or more contracts projected to total ten million dollars or more, within thirty days

following the submission of the budget by the governor for each fiscal year, beginning with the two thousand eight--two thousand nine fiscal year, the director of the budget shall transmit to the chairs of the senate finance committee and the assembly ways and means committee a report which shall set forth the following:

(1) project summary describing the project purpose, proposed approach, key milestones, current status and timetable;

(2) the proposed method of procurement, including whether the project will, in whole or in part, utilize a centralized contract or a sole-source contract; and

(3) the proposed funding source, financing method and estimated costs by fiscal year.

b. Information provided pursuant to paragraph a of this subdivision may not be disclosed to any party other than a governmental entity as defined in section one hundred thirty-nine-j of this chapter, if such disclosure would impair the fairness or competitiveness of a pending or potential procurement process.

Estimated costs by fiscal year shall not be disclosed.

14. The division of the budget shall prepare the reports, schedules, and other information described in this subdivision. To the extent practicable, such reports, schedules, and information shall be in a form, and presented at a level of detail, that facilitates comparison on an annual basis and against actual results, as appropriate, and in a manner consistent with the other reporting requirements enumerated in this section. The reports, schedules, and other information required by this subdivision shall be submitted to the chair of the senate finance committee, the chair of the assembly ways and means committee, the minority leaders of both houses, and the comptroller according to the schedules set forth in this section. In determining the final content and format of the information required by this section, the division of the budget shall consult annually with the designees of the temporary president of the senate, the speaker of the assembly, the minority leaders of both houses, and the comptroller. All information described in this subdivision shall be made available to the public.

a. The executive budget, the enacted budget report and each quarterly update to the financial plan shall include an updated general fund forecast of receipts and disbursements for the current and two succeeding fiscal years. Such updated forecast shall clearly identify and explain the revisions to the receipts and disbursements projections from the most recent prior update to the financial plan, and any significant revisions to the underlying factors affecting receipts and disbursements by major function, and may include, but not be limited to: caseload, service, and utilization rates; demographic trends; economic variables; pension fund performance; incarceration rates; prescription drug prices; health insurance premiums; inflation; contractual obligations; litigation; and state employment trends.

b. The capital program and financing plan submitted pursuant to section twenty-two-c of this article, and the update thereto required pursuant to section twenty-three of this article, shall include a report on the management of state-supported debt. Such report may include, but is not limited to: (1) an assessment of the affordability of state debt, including debt as a percent of personal income, debt per capita, and debt service costs as a percent of the budget; (2) a summary and analysis of the interest rate exchange agreements and variable rate exposure; and (3) an assessment of financing opportunities related to the state's debt portfolio.

15. The governor shall make all practicable efforts to amend or supplement the budget and submit supplemental bills or amendments to any bills pursuant to article seven of the constitution within twenty-one days after the budget is submitted to the legislature.

16. The amended executive budget required to be submitted within thirty days after the submission of the executive budget to the legislature in accordance with article seven of the constitution of the state of New York, in addition to the information required by the constitution of the state of New York to be set forth therein, shall include:

a. a summary financial plan showing for each of the governmental fund types: (1) all of the expenditures estimated to be made, in accordance with generally accepted accounting principles, before the close of the current fiscal year and all of the expenditures proposed to be made, in accordance with generally accepted accounting principles, during the ensuing fiscal year; and (2) all of the revenues estimated to accrue, in accordance with generally accepted accounting principles, before the close of the current fiscal year and during the ensuing fiscal year inclusive of any revenues which are expected to result from the proposed legislation which is deemed necessary to provide receipts sufficient to meet proposed disbursements. For the purposes of such summary financial plan, expenditures shall be presented by the following purposes: state purposes, local assistance, capital projects, debt service, and general state charges; and revenues shall be presented by each revenue source which accounts for at least one per centum of all such revenues and otherwise by categories of revenue sources;

b. the expenditures estimated to be made in accordance with generally accepted accounting principles before the close of the current fiscal year and proposed to be made in accordance with generally accepted accounting principles during the ensuing fiscal year. Expenditures estimated and proposed to be made shall be shown in separate parts as follows: those expenditures for state purposes shall be set forth in one part, those expenditures for local assistance shall be set forth in another separate and distinct part, those expenditures for capital projects shall be set forth in a third separate and distinct part, and those expenditures for debt service shall be set forth in a fourth separate and distinct part;

c. the revenues actually accrued in the preceding fiscal year and the revenues estimated to accrue during current and ensuing fiscal years, respectively. Revenues from each tax shall be shown both in total and net of refunds;

d. a schedule for the general fund showing the differences between projected operating results on a cash basis and those on the basis of generally accepted accounting principles;

e. a schedule for each governmental fund type other than the general fund showing the differences between projected operating results on a cash basis and those on the basis of generally accepted accounting principles; and

f. a detailed schedule by fund of revenues and expenditures within the general fund.

§ 22-a. Synopsis of requests for appropriations; submittal by budget director. The director of the budget shall, within thirty days following receipt of the requested appropriations pursuant to the first paragraph of section one of article seven of the constitution, submit to the chairs of the assembly ways and means committee and the senate finance committee a synopsis of such requests, including but not limited to: (a) a schedule of appropriations requested as compared to the prior year, (b) a brief description of the department's, division's or office's priorities for receiving funding, and (c) a discussion of major changes or initiatives recommended for the ensuing fiscal year.

§ 22-b. Report of the legislature on the enacted budget. Within thirty days of passage of the budget the senate and the assembly shall issue, either jointly or separately, a legislative report on the budget. Such report shall contain a description of appropriation changes between the budget submitted by the governor and the enacted budget and the effect of such changes on employment levels. Commencing with fiscal year nineteen hundred ninety-four--nineteen hundred ninety-five, such report shall also summarize changes in appropriations by function in a form suitable for comparison with the schedule required to be submitted with the governor's proposed budget. Commencing with fiscal year two thousand seven--two thousand eight, such report shall also include an estimate of the impact of the enacted budget on local governments, the state workforce, and general fund projections for the ensuing fiscal year, consistent with the requirements of subdivision one-c of section twenty-two of this article. The findings and descriptions contained in the report required by this section shall constitute the expression of legislative intent with respect to the budget to which such report relates.

§ 22-c. Capital program and financing plan. The governor shall annually submit to the legislature a capital program and financing plan concurrent with the executive budget, in addition to the information required by section twenty-two of this article. The plan shall contain a comprehensive assessment of the capital assets and program needs of all state agencies, a review and analysis of how such requirements would be financed, an analysis of the affordability of state-supported debt, and an analysis of all costs related to the financing of such plan.

1. When used in this section, the following terms shall have the following meanings:

(a) "Comprehensive construction program" shall mean the categories or groups of one or more capital appropriations which have a common objective within a capital program.

(b) "Director" shall mean the director of the division of the budget of the state of New York.

(c) "Pay-as-you-go" financing shall mean transfers from the general fund to capital projects funds, and any taxes, user fees, repayment of advances, or miscellaneous receipts from non-bond proceeds deposited to capital projects funds.

(d) "Plan" shall mean the capital program and financing plan required by this section.

(e) "State agency" shall mean any state department or agency, including any public benefit corporation, except a public benefit corporation whose members are appointed by the governing board or an officer of a county, city, town or village, or other instrumentality of the state.

(f) "State-supported debt" shall mean any bonds or notes issued by the state or a state public corporation for which the state is constitutionally obligated to pay debt service or is contractually obligated to pay debt service subject to an appropriation, except where the state has a contingent contractual obligation.

2. The governor and/or his or her designee shall conduct hearings annually on the capital needs of the state at which state agencies shall present an assessment of the needs of their capital programs. Such hearings shall be open to the public who shall be afforded the opportunity to comment.

3. The capital program and financing plan shall contain the following information:

(a) A summary which shall include an overview of the major capital programs, an explanation of the major sources of financing for such plan, and an assessment of the fiscal impact of the plan's financing methods on the financial plan of the state.

(b) For each major capital program which may include, but need not be limited to, transportation, mental hygiene, public protection, environment and recreation, education, housing and economic development, and general government, the plan shall include the following:

(i) an overview of the capital program's goals and objectives, agency responsibilities, prior capital program activities, accomplishments during the prior fiscal year and an explanation of any significant delays in achieving the prior fiscal year's plans, an explanation of how any proposed capital funding will address continuing capital requirements and new program initiatives, and an explanation of the impact of the capital plan on the current and future operations of state agencies and their ability to deliver services or accomplish their missions;

(ii) a summary of the capital program's remaining existing appropriations and anticipated future appropriations by each comprehensive construction program and fund for the current fiscal year and each of the next five fiscal years;

(iii) a summary of the capital program's projected capital construction contract commitments for the current fiscal year and each of the next five fiscal years and a comparison with previous commitment plans;

(iv) a summary of the capital program's estimated disbursements from existing appropriations and from anticipated future appropriations by each comprehensive construction program and fund for at least the prior fiscal year, the current fiscal year and each of the next five fiscal years, and a summary of how these estimated disbursements are anticipated to be financed;

(v) a summary of maintenance activities which are anticipated to be undertaken or continued in the next five fiscal years for the state's capital programs and a summary of the scheduled maintenance requirements developed pursuant to section twenty-six of this article; and

(vi) a summary schedule showing the age, condition and estimated remaining useful life as of September thirtieth of each year for all existing capital assets or capital asset types with a replacement cost of not less than five million dollars, under the jurisdiction of all state agencies subject to the provisions of this section.

(c) A statement of the mix of financing sources for the plan which shall include, for the current fiscal year and each of the next five fiscal years, the following:

(i) the annual total of pay-as-you-go financed capital disbursements proposed for each capital program, by agency, and the annual total of pay-as-you-go financed capital disbursements as a percentage of the annual total of capital projects disbursements;

(ii) the annual total of bond-financed capital disbursements proposed for each capital program, by agency, identified separately for general obligation bonds and revenue bonds of the state, and any other bonds, and the annual total of bond-financed capital disbursements as a percentage of the annual total of capital projects disbursements;

(iii) the annual total of federal-grant-financed capital disbursements for each capital program, by agency, and the annual total of federal-grant-financed capital disbursements as a percentage of the annual total of capital projects disbursements;

(iv) schedules of the projected annual state-supported bond issuances, proposed for each capital program, by agency, by issuer, and an analysis of existing debt authorizations and the need for any additional authorizations;

(v) schedules of projected outstanding bonds, including retirements by year identified separately for state-supported bond issuances by issuer, and by capital program by agency, where practicable;

(vi) schedules of the projected personal income of the state and the projected ratio of outstanding state-supported bonds to personal income;

(vii) schedules of projected state-supported debt service costs by issuer, and by capital program by agency, where practicable; and

(viii) an analysis of trends in municipal bond interest rates and an explanation of the interest rate assumptions, timing of principal and interest payments, and the timing and size of projected state-supported bond sales used in the debt service projections.

(d) The capital program and financing plan, which is current, accurate and reflective of all previous legislative enactments and of the governor's plan, shall also include the following: A detailed schedule, by state agency and for each state agency by fund, of all capital projects which the governor recommends or anticipates be undertaken or continued by any state agency in the next five fiscal years, which shall provide the following information for each such capital projects:

(i) a capital plan project reference number which shall be consistently assigned each year solely to such project,

(ii) a description of the project in less than thirty words,

(iii) an indication of the category into which the project has been classified in the capital plan,

(iv) the estimated total cost of the project,

(v) the total of all disbursements for the project made prior to the then current fiscal year,

(vi) the total amount of disbursements for the project estimated to be made during the current fiscal year and during each of the next ensuing five fiscal years, provided however, that (A) the information required by this subparagraph may be provided for groupings of projects in those cases where the governor determines it cannot be provided on a project by project basis, and (B) the total of all disbursements estimated in accordance with the requirements of this subparagraph to be made for all capital projects during the current fiscal year and during each of the next ensuing five fiscal years, excluding those disbursements which are estimated in accordance with the requirements of this subparagraph to be made by public benefit corporations and which are not subject to appropriations, shall be equal, respectively, to the total of all disbursements estimated, in the financial projections required by subdivisions one and three of section twenty-two of this article, to be made for all capital projects during the then current fiscal year and during each of the next ensuing five fiscal years,

(vii) the estimated date of project completion,

(viii) the amount of the project cost for which the state or state agency will be contractually obligated as of the close of the then current fiscal year, and

(ix) subtotals of the information required by subparagraphs four, five, six and eight of this paragraph by agency and within each agency for each of the categories into which the individual capital projects appropriations are classified in the appropriations bill involved.

(e) A comprehensive financial report and plan for the dedicated highway and bridge trust fund established by section eighty-nine-b of this chapter, which shall be submitted to the comptroller at the same time as the plan is submitted to the legislature, and which shall include the following information pertaining to the dedicated highway and bridge trust fund separately stated for the last completed fiscal year, the current fiscal year and the next five fiscal years:

(i) a detailed description of all actual and projected revenues of the dedicated highway and bridge trust fund, separately stating the amount received or expected to be received from bond proceeds, and the amounts, separately identified, received or expected to be received from taxes, fees, transfers, or other sources;

(ii) a detailed description of actual or planned disbursements and transfers from the dedicated highway and bridge trust fund, separately stating in the aggregate the amounts disbursed or transferred or planned to be disbursed or transferred for (A) debt service costs, (B) capital project costs, (C) state operations costs, (D) costs of contracts for engineering and similar or related services related to capital project costs and state operations, and (E) the costs of state employees to provide similar services on projects for which service contracts are not expected to be used, and further separately stating the amounts of such capital project and state operations costs disbursed or planned to be disbursed for personal service and non-personal service costs

(f) For the preceding four fiscal years and the current fiscal year, the bond coverage ratio on an annual basis, including the formula used to compute such ratio and the source of that formula.

(g) An explanation of any deficit projected for the end of any fiscal year covered by the plan stating whether the projected deficit is expected to be caused by an imbalance between projected revenues and projected expenditures, or by the timing of payments within a fiscal year, or by other causes.

(h) A detailed description of actual or proposed appropriations and reappropriations from the dedicated highway and bridge trust fund, and the actual or planned disbursements pursuant to such appropriations and reappropriations.

(i) An explanation of any actions proposed to be taken to achieve increased opportunity for meaningful participation in the performance of state contracts by minority and women-owned business enterprises in accordance with article fifteen-A of the executive law, including a compliance report to be submitted by July first of each year commencing with the two thousand five--two thousand six fiscal year and for each subsequent year thereafter that includes: all the items of information required in accordance with regulations promulgated by the director of the division of minority and women's business development in the department of economic development under article fifteen-A of the executive law; goals for participation by certified minority or women-owned business enterprises for such fiscal year; and a description of the types of expenditures, projects or contracts.

(j) Such other information as shall be necessary to present a full and accurate description of the financial position of the dedicated highway and bridge trust fund.

For the purposes of this subdivision, capital projects of less than fifty thousand dollars may be grouped into appropriate categories.

4. (a) For the purposes of subdivision three of this section, the term "state agency" shall mean any state department or agency, including any public benefit corporation, except a public benefit corporation whose members are appointed by the governing board or an officer of a county, city, town or village, or other instrumentality of the state.

(b) For the purposes of subdivision three of this section, the term "capital project" as defined in a subdivision two-a of section two of this chapter shall include any project which is being, has been or is proposed to be:

(i) financed by the issuance of bonds, notes or other evidences of indebtedness of the state or any public benefit corporation thereof, except a public benefit corporation whose members are appointed by the governing board or an officer of a county, city, town or village;

(ii) funded by an appropriation from any fund of the state classified by the comptroller, in accordance with section seventy of this chapter, as a capital project fund; or

(iii) funded by an appropriation from any fund of the state, other than a fund classified as a capital projects fund, where the specific expenditure involved is declared by law to be for a capital project or is determined to be for a capital project under standards as they may be prescribed from time to time by the director with the concurrence of the comptroller; provided further that

(iv) the governor may exempt from the requirements of subdivision three of this section any project financed by public benefit corporation programs which are used as sources of capital for private clients provided that neither the state nor the public benefit corporation involved are in any way liable for the debt of such projects, and he may also exempt debt issued by the job development authority pursuant to title eight of article eight of the public authorities law, and provided further that any such exemptions shall not impair the effectiveness of the capital plan being prepared and submitted pursuant to this subdivision.

5. Within forty days following the submission of the budget submitted annually by the governor to the legislature, in accordance with article seven of the constitution, the director of the budget shall submit to the chairs of the senate finance committee and the assembly ways and means committee a listing of any changes to the capital program and financing plan submitted originally with the executive budget. At the same time, the director of the budget shall also submit to the comptroller a copy of the portion of such listing showing any changes to the comprehensive financial plan required by paragraph (e) of subdivision three of this section.

6. By the later of July thirtieth or ninety days after the enactment of all bills that constitute the budget by the legislature, the governor shall submit to the legislature an update to the capital program and financing plan, which shall contain such updated information in the same

form as prescribed in subdivision three of this section, and an explanation of any changes from the previously submitted capital program and financing plan. At the same time, the governor shall also submit to the comptroller a copy of the portion of such update containing updated information in the same form as prescribed by paragraph (e) of subdivision three of this section, and an explanation of any changes to the comprehensive financial plan required by paragraph (e) of subdivision three of this section.

§ 23. Plans and estimates. 1. Capital projects design and construction plans; preparation, approval and implementation. It shall be the duty of the division of the budget to coordinate the activities of the several departments and agencies of the state with respect to the planning and implementation of state capital projects proposed to be undertaken by the departments and agencies, and in the discharge of the duty the director of the budget shall, with the approval of the governor, establish appropriate procedures with respect to the planning and implementation. The head of any department or agency of the state proposing to undertake the design or construction of a capital project shall apply to the division of the budget and request approval for any such work to be undertaken. The director of the budget may approve or disapprove any such application, and if approved, may authorize the preparation of plans for the project or the advertising for bids for the construction of the project and may allocate funds therefor from any moneys appropriated and available for the purpose.

2. Capital projects; initial submissions. So far as may be possible, the governor shall cause to be submitted to the chairman of the senate finance committee and the chairman of the assembly ways and means committee for the use of the committees and the information of the legislature, at or prior to the time that the budget is submitted, preliminary plans and estimates relating to each of the capital projects for which appropriations are recommended in the budget, and in the case of proposed acquisitions of land, a general approximation of the location of the land.

3. Financial plans and capital improvement program; revisions. Not later than thirty days after the legislature has completed action on the budget bills submitted by the governor and the period for the governor's review has elapsed, the governor shall cause to be submitted to the legislature the revisions to the financial plans and the capital plan required by subdivisions one, two, three, four and paragraph (a) of subdivision sixteen of section twenty-two of this article as are necessary to account for all enactments affecting the financial plans and the capital plan. The financial plan shall also contain a cash flow analysis of projected receipts and disbursements and other financing sources or uses for each month of the state's fiscal year. Notwithstanding any other law to the contrary, such revised plans and accompanying cash flow analysis shall be submitted to the legislature and the comptroller in the same form as the plans required by such subdivisions.

4. Financial plan updates. Quarterly, throughout the fiscal year, the governor shall submit to the comptroller, the chairs of the senate finance and the assembly ways and means committees, within thirty days of the close of the quarter to which it shall pertain, a report which summarizes the actual experience to date and projections for the remaining quarters of the current fiscal year and for each of the next two fiscal years of receipts, disbursements, tax refunds, and repayments of advances presented in forms suitable for comparison with the financial plan submitted pursuant to subdivisions one, three and four of section twenty-two of this article and revised in accordance with the provisions of subdivision three of this section. The governor shall submit with the budget a similar report that summarizes revenue and expenditure experience to date in a form suitable for comparison with the financial plan submitted pursuant to paragraph a of subdivision sixteen of section twenty-two of this article and revised in accordance with the provisions of subdivision three of this section. Such reports shall provide an explanation of the causes of any major deviations from the revised financial plans and, shall provide for the amendment of the plan or plans to reflect those deviations. The governor may, if the governor determines it advisable, provide more frequent reports to the legislature regarding actual experience as compared to the financial

plans. The quarterly financial plan update most proximate to October thirty-first of each year shall include the calculation of the limitations on the issuance of state-supported debt computed pursuant to the provisions of subdivisions one and two of section sixty-seven-b of this chapter.

5. Financial information review. Annually on or before November fifteenth, the governor, temporary president of the senate, the speaker of the assembly and the comptroller shall cause their respective appropriate personnel to meet and such meeting shall be open to the public for the purpose of jointly reviewing available financial information to facilitate timely adoption of a budget for the next fiscal year. Such review shall include meetings to discuss the economic outlook, revenue forecasts, projected spending, the impact of relevant state and federal statutory provisions, and any other matters deemed appropriate. Not later than November fifth, such respective appropriate personnel shall separately prepare and make available reports on estimated state receipts and state disbursements for the current and ensuing fiscal years. Each report on estimated state receipts shall include, but shall not be limited to, estimated tax receipts on an all-funds basis, estimated lottery receipts, estimated miscellaneous receipts to be received in the general fund, and the underlying factors and data upon which such estimated receipts are based. Each report on estimated state disbursements shall include, but shall not be limited to, estimates of state disbursements for Medicaid and the underlying factors and data on which such estimates are based, estimates of state disbursements for public assistance and the underlying caseload and other factors and data on which such estimates are based, and estimates of state disbursements for assistance for elementary and secondary education and the underlying factors and data on which such estimates are based. The governor, temporary president of the senate and the speaker of the assembly shall cause their respective appropriate personnel to meet annually on or after November fifth to review the separate reports on estimated state receipts and state disbursements. The respective appropriate personnel shall identify and evaluate the differences between the estimates of state receipts and state disbursements, and the differences between the underlying factors and

data on which such estimates are based, and separately report such differences and the evaluation thereof to their principals. Not later than November fifteenth the governor, the temporary president of the senate and the speaker of the assembly shall jointly prepare and make available on their internet websites a report on the actual, estimated and projected state receipts and state disbursements for the prior, current and ensuing fiscal years, respectively, for all funds of the state. Subsequent review shall be held within six weeks following the end of the first quarter of the fiscal year.

6. Consensus economic and revenue forecasting conference; report. (a) By the end of February in each year, prior to the report required by paragraph (b) of this subdivision, the chairperson and ranking minority member of the senate finance committee, the chairperson and ranking minority member of the assembly ways and means committee and the director of the budget shall jointly convene a consensus economic and revenue forecasting conference in the form of a joint legislative-executive hearing, for the purpose of assisting the governor and the legislature in reaching the consensus revenue forecast required by paragraph (b) of this subdivision. The conveners of the conference shall invite the state comptroller and such other participants to the conference as shall, in their judgment, provide guidance on the current conditions in, and probable outlook for the performance of, the economy of the state, as well as the effect of such conditions and such performance on state receipts.

(b) On or before March first in each year, the director of the budget and the secretary of the senate finance committee and the secretary of the assembly ways and means committee shall issue a joint report containing a consensus forecast of the economy and estimates of receipts for the current and the ensuing state fiscal year. Such estimates of receipts shall include, but not be limited to: expected tax receipts on an all-funds basis, projected lottery receipts, and anticipated miscellaneous receipts to be received in the general fund. The estimate of receipts for the ensuing fiscal year contained in the report, shall be all receipts from such sources described in this subdivision available to make disbursements authorized by the appropriation bills submitted by the governor pursuant to section three of article seven of the constitution for the ensuing fiscal year.

(c) On a failure of the director of the budget, the secretary of the senate finance committee and the secretary of the assembly ways and means committee to issue a joint report containing a consensus forecast as provided in paragraph (b) of this subdivision, the state comptroller shall, on or before March fifth, provide estimates of receipts for the current and the ensuing state fiscal year. Such estimates shall include, but not be limited to, expected tax receipts on an all-funds basis, projected lottery receipts, and miscellaneous receipts to be received in the general fund. In rendering his or her estimate, as required in this paragraph, the comptroller shall give due consideration to the inherent risks in economic and revenue forecasting and the interest of the state to maintain budget balance throughout the fiscal year. The estimate of receipts for the ensuing fiscal year provided by the state comptroller, shall be all receipts from such sources available to make disbursements authorized by the appropriation bills submitted by the governor pursuant to section three of article seven of the constitution for the ensuing fiscal year.

§ 24. Budget bills. 1. The budget submitted annually by the governor shall be simultaneously accompanied by a bill or bills for all proposed appropriations and reappropriations and for the proposed measures of taxation or other legislation, if any, recommended therein. Such bills shall be submitted by the governor and shall be known as budget bills.

(a) For all non-federal state operations appropriations, such bill or bills shall only contain itemized appropriations and shall be made, where practicable, by agency and within each agency by program and within each program at the following level of detail and in the following order:

(i) by fund type, which at a minimum shall include general fund, special revenue-other funds, capital projects funds, and debt service funds;

(ii) for personal service appropriations, separate appropriations shall be made for regular personal service, temporary personal service, and holiday and overtime pay;

(iii) for nonpersonal service appropriations, separate appropriations shall be made for supplies and materials, travel, contractual services, equipment, and fringe benefits, as appropriate.

(b) Any appropriation for temporary assistance for needy families, the environmental protection fund, and the medical assistance program, shall only contain itemized appropriations which shall not be in the form of lump sum appropriations, provided, however, for the purposes of the medical assistance program, itemized appropriations shall consist of categories-of-service with separate appropriations for hospital inpatient, hospital outpatient and emergency room, clinic, nursing home, other long-term care, managed care, pharmacy, dental, transportation, and other non-institutional services.

2. (a) On or after January first, nineteen hundred eighty-four, no budget bill submitted by the governor may include any proposed appropriation or reappropriation for any capital project which is not included in the capital plan presented as part of the budget submitted pursuant to section twenty-two of this article. Each proposed appropriation or reappropriation for a capital project shall bear the capital plan project reference number or numbers to which it shall pertain, and shall be classified into the same category as the associated capital project or projects have been classified in such capital plan. Reappropriations of appropriations effective for fiscal years beginning prior to April first, nineteen hundred eighty-four may be presented by the categories of appropriation contained in the bill originally enacting such appropriation.

(b) On or after January first, two thousand ten, any budget bill submitted by the governor containing a proposed appropriation from the dedicated highway and bridge trust fund shall be itemized to show the following information for each such appropriation:

(i) each amount appropriated from the dedicated highway and bridge trust fund for capital purposes;

(ii) the amount of each such appropriation to be used for personal service expenses; and

(iii) the amount of each such appropriation to be used for non-personal service expenses.

3. Any appropriation for maintenance undistributed shall be shown as

apportioned among the items covered to the extent practicable.

4. Any appropriation added to such budget bills, pursuant to section four of article seven of the constitution, shall only contain itemized appropriations which shall not be in the form of lump sum appropriations, and provided further that for all non-federal state operations appropriations, such bill or bills shall only contain itemized appropriations and shall be made, where practicable, by agency, and within each agency by program and within each program at the following level of detail and in the following order:

(a) by fund type, which at a minimum shall include general fund, special revenue-other funds, capital projects funds and debt service funds;

(b) for personal service appropriations, separate appropriations shall be made for regular personal service, temporary personal service, and holiday and overtime pay;

(c) for nonpersonal service appropriations, separate appropriations shall be made for supplies and materials, travel, contractual services, equipment and fringe benefits, as appropriate.

5. Any appropriation added pursuant to section four of article seven of the constitution without designating a grantee shall be allocated only pursuant to a plan setting forth an itemized list of grantees with the amount to be received by each, or the methodology for allocating such appropriation. Such plan shall be subject to the approval of the chair of the senate finance committee, the chair of the assembly ways and means committee, and the director of the budget, and thereafter shall be included in a concurrent resolution calling for the expenditure of such monies, which resolution must be approved by a majority vote of all members elected to each house upon a roll call vote.

§ 25. Reappropriation bills. Every appropriation reappropriating moneys shall set forth clearly the year, chapter and part or section of the act by which such appropriation was originally made, a brief summary of the purposes of such original appropriation, and the year, chapter and part or section of the last act, if any, reappropriating such original appropriation or any part thereof, and the amount of such reappropriation.

If it is proposed to change in any detail the purpose for which the original appropriation was made, the bill as submitted by the governor shall show clearly any such change.

§ 26. Maintaining capital assets. 1. Every contract made by or on behalf of the state or any agency or official thereof for new capital projects or programs which cost more than two million dollars, and which involve plumbing, electrical, heating and ventilating or other mechanical or electrical systems, shall require that a comprehensive manual be supplied by the contractor explaining the design concept and covering the proper operation and maintenance of the entire system. Such manual shall be designed, using explanatory diagrams as needed, to cover both day-to-day operations and emergencies so as to insure proper care and maximum useful life of the project. This contract provision may, in the discretion of the contracting state agency or official, be waived whenever the necessary operation and maintenance information is available from other sources, is not necessary due to the nature of the asset, is already available for a similar project, or is provided free by a supplier and covers the maintenance needs of the entire system.

2. The head of each state agency, in cooperation with any related entity responsible for construction oversight or financing of agency projects, shall develop an annual five-year scheduled maintenance plan, by asset or asset group, for the capital assets under the jurisdiction of the agency. Such scheduled maintenance plan, where applicable, shall be designed to meet or exceed engineering or architectural standards for such assets. Such scheduled maintenance plan shall include:

(a) a description of the age and current condition of such capital assets, by asset or asset group;

(b) the establishment of goals for the condition of such capital assets, by asset or asset group, for each of the next five fiscal years; and

(c) a description of the maintenance activities and projected levels of funding necessary for the next five fiscal years to achieve the goals for the condition of such capital assets, by asset or asset group.

Such scheduled maintenance plan may be developed in coordination with and as part of a capital plan prepared pursuant to other provisions of law.

3. The head of each state agency shall cause to be performed once every five years an independent evaluation of the agency's scheduled maintenance plan. Such evaluation shall be conducted by individuals expert in the field of maintenance and maintenance planning, and shall be submitted to the governor and to the chairs of the senate finance committee and the assembly ways and means committee. Such evaluation shall include, but not be limited to:

(a) an assessment of the adequacy of the scheduled maintenance of the capital assets under the jurisdiction of the agency;

(b) recommendations for any improvements or technological advances in the way in which the agency should maintain the capital assets under its jurisdiction; and

(c) an assessment as to whether the level or allocation of funding for scheduled maintenance is sufficient.

4. No scheduled maintenance plan or evaluation of such plan required by this section shall be admissible in any action or proceeding in which the state or any of its departments, agencies or authorities, or any municipal corporation or other political subdivision, or any officer or employee thereof, is a party, to prove the existence of a particular defect or dangerous condition in any capital asset or portion thereof; nor shall the state or any of its departments, agencies or authorities, or any municipal corporation or any other political subdivision, or any officer or employee thereof, be held liable for damages as a result of a failure to comply with any scheduled maintenance plan required by this section or to take any action as a result of an evaluation of such plan.

§ 27. Scheduled maintenance appropriations. 1. Each fiscal year the budget submitted by the governor shall contain separate and distinct appropriations, which may be lump sum appropriations, for scheduled maintenance activities.

2. On or before the first day of December, nineteen hundred ninety-three, the comptroller, in consultation with the division of the budget, shall provide a summary report to the director of the budget and the chairs of the senate finance committee and assembly ways and means committee describing enhancements, costs and capabilities necessary to implement the reporting of actual scheduled maintenance disbursements of state agencies, by state agency, in sufficient detail to monitor implementation of the agency's scheduled maintenance plan. Commencing fiscal year nineteen hundred ninety-four--nineteen hundred ninety-five, the comptroller shall provide the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee with monthly reports of the actual scheduled maintenance disbursements.

ARTICLE IV
APPROPRIATIONS

Section 40. Period for which appropriations made.
40-a. Repayment of advances.
41. Indebtedness not to be contracted without appropriation.
42. Limitation on expenditures.
43. Specific appropriations limited as to use; certain appropriations to be specific.
43-a. Payment of judgments of the court of claims in certain cases arising out of the appropriation of property by the state.
44. Appropriations for personal service; general.
47. Substitute employees.
48. Travel expenses for officers and employees.
49. Segregation of lump sum appropriations.
50. Transfers of appropriations.
51. Interchange of appropriations or items therein.
52. Classification of expenditures.
53. Special emergency appropriations.

§ 40. Period for which appropriations made. 1. The budget and the budget bills submitted by the governor shall include all appropriations which in the opinion of the governor will be required during the full succeeding fiscal year.

2. (a) No appropriation made at a regular session of the legislature shall, unless the contrary is expressly provided in the act by which such appropriation is made, be available prior to the commencement of the fiscal year for which the budget is adopted at such session, and every appropriation made at such session, except as provided in paragraphs (b), (d), and (e) of this subdivision, shall cease to have force and effect, except as to liabilities already incurred thereunder, at the close of such fiscal year.

(b) Every deficiency appropriation made at a regular session of the legislature which by the express terms of the act by which such appropriation is made shall be available prior to the commencement of the fiscal year for which the budget is adopted at such session shall cease to have force and effect, except as to liabilities already incurred thereunder, at the close of the fiscal year in which such appropriation shall become available.

(c) Every appropriation made at an extraordinary session of the legislature shall, unless the contrary is expressly provided in the act by which such appropriation is made, be available immediately upon the taking effect of such act and shall cease to have force and effect, except as to liabilities already incurred thereunder, at the close of the fiscal year in which such appropriation shall become available.

(d) Every appropriation enacted in the fund type special revenue funds-federal for a grant period which extends beyond March thirty-first of the fiscal year in which the appropriations are enacted shall be available for liabilities incurred during such grant period after such March thirty-first date.

(e) All state operations appropriations made to the city university of New York and the state university of New York shall cease to have force and effect, except as to liabilities already incurred thereunder, as of the thirtieth day of June immediately following the state fiscal year for which they are enacted.

3. Every appropriation for whatever purpose which at the close of the fiscal year shall cease to have force and effect except as to liabilities already incurred thereunder shall as to such liabilities continue in force and effect until the dates specified in paragraphs (a), (b), (c) and (d) of this subdivision, on which dates such appropriation shall lapse and no money shall thereafter be paid out of the state treasury or any of its funds or any of the funds under its management pursuant to such appropriation.

(a) Except for appropriations made to city university of New York and the state university of New York, all state operations appropriations including special revenue funds-federal appropriations continued pursuant to paragraph (d) of subdivision two of this section shall lapse on the thirtieth day of June immediately following the close of the fiscal year. The appropriations made to the city university of New York or the state university of New York shall lapse on the thirtieth day of September immediately following the close of the fiscal year.

(b) All aid to localities appropriations including special revenue funds-federal appropriations continued pursuant to paragraph (d) of subdivision two of this section shall lapse on the fifteenth day of September immediately following the close of the fiscal year.

(c) All capital projects appropriations shall lapse on the fifteenth day of September immediately following the close of the fiscal year.

(d) All other appropriations shall lapse on the fifteenth day of September immediately following the close of the fiscal year.

* 4. Every appropriation made from a fund or account to a department or agency shall be available for the payment of prior years' liabilities in such fund or account for fringe benefits, indirect costs, and telecommunications expenses and expenses for other centralized services fund programs without limit. Every appropriation shall also be available

for the payment of prior years' liabilities other than those indicated above, but only to the extent of one-half of one percent of the total amount appropriated to a department or agency in such fund or account.

The provisions of this subdivision shall expire March thirty-first, two thousand twenty-seven.
* NB Repealed March 31, 2027

§ 40-a. Repayment of advances. 1. Notwithstanding any inconsistent provision of this chapter or of any other general, special or local law, every appropriation of state funds hereafter made as an advance to or on behalf of any agency, authority, fund or corporation continued or created by the public authorities law or by any other act or law shall be identified as an advance, and shall provide that in any event, and notwithstanding a repayment schedule, the unpaid balance of any moneys appropriated as an advance shall be repaid to the state out of the proceeds of the first bonds issued by such agency, authority, fund or corporation subsequent to the effective date of such appropriation.

2. No part of any appropriation made as an advance pursuant to this section shall be available for expenditure until a written repayment agreement is entered into by the agency, authority, fund or corporation to which the appropriation is made and the director of the budget. Each and every such repayment agreement shall include a repayment schedule which states the date or dates on which the amount of each part or all of the appropriation made as an advance shall be repaid to the state and meets such other terms and conditions as determined by the director of the budget. A copy of each such executed repayment agreement shall be filed with the chairman of the senate finance committee, the chairman of the assembly ways and means committee, and the comptroller.

3. The state comptroller shall at the commencement of each month certify to the director of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee, and the chief executive officer of the agency, authority, fund or corporation to which the appropriation is made the amounts

expended from such appropriation for the month preceding such certification.

4. Repayment of amounts expended from appropriations as advances by the state shall be received by the state comptroller and deposited in the treasury. Such repayment shall, in total, be sufficient to fully reimburse the state for the advances.

§ 41. Indebtedness not to be contracted without appropriation. No state officer, employee, board, department or commission shall contract indebtedness on behalf of the state, nor assume to bind the state, in an amount in excess of money appropriated or otherwise lawfully available. This section shall not apply to a case where a statute expressly authorizes the making of a contract or contracts for a stated maximum amount which exceeds the money appropriateed or otherwise available for payments thereon.

§ 42. Limitation on expenditures. The several amounts appropriated in any act shall be deemed to be only for so much thereof as shall be sufficient to accomplish in full the purposes designated by the appropriations and shall be paid by the division of the treasury, department of taxation and finance, from the respective funds as specified, pursuant to the requirements of this chapter. It shall be the duty of the comptroller to report annually to the legislature the detail of the several expenditures.

§ 43. Specific appropriations limited as to use; certain appropriations to be specific. Money appropriated for a specific purpose shall not be used for any other purpose, and the comptroller shall not draw a warrant for the payment of any sum appropriated, unless it clearly appears from the detailed statement presented to him by the person demanding the same as required by this chapter, that the purposes for which such money is demanded are those for which it was appropriated. The comptroller shall not audit any claim for salary, labor or wages, unless an appropriation applicable thereto has been already made specifying the amount thereof appropriated for such purpose.

Except as otherwise expressly provided, the comptroller shall not audit any claim or account or draw a warrant for the payment of moneys for the purchase of an aircraft intended primarily for the purpose of carrying passengers or the rent of an aircraft for such purpose for a period longer than ten days. The provision of this section shall not apply to the necessary rental of automobiles for construction and maintenance work on the highways of the state or for grade crossing elimination work.

§ 43-a. Payment of judgments of the court of claims in certain cases arising out of the appropriation of property by the state. Whenever a judgment of the court of claims is rendered against the state for damages arising out of the appropriation by the state of property pursuant to section twenty-seven of the agriculture and markets law, section forty of the canal law, sections thirteen and six hundred seventy-six-a of the conservation law, section twenty-one of the correction law, sections three hundred seven and three hundred fifty-five of the education law or either of said last-mentioned sections, section two hundred thirteen of the executive law, sections twenty-nine and thirty of the highway law, section thirty of the highway law for any of the purposes authorized by section twelve of said law, article seventy-one of the mental hygiene law, section one hundred seventy-seven of the military law, section four hundred one of the public health law, section forty of the social welfare law, chapter six hundred seventy-eight of the laws of nineteen hundred twenty-eight constituting the grade crossing elimination act, as amended, or chapter eight hundred sixty-two of the laws of nineteen hundred thirty-six, as amended, the amount, if any, of such judgment, inclusive of interest thereon as allowed by law, which exceeds the amount of moneys otherwise appropriated and available for the payment thereof shall be paid out of the state treasury from moneys appropriated to the court of claims for general state charges.

§ 44. Appropriations for personal service; general. 1. The salary or compensation of any officer or employee, when not prescribed by law, for which an appropriation is made or for which an allocation has been approved pursuant to law by the director of the budget, may be fixed by the department, official or officials appointing such officer or employee subject to the approval of the director of the budget and at an amount less than but not greater than the amount so appropriated or allocated for the salary or compensation of such officer or employee; and when any appropriation is made or allocation approved pursuant to law by the director of the budget for compensation at a per diem rate for a stated number of days, the department, official or officials employing such employee shall have the authority to employ in the position the number of employees for whom compensation is provided in the appropriation or allocation, calculating one employee for each three hundred days, the provisions of any general or special statute to the contrary notwithstanding.

No appropriation or allocation shall be available for the salary or compensation of any regular officer or employee whose employment or office is not specified in the act containing the appropriation or in the allocation approved by the director of the budget unless his appointment or employment is expressly authorized.

2. Any appropriations for salary, compensation or expenses shall be the salary, compensation or expenses for one year of the officer, employee, office, board, department, commission or bureau for whom or which the same is appropriated, notwithstanding existing provisions of any other statute fixing the annual salary, compensation or expenses of such officer or employee or the expenses of such office, board, department, commission or bureau at a different amount.

3. In identifying and connecting any officer or employee, other than a legislative or judicial officer or employee, with his office or position, for the purposes of this section, the state comptroller, the state civil service commission and the heads of departments shall be

governed by a certificate of identification certified to them by the director of the budget, and such certificate shall have the force and effect of law for such purposes.

4. When in any act an appropriation is made for personal service and is accompanied by a schedule showing positions and salaries, no part of such appropriation shall be expended for a purpose or position not enumerated in such schedule nor shall any schedule item be exceeded; provided, however, that upon the approval of the director of the budget and the state civil service commission where the position involved is in the classified civil service, and of the director of the budget where the position involved is in the unclassified civil service, a part of any such appropriation may be expended for a position in the same occupational field or service, carrying a title, grade and salary lower than the position for which the appropriation is made, the provisions of any general or special statute to the contrary notwithstanding. Except as otherwise provided in this subdivision, the amount shown in any such schedule for salary or compensation shall be the salary or compensation for one year of the officer or employee for whom the same is scheduled, notwithstanding existing provisions of any other statute fixing the annual salary or compensation of such officer or employee at a different amount; provided, however, that the provisions of this subdivision shall not be construed to prohibit the addition to the salary or compensation of any state officer or employee, pursuant to subdivision eight of this section, of an annual increment or other salary increase, which is otherwise effective on the first day of a fiscal year, at the beginning of the bi-weekly payroll period the first day of which is nearest to the first day of such fiscal year.

5. The amount shown in any schedule for salary or compensation, or for maintenance and operation shall be the salary or compensation, or the amount available for expenses of maintenance and operation, for the period fixed in such schedule, of the officer or employee, office, board, department, commission or bureau for whom or which the same is scheduled.

6. No position, contained in a schedule of positions in an

appropriation act or in an approved segregation of a lump sum appropriation pursuant to this chapter, shall, during the period for which funds are appropriated or segregated for such position, be transferred from the organizational unit in which such position appears in such schedule or segregation except upon request of the head of a department or other state agency and approval by the director of the budget. When approved by the director of the budget, he shall issue a certificate to the head of the department or other state agency in which the position exists and to the state comptroller authorizing the transfer of the position and the appropriation made therefor. Copies of such certificate shall be filed with the senate finance committee, the assembly ways and means committee and the state civil service commission.

7. When food, lodging or other maintenance is allowed to any state employee or other person, the director of the budget may, in his discretion, require a charge therefor at rates established by him.

8. Notwithstanding any other provisions of this chapter or of any other law, when any officer or employee of the state whose compensation is payable in accordance with section six of this chapter is granted an increment or increase in salary or compensation pursuant to statute or pursuant to budgetary appropriation or as a result of reclassification or reallocation, which increment or increase is otherwise effective on the first day of a fiscal year, such increment or increase shall be added to the salary or compensation of such officer or employee at the beginning of that payroll period the first day of which is nearest to the first day of the fiscal year; provided, however, that for the purposes of determining the salary of such officer or employee upon reclassification, reallocation, appointment, promotion, transfer, demotion, reinstatement or other change of status, such increment or increase shall be deemed to be effective on the first day of the fiscal year, and the payment thereof, pursuant to this subdivision, on a date prior to the first day of any fiscal year, instead of on the first day of such fiscal year, shall not operate to confer any additional salary or increment rights or benefits upon any officer or employee. If the first day of the fiscal year is exactly midway between the two nearest

first days of payroll periods, the earlier of such two nearest first days of payroll periods shall be deemed to be nearer to the first day of the fiscal year.

§ 47. Substitute employees. Where in any act a line item appropriation is made for the salary of an employee and the employee is on leave of absence on less than full pay, the balance of such appropriation shall be available for the payment of the salary of a substitute employee.

§ 48. Travel expenses for officers and employees. Except as otherwise provided by law, payments for the travel expenses of officers or employees shall be only for actual and necessary expenses incurred in the performance of official duties.

§ 49. Segregation of lump sum appropriations. When, in any act, lump sum appropriations are made for personal service, or for maintenance and operation or for non-personal service, or for maintenance undistributed including personal service, other than such appropriations for the legislature or judiciary, and appropriations from proprietary or fiduciary funds, no moneys so appropriated shall be available for payments for personal service, or maintenance and operation or for non-personal service, or maintenance undistributed including personal service until a schedule of positions and salaries have been approved by the director of the budget and the amounts to be available for other personal service classes of expenditure and for the expenses of maintenance and operation or for non-personal service shall have been approved by the director of the budget. Such approval shall be reported to the chairperson of the senate finance committee, the chairperson of the assembly ways and means committee, and the state comptroller either by the filing of a certificate or, with the consent of the officer receiving such notice, by means of electronic data transfer in lieu of a certification. Any such approved schedule may be amended, however, with notice of approval of the director of the budget given in the same manner as set forth in the preceding sentence.

§ 50. Transfers of appropriations. Notwithstanding any other provisions of law, in order to better coordinate and reorient the administration of programs which help to reduce, eliminate or avoid financial dependency, in order to assure that services provided under such programs are delivered in the most economical and efficient fashion, and in order to fully qualify such programs for federal assistance, the director of the budget may approve contracts between the state department of social services and other state departments and agencies which may be providing such services to individuals and families who are receiving or who are former or potential recipients of public assistance and care, as defined by the rules and regulations of the state department of social services. Such contracts may provide for the delivery of such services on behalf of the state department of social services and the social services districts of the state, to the extent feasible, upon a finding by the director of the budget that such contractual arrangements would be to the advantage of the state in respect to Federal reimbursement and the orderly and effective provision of such services. The fiscal benefit of any federal financial assistance realized by the state pursuant to such contracts will be shared with any localities which contribute to the costs of providing the contractual services, according to the proportion by which such costs are shared between the state and localities pursuant to law, on the day immediately preceding the execution date of such contracts. Notwithstanding any other provisions of law, the director of the budget is hereby authorized to transfer such funds as may be necessary to give effect to any such contractual arrangements authorized under this section to the state department of social services from funds appropriated to any such other state departments and agencies to the extent that such transfers may be necessary to obtain federal reimbursements for the provision of services of the same nature as those for which such funds were appropriated and any funds so transferred shall be deemed to have been appropriated to the state department of social services for the purposes of providing for such services and obtaining federal reimbursement for their support. No such transfer shall take effect until a certificate of transfer shall have been issued by the director of the budget and copies filed with the state comptroller, the chairman of the senate finance committee and the chairman of the assembly ways and means committee. Amendments to such certificates may be made by filing revised copies with the same officers. Every such certificate shall clearly show (1) the items and amounts of appropriations which are to be transferred, (2) the chapter of the laws in which they were originally appropriated, and (3) the department or agency from which they are being transferred.

§ 51. Interchange of appropriations or items therein. No appropriation shall be increased or decreased by transfer or otherwise except as provided for in this section or section fifty-three, sixty-six-f, seventy-two or ninety-three of this chapter, or article eight of the education law. Whenever an appropriation is made from a fund to a department or agency and is accompanied by a schedule showing the programs or purposes for which such appropriation may be expended, the amount appropriated for any item or items within any program or purpose for such department or agency may be increased or decreased by interchange with amounts appropriated from such fund for any other item or items within the same program or purpose, or with other items appropriated from such fund not in the same program or purpose but which are contained in the state comptroller's classification of items as last promulgated, with the approval of the director of the budget, who shall file such approval with the office of the state comptroller and copies thereof with the senate finance committee and the assembly ways and means committee. The amounts appropriated to a department or agency from a particular fund in a fiscal year for the programs or purposes of such department or agency may be interchanged among such programs or purposes under the same conditions as heretofore described except that the total amount appropriated for any program or purpose may not be increased or decreased by more than the aggregate of five per cent of the first five million dollars, four percent of the second five million dollars and three per cent of amounts in excess of ten million dollars of an appropriation for a program or purpose. The allocation of lump sum appropriations from a fund made to a department or agency for later distribution to programs or purposes or to the units of the state university to the allocation of lump sum appropriations made to all state departments and agencies for later allocation for specific programs or purposes shall not be deemed to be part of such total increase or decrease.

§ 52. Classification of expenditures. Immediately upon the adoption of a budget act the comptroller shall prepare and publish definitions of the classification of expense by titles employed in such act, defining the purposes for which moneys appropriated under each title may be expended. The comptroller may amend such definitions from time to time as, in his judgment, he may deem it necessary for the proper conduct of the fiscal affairs of the state. The definitions, as published by the comptroller, and as amended, shall govern expenditures from all appropriations in such act and the audit of claims and accounts by the comptroller where such classifications are used in such act.

§ 53. Special emergency appropriations. 1. If, for any fiscal year, the legislature enacts a special emergency appropriation, no money shall be paid pursuant to any such appropriation unless an amount of such appropriation which is equal to the amount to be paid shall have been transferred as authorized by the governor who may authorize the transfer of all or a portion of such a special emergency appropriation only in accordance with the procedures and subject to the conditions and limitations set forth in this section.

2. The governor may authorize the transfer of all or a portion of such a special emergency appropriation to the general fund or to a fund classified as a special revenue or capital projects fund as defined in section two of this chapter for a specific program or purpose, subject to the conditions and procedures described in subdivisions five, six and seven of this section and the following:

a. Transfers to the general fund or the capital projects fund established under section ninety-three of this chapter shall be only for the purpose and to the extent required to meet emergency and unanticipated expenditures of the state which shall mean:

(1) expenditures deemed necessary or essential to the proper and efficient functioning of the government of the state or the rendering of governmental services by the state, in order to meet emergencies and unanticipated requirements arising from or which threaten to interfere with the lawful exercise of one or more of the powers of government by the state;

(2) expenditures deemed necessary or essential to protect fully the New York state housing finance agency, the state university construction fund, the state university, or the facilities development corporation from general public liability arising from their ownership or interest in state university facilities or mental hygiene facilities financed by the New York state housing finance agency, as the case may be, or to repair, restore, rebuild or replace such a facility upon damage, loss or destruction thereof, or to pay the annual rentals for such a facility in the event of the damage, loss or destruction thereof and of the availability and possession thereof by the state university construction fund and the occupancy thereof by the state university, or the availability and possession thereof by the state university, or the availability and possession thereof by the facilities development corporation and the occupancy thereof by the department of mental hygiene; and

(3) expenditures deemed necessary or essential for payment of the state's liability, pursuant to a contract with a county containing a city having a population of seventy-five thousand or more inhabitants or a city having a population of seventy-five thousand or more inhabitants, providing for the financing and the construction and leasing of state office buildings and other public improvements in such county or city, to hold such county or city and its officers, agents or employees harmless against liability, loss, cost, damage, claims, judgments or expense based on personal injury, death or damage to property, real, personal or mixed, which because of the uncertainty of events are not clearly foreseeable or predictable at the time of passage of the budget and other appropriation measures during the regular session of the legislature next preceding the occurrence or development thereof, and for which other appropriations are not available or are insufficient.

Transfers made pursuant to subparagraphs two and three of this paragraph are expressly for the purpose of applying self-insurer principles to the facilities therein described, consistent with the system of self-insurance followed by the state for real property under its jurisdiction and control.

b. Transfers to a special revenue fund or capital projects fund other than the capital projects fund established under section ninety-three of this chapter shall be made only if the amount of moneys credited to such fund for such program or purpose during the then current state fiscal year is in excess of such amount anticipated to be available at the time the annual budget for such fiscal year was submitted to the legislature, in which case, any such transfer shall be limited to the amount of such excess.

3. The governor may authorize the transfer of all or a portion of such a special emergency appropriation to a fund classified as a proprietary fund as defined in section two of this chapter subject to the conditions and procedures described in subdivisions five, six and seven of this section only if the revenues actually accrued to such fund during the then current state fiscal year are in excess of such revenues anticipated at the time the annual budget for such fiscal year was submitted to the legislature, in which case, any such transfer shall be limited to the amount of such excess.

4. The governor may authorize the transfer of all or a portion of such a special emergency appropriation to a fund classified as a fiduciary fund as defined in section two of this chapter subject to the conditions and procedures described in subdivisions five and seven of this section only if the moneys necessary to fund such transfer are available for disbursement within such fund and only when the disbursements required to be made during the then current fiscal year for liabilities which are not subject to statutory limitation are in excess of the amount of such required disbursements anticipated at the time the annual budget for such fiscal year was submitted to the legislature, in which case, any such transfer shall be limited to the amount of such excess.

5. Any transfer shall lapse, except with regard to obligations already incurred, on the day on which the governor submits an appropriation bill to the next succeeding regular session of the legislature unless such bill shall include a separate request for an appropriation, from the fund to which all or a portion of a special emergency appropriation was transferred, for the transferred amount. Upon such request, such transfer shall continue in effect until final action by the legislature on such bill, after which time such transfer shall lapse and no additional expenditures shall be made against such transferred appropriation. The same provisions of law as are applicable to the segregation and expenditure of appropriations generally shall also be applicable to the segregation and expenditure of appropriations transferred pursuant to this section.

6. The governor shall not have the authority to authorize, and the comptroller shall so deny, an appropriations transfer and any expenditures therefrom for any purpose concerning which the legislature has declared its intent that such program, project or activity shall not be performed. For the purpose of determining such legislative intent, the governor and the comptroller shall consider legislative action on the executive budget and the various appropriation bills for the support of government in addition to any specific act of the legislature making such a declaration.

7. The governor shall not authorize the transfer of all or a portion of a special emergency appropriation unless and until the following procedure has been followed:

a. The chief executive officer of a state agency or state affiliated corporation, immediately upon determining the necessity for a special emergency appropriation transfer, shall notify the director of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee on forms and in a manner to be prescribed by the director of the budget which shall include the following:

(1) a statement of the amount of the requested special emergency appropriation transfer and a schedule of the timing of the disbursements

and expenditures proposed to be made pursuant to the transferred appropriation;

(2) a description of the purposes to be served, and the specific activities and positions to be funded, if any, by the proposed expenditures;

(3) a statement as to whether such expenditures shall or could be utilized to offset obligations of the general fund, the time period during which the moneys necessary for the proposed disbursements shall be available to such fund, and a description and explanation of the effects the proposed expenditures may have on the state's obligation to make similar expenditures in the future.

b. The director of the budget shall review such requests, taking into consideration any recommendations of the chairman of the senate finance committee and the chairman of the assembly ways and means committee, and after making any modifications, shall formally recommend to the governor approval of such requests as he shall deem appropriate. He shall at the same time notify the chairman of the senate finance committee and the chairman of the assembly ways and means committee of his recommendations on such requests, and shall submit to such chairmen any modification of such requests and such further information and justification as he shall deem appropriate or that such chairmen may require in furtherance of their review.

c. The governor shall then issue such transfer authorization pursuant to this section as deemed appropriate based upon his review of such recommendations, provided however, that when the request consists solely of moneys available for costs and damages resulting from natural disasters or civil disobedience, the governor may act in accordance with the immediacy of the situation.

* 8. Notwithstanding the foregoing provisions of this section, in addition to the restrictions set forth therein, the governor may authorize a transfer to the general fund, to a capital projects fund, or to a fund established to account for revenues from the federal government only after the approval of:

(1) the temporary president of the senate or the chair of the senate finance committee (the "senate"); and

(2) the speaker of the assembly or the chair of the assembly ways and means committee (the "assembly").

Provided however, if either the senate or the assembly fails to affirmatively deny or approve such transfer within ten days from the date on which the governor provides notification of such transfer, then the transfer shall be deemed approved by both the senate and the assembly.

* NB Effective until March 31, 2028

*8. Notwithstanding the foregoing provisions of this section, in addition to the restrictions set forth therein, the governor may authorize a transfer to the general fund, to a capital projects fund, or to a fund established to account for revenues from the federal government only after the approval of:

(1) the temporary president of the senate or the chairman of the senate finance committee; and

(2) the speaker of the assembly or the chairman of the assembly ways and means committee.

* NB Effective March 31, 2028

9. Notwithstanding the foregoing provisions of this section or any other law to the contrary, the governor may generally authorize the director of the budget to act on his behalf in authorizing transfers of appropriations pursuant to this section.

§ 53-a. Filing of notices of applications for state participation in certain federal programs. 1. No state agency shall make an application for participation in federal funds or a federally-assisted program under any federal law and no state agency may approve an application for such participation submitted by an agency other than a state agency, unless such state agency shall have, at least thirty days prior to making or approving the application, notified the director of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee on forms and in a manner to be prescribed by the director of the budget. Such notice shall: (a) refer to the statutory authority under which the action is proposed, (b) describe the substance of the application, (c) indicate where a complete copy of the application and any amendments or supplements thereto may be obtained, and (d) contain a fiscal statement setting forth: (1) the estimated amount of federal monies to be received per year for the program for which such monies are sought, and (2) the estimated amount of funds to be supplied by the state, the agency other than the state agency for which approval is sought, any unit of local government and any other source from which funds will be required. In order to avoid any inconsistency or duplication in review functions, the director of the budget shall establish procedures whereby notices given under this section shall be coordinated with other notice requirements for project or plan proposals.

2. If the application must be made or approved in less than thirty days, or if the state agency finds that it is necessary for the preservation of the public health, safety or general welfare to make or approve the application in less than thirty days, the agency may make or approve the application without giving thirty days notice as required in subdivision one; provided, however, that the agency immediately give notice of the proposed action, in the form and manner prescribed in subdivision one, to the director of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee, which notice shall also contain a brief statement of the agency's reasons for taking action in less than thirty days.

3. Upon the request of the chairman of the senate finance committee, or the chairman of the assembly ways and means committee, or any combination of them, the state agency proposing to make the application or to which the application has been submitted for approval, shall supply such officer without charge a complete copy of the application and any amendments or supplements thereto.

4. Such agency shall furnish to each such officer a report or reports in relation to such application or amendment thereto as may be required by the director of the budget.

5. "State agency" as used in this section means (a) any state

department, bureau, commission, authority or division and shall include the state university;

(b) any institution or organization designated and authorized by law to act as agent for the state, including Cornell University and Alfred University as representatives of the state university board of trustees for the administration of statutory or contract colleges at those institutions;

(c) any public corporation or institution the governing board of which consists of a majority of state officials serving ex-officio or has one or more members appointed by the governor; and

* (d) certain membership corporations closely affiliated with specific state agencies and whose purposes are essentially to support, supplement or extend the functions and programs of such state agencies, specifically: Youth Research Inc., The Research Foundation for Mental Hygiene, Inc., Health Research Inc., The Research Foundation of the State University of New York, and Welfare Research Inc.

* NB Effective until the completion of all grants having been transferred from Health Research, Inc. to Roswell Park Cancer Research Corporation (see ch. 156 of 2026 § 5)

* (d) certain membership corporations closely affiliated with specific state agencies and whose purposes are essentially to support, supplement or extend the functions and programs of such state agencies, specifically: Youth Research Inc., The Research Foundation for Mental Hygiene, Inc., Health Research Inc., Roswell Park Cancer Research Corporation, The Research Foundation of the State University of New York, and Welfare Research Inc.

* NB Effective upon the completion of all grants having been transferred from Health Research, Inc. to Roswell Park Cancer Research Corporation (see ch. 156 of 2026 § 5)

6. "Application" as used in this section means an application to any federal agency for federal funds or for participation in any federally-assisted program or any instrument as defined by the director of the budget which initiates action with any federal agency for such purpose, including but not limited to a contract, agreement, loan, letter of understanding, state plan, or annual budget submission to such agency.

§ 53-b. Authorization of applications for state participation in certain grant or contract supported programs. 1. No agency shall make application for participation in any continuing grant or contract supported program when authorization to apply for participation in such program is disapproved by the director of the budget pursuant to the following procedure:

a. The chief executive officer of the agency seeking authorization to make application for participation in a continuing grant or contract supported program shall, at least forty days prior to any deadline for making application, except as provided in paragraph d of this subdivision, notify the director of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee of such agency's proposed application on forms and in a manner to be prescribed by the director of the budget, and shall provide such persons with such further information as they shall require. Such notice shall:

(i) refer to the statutory authority under which the action is proposed;

(ii) describe the substance of the application;

(iii) indicate where a complete copy of the application and any amendments or supplements thereto may be obtained and the name and location of the organization or organizations to which the agency intends to apply for such grant or contract; and

(iv) contain a fiscal statement setting forth: (1) the estimated amount of revenues to be received from the organization to which the agency is proposing to apply during each state fiscal year for the program for which such moneys are sought, (2) the estimated amount of moneys to be supplied by the state, including any state matching commitment, and a statement as to the method through which such moneys, or such commitment shall be provided, (3) the estimated amount of revenues to be provided by any other agency, unit of local government, and any other source from which revenues will be required, (4) the number of years during which financial support for such program is expected to be available from the organization to which the agency is proposing to apply, and (5) the expected future obligation of the state, if any, to continue the funding of the program including the expenditure level which the state will or may be required or expected to maintain for the program upon termination of such grant or contract moneys.

b. The director of the budget shall review all requests for authorization to make application for participation in a continuing grant or contract supported program, and at least twenty days prior to approving, disapproving, or conditionally approving any such request shall notify the chairman of the senate finance committee and the chairman of the assembly ways and means committee of his intended action on such request.

c. Within fifteen days of receipt of a notification from the director of the budget pursuant to paragraph b of this subdivision, such chairmen may make recommendations thereon as to the approval, modification or disapproval of any proposed application. The director of the budget shall consider such chairman's recommendations in his decision to approve, modify or disapprove any proposed application, and shall notify such chairman of action taken and the reasons in support of such action where it contravenes that recommended by either chairman.

d. Whenever a deadline for making an application is less than forty days, or whenever it is necessary for the preservation of the health, safety, or general welfare of the state that action on a request for authorization to make application for participation in a continuing grant or contract supported program be taken by the director of the budget in less than forty days, the chief executive officer of the agency making such request shall include a statement of such necessity in the notification to the director of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee provided for in paragraph a of this subdivision. In such circumstances the director of the budget may waive, to such extent as necessary, the time period of the notification requirements provided in paragraph a of this subdivision for such application, and if necessary, may issue a provisional authorization for such agency to make such application pending formal review pursuant to paragraphs b and c of this subdivision provided, however, that such formal review shall then be scheduled to occur within thirty days of such provisional authorization. In the event such request is not approved pursuant to such paragraphs within such time, the provisional authorization to make such application shall terminate and any such application may thereafter be again made only after formal review and approval.

2. All applications for participation in any grant or contract supported program including such programs offered by a state agency or state affiliated corporation, shall include a request for full overhead reimbursement to the maximum extent allowable under such program unless the notification provided for in paragraph a of subdivision one of this section includes an explanation of the agency's reasons for requesting less than the maximum overhead reimbursement available.

3. The provisions of this section shall not apply to applications for sponsored research grants or contracts which do not incorporate the provision of services to the public or to any organization, or the employees or clients thereof.

4. The provisions of paragraphs b, c and d of subdivision one of this section shall not apply to applications for grants or contracts to support specific projects which are intended to be undertaken during a fixed period of time and to be completed within eighteen months of the date on which work on such a project begins and which do not involve participation in a continuing program of activity.

5. The provisions of this section shall not apply to applications for reallocations of federal funds, to minor amendments to applications already approved, or to applications for programs, participation in which is authorized by an appropriation or other enactment of the legislature.

6. For the purposes of this section agency shall mean any department, agency, board, bureau, commission, division, council or office of the state.

§ 53-c. Report on financial support of research institutes. If any state agency agrees to provide financial support or any other assistance to cover any operating loss for a research institute, such agency shall submit to the chairs of the senate committee on finance and the assembly committee on ways and means a report on the calculation of such loss. This calculation shall include all revenue of the corporation from whatever source and all expenses of the corporation. If such calculation results in an operating surplus, such surplus shall be paid to the state and may be credited to the budget of the affiliated agency subject to an appropriation by the legislature.

§ 53-d. Estimates of fiscal impact. If an appropriation bill passed by the legislature contains items that the legislature has added in accord with section four of article seven of the constitution, then such bill must be accompanied by an estimate of the fiscal impact of such legislation on the budget submitted by the governor pursuant to section two of article seven of the constitution which shall include, if appropriate, an estimate of moneys and revenues, either in law or in legislation passed by both houses with the budget, sufficient to meet such additions. Such bill shall also include such other recommendations and information as the legislature may deem proper and such additional information as may be required by law. None of the restrictions of this section, however, shall apply to appropriations for the legislature or judiciary.

ARTICLE 4-A

STATE ASSISTANCE TO LOCAL GOVERNMENT

§ 54. Per capita state aid for the support of local government. 1. Definitions. When used in this section, unless otherwise expressly stated:

a. (1) "Population" of a county, city, town or village means the population as shown by the latest preceding decennial federal census completed and published as a final population count by the United States bureau of the census preceding the commencement of the state fiscal year in which the apportionment and payment are made, or a special population census certified to the state comptroller pursuant to this section, whichever is later. The population of a town shall include the population of any village or villages or parts thereof within such town but shall exclude the population of any city or part thereof within such town.

(2) The population of a town outside village area shall be the population of the town minus the population of the area of the town

located in any village or villages for the same year and shall exclude persons residing within the boundaries of a military post or reservation under the jurisdiction of the United States to the extent that they exceed twenty-five percent of the population of a town outside the village area.

(3) Where there is an alteration in the boundaries of a county, city, village, town or town outside village or a municipality is created, population shall be determined in accordance with subdivision four of this section.

(4) Population excludes the reservation and school Indian population and incarcerated individuals of institutions under the direction, supervision or control of the state department of corrections and community supervision and the state department of mental hygiene and the incarcerated individuals of state institutions operated and maintained by the office of children and family services.

(5) Where the director of the United States bureau of the census certifies that the population of a county, city, town or village, as shown by such latest preceding decennial or special population census should be corrected because it, (a) excludes a specified number of persons who were actually residing in such county, city, town or village at the time of such census, or (b) includes a specified number of persons who were not actually residing in such county, city, town or village at the time of such census, a copy of such certificate shall be filed by the locality or state agency receiving such certificate with the state comptroller within ten days of receipt. In the case of a gain in population, the specified number shall be added to the population on the basis of which moneys are apportioned and paid in state fiscal years subsequent to the date such certificate is filed with the state comptroller. In the case of a loss in population, the specified number shall be subtracted from the population of such county, city, town or village on the basis of which moneys are apportioned and paid under the provisions of this section commencing with the first state fiscal year beginning not less than six months after the date such certificate is required to be filed with the state comptroller.

b. "Special population census" or "special census" means the population of a county, city, town or village certified by the United

States bureau of the census as of a date not earlier than March fifteenth and not later than May fifteenth in any year subsequent to the latest federal decennial census, which shall have been filed with the state comptroller and not subsequently withdrawn, in accordance with the provisions of subdivision three of this section.

c. "Full value" of a county, city, village or town means the amount which results from dividing the total assessed valuation of real property taxable by it on its assessment roll by the state equalization rate established by the commissioner of taxation and finance for such roll except as otherwise provided in subdivision four of this section. The assessment roll of a county shall be the aggregate of the assessed valuations taxable for county purposes on the assessment rolls of the cities and towns therein and the state equalization rate applied thereto shall be the county-wide rate established by the commissioner for such roll in any case where a regular or special census for all or part of the county taken in nineteen hundred sixty-six or a later year is used in the county aid calculation.

In the case of the city of New York, the city-wide state equalization rate established pursuant to article twelve of the real property tax law shall be used except that, if no such rate has been established for the roll used in the calculation, the equalization rate shall be computed as provided in subdivision one of section four hundred eighty-nine-l of such law.

"Full value" of a town outside village means the full value obtained by applying the state equalization rate of the town to the assessed value of the unincorporated area of the town calculated on the basis of the town assessment roll, except that where subdivision four of this section applies town outside village full value shall be calculated under the provisions of such subdivision. Where the full value of a town includes property located within a city, the town outside village full value shall be calculated as if such city was a village.

The assessment roll used in calculating aid for a city, village, town or town outside village under this section shall be the assessment roll completed in the calendar year preceding the calendar year of the census used in the calculation.

The assessment roll used in calculating aid for a county under this section shall be the county-wide assessment roll completed in the calendar year preceding the calendar year of the latest census used for all or part of the county in such calculation.

Where full value is authorized to be estimated pursuant to subdivision four of this section such estimated full value shall be used.

An assessment roll shall be deemed to have been completed on the last date on which such roll was authorized by law to be finally completed.

d. "Personal income" of a county means the estimate of the income of the residents of the county, certified by the state tax commission in accordance with the provisions of this paragraph, for the taxable year preceding the year of the latest population census for the county or part thereof to be used in calculating per capita aid payments under this section.

The commissioner of taxation and finance shall prepare by October fifteenth of each year, a certified report setting forth an estimate of the total New York adjusted gross income, as defined in section six hundred twelve of the tax law, of all residents of the state and of each county based on an examination of personal income tax returns filed with the state department of taxation and finance for the preceding taxable year under article twenty-two of the tax law.

e. "Full value per capita" of a county, city, town, village or town outside village means the full value of such municipality or area, divided by the population thereof.

f. "Personal income per capita" of a county means the personal income of the county divided by the population of the county.

g. "Average of full value and personal income per capita" of a county means the average of the full value per capita and personal income per capita of the county determined as provided by paragraphs e and f of this subdivision for payments to the county during the state fiscal year except that the amount for personal income per capita used in calculating such average shall be multiplied by the ratio computed to the sixth decimal point of the aggregate full value of taxable real property in the state to the aggregate personal income of residents of the state, for the calendar year preceding the year of the latest census to be used in the calculation of per capita aid payable to the county in such state fiscal year. In computing such ratio full value shall be calculated upon the basis of assessment rolls completed in such calendar year and personal income shall be the estimate filed by the state tax commission pursuant to paragraph d of this subdivision for the same calendar year.

h. "County", for the purposes of computation and payment of per capita aid to counties under this section, means each county located outside the city of New York and the city of New York.

i. "Town outside village" or "town outside village area" means the area of any town which is not included within the boundaries of a village.

j. The comptroller and the commissioner of taxation and finance shall jointly prepare by June fifteenth of each year, a certified report setting forth total state tax collections during the prior state fiscal year.

"Total state tax collections", for the purposes of computation and payment of aid under this section, means all net revenues accrued to any fund of the state pursuant to the following provisions during the prior state fiscal year:

(1) section twenty-five of chapter nine hundred twelve of the laws of nineteen hundred twenty, as amended;

(2) section two hundred nineteen of the racing, pari-mutuel wagering and breeding law, as amended;

(3) article nine of the tax law, except fees and considerations for releases of liens;

(4) article nine-A of the tax law, except fees and considerations for

releases of liens;
(5) article ten of the tax law, except fees and considerations for releases of liens;
(6) article twelve of the tax law;
(7) article twelve-A of the tax law, except license fees under section two hundred eighty-three-a of the tax law;
(8) article thirteen of the tax law;
(9) article eighteen of the tax law;
(10) article twenty of the tax law;
(11) article twenty-one of the tax law;
(12) article twenty-two of the tax law;
(13) article twenty-six of the tax law;
(14) article twenty-six-A of the tax law;
(15) article twenty-eight of the tax law;
(16) article thirty-one of the tax law;
(17) article thirty-two of the tax law;
(18) article thirty-three of the tax law;
(19) sections two hundred eight, two hundred twenty-eight, two hundred twenty-nine, three hundred eighteen, four hundred eighteen and five hundred twenty-seven of the racing, pari-mutuel wagering and breeding law;
(20) the alcoholic beverage control law; and
(21) the vehicle and traffic law for the registration of motor vehicles, trailers and motorcycles, for licenses to operate motor vehicles, as operators or chauffeurs, and for learners' permits, and for licenses for drivers schools, automobile dealers, and for lost or cancelled licenses and certificates.

2. Annual apportionment. During each fiscal year of the state, there shall be apportioned and paid to the several counties, cities, towns and villages, from moneys appropriated by the state, for the support of local government including the state portion of local matching funds as required by section three hundred three, subdivision two of the Omnibus Crime Control and Safe Streets Act of 1968, as amended, the following amounts:

a. City, village and town outside village. To each city and village and to each town for the town outside village area, an amount equal to the population of such city, village or town outside village multiplied by the following rates: cities, eight dollars and sixty cents; villages, three dollars and sixty cents; and town outside village areas, two dollars and five cents, plus an increase in such rate of five cents for each one hundred dollars, or part thereof, by which the full value per capita of the city, village or town outside village is less than eight thousand dollars; and

b. Town-wide. To each town for the entire town area, an amount equal to the population of the town multiplied by three dollars and fifty-five cents; and

c. County. To each county, an amount equal to the population of such county multiplied by sixty-five cents plus an increase in such rate of five cents for each one hundred dollars, or part thereof, by which the county average of full value and personal income per capita is less than eight thousand dollars.

d. Additional apportionment. During the fiscal year of the state beginning April first, nineteen hundred seventy-one and in each such year thereafter prior to the fiscal year of the state beginning April first, nineteen hundred seventy-nine, there shall be paid to the cities, counties, towns and villages of the state, in addition to the amounts provided by paragraphs a, b and c of this subdivision, an additional apportionment calculated by determining the amount of nine percent of the total state personal income tax collections during the prior state fiscal year, subtracting the total amount required under paragraphs a, b and c of this subdivision, determining the percentage which the remainder is of the total payments under paragraphs a, b and c of this subdivision, and then increasing the amount payable to each county, town, village and city under paragraphs a, b and c of this subdivision by such percentage. During the fiscal year of the state beginning April first, nineteen hundred seventy-nine and in each such year thereafter, there shall be paid to the counties, towns, villages and cities of the state, in addition to the amounts provided by paragraphs a, b and c of this subdivision, an additional apportionment calculated by determining the amount of four per cent of the total state tax collections during the prior state fiscal year, as certified by the commissioner of taxation and finance pursuant to paragraph j of subdivision one of this section, subtracting the total amount required under paragraphs a, b and c of this subdivision, determining the percentage which the remainder is of the total payments under paragraphs a, b and c of this subdivision, and then increasing the amount payable to each county, town, village and city under paragraphs a, b and c of this subdivision by such percentage.

e. Additional city apportionment. On June twenty-fifth, nineteen hundred seventy-one and in each year thereafter to and including nineteen hundred seventy-eight, there shall be paid to the cities in the state in existence on April one, nineteen hundred sixty-eight an amount equal to nine percent of the total state personal income tax collections during the prior state fiscal year. On June twenty-fifth, nineteen hundred seventy-nine and in each year thereafter, there shall be paid to the cities in the state in existence on April first, nineteen hundred sixty-eight, an amount equal to four percent of total state tax collections during the prior state fiscal year as certified by the commissioner of taxation and finance pursuant to paragraph j of subdivision one of this section. Such amount shall be apportioned to such cities on the basis of the percentage that the total population of each city bears to the total population of all cities in the state.

f. Notwithstanding any provision of law to the contrary, the amounts apportioned to the cities of the state pursuant to paragraph a of this subdivision shall be paid on or before June twenty-fifth in the state fiscal year commencing April first, nineteen hundred seventy-one and on or before June twenty-fifth of each subsequent state fiscal year and when the fiscal year of a city ends on April thirtieth an amount equivalent to one-fourth of the amount payable to such city pursuant to this paragraph and paragraph a of this subdivision shall be paid annually on or before April twenty-fifth and when the fiscal year of a city ends on May thirty-first an amount equivalent to one-half of the amount payable to such city pursuant to this paragraph and paragraph a of this subdivision shall be paid annually on or before May twenty-fifth.

3. Filing and withdrawal of special population census. a. Filing. A county, city, village or town may file on or before October first in any year a special census of the population within its boundaries certified by the United States bureau of the census or a copy thereof and such special census unless withdrawn as provided herein shall be used in apportioning per capita state aid to such county, city, village or town in subsequent state fiscal years until a later census become effective for such apportionments in accordance with the provisions of this section.

b. Withdrawal. A county, city, village or town upon notice filed with the state comptroller on or before December first of any year may withdraw a special population census so filed. A special census filed by a county, city, village or town in nineteen hundred sixty-eight and thereafter shall be used for the apportionment of per capita state aid to such county, city, village or town in subsequent state fiscal years until a later census becomes effective; provided, however, that if such special census would result in a lesser amount of per capita aid being paid to such county, city, village or town in any subsequent state fiscal year, such special census shall be deemed to have been withdrawn, but only for purposes of the computation and payment of per capita aid in such subsequent year.

c. Cross-filing by city, town or county. Any city or town which receives a certification of a special population census from the United States bureau of the census within ten days of its receipt shall file a copy of such certification with the chief fiscal officer of the county within which it is located. Any county, which has a county-wide special population census, within ten days of receipt of the certification by the United States bureau of the census, shall file a copy with the chief fiscal officer of each city, village and town located within its boundaries.

d. Notice to commissioner of taxation and finance of contract for special census. Each county, city, village and town which enters into a contract with the United States bureau of the census for a special population census shall, within thirty days of the date of such contract, file written notice with the commissioner of taxation and finance.

e. List of filings and withdrawals. On or before October fifth of each year, the state comptroller shall furnish to the commissioner of taxation and finance a list of the names of the counties, cities, villages and towns which filed special population censuses pursuant to this subdivision, in that year, showing for each such locality the date of such filing and in the case of a county which has so filed for county aid purposes a special census of some but not all of the cities or towns located therein, the names of such cities and towns. A copy of each such special population census so filed shall be transmitted with such list. On or before December fifth of each year, the state comptroller shall furnish to the commissioner of taxation and finance a list setting forth the name of each county, city, village and town which has withdrawn the filing of a special population census pursuant to this subdivision including, in the case of a county where the census was withdrawn for some but not all of the cities and towns in the county, the names of such cities and towns.

f. Notwithstanding paragraphs a through e of this subdivision, no special census shall be used for the computation, apportionment and payment of per capita state aid under this section to a county, city, town or village for the state fiscal years commencing April first, nineteen hundred seventy-three, nineteen hundred seventy-four and nineteen hundred seventy-five. Where a special census has been taken, certified by the United States bureau of the census for the year nineteen hundred seventy-one and duly filed by the municipality, such census shall be used for the computation, apportionment and payment of per capita aid under this section.

4. Estimates of population, full value and equalization rates. a. Changes in boundaries; dissolution of municipalities; creation of new municipalities; consolidation of municipalities. Where the boundaries of a county, city, village, town or town outside village are altered or a municipality is created, consolidated, or dissolved, aid under this

section shall be calculated to reflect such change beginning with payments in the first state fiscal year commencing not less than three months after the effective date of such change. The county, city, village or town shall file not later than February first in the offices of the state comptroller and the commissioner of taxation and finance, a certificate of any change in boundaries, dissolution of a municipality, consolidation of municipalities or incorporation of a new municipality which took place in the preceding calendar year but subsequent to January first or on January first preceding the date of filing and which affects the population or the full value of the county, city, village or town for payments under this section. Where population or full value to be used in calculating such payments is not in existence, it shall be estimated by the commissioner of taxation and finance, upon the basis of information provided by the localities and such other information as may be available, to reflect the effects of such change. Such population and full value shall be estimated for a newly incorporated city or village or consolidated town as of the calendar year of the effective date of incorporation or consolidation except that full value so estimated shall be at the period price level used in establishing state equalization rates for assessment rolls completed in the preceding calendar year. For other municipalities or areas affected by such an incorporation, consolidation or change in boundaries, estimates of population and full value shall be as of the years otherwise applicable under this section. Where a municipality is dissolved or consolidated, the annual amount which such municipality would be eligible to receive under this section on the date the municipality is dissolved or consolidated, less the increase in state aid under this section which will be paid to the municipality in which the territory of the dissolved or consolidated municipality is located as a result of such dissolution or consolidation, shall continue to be paid for the first year following dissolution or consolidation and payments shall thereafter continue to be paid for an additional four years in reduced amounts as follows: in the second year following dissolution or consolidation, eighty percent of such annual amount; in the third year, sixty percent; in the fourth year, forty percent; in the fifth year, twenty percent; and thereafter such payments shall cease to be paid. Such payments shall be paid to the city, town or village in which the territory of the municipality dissolved or consolidated is located, or in the event such territory would not be located in a city, town or village, payment shall be made to the county. If such territory is located in two or more cities, towns or villages, the payment shall be apportioned on the basis of population which was used in determining the amount of aid under this section heretofore paid to the dissolved or consolidated municipality.

b. Period price level adjustment. Where the state equalization rate for an assessment roll to be used in calculating payments under this section is based on a different period price level than the equalization rates generally for other assessment rolls completed in the same calendar year, with the year of completion defined as prescribed in paragraph c of subdivision one of this section, a special equalization rate shall be established for such roll upon the basis of the period price level used generally in the state equalization rates for such other assessment rolls.

c. Adjustment for differences between town and village roll. Where the town assessment roll used in calculating town outside village full value includes taxable property located in a village, which property does not appear as taxable on the assessment roll of the village used in such calculation and where the assessed valuation of such property in all villages in the town on the town assessment roll is five percent or more of the total taxable assessed valuation of property in the town outside villages on such town assessment roll, the commissioner of taxation and finance shall estimate the full value of the town outside village, provided that the supervisor of the town applies to the commissioner on or before August first preceding the first state fiscal year in which such estimated full value is used in making payments of per capita state aid under this section.

d. Railroad ceiling adjustment. Where the taxable full value of a city, village or town declined by five percent or more between the years nineteen hundred sixty-one and nineteen hundred sixty-two, as determined by application of the state equalization rates to the total taxable assessed valuations on the assessment rolls of such city, village or town completed in such years, the commissioner of taxation and finance shall adjust the full value for nineteen hundred sixty-one by reducing the taxable full value of railroad real property, which was wholly or partly exempt on the assessment roll completed in nineteen hundred sixty-two under the provisions of title two-A or two-B of article four of the real property tax law, to the full value of such railroad real property which was taxable on the first assessment roll for which railroad ceilings were established under such titles without the taper adjustment provided in section four hundred eighty-nine-t of such law. Town outside village full value shall be calculated by the commissioner to give effect to a similar adjustment in any case where full value of the town is required to be adjusted pursuant to this paragraph.

e. Lack of assessment roll or equalization rate. Where on November first preceding the date of the annual certification of aid payments, an assessment roll or an equalization rate required to be used in calculating such payments does not exist, full value shall be estimated by the commissioner of taxation and finance, upon the basis of information provided by the localities and such other information as may be available for that purpose.

5. Information to be supplied. The chief fiscal officer or other official of any county, city, village or town shall, upon request of the commissioner of taxation and finance, furnish to the commissioner of taxation and finance such information as may be required for the purpose of carrying out the provisions of this section.

6. Payments. a. The commissioner of taxation and finance shall compute and certify to the state comptroller in due time the amounts of per capita aid payable to counties, cities, villages and towns pursuant to this section. For towns, the certification shall set forth separately the amounts payable for town-wide and for town outside village purposes, and for the city of New York the commissioner shall set forth separately the amounts payable under the city and county per capita grants.

b. The rates established and the calculations and estimates made by the commissioner pursuant to this section shall be filed in the office of the commissioner.

c. Upon such certification of the amounts payable to counties, cities, villages and towns for town-wide and town outside village purposes, such per capita aid shall be apportioned and paid to the chief fiscal officer of each such locality pursuant to this section on audit and warrant of the state comptroller out of moneys appropriated by the legislature for such purpose to the credit of the local assistance account in the general fund of the state treasury; provided however that upon such certification of amounts payable to the city of New York, such per capita aid shall be apportioned and paid as follows: (i) any amounts required to be paid to the city university construction fund pursuant to the city university construction fund act, (ii) any amounts required to be paid to the New York city housing development corporation pursuant to the New York city housing development corporation act, (iii) any amounts required to be paid by the city to the New York city transit authority pursuant to the provisions of chapter seven of the laws of nineteen hundred seventy-two, (iv) any amounts required to be paid by the city to the state to repay an advance made in nineteen hundred seventy-four to subsidize the fare of the New York city transit authority, (v) five hundred thousand dollars to the chief fiscal officer of the city of New York for payment to the trustees of the police pension fund of such city pursuant to the provisions of paragraph e of this subdivision, (vi) eighty million dollars to the special account for the municipal assistance corporation for the city of New York in the municipal assistance tax fund created pursuant to section ninety-two-d of this chapter to the extent that such amount has been included by the municipal assistance corporation for the city of New York in any computation for the issuance of bonds on a parity with outstanding bonds pursuant to a contract with the holders of such bonds prior to the issuance of any other bonds secured by payments from the municipal assistance state aid fund created pursuant to section ninety-two-e of this chapter, (vii) the balance to the special account for the municipal assistance corporation for the city of New York in the municipal assistance state aid fund created pursuant to section ninety-two-e of this chapter, and (viii) any amounts to be refunded to the general fund of the state of New York pursuant to the annual appropriation enacted for the municipal assistance state aid fund. Notwithstanding any existing law, no payments of per capita aid payable to the city of New York shall be paid to the state of New York municipal bond bank agency, the New York state sports authority or the transit construction fund so long as amounts of such aid are required to be paid into the municipal assistance state aid fund, and thereafter, after payment of the amounts described in subparagraphs (i) through (viii) of this paragraph the balance shall be paid (A) to the state in repayment of the appropriation of two hundred fifty million dollars made to the city pursuant to chapter two hundred fifty-seven of the laws of nineteen hundred seventy-five providing emergency financial assistance to the city of New York at the extraordinary session held in such year, as amended, (B) to the state of New York municipal bond bank agency to the extent provided by section twenty-four hundred thirty-six of the public authorities law, (C) to the New York state sports authority to the extent provided by section twenty-four hundred sixty-three of the public authorities law, (D) to the transit construction fund to the extent provided by section twelve hundred twenty-five-i of the public authorities law, and thereafter (E) to the city.

d. The amounts so annually apportioned shall be paid in four equal installments as follows:

(1) to the city of New York, on the twenty-fifth days of April, June, October and February;

(2) to every county, city, village or town, other than the city of New York, whose fiscal year commences on the first day of June or July, on the twenty-fifth days of April, May, September and December;

(3) to every county, city, village or town whose fiscal year commences on the first day of December, on the twenty-fifth days of April, July, September and November;

(4) to any town in Westchester county whose boundaries are coterminous with those of one village, on the same days on which installments are payable to such village pursuant to this paragraph; and

(5) to every other county, city, village or town, on the twenty-fifth days of April, July, September and December.

e. The chief fiscal officer of the city of New York shall, from the amounts so received by him, pay to the board of trustees of the police pension fund of such city, the aggregate annual sum of five hundred thousand dollars for the purposes of such fund and the balance into the general fund of such city.

f. Where a town applies an amount received under this section to the reduction of the county tax in the town-wide area or in the town outside village area, or as a credit against special ad valorem levies in the town outside village area as provided in subdivision eight of this section, the town shall file notices thereof with the chief fiscal officer of the county and the state comptroller, within five days after the last day for adoption of the town budget. Such amounts shall be credited against the amount of taxes or special ad valorem levies to be levied for such purposes in the designated area and the state comptroller shall pay to the chief fiscal officer of the county, from the moneys apportioned to the town for town-wide purposes or for outside of village purposes, as the case may be, the amounts so credited against the county tax or special ad valorem levies, in the same manner as other payments to counties under this section.

g. Notwithstanding any provision of the law to the contrary, any aid derived by any city pursuant to paragraph d of subdivision two of this section for the state fiscal year commencing April first, nineteen hundred seventy-one and each subsequent state fiscal year which exceeds the total aid paid to such city pursuant to paragraph a of subdivision two of this section during the state fiscal year commencing April first, nineteen hundred seventy shall be paid on June twenty-fifth, nineteen hundred seventy-one and on June twenty-fifth of each subsequent state fiscal year.

h. Notwithstanding any provision of law to the contrary, payments made pursuant to subdivision two of this section during April and May of each state fiscal year shall be based on estimates of total state tax collections to be provided jointly by the comptroller and the commissioner of taxation and finance on or before April fifteenth of each year. Notwithstanding any provision of law to the contrary, amounts so paid during the balance of each state fiscal year shall compensate for any overpayment or underpayment which may have occurred during April and May of such fiscal year.

i. Notwithstanding any other provision of law, the amount payable on June twenty-fifth, to a city having a population of one million or more pursuant to this subdivision shall be reduced by fifty-three million five hundred eighty-five thousand five hundred eighteen dollars ($53,585,518). Such fifty-three million five hundred eighty-five thousand five hundred eighteen dollars ($53,585,518) shall be paid to such city on the December fifteenth next following June twenty-fifth, which payment shall be for an entitlement period ending June thirtieth of the month in which the June twenty-fifth payment is made.

7. Apportionment of special city, town and village aid. During the state fiscal year beginning April first, nineteen hundred eighty-eight and in each year thereafter aid to cities, towns and villages in addition to the amounts apportioned pursuant to subdivision two of this section shall be apportioned, according to this subdivision.

a. Definitions. As used in this subdivision:

(1) "City" means each city having a population less than one million persons.

(2) "Town" means a town for which complete population, full value, land area, and local tax effort per capita information, as defined in this subdivision, are available as determined by the comptroller.

(3) "Village" means a village for which complete population, full value, land area, and local tax effort per capita information, as defined in this subdivision, are available as determined by the comptroller.

(4) "Population" means for towns and villages the final population as shown by the nineteen hundred eighty decennial federal census; "population" for cities means the final population as shown by the nineteen hundred seventy decennial federal census.

(5) "Population density" means for each town and village an amount equal to its population divided by its total land area expressed in square miles as of the last day of the local fiscal year ending in nineteen hundred seventy-nine.

(6) "Full value" means for each town and village an amount equal to

the total taxable assessed value of property on the assessment roll completed and filed in nineteen hundred seventy-nine divided by the final state equalization rate established for such roll by the commissioner of taxation and finance.

(7) "Taxing capacity" means for each town and village an amount equal to its full value divided by the population of such town or village.

(8) "Average population density" means for towns the sum of population densities for all towns divided by the number of towns; "average population density" for villages means the sum of the population densities for all villages divided by the number of villages.

(9) "Average taxing capacity" means for towns an amount equal to the sum of the taxing capacities for all towns divided by the number of towns; "average taxing capacity" means for villages an amount equal to the sum of the taxing capacities for all villages divided by the number of villages.

(10) "Assessed value tax rate" of a city means the tax rate for general city purposes for the latest twelve month city fiscal year ending on or before December thirty-first, nineteen hundred eighty; provided, however, that for any city with a population greater than twenty-one thousand and less than twenty-two thousand persons, assessed value tax rate means the tax rate for general city purposes for the latest twelve month city fiscal year ending on or before December thirty-first, nineteen hundred seventy-eight.

(11) "Full value tax rate" of a city means the assessed value tax rate of such city multiplied by the final state equalization rate established by the commissioner of taxation and finance for the assessment roll to which such assessed value tax rate applied.

(12) "Local tax effort per capita" means for each town and village an amount equal to the sum of all taxes, fees, charges, assessments and other revenues received less any revenues received from the federal or state government for the latest local fiscal year ending on or before December thirty-first, nineteen hundred seventy-nine, divided by its population.

(13) "Local tax effort factor" means for each town and village, its local tax effort per capita divided by the average local tax effort per capita for towns or villages as appropriate.

(14) "Average local tax effort per capita" means for towns the sum of

the local tax efforts per capita for all towns divided by the number of towns; "average local tax effort per capita" means for villages the sum of the local tax efforts per capita for all villages divided by the number of villages.

(15) Provided, however, that for a town or village created on or after January first, nineteen hundred eighty-one, the population density pursuant to subparagraph five of this paragraph, the full value pursuant to subparagraph six of this paragraph, and the local tax effort per capita pursuant to subparagraph twelve of this paragraph shall pertain to the first completed local fiscal year following such creation for which applicable information is available as determined by the comptroller.

b. City aid. The sum of one hundred two million three hundred eighteen thousand three hundred seventeen dollars ($102,318,317) shall be apportioned to cities as follows:

(1) The sum of sixty-two million two hundred twenty-two thousand three hundred thirteen dollars ($62,222,313) shall be apportioned in the following manner:

City of Buffalo	$22,476,436
City of Rochester	$11,140,494
City of Yonkers	$12,508,626
City of Syracuse	$ 7,817,890
City of Albany	$ 3,812,897
City of Binghamton	$ 2,345,367
City of Plattsburgh	$ 508,162
City of White Plains	$ 1,612,441

(2) The sum of forty million ninety-six thousand four dollars ($40,096,004) shall be apportioned to cities according to the following formula:

For all cities having a population of less than one hundred thousand a numerical ranking between one and fifty-six shall be assigned. Such ranking shall correspond to each city's position in a schedule of full value tax rates of all such cities arranged in descending order.

An aid rate for each city with a population of less than one hundred thousand shall be determined from the following schedule:

Cities with Rankings	Aid Rate
One through twelve	$ 17.00
Thirteen through twenty-three	$ 15.00
Twenty-four through thirty-four	$ 13.00
Thirty-five through forty-five	$ 11.00
Forty-six through fifty-six	$ 10.00

For each city not eligible for apportionments pursuant to subparagraph one of this paragraph, a base aid amount shall be calculated equal to the population of such city multiplied by its aid rate. For each such city an aid percentage shall be calculated equal to its base aid amount divided by the sum of the base aid amounts for all such cities. The amount of special aid to be apportioned to each such city shall be calculated by multiplying such city's aid percentage by forty million ninety-six thousand four dollars ($40,096,004).

c. Town aid. The sum of nineteen million five hundred forty-four thousand seven hundred twenty-six dollars ($19,544,726) shall be apportioned to towns according to the following formula:

For each town, a population density factor shall equal the lesser of the amount calculated by dividing such town's population density by the average population density for towns, or the number five;

For each town, a taxing capacity factor shall be calculated by dividing the average taxing capacity for towns by such town's taxing capacity;

For each town, a weighted population shall be calculated by multiplying such town's population by the product of such town's population density factor multiplied by the sum of such town's local tax effort factor plus such town's taxing capacity factor;

For each town, an aid percentage shall be calculated equal to the weighted population of such town divided by the sum of the weighted populations for all towns;

The amount to be apportioned to each town shall be calculated by multiplying such town's aid percentage by nineteen million five hundred forty-four thousand seven hundred twenty-six dollars ($19,544,726).

Notwithstanding the definition of town in paragraph a of this subdivision, any town as defined in section two of the town law, which is not included in the definition of town in paragraph a of this subdivision shall be apportioned three hundred ninety-two dollars. The total of any such amounts shall be deducted on a pro rata basis from those towns apportioned more than three hundred ninety-two dollars pursuant to the above formula.

In such case where the apportionment to a town in accordance with the above formula is less than three hundred ninety-two dollars, such town shall be apportioned three hundred ninety-two dollars. The difference between three hundred ninety-two dollars and the amount determined pursuant to such formula shall be deducted on a pro rata basis from those towns apportioned more than three hundred ninety-two dollars pursuant to such formula.

d. Village aid. The sum of twenty-six million three hundred eighty-five thousand three hundred eighty-one dollars ($26,385,381) shall be apportioned to villages according to the following formula:

For each village, a population density factor shall equal the lesser of the amount calculated by dividing such village's population density by the average population density for villages, or the number five;

For each village, a taxing capacity factor shall be calculated by dividing the average taxing capacity for villages by such village's taxing capacity;

For each village, a weighted population shall be calculated by multiplying such village's population by the product of such village's population density factor multiplied by the sum of such village's local tax effort factor plus such village's taxing capacity factor;

For each village, an aid percentage shall be calculated equal to the weighted population of such village divided by the sum of the weighted populations for all villages;

The amount to be apportioned to each village shall be calculated by multiplying such village's aid percentage by twenty-six million three hundred eighty-five thousand three hundred eighty-one dollars ($26,385,381).

Notwithstanding the definition of village in paragraph a of this subdivision, any village as defined in section fifty-four of the general construction law, which is not included in the definition of village in paragraph a of this subdivision shall be apportioned three hundred ninety-two dollars. The total of any such amounts shall be deducted on a pro rata basis from those villages apportioned more than three hundred ninety-two dollars pursuant to the above formula.

In such case where the apportionment to a village in accordance with the above formula is less than three hundred ninety-two dollars, such village shall be apportioned three hundred ninety-two dollars. The difference between three hundred ninety-two dollars and the amount determined pursuant to such formula shall be deducted on a pro rata basis from those villages apportioned more than three hundred ninety-two dollars pursuant to such formula.

e. Special city, town, village aid. (1) Not later than May twenty-fifth of each state fiscal year the comptroller shall certify to the director of the budget, the chairman of the senate finance committee, and the chairman of the assembly ways and means committee, the amount of special city, town, village aid which is payable to each city, town and village for such fiscal year pursuant to this subdivision.

(2) For each state fiscal year the amount apportioned pursuant to this subdivision and certified as payable pursuant to this subdivision shall be paid to each city, town and village (i) on the last day of its local fiscal year which is current as of October thirty-first of such state

fiscal year or (ii) on February first of such state fiscal year, whichever is earlier; provided, however, that the payment date for any city, town or village shall be March fifteenth, of such state fiscal year if the comptroller receives a written request for such later payment date from the chief fiscal officer of such city, town or village at least ten days prior to the date on which the payment would otherwise have been made. The comptroller shall notify the director of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee of any such written request.

f. Notwithstanding any provision of this subdivision to the contrary, for fiscal years beginning April first, nineteen hundred eighty-eight, the amount apportioned to each city, town and village pursuant to this subdivision shall be multiplied by sixty-six percent.

8. Use of per capita state aid. a. The chief fiscal officer of every county, city, village and town shall pay the amounts received by him under the provisions of this section into the general fund of the county, city, village or town for general county, city, village or town purposes respectively, except that such amounts received by a town for the town outside village area shall be used for the following purposes in the order stated: (1) for town purposes for which taxes may be levied on the area of the town outside of villages, (2) as a credit against amounts of taxes levied or to be levied ad valorem for other town purposes on all taxable property in the town outside village area, (3) as a credit against amounts of taxes levied or to be levied ad valorem for county purposes on all taxable property in the town outside village area, (4) as a credit against special ad valorem levies on property in the town outside village area in a town where the entire town outside village area is subject to special ad valorem levies provided that such credit shall be a uniform rate on assessed valuation in all parts of the town outside village area and such uniform rate shall not exceed the total of the rates for special ad valorem levies in any part of the town outside village area. The rate on assessed valuation for each special ad valorem levy, as shown on the tax bill for each parcel, shall be the rate before application of such credit. Such credit shall be shown as a rate on assessed valuation and as a percentage of the total of such

rates for such special ad valorem levies on such parcel. Each such special ad valorem rate shall be deemed to have been reduced by such percentage.

b. In no event shall such amounts received by a town for the town outside village area be used as part or all of the local share necessary to qualify for state assistance pursuant to the highway law.

9. a. Notwithstanding any inconsistent provision of this section or of any other provision of law to the contrary, the payment of general purpose local government aid for the support of local government for the state fiscal year commencing April first, two thousand four, shall be paid from an appropriation made for such purposes pursuant to the public protection and general government budget for such state fiscal year in a manner consistent with this subdivision. Subdivisions one through eight of this section shall not be applicable to the payment of per capita state aid for the support of local government.

b. Notwithstanding any inconsistent provision of article five of the general construction law, in the fiscal year of the state commencing April first, two thousand four, any city having a population of one million or more shall be entitled to receive the same amount of general purpose, local government aid that it received for such purpose pursuant to chapter fifty of the laws of two thousand three, constituting the public protection and general government budget, and section fifty-four of the state finance law, as added by section twelve of chapter four hundred thirty of the laws of nineteen hundred ninety-seven, as if the provisions of such section fifty-four were in full force and effect for the entire state fiscal year commencing April first, two thousand four. Except as provided in paragraph c of this subdivision, each city, other than any city having a population of one million or more, town and village that was appropriated general purpose local government aid pursuant to chapter fifty of the laws of two thousand three shall be entitled to receive a total of one hundred five percent of the amount of aid that it would be entitled to receive under section fifty-four of the state finance law, as added by section twelve of chapter four hundred thirty of the laws of nineteen hundred ninety-seven, as if the provisions of such section fifty-four were in full force and effect for the entire state fiscal year commencing April first, two thousand four. Notwithstanding the provisions of this subdivision in the state fiscal year commencing April first, two thousand four the village of East Nassau, Rensselaer county, newly incorporated on January fourteenth, nineteen hundred ninety-eight, shall be entitled to receive the same amount of general purpose local government aid that it received for such purpose pursuant to chapter fifty of the laws of two thousand three. All aid pursuant to this section shall be paid in the same "on or before month and day" manner as specified in chapter fifty of the laws of nineteen hundred ninety-six, constituting the general government budget.

c. Consolidations, mergers, or dissolutions-entitlement to general purpose local government aid. In the case where any city, town, or village consolidates, merges or dissolves, and the resulting successor government has filed with the office of the state comptroller a certificate of any such consolidation, merger, or dissolution, such successor government shall be entitled to receive any payments of general purpose local government aid which, pursuant to paragraph b of this subdivision, would have been otherwise payable to the individual cities, towns, or villages who were party to such consolidation, merger, or dissolution in addition to the general purpose local government aid such successor government is entitled to receive had no such consolidation, merger, or dissolution occurred. The annual amount of general purpose local government aid that any city, town, or village in which a municipality has consolidated, merged, or dissolved shall be eligible to receive on the date such city, town, or village is consolidated, merged, or dissolved shall continue to be paid pursuant to paragraph b of this subdivision for every state fiscal year following the date of such consolidation, merger, or dissolution. In instances where only a portion of a city, town, or village is party to a consolidation, merger, or dissolution, general purpose local government aid payable to the resulting successor government shall include only a pro rata share of the aid otherwise due and payable to such city, town, or village. Such pro rata share shall be based on a ratio of the two thousand federal decennial census population of the portion consolidated, merged, or dissolved as compared to the total two thousand federal decennial census population of the city, town, or village party to such consolidation, merger, or dissolution.

d. Notwithstanding any other law to the contrary, in the state fiscal year beginning April first, two thousand four, and each state fiscal year thereafter, the city of Amsterdam shall receive on or before June twenty-fifth, the same amount of aid it received by June twenty-fifth, two thousand three, plus, pursuant to a memorandum of understanding with the director of the budget, three hundred fifty thousand dollars ($350,000) that would have been payable on or before March thirty-first, two thousand five.

e. Notwithstanding any other law to the contrary, in the state fiscal year beginning April 1, 2004, and each state fiscal year thereafter, twelve million five hundred thousand dollars ($12,500,000) of supplemental municipal aid otherwise due and payable on or before March 31 shall be paid to the city of Yonkers, pursuant to a memorandum of understanding with the director of the budget, on or before June 30.

10. Aid and incentives for municipalities. Notwithstanding any inconsistent provision of this section or of any other provision of law to the contrary, the payment of general purpose local government aid for the support of local government for state fiscal years commencing April first, two thousand seven, shall be paid from an appropriation made for the aid and incentives for municipalities program pursuant to the public protection and general government budget for such state fiscal years in a manner consistent with this subdivision. Subdivisions one through nine of this section shall not be applicable to the payment of per capita state aid for the support of local government.

a. Definitions. When used in this subdivision, unless otherwise expressly stated:

(i) "Municipality" means a city with a population less than one million, town or village.

(ii) "Aid and incentives for municipalities" means the total of all aid payable to municipalities pursuant to this subdivision except for grants payable pursuant to paragraphs j, m and n of this subdivision.

(iii) "Full valuation" means "full valuation for taxable purposes" as reported in the state comptroller's special report on local government finances for New York state for local fiscal years ended three years prior to the beginning of the state fiscal year in which an additional annual apportionment or per capita adjustment is payable pursuant to paragraphs d and e of this subdivision.

(iv) "Population" means population data based upon the most recent federal decennial census.

(v) "Full valuation per capita" means the full valuation of a municipality divided by the population of such municipality.

(vi) "Average full valuation per capita for municipalities" means the sum of the full valuation for municipalities divided by the sum of the population of the municipalities as reported in the state comptroller's special report on local government finances for New York state for local fiscal years ended three years prior to the beginning of the state fiscal year in which an additional annual apportionment or per capita adjustment is payable pursuant to paragraphs d and e of this subdivision.

(vii) "State aid" means the total amount of aid a municipality received in the state fiscal year commencing April first, two thousand six, under the aid and incentives for municipalities program, as appropriated in chapter fifty of the laws of two thousand six, and under the additional municipal aid program pursuant to section two of part A of chapter fifty-six of the laws of two thousand six, as appropriated in chapter fifty of the laws of two thousand six.

(viii) "Prior year aid" means for the state fiscal year commencing April first, two thousand nineteen and in each state fiscal year thereafter, the base level grant received in the immediately preceding state fiscal year pursuant to paragraph b of this subdivision.

(ix) "Per capita state aid" means the prior year aid for a municipality divided by the population of the municipality as reported in the most recent federal decennial census.

b. Base level grants. (i) Within amounts appropriated in the state fiscal year commencing April first, two thousand seven and in each state fiscal year thereafter, there shall be apportioned and paid to a county with a population of less than one million but more than nine hundred twenty-five thousand according to the federal decennial census of two thousand, cities with a population of less than one million, towns and villages a base level grant in an amount equal to the prior year aid received by such county, city, town or village.

(ii) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand ten, there shall be apportioned and paid to each municipality a base level grant in an amount equal to the prior year aid received by such municipality minus a base level grant adjustment calculated in accordance with clause two of this subparagraph.

(1) When used in this subparagraph, unless otherwise expressly stated:

(A) "2008-09 AIM funding" shall mean the sum of the base level grant pursuant to this paragraph, additional annual apportionment pursuant to paragraph d of this subdivision, per capita adjustment pursuant to paragraph e of this subdivision and special aid and incentives to certain eligible cities as appropriated in chapter fifty of the laws of two thousand eight, as amended by chapter one of the laws of two thousand nine, apportioned and paid to such municipality in the state fiscal year commencing April first, two thousand eight.

(B) "2008 total revenues" shall mean "total revenues" for such municipality as reported in the state comptroller's special report on local government finances for New York state for local fiscal years ended in two thousand eight.

(C) "AIM reliance" shall mean 2008-09 AIM funding expressed as a percentage of 2008 total revenues.

(2) The base level grant adjustment shall equal:

(A) two percent of prior year aid if AIM reliance was at least ten percent, or

(B) five percent of prior year aid if AIM reliance was less than ten percent.

(iii) Notwithstanding subparagraph (i) of this paragraph, a county with a population of less than one million but more than nine hundred twenty-five thousand according to the federal decennial census of two thousand shall not receive a base level grant in the state fiscal year commencing April first, two thousand ten or in any state fiscal year thereafter.

(iv) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand eleven, there shall be apportioned and paid to each municipality a base level grant in an amount equal to the prior year aid received by such municipality minus a base level grant adjustment equal to two percent of such prior year aid.

(v) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand nineteen, and annually thereafter, there shall be apportioned and paid to each municipality which is a city a base level grant in an amount equal to the prior year aid received by such city, and there shall be apportioned and paid to each municipality which is a town or village a base level grant in accordance with clause two of this subparagraph.

(1) When used in this subparagraph, unless otherwise expressly stated:

(A) "two thousand eighteen--two thousand nineteen AIM funding" shall mean the sum of the base level grant paid in the state fiscal year that began April first, two thousand eighteen pursuant to this paragraph.

(B) "two thousand seventeen total expenditures" shall mean all funds and total expenditures for a town or a village as reported to the state comptroller for local fiscal years ended in two thousand seventeen.

(C) "AIM Reliance" shall mean two thousand eighteen--two thousand nineteen AIM funding calculated as a percentage of two thousand seventeen total expenditures, provided that, for a village which dissolved during the state fiscal year that began April first, two thousand eighteen, the village's two thousand eighteen--two thousand nineteen AIM funding shall be added to the existing two thousand eighteen--two thousand nineteen AIM funding of the town into which the village dissolved for purposes of this calculation.

(2) A base level grant equal to a town or village's prior year aid only if such town or village's AIM reliance equals two percent or greater as reported to and published by the state comptroller as of January tenth, two thousand nineteen.

(vi) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand twenty-one, and annually thereafter, there shall be apportioned and paid to each municipality a base level grant in an amount equal to the aid received by such municipality in the state fiscal year commencing April first, two thousand nineteen; provided, however, and notwithstanding any law to the contrary, in the state fiscal year commencing April first, two thousand twenty-one, and annually thereafter, the town of Palm Tree shall receive a base level grant of twenty-four thousand two hundred thirteen dollars, and the village of Sagaponack shall receive a base level grant of two thousand dollars, and the village of Woodbury shall receive a base level grant of twenty-seven thousand dollars, and the village of South Blooming Grove shall receive a base level grant of nineteen thousand dollars.

(vii) Notwithstanding subparagraph (i) of this paragraph, within amounts appropriated in the state fiscal year commencing April first, two thousand twenty-two, and annually thereafter, there shall be apportioned and paid to each municipality as of April first, two thousand twenty-two a base level grant in an amount equal to the aid received by such municipality in the state fiscal year commencing April first, two thousand twenty-one; provided, however, and notwithstanding any law to the contrary, for each municipality that did not receive a base level grant in the state fiscal year commencing April first, two thousand twenty-one, there shall be apportioned and paid to each municipality a base level grant in an amount equal to the aid received by such municipality in the fiscal year commencing April first, two thousand eighteen.

c. "Fiscal distress indicators" shall include:

(i) Full valuation per capita less than fifty percent of the average full valuation per capita for municipalities.

(ii) A population at least ten percent less than the population as reported in the nineteen hundred seventy federal decennial census.

(iii) Greater than sixty percent real property tax limit exhausted in the most recent local fiscal year as reported to the division of the budget by the state comptroller.

(iv) A percentage of individuals living below the poverty level, as reported for a municipality in the most recent federal decennial census, in excess of one hundred fifty percent of the average percentage of individuals living below the poverty level as reported for municipalities in the most recent federal decennial census.

d. Additional annual apportionments. Within amounts appropriated in the state fiscal year commencing April first, two thousand seven and in the state fiscal year commencing April first, two thousand eight, municipalities shall receive additional aid apportioned as follows:

(i) Any municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a city, a town with a population greater than fifteen thousand, or a village with a population greater than ten thousand, shall be eligible to receive an additional annual apportionment equal to:

(1) nine percent of such municipality's base level grant if the municipality meets all of the fiscal distress indicators in paragraph c of this subdivision,

(2) seven percent of such municipality's base level grant if the municipality meets any three of the fiscal distress indicators in paragraph c of this subdivision, or

(3) five percent of such municipality's base level grant if the municipality meets at least one but no more than two of the fiscal distress indicators in paragraph c of this subdivision.

(ii) Any municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a town with a population of fifteen thousand or less or a village with a population of ten thousand or less which meets one or more of the fiscal distress indicators in subparagraphs (i), (ii) and (iii) of paragraph c of this subdivision shall be eligible to receive an additional annual apportionment equal to five percent of such municipality's base level grant.

(iii) Any municipality that does not qualify for an additional annual apportionment pursuant to subparagraphs (i) and (ii) of this paragraph shall be eligible to receive an additional annual apportionment equal to three percent of such municipality's base level grant.

e. Per capita adjustment. Within amounts appropriated in the state fiscal year commencing April first, two thousand seven and in the state fiscal year commencing April first, two thousand eight, additional aid shall be apportioned as follows:

(i) For the purposes of subparagraphs (ii), (iii), (iv) and (v) of this paragraph, the threshold percentage shall be seventy-five percent in the state fiscal year commencing April first, two thousand seven and eighty percent in the state fiscal year commencing April first, two thousand eight.

(ii) A municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a city with a population greater than or equal to one hundred twenty-five thousand and receives per capita state aid less than or equal to the threshold percentage of the average for cities with a population greater than or equal to one hundred twenty-five thousand shall be eligible to receive additional aid of four and one-half percent of such city's base level grant, subject to the availability of funds.

(iii) A municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a city with a population less than one hundred twenty-five thousand, meets one or more of the fiscal distress indicators, and receives per capita state aid less than or equal to the threshold percentage of the average for cities with a population less than one hundred twenty-five thousand that meet one or more of the fiscal distress indicators, shall be eligible to receive additional aid of four and one-half percent of such city's base level grant, subject to the availability of funds.

(iv) A municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a town with a population greater than fifteen thousand, meets one or more of the fiscal distress indicators, and receives per capita state aid less than or equal to the threshold percentage of the average for towns with a population greater than fifteen thousand that meet one or more of the fiscal distress indicators, shall be eligible to receive additional aid of four and one-half percent of such town's base level grant, subject to the availability of funds.

(v) A municipality with an average full valuation per capita equal to or less than the average full valuation per capita for municipalities that is a village with a population greater than ten thousand, meets one or more of the fiscal distress indicators, and receives per capita state aid less than or equal to the threshold percentage of the average for villages with a population greater than ten thousand that meet one or more of the fiscal distress indicators, shall be eligible to receive additional aid of four and one-half percent of such village's base level grant, subject to the availability of funds.

(vi) If sufficient funds are not available for additional aid in the amount authorized pursuant to subparagraphs (ii), (iii), (iv) and (v) of this paragraph, additional aid shall be apportioned to each municipality eligible for such aid based on the municipality's pro rata share of available funds.

e-1. Deficit reduction adjustment. Notwithstanding paragraph b of this subdivision, in the state fiscal year commencing April first, two thousand nine the base level grant to each city with a population of less than one million whose fiscal year does not begin on January first shall equal such city's prior year aid minus a deficit reduction adjustment calculated in accordance with the following:

(i) When used in this paragraph, unless otherwise expressly stated:

(1) "2008-09 AIM funding" shall mean the sum of the base level grant pursuant to this paragraph, additional annual apportionments pursuant to paragraph d of this subdivision, per capita adjustment pursuant to paragraph e of this subdivision and special aid and incentives to certain eligible cities as appropriated in chapter fifty of the laws of two thousand eight, as amended by chapter one of the laws of two thousand nine, apportioned and paid to such city in the state fiscal year commencing April first, two thousand eight.

(2) "2008 total revenues" shall mean "Total Revenues" for such city as reported in the state comptroller's special report on local government finances for New York state for local fiscal years ended in two thousand eight.

(3) "AIM reliance" shall mean 2008-09 AIM funding expressed as a percentage of 2008 total revenues.

(ii) The deficit reduction adjustment for each such city shall equal:

(1) one percent of prior year aid if such city's AIM reliance was at least ten percent,

(2) two percent of prior year aid if such city's AIM reliance was at least five percent but less than ten percent,

(3) three percent of prior year aid if such city's AIM reliance was at least one percent but less than five percent, or

(4) eight percent of prior year aid if such city's AIM reliance was

less than one percent.

f. Use of additional aid by distressed municipalities. As a condition of receiving more than one hundred thousand dollars in combined additional aid pursuant to subparagraph (i) of paragraph d of this subdivision and paragraph e of this subdivision, if applicable, each municipality that is eligible for such aid, other than a city subject to a control period under a state imposed fiscal stability authority, shall be required to use the additional aid for the following purposes:

(i) To minimize or reduce the real property tax burden.

(ii) To support investments in technology or other efficiency and productivity initiatives that permanently minimize or reduce the municipality's operating expenses.

(iii) To support economic development or infrastructure investments that are necessary to achieve economic revitalization and generate growth in the municipality's real property tax base.

Provided, however, that if the additional aid for the state fiscal year commencing April first, two thousand seven is enacted after the adoption of a municipality's budget for the fiscal year beginning in two thousand seven and cannot be used for such purposes in the municipality's current fiscal year, such additional aid shall be held in fund balance or reserve and used for such purposes in the municipality's subsequent fiscal year.

g. Accountability requirements. (i) As a condition of receiving more than one hundred thousand dollars in combined additional aid pursuant to subparagraph (i) of paragraph d of this subdivision and paragraph e of this subdivision, if applicable, each municipality that qualifies for such additional aid, other than a city subject to a control period under a state imposed fiscal stability authority, shall submit a comprehensive fiscal performance plan to the director of the budget and the state comptroller. Such plan shall be submitted to the director of the budget and the state comptroller within sixty days of adoption of a municipality's most recent budget or within sixty days of the effective date of this subdivision, whichever is later, and shall include:

(1) a multi-year financial plan including projected employment levels,

projected annual expenditures for personal service, fringe benefits, non-personal services and debt service; appropriate reserve fund amounts; estimated annual revenues including projected property tax rates, the value of the taxable real property and resulting tax levy, annual growth in sales tax and non-property tax revenues, and the proposed use of one-time revenue sources. Such multi-year financial plan shall consist of, at a minimum, four fiscal years including the municipality's most recently completed fiscal year, its current fiscal year adopted budget, and the subsequent two fiscal years.

(2) a fiscal improvement plan covering the same time period as the multi-year financial plan that contains key fiscal performance goals necessary to achieve and maintain long term fiscal stability, proposed local actions necessary to achieve such goals, and proposed performance measures necessary to assess actual progress in implementing such local actions. In the development of such plans, proposed local actions shall include, but not be limited to, improved management practices, initiatives to minimize or reduce operating expenses, and shared services agreements with other municipalities; and

(3) a fiscal accountability report that, for the state fiscal year commencing April first, two thousand seven, describes accomplishments and progress during the preceding two local fiscal years toward achieving management improvements, operational efficiencies and other actions necessary to achieve fiscal stability. Beginning in the state fiscal year commencing April first, two thousand eight, and in each fiscal year thereafter through and including the state fiscal year commencing April first, two thousand ten, the fiscal accountability report shall include: (A) a description of the progress toward achieving fiscal performance goals identified in the previous year's fiscal performance plan; and (B) an accounting of the use of additional annual apportionments and per capita adjustments provided for in this subdivision.

(ii) As a condition of receiving a base level grant pursuant to paragraph b of this subdivision, each municipality that is a city, other than a city subject to a control period under a state imposed fiscal stability authority or a city subject to the requirements of subparagraph (i) of this paragraph and each municipality that is a village that, meets all four fiscal distress indicators in paragraph c of this subdivision shall develop a multi-year financial plan that includes: projected employment levels, projected annual expenditures for personal service, fringe benefits, non-personal services and debt service; appropriate reserve fund amounts; estimated annual revenues including projected property tax rates, the value of the taxable real property and resulting tax levy, annual growth in sales tax and non-property tax revenues, and the proposed use of one-time revenue sources. Such multi-year financial plan shall consist of, at a minimum, four fiscal years including the municipality's most recently completed fiscal year, its current fiscal year adopted budget and the subsequent two fiscal years. On or before March thirty-first, two thousand eight and on or before March thirty-first in each year thereafter through and including two thousand eleven, the chief elected official of such municipality shall submit written certification to the director of the budget that such municipality has complied with the requirements of this subparagraph.

h. Compliance review. (i) Compliance with the requirements of paragraphs f and g of this subdivision shall be subject to review by the state comptroller, including any compliance review requested by the director of the budget.

(ii) The state comptroller may direct a municipality to modify and resubmit its fiscal performance plan pursuant to subparagraph (i) of paragraph g of this subdivision if necessary to comply with the requirements of paragraph g of this subdivision.

(iii) If upon review the state comptroller finds that a municipality has not satisfied the requirements of paragraphs f and g of this subdivision he or she shall notify the municipality and the director of the budget of such finding. Such notice may include a recommendation to withhold aid pursuant to subparagraph (iv) of this paragraph.

(iv) Upon notice pursuant to subparagraph (iii) of this paragraph, the director of the budget shall be authorized to direct the state comptroller to withhold aid and incentives for municipalities payable to such municipality up to the amount of additional annual apportionment and per capita adjustment paid in the year in which the municipality failed to comply with such requirements until compliance is satisfied.

(v) In the event a city fails to provide the certification required under the aid and incentives for municipalities program appropriated pursuant to chapter fifty of the laws of two thousand six or pursuant to subparagraph (ii) of paragraph g of this subdivision, the director of the budget shall be authorized to direct the state comptroller to withhold aid and incentives for municipalities payable to such city up to the amount of additional annual apportionment and per capita adjustment paid pursuant to such chapter until certification is provided.

i. Payments. (i) In the state fiscal year commencing April first, two thousand seven and in each state fiscal year thereafter through and including the state fiscal year commencing April first, two thousand ten, base level grants shall be paid in the same "on or before month and day" manner as:

(1) paid in the state fiscal year commencing April first, two thousand six under the aid and incentives for municipalities program in effect at that time and appropriated in chapter fifty of the laws of two thousand six; or

(2) set forth in part R of chapter fifty-six of the laws of two thousand four relating to unrestricted aid to certain cities.

(ii) In the state fiscal year commencing April first, two thousand seven and in each state fiscal year thereafter through and including the state fiscal year commencing April first, two thousand ten, additional annual apportionments and per capita adjustments authorized in paragraphs d and e of this subdivision shall be paid on or before December fifteenth for cities with fiscal years beginning January first, on or before March fifteenth for all other cities, and for towns and villages, in the same "on or before month and day" manner as their base level grants are paid pursuant to subparagraph (i) of this paragraph.

(iii) Aid and incentives for municipalities shall be apportioned and paid to the chief fiscal officer of each municipality on audit and warrant of the state comptroller out of moneys appropriated by the legislature for such purpose to the credit of the local assistance account in the general fund of the state treasury. Any municipality receiving aid and incentives for municipalities pursuant to this subdivision shall use such aid only for general municipal purposes except as provided in subparagraph (iv) of this paragraph.

(iv) Amounts payable to any city having a population of less than fifty-five thousand but more than fifty-four thousand according to the federal decennial census of nineteen hundred ninety shall be apportioned and paid to the special account for the municipal assistance corporation for the city of Troy in the municipal assistance state aid fund pursuant to section ninety-two-e of this chapter and chapters one hundred eighty-seven and one hundred eighty-eight of the laws of nineteen hundred ninety-five.

(v) Notwithstanding any inconsistent provision of law, additional annual apportionments pursuant to paragraph d of this subdivision and pursuant to the aid and incentives for municipalities program appropriated in chapter fifty of the laws of two thousand six shall not be considered state aid pursuant to title two of article ten-D of the public authorities law for any eligible city subject to a control period under a state imposed fiscal stability authority. Such additional annual apportionments shall be paid to such authority for distribution to such city within the context of an authority-approved four year financial plan, for the following purposes:

(i) To maintain, minimize, or reduce the real property tax burden;

(ii) To support investments in technology or other efficiency and productivity initiatives that permanently minimize or reduce the municipality's operating expenses;

(iii) To support economic development or infrastructure investments that are necessary to achieve economic revitalization and generate growth in the municipality's real property tax base; and

(iv) To minimize or prevent reductions in city services.

(vi) Notwithstanding subparagraph (i) of this paragraph, in the state fiscal year commencing April first, two thousand nine the deficit reduction adjustment to the base level grants of certain cities pursuant to paragraph e-one of this subdivision shall be made on or before March fifteenth, two thousand ten.

(vii) Notwithstanding subparagraph (i) of this paragraph, in the state fiscal year commencing April first, two thousand ten, the base level grant adjustment pursuant to subparagraph (ii) of paragraph b of this subdivision shall be made on or before September twenty-fifth for a town or village, on or before December fifteenth for a city whose fiscal year begins January first, and on or before March fifteenth for a city whose fiscal year does not begin on January first.

(viii) Notwithstanding subparagraph (i) of this paragraph, in the state fiscal year commencing April first, two thousand eleven, the base level grant adjustment pursuant to subparagraph (iv) of paragraph b of this subdivision shall be made on or before September twenty-fifth for a town or village, on or before December fifteenth for a city whose fiscal year begins January first, and on or before March fifteenth for a city whose fiscal year does not begin January first.

(ix) Notwithstanding subparagraph (i) of this paragraph, in the state fiscal year commencing April first, two thousand nineteen, the base level grant adjustment pursuant to subparagraph (v) of paragraph b of this subdivision shall be made on or before September twenty-fifth for a town or village.

j. Special aid and incentives for municipalities to the city of New York. In the state fiscal year commencing April first, two thousand seven a city with a population of one million or more shall receive twenty million dollars on or before December fifteenth. In the state fiscal year commencing April first, two thousand eight, a city with a population of one million or more shall receive two hundred forty-five million nine hundred forty-four thousand eight hundred thirty-four dollars payable on or before December fifteenth. In the state fiscal year commencing April first, two thousand nine, a city with a population of one million or more shall receive three hundred one million six hundred fifty-eight thousand four hundred ninety-five dollars payable on or before December fifteenth. Special aid and incentives for municipalities to the city of New York shall be apportioned and paid as required as follows:

(i) Any amounts required to be paid to the city university construction fund pursuant to the city university construction fund act;

(ii) Any amounts required to be paid to the New York city housing development corporation pursuant to the New York city housing development corporation act;

(iii) Five hundred thousand dollars to the chief fiscal officer of the city of New York for payment to the trustees of the police pension fund of such city;

(iv) Eighty million dollars to the special account for the municipal assistance corporation for the city of New York in the municipal assistance tax fund created pursuant to section ninety-two-d of this chapter to the extent that such amount has been included by the municipal assistance corporation for the city of New York in any computation for the issuance of bonds on a parity with outstanding bonds pursuant to a contract with the holders of such bonds prior to the issuance of any other bonds secured by payments from the municipal assistance corporation for the city of New York in the municipal assistance state aid fund created pursuant to section ninety-two-e of this chapter;

(v) The balance of the special account for the municipal assistance corporation for the city of New York in the municipal assistance state aid fund created pursuant to section ninety-two-e of this chapter;

(vi) Any amounts to be refunded to the general fund of the state of New York pursuant to the annual appropriation enacted for the municipal assistance state aid fund;

(vii) To the state of New York municipal bond bank agency to the extent provided by section twenty-four hundred thirty-six of the public authorities law; and

(viii) To the transit construction fund to the extent provided by section twelve hundred twenty-five-i of the public authorities law, and thereafter to the city of New York.

Notwithstanding any other law to the contrary, the amount paid to any city with a population of one million or more on or before December fifteenth shall be for an entitlement period ending the immediately preceding June thirtieth.

k. Contingency payments for the city of New York. For the state fiscal year commencing April first, two thousand seven and in each state fiscal year thereafter through and including the state fiscal year commencing April first, two thousand ten, a contingency appropriation shall be made available in the event payments are required as follows:

(i) Any amounts required to be paid to the city university construction fund pursuant to the city university construction fund act;

(ii) Any amounts required to be paid to the New York city housing development corporation pursuant to the New York city housing development corporation act;

(iii) Five hundred thousand dollars to the chief fiscal officer of the city of New York for payment to the trustees of the police pension fund of such city;

(iv) Eighty million dollars to the special account for the municipal assistance corporation for the city of New York in the municipal assistance tax fund created pursuant to section ninety-two-d of this chapter to the extent that such amount has been included by the municipal assistance corporation for the city of New York in any computation for the issuance of bonds on a parity with outstanding bonds pursuant to a contract with the holders of such bonds prior to the issuance of any other bonds secured by payments from the municipal assistance corporation for the city of New York in the municipal assistance state aid fund created pursuant to section ninety-two-e of this chapter;

(v) The balance of the special account for the municipal assistance corporation for the city of New York in the municipal assistance state aid fund created pursuant to section ninety-two-e of this chapter;

(vi) Any amounts to be refunded to the general fund of the state of New York pursuant to the annual appropriation enacted for the municipal assistance state aid fund;

(vii) To the state of New York municipal bond bank agency to the extent provided by section twenty-four hundred thirty-six of the public authorities law; and

(viii) To the transit construction fund to the extent provided by section twelve hundred twenty-five-i of the public authorities law, and thereafter to the city of New York.

l. Consolidations, mergers, or dissolutions; entitlement to aid and incentives for municipalities. (i) In the case where any city, town, or village consolidates, merges or dissolves, and the resulting successor government has filed with the office of the state comptroller a certificate of any such consolidation, merger, or dissolution, such successor government shall be entitled to receive all payments of aid and incentives for municipalities which, pursuant to paragraphs b, d and e of this subdivision, would have been otherwise payable to the individual cities, towns, or villages that were party to such consolidation, merger, or dissolution.

(ii) The annual amount of such payments of aid and incentives for municipalities that any city, town, or village in which a municipality has consolidated, merged, or dissolved shall be eligible to receive on the date such city, town, or village is consolidated, merged, or dissolved shall continue to be paid pursuant to paragraphs b, d and e of this subdivision for every state fiscal year following the date of such consolidation, merger, or dissolution. In instances where only a portion of a city, town, or village is party to a consolidation, merger, or dissolution, aid and incentives for municipalities payable to the resulting successor government shall include only a pro rata share of the aid otherwise due and payable to such city, town, or village. Such pro rata share shall be based on a ratio of the two thousand federal decennial census population of the portion consolidated, merged, or dissolved as compared to the total two thousand federal decennial census population of the city, town, or village party to such consolidation, merger, or dissolution.

m. Shared municipal services incentive awards applicable to the state fiscal year commencing April first, two thousand five. (i) Within the amounts appropriated in chapter sixty-two of the laws of two thousand five therefor, the secretary of state may award competitive grants to two or more municipalities to cover costs associated with mergers, consolidations, cooperative agreements, dissolutions and shared services of municipalities where authorized by state law.

(ii) For the purposes of this paragraph, "municipalities" shall mean counties, cities, towns, villages and school districts.

(iii) Such grants may be used to cover the costs associated with consolidations, dissolutions, cooperative agreements and shared services of municipalities, including, but not limited to, legal and consultant services, feasibility studies, capital improvements and other necessary expenses.

(iv) The maximum grant awarded shall not exceed one hundred thousand dollars per municipality.

(v) Local matching funds, equal to ten percent of the total approved project cost, shall be required.

(vi) No part of the grant shall be used by the applicant for recurring expenses such as salaries.

(vii) The secretary of state shall, prior to the acceptance of grant applications, adopt rules and regulations to establish eligibility requirements, application forms and procedures, criteria of review and grant approval guidelines.

n. Shared municipal services incentive program applicable to the state fiscal year commencing April first, two thousand seven. (i) Shared municipal services incentive awards. Within the amount appropriated in chapter fifty of the laws of two thousand seven therefor, the secretary of state may award competitive grants to two or more municipalities to cover costs associated with consolidations, mergers, dissolutions, cooperative agreements and shared services of municipalities where authorized by state law as follows:

(1) For the purposes of this paragraph, "municipalities" shall mean counties, cities, towns, villages, special improvement districts, fire districts, and school districts; provided, however, that for purposes of this definition, a school district shall be considered a municipality only in instances where a school district advances an application for a grant to cover costs associated with cooperative agreements or shared services. For purposes of this definition, a board of cooperative educational services shall be considered a municipality only in instances where such board of cooperative educational services advances a joint shared service application on behalf of school districts and other municipalities within the board of cooperative educational services region; provided, however, that any shared service agreements with a board of cooperative educational services:

(A) shall not generate additional state aid;

(B) shall be deemed not to be a part of the program, capital and administrative budgets of the board of cooperative educational services for the purposes of computing charges upon component school districts pursuant to subparagraph seven of paragraph b of subdivision four of section nineteen hundred fifty and subdivision one of section nineteen hundred fifty-one of the education law; and

(C) shall be deemed to be a cooperative municipal service for purposes of subparagraph two of paragraph d of subdivision four of section nineteen hundred fifty of the education law.

(2) Such grants may be used to cover costs, including, but not limited

to, legal and consultant services, feasibility studies, capital improvements, and other necessary expenses. The amounts awarded to a school district pursuant to this paragraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of section thirty-six hundred two of the education law.

(3) The maximum grant awarded shall not exceed two hundred thousand dollars per municipality.

(4) Local matching funds, equal to ten percent of the total approved project or initiative cost shall be required.

(5) No part of the grant shall be used by the applicant for recurring expenses such as salaries.

(6) In the selection of grant awards, the secretary of state shall give priority to applications that:

(A) include a municipality that meets any of the fiscal distress indicators in paragraph c of this subdivision;

(B) plan or implement the consolidation, merger or dissolution of municipalities;

(C) share services between school districts and other municipalities, including applications submitted by boards of cooperative educational services as defined in clause one of subparagraph (i) of this paragraph;

(D) share highway services, including joint highway equipment purchases, capital improvements that benefit two or more municipal highway departments, contractual services between two or more municipal highway departments or for the consolidation of two or more municipal highway departments;

(E) consolidate health benefit plans offered by two or more municipalities;

(F) encourage countywide shared services, where a county develops a countywide shared services plan under which municipalities in such county agree to participate in shared services, including, but not limited to, public safety, purchasing, payroll, and real property tax assessment.

(7) The secretary of state shall, prior to the acceptance of grant applications, promulgate rules and regulations including, but not limited to, (A) award eligibility criteria, and (B) application, review and grant approval procedures. The secretary of state shall also require

that such awards be granted only for services that would otherwise be individually provided by each grantee and that demonstrable financial savings result from such sharing, unless such awards are for feasibility studies. The secretary of state may consult with the commissioner of transportation, the president of the state civil service commission, or any other appropriate state official as needed to establish such rules and regulations.

o. Local government efficiency grant program beginning in the state fiscal year commencing April first, two thousand eight and continuing until the end of the state fiscal year commencing April first, two thousand ten. (i) Definitions. (1) For the purposes of this paragraph, "municipality" shall mean counties, cities, towns, villages, special improvement districts, fire districts, public libraries, association libraries, water authorities, sewer authorities, regional planning and development boards, school districts, and boards of cooperative educational services; provided, however, that for the purposes of this definition, a board of cooperative educational services shall be considered a municipality only in instances where such board of cooperative educational services advances a joint application on behalf of school districts and other municipalities within the board of cooperative educational services region; provided, however, that any agreements with a board of cooperative educational services: shall not generate additional state aid; shall be deemed not to be a part of the program, capital and administrative budgets of the board of cooperative educational services for the purposes of computing charges upon component school districts pursuant to subparagraph seven of paragraph b of subdivision four of section nineteen hundred fifty and subdivision one of section nineteen hundred fifty and subdivision one of section nineteen hundred fifty-one of the education law; and shall be deemed to be a cooperative municipal service for purposes of subparagraph two of paragraph d of subdivision four of section nineteen hundred fifty of the education law.

(2) For the purposes of this paragraph, "functional consolidation" shall mean when one municipality completely provides a service or function for another municipality, which no longer engages in that service or function.

(ii) High priority planning grants. (1) Within the annual amounts appropriated therefor, the secretary of state may award grants to a municipality to cover costs associated with plans and studies developed for a city or county charter revision which includes functional consolidation or increased shared services and for the dissolution of a village; and to two or more municipalities for plans and studies developed for mergers, consolidations, and dissolutions; sharing services or transferring functions that would be performed on a countywide basis; and conducting services on a multi-county or regional basis. Additional grant categories may be identified by the secretary of state, in consultation with the commission on local government efficiency and competitiveness, and included in a request for applications.

(2) Such plans and studies shall include an examination of the potential financial savings and management improvements from such charter revision, consolidation, dissolution, merger or shared services.

(3) High priority planning grants may be used to cover costs including, but not limited to, legal and consultant services and other necessary expenses. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of section thirty-six hundred two of the education law. No part of the grant shall be used by the applicant for recurring expenses such as salaries.

(4) The maximum high priority planning grant awarded shall not exceed fifty thousand dollars per application. Award amounts may vary by grant category as identified in the request for applications.

(5) Matching funds equal to ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required.

(iii) General efficiency planning grants. (1) Within the annual amounts appropriated therefor, the secretary of state may award competitive grants to two or more municipalities to cover costs associated with plans and studies for potential functional consolidation or shared services involving two or more municipalities.

(2) Such plans and studies shall include an examination of the potential financial savings and management improvements from such

functional consolidation or shared services.

(3) General efficiency planning grants may be used to cover costs including, but not limited to, legal and consultant services and other necessary expenses. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of section thirty-six hundred two of the education law. No part of the grant shall be used by the applicant for recurring expenses such as salaries.

(4) The maximum general efficiency planning grant awarded shall not exceed twenty-five thousand dollars per application for two municipalities, with an additional one thousand dollars for each additional municipality participating in the application; provided, however, that in no case shall such an application receive a grant award in excess of thirty-five thousand dollars.

(5) Local matching funds equal to ten percent of the total cost of activities under the grant work plan approved by the secretary of state shall be required.

(6) In the selection of grant awards, the secretary of state shall give the highest priority to applications that would result in the complete functional consolidation of a municipal service and shall also give priority to applications that include a municipality which meets at least three of the fiscal distress indicators in paragraph c of this subdivision, that include the consolidation of health benefit plans offered by two or more municipalities, or that would result in contractual services between two or more municipal highway departments or the consolidation of two or more municipal highway departments; provided, however, that to receive a general efficiency planning grant award, an applicant shall indicate that an objective of the study or plan for functional consolidation or shared services is to realize financial savings upon implementation.

(iv) Efficiency implementation grants. (1) Within the annual amounts appropriated therefor, the secretary of state may award competitive grants to two or more municipalities to cover costs associated with consolidations, mergers, dissolutions, cooperative agreements and shared services where authorized by state law and where demonstrable financial savings would result from such consolidation, merger, dissolution, cooperative agreement or shared service.

(2) Efficiency implementation grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs essential for the implementation of the approved efficiency implementation grant work plan, and other necessary expenses. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to the coordinated or consolidated service delivery. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of section thirty-six hundred two of the education law.

(3) The maximum efficiency implementation grant awarded shall not exceed two hundred thousand dollars per municipality; provided, however, that in no case shall such an application receive a grant award in excess of one million dollars.

(4) Local matching funds equal to ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required. In the event an applicant is implementing a project that the applicant developed through a successfully completed planning grant funded under the local government efficiency grant program or the shared municipal services incentive grant program, the local matching funds required shall be reduced by the local matching funds required by such successfully completed planning grant.

(5) No part of the grant shall be used by the applicant for recurring expenses such as salaries, except that the salaries of certain personnel essential for the effectuation of the joint activity shall be eligible for a period not to exceed three years.

(6) In the selection of grant awards, the secretary of state shall give the highest priority to applications that would implement the merger, dissolution or consolidation of municipalities or that would implement the complete functional consolidation of a municipal service, and shall also give priority to applications that are submitted by applicants that successfully completed a high priority planning grant pursuant to subparagraph (ii) of this paragraph or a planning grant under the shared municipal services incentive grant program for one of the types of high priority activity identified in subparagraph (ii) of

this paragraph; that include a municipality which meets at least three of the fiscal distress indicators in paragraph c of this subdivision; that would consolidate health benefit plans offered by two or more municipalities; or that would result in contractual services between two or more municipal highway departments or the consolidation of two or more municipal highway departments.

(v) Twenty-first century demonstration project grants. (1) Within the amounts appropriated therefor, subject to a plan developed in consultation with the commission on local government efficiency and competitiveness and approved by the director of the budget, the secretary of state may award competitive grants to municipalities to cover costs associated with a functional consolidation or a shared services agreement having great potential to achieve financial savings and serve as a model for other municipalities, including the consolidation of services on a multi-county basis, the consolidation of certain services countywide as identified in such plan, the creation of a regional entity empowered to provide multiple functions on a countywide or regional basis, the creation of a regional or city-county consolidated municipal government, the consolidation of school districts or supporting services for school districts encompassing the area served by a board of cooperative educational services, or the creation of a regional smart growth compact or program.

(2) Twenty-first century demonstration project grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs essential for the implementation of the approved twenty-first century demonstration project grant work plan, and other necessary expenses. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to the coordinated or consolidated service delivery.

(3) The maximum twenty-first century demonstration project grant awarded shall not exceed four hundred thousand dollars per municipality. Award amounts may vary by grant category as identified in the request for applications.

(4) Local matching funds equal to ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required.

(vi) The secretary of state shall, prior to the acceptance of grant applications, promulgate rules and regulations including, but not limited to, (1) award eligibility criteria, and (2) application, review and grant approval procedures. The secretary of state shall also require that such awards be granted only for services that would otherwise be individually provided by each grantee and that demonstrable financial savings result from such sharing, unless such awards are for feasibility studies. The secretary of state may consult with the commissioner of transportation, the president of the state civil service commission, or any other appropriate state official as needed to establish such rules and regulations.

(vii) Evaluation of grant program. The department of state shall prepare an annual report to the governor and the legislature on the effectiveness of the shared municipal services incentive program and the local government efficiency grant program. Such report shall be provided on or before October first of each year and shall include, but not be limited to, the following: a summary of applications and awards for each grant category, an assessment of progress in the implementation of initiatives that received grant awards, estimated financial savings and significant improvements in service realized by municipalities that have received grants and an evaluation of the effectiveness of regional technical assistance and state agency assistance provided pursuant to subparagraphs (vii) and (viii) of this paragraph.

(viii) Regional technical assistance. Within the annual amounts appropriated therefor, a portion of the administrative funding appropriated for the local government efficiency grant program may be used to support technical assistance provided by regionally-based organizations, pursuant to a plan submitted by the secretary of state in consultation with the commission on local government efficiency and competitiveness and subject to approval by the director of the budget, including but not limited to regional planning and development boards, not-for-profit organizations that support local government concerns, and academic institutions. Regional technical assistance shall include, but not be limited to, developing service sharing and consolidation guides and manuals, providing presentations on how to undertake consolidations, and providing assistance in developing consolidation and shared service agreements. Providers of regional technical assistance shall measure and report to the secretary of state on the effectiveness of such assistance in facilitating shared services or consolidation among municipalities.

(ix) State agency assistance. Within the annual amounts appropriated therefor, a portion of administrative funding appropriated for the local government efficiency grant program may be used to support new programs of state agency assistance to achieve financial savings among municipalities through functional consolidation or shared services pursuant to a plan submitted by such agency and approved by the director of the budget. State agencies that provide such assistance shall measure and report to the director of the budget, the commission on local government efficiency and competitiveness, and the secretary of state on the effectiveness of such assistance in achieving cost savings among municipalities.

p. Citizen empowerment tax credit. (i) For the purposes of this paragraph, "municipalities" shall mean cities with a population less than one million, towns created on or before December thirty-first, two thousand seventeen, and villages incorporated on or before December thirty-first, two thousand seventeen.

(ii) Within the annual amounts appropriated therefor, surviving municipalities following a consolidation or dissolution occurring on or after the state fiscal year commencing April first, two thousand seven, and any new coterminous town-village established after July first, two thousand twelve that operates principally as a town or as a village but not as both a town and a village, shall be awarded additional annual aid, starting in the state fiscal year following the state fiscal year in which such reorganization took effect, equal to fifteen percent of the combined amount of real property taxes levied by all of the municipalities participating in the reorganization in the local fiscal year prior to the local fiscal year in which such reorganization took effect. In instances of the dissolution of a village located in more than one town, such additional aid shall equal the sum of fifteen percent of the real property taxes levied by such village in the village fiscal year prior to the village fiscal year in which such dissolution took effect plus fifteen percent of the average amount of real property taxes levied by the towns in which the village was located in the town fiscal year prior to the town fiscal year in which such dissolution took effect, and shall be divided among such towns based on the percentage of such village's population that resided in each such town as of the most recent federal decennial census. In no case shall the additional annual aid pursuant to this paragraph exceed one million dollars. For villages in which a majority of the electors voting at a referendum on a proposed dissolution pursuant to section seven hundred eighty of the general municipal law vote in favor of dissolution after December thirty-first, two thousand seventeen, in no case shall the additional annual aid pursuant to this paragraph exceed the lesser of one million dollars or the amount of real property taxes levied by such village in the village fiscal year prior to the village fiscal year in which such dissolution took effect. Such additional annual aid shall be apportioned and paid to the chief fiscal officer of each eligible municipality on or before September twenty-fifth of each such state fiscal year on audit and warrant of the state comptroller out of moneys appropriated by the legislature for such purpose to the credit of the local assistance fund.

(iii) Any municipality receiving a citizen empowerment tax credit pursuant to this paragraph shall use at least seventy percent of such aid for property tax relief and the balance of such aid for general municipal purposes. For each local fiscal year following the effective date of the chapter of the laws of two thousand eleven which amended this paragraph in which such aid is payable, a statement shall be placed on each property tax bill for such municipality in substantially the following form: "Your property tax savings this year resulting from the State Citizen Empowerment Tax Credit received as the result of local government re-organization is $______." The property tax savings from the citizen empowerment tax credit for each property tax bill shall be calculated by (1) multiplying the amount of the citizen empowerment tax credit used for property tax relief by the amount of property taxes levied on such property by such municipality and (2) dividing the result by the total amount of property taxes levied by such municipality.

q. Local government citizens re-organization empowerment grant program. (i) (1) For the purposes of this paragraph, "local government entity" or "entity" shall mean a town, village, district, special improvement district or other improvement district, including, but not limited to, special districts created pursuant to articles eleven, twelve, twelve-A or thirteen of the town law, library districts, and other districts created by law; provided, however, that a local government entity shall not include school districts, city districts or special purpose districts created by counties under county law.

(2) For the purposes of this paragraph, "local government re-organization" shall mean the consolidation or dissolution of a local government entity in accordance with article seventeen-A of the general municipal law or the establishment of a new coterminous town-village that operates principally as a town or as a village but not as both a town and a village.

(ii) Within the annual amounts appropriated therefor, the secretary of state may award grants to local government entities to cover costs associated with studies, plans, and implementation efforts related to local government re-organization activities.

(iii) Study projects shall include an examination of the potential financial savings, management improvements, and service delivery changes resulting from a local government re-organization, legal issues and impediments surrounding the re-organization, recommended steps to complete the re-organization, as well as options for cost-savings if the re-organization is not completed.

(iv) Local government citizens re-organization empowerment grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs and other necessary expenses related to re-organization analysis, planning and implementation. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to implementation of the re-organization. No part of the grant shall be used by the applicant for recurring expenses such as salaries, except that the salaries of certain transitional personnel essential for the implementation of the re-organization shall be eligible for a period not to exceed three years.

(v) Where the electors of a local government entity have filed a petition pursuant to article seventeen-A of the general municipal law that will require a referendum on the question of consolidation or dissolution of the local government entity, such local government entity will be eligible for an expedited grant to cover costs associated with the development and dissemination to the electors of information related to the re-organization question before such referendum. The secretary of state shall develop processes that will permit expedited financial and technical assistance to such local government entities, including but not limited to pre-qualified consultants, direct technical assistance from program staff and pre-established work plans.

(vi) The maximum cumulative grant award for a local government re-organization shall not exceed one hundred thousand dollars. A local government citizens re-organization empowerment grant for a re-organization study shall in no event exceed fifty thousand dollars per application, of which up to twenty-five thousand dollars may be awarded on an expedited basis. A local government citizens re-organization empowerment grant for the planning or implementation of a re-organization shall not exceed fifty thousand dollars. In no event shall the cumulative grant awards for a local government re-organization exceed one hundred thousand dollars.

(vii) Matching funds equal to at least fifty percent of the total cost of activities under the grant work plan approved by the department of state shall be required for a local government re-organization grant for a re-organization study, except for such grants that are awarded to a local government entity eligible for an expedited grant pursuant to subparagraph (v) of this paragraph. Upon implementation of the local government re-organization, the local matching funds required by such grant for a re-organization study shall be refunded except for ten percent of the total cost of activities under the grant work plan approved by the department of state. Matching funds equal to at least ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required for a local government re-organization grant for a re-organization study awarded to a local government entity eligible for an expedited grant pursuant to subparagraph (v) of this paragraph and for a local government re-organization grant for the implementation of a re-organization.

(viii) Within one week of the receipt of an application, the department of state shall review the application to ensure the applicant has filed the correct application, and to determine if any required sections of the application contain no information. Within one business day of determining an applicant has filed an incorrect application, or determining an application contains no information in a section required to contain information, the department shall so notify the applicant. Applicants shall be permitted to amend an application found to be missing information, and such application shall be reconsidered for approval if it is amended by the application deadline. If an applicant has submitted an incorrect application, the applicant may submit the correct application to the appropriate program by the deadline for such program for consideration. Under no circumstances shall this subparagraph be deemed to require the extension of any application deadline established by the department, nor shall it obligate the department to conduct a substantive review of the contents of any application outside of the procedures established by the department for the purposes of maintaining the competitive integrity of the grant program.

(ix) Written notice shall be provided to an applicant of a decision regarding the grant or denial of an award under this paragraph, within thirty days after such decision.

r. Local government efficiency grant program beginning in the state fiscal year commencing April first, two thousand eleven and continuing until the end of the state fiscal year commencing April first, two thousand twelve. (i) (1) For the purposes of this paragraph, "municipality" shall mean a county, city, town, village, special improvement district, fire district, public library, association library, or public library system as defined by section two hundred seventy-two of the education law, provided however, that for the purposes of this definition, a public library system shall be considered a municipality only in instances where such public library system advances a joint application on behalf of its member libraries, water authority, sewer authority, regional planning and development board, school district, or board of cooperative educational services; provided, however, that for the purposes of this definition, a board of cooperative educational services shall be considered a municipality only in instances where such board of cooperative educational services advances a joint application on behalf of school districts and other municipalities within the board of cooperative educational services region; provided, however, that any agreements with a board of cooperative educational services: shall not generate additional state aid; shall be deemed not to be a part of the program, capital and administrative budgets of the board of cooperative educational services for the purposes of computing charges upon component school districts pursuant to subdivision one and subparagraph seven of paragraph b of subdivision four of section nineteen hundred fifty and subdivision one of section nineteen hundred fifty-one of the education law; and shall be deemed to be a cooperative municipal service for purposes of subparagraph two of paragraph d of subdivision four of section nineteen hundred fifty of the education law.

(2) For the purposes of this paragraph, "functional consolidation" shall mean one municipality completely providing a service or function for another municipality, which no longer provides such service or function.

(ii) Within the annual amounts appropriated therefor, the secretary of state may award competitive grants to municipalities to cover costs associated with local government efficiency projects, including, but not limited to, planning for or implementation of a municipal consolidation or dissolution, a functional consolidation, a city or county charter revision that includes functional consolidation, shared or cooperative services, and regionalized delivery of services; provided, however, that such local government efficiency projects must demonstrate new opportunities for financial savings and operational efficiencies; provided, further, that eligible local government efficiency projects shall not include studies and plans for a local government re-organization eligible to receive a local government citizens re-organization empowerment grant pursuant to paragraph q of this subdivision. The secretary of state may focus the grant program in specific functional areas, within distressed communities and areas of historically high local government costs and property taxes, or in areas of unique opportunity, in which case such areas of focus shall be detailed in a request for applications.

(iii) Any approved project shall include an examination of financial savings, return on public investment and management improvements resulting from project implementation.

(iv) Local government efficiency grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs and other necessary expenses related to implementing the approved local government efficiency grant work plan. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to implementation of the local government efficiency project. No part of the grant shall be used by the applicant for recurring expenses such as salaries, except that the salaries of certain transitional personnel essential for the implementation of the approved local government efficiency grant work plan shall be eligible for a period not to exceed three years. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of section thirty-six hundred two of the education law.

(v) The maximum cumulative grant award for a local government efficiency project shall not exceed two hundred thousand dollars per municipality; provided, however, that in no case shall such a project receive a cumulative grant award in excess of one million dollars. The maximum grant award for a local government efficiency planning project, or the planning component of a project that includes both planning and implementation of a local government efficiency project, shall not exceed twenty-five thousand dollars per municipality; provided, however, that in no event shall such a planning project receive a grant award in excess of two hundred thousand dollars.

(vi) Local matching funds equal to ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required. In the event an applicant is implementing a project that the applicant developed through a successfully completed planning grant funded under the local government efficiency grant program or the shared municipal services incentive grant program, the local matching funds required shall be reduced by the local matching funds required by such successfully completed planning grant.

(vii) In the selection of grant awards, the secretary of state shall give the highest priority to applications: (1) that would result in the dissolution or consolidation of municipalities; (2) that would implement the complete functional consolidation of a municipal service; or (3) by local governments with historically high costs of local government or sustained increases in property taxes. Priority will also be given to municipalities that have previously completed a planning grant pursuant to this program or the shared municipal services incentive grant program, and to local governments currently involved in regional development projects that have received funds through state community and infrastructure development programs.

(viii) The department of state shall prepare an annual report to the governor and the legislature on the effectiveness of the local government efficiency grant program and the local government citizens re-organization empowerment grant program. Such report shall be provided on or before October first of each year and shall include, but not be limited to, the following: a summary of applications and awards for each grant category, an assessment of progress in implementing initiatives that received grant awards, and estimated financial savings and significant improvements in service realized by municipalities that have received grants.

s. Local government efficiency grant program beginning in the state fiscal year commencing April first, two thousand thirteen. (i) (1) For the purposes of this paragraph, "municipality" shall mean a county, city, town, village, special improvement district, fire district, public library, association library, or public library system as defined by section two hundred seventy-two of the education law, provided however, that for the purposes of this definition, a public library system shall be considered a municipality only in instances where such public library system advances a joint application on behalf of its member libraries, water authority, sewer authority, regional planning and development board, school district, or board of cooperative educational services; provided, however, that for the purposes of this definition, a board of cooperative educational services shall be considered a municipality only in instances where such board of cooperative educational services advances a joint application on behalf of school districts and other municipalities within the board of cooperative educational services region; provided, however, that any agreements with a board of cooperative educational services: shall not generate additional state aid; shall be deemed not to be a part of the program, capital and administrative budgets of the board of cooperative educational services for the purposes of computing charges upon component school districts pursuant to subdivision one and subparagraph seven of paragraph b of subdivision four of section nineteen hundred fifty and subdivision one of section nineteen hundred fifty-one of the education law; and shall be deemed to be a cooperative municipal service for purposes of subparagraph two of paragraph d of subdivision four of section nineteen hundred fifty of the education law.

(2) For the purposes of this paragraph, "functional consolidation" shall mean one municipality completely providing a service or function for another municipality, which no longer provides such service or function.

(ii) Within the annual amounts appropriated therefor, the secretary of state may award competitive grants to municipalities to cover costs associated with local government efficiency projects, including, but not limited to, planning for or implementation of a municipal consolidation or dissolution, a functional consolidation, a city or county charter revision that includes functional consolidation, shared or cooperative services, and regionalized delivery of services; provided, however, that such local government efficiency projects must demonstrate new opportunities for financial savings and operational efficiencies; provided, further, that eligible local government efficiency projects shall not include studies and plans for a local government re-organization eligible to receive a local government citizens re-organization empowerment grant pursuant to paragraph q of this subdivision. The secretary of state may focus the grant program in specific functional areas, within distressed communities and areas of historically high local government costs and property taxes, or in areas of unique opportunity, in which case such areas of focus shall be detailed in a request for applications.

(iii) Any approved project shall include an examination of financial savings, return on public investment and management improvements resulting from project implementation.

(iv) Local government efficiency grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs and other necessary expenses related to implementing the approved local government efficiency grant work plan. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to implementation of the local government efficiency project. No part of the grant shall be used by the applicant for recurring expenses such as salaries, except that the salaries of certain transitional personnel essential for the implementation of the approved local government efficiency grant work plan shall be eligible for a period not to exceed three years. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of section thirty-six hundred two of the education law.

(v) The maximum cumulative grant award for a local government efficiency project shall not exceed two hundred thousand dollars per municipality; provided, however, that in no case shall such a project receive a cumulative grant award in excess of one million dollars. The maximum grant award for a local government efficiency planning project, or the planning component of a project that includes both planning and implementation of a local government efficiency project, shall not exceed twelve thousand five hundred dollars per municipality; provided, however, that in no event shall such a planning project receive a grant award in excess of one hundred thousand dollars.

(vi) Local matching funds equal to at least fifty percent of the total cost of activities under the grant work plan approved by the department of state shall be required for planning grants, and local matching funds equal to at least ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required for implementation grants. In the event an applicant is implementing a project that the applicant developed through a successfully completed planning grant funded under the local government efficiency grant program or the shared municipal services incentive grant program, the local matching funds required shall be reduced by the local matching funds required by such successfully completed planning grant up to the amount of local matching funds required for the implementation grant.

(vii) In the selection of grant awards, the secretary of state shall give the highest priority to applications: (1) that would result in the dissolution or consolidation of municipalities; (2) that would implement the complete functional consolidation of a municipal service; or (3) by local governments with historically high costs of local government or sustained increases in property taxes. Priority will also be given to municipalities that have previously completed a planning grant pursuant to this program or the shared municipal services incentive grant program, and to local governments currently involved in regional development projects that have received funds through state community and infrastructure development programs.

(viii) Within one week of the receipt of an application, the department of state shall review the application to ensure the applicant has filed the correct application, and to determine if any required sections of the application contain no information. Within one business day of determining an applicant has filed an incorrect application, or determining an application contains no information in a section required to contain information, the department shall so notify the applicant. Applicants shall be permitted to amend an application found to be missing information, and such application shall be reconsidered for approval if it is amended by the application deadline. If an applicant has submitted an incorrect application, the applicant may submit the correct application to the appropriate program by the deadline for such program for consideration. Under no circumstances shall this subparagraph be deemed to require the extension of any application deadline established by the department, nor shall it obligate the department to conduct a substantive review of the contents of any application outside of the procedures established by the department for the purposes of maintaining the competitive integrity of the grant program.

(ix) Written notice shall be provided to an applicant of a decision regarding the grant or denial of an award under this paragraph, within thirty days after such decision.

(x) The department of state shall prepare an annual report to the governor and the legislature on the effectiveness of the local government efficiency grant program and the local government citizens re-organization empowerment grant program. Such report shall be provided on or before October first of each year and shall include, but not be limited to, the following: a summary of applications and awards for each grant category, an assessment of progress in implementing initiatives that received grant awards, and estimated financial savings and significant improvements in service realized by municipalities that have received grants.

t. Local government efficiency grant program beginning in the state fiscal year commencing April first, two thousand twenty-four. (i) (1) For the purposes of this paragraph, "municipality" shall mean a county, city, town, village, special improvement district, fire district, public library, association library, or public library system as defined by section two hundred seventy-two of the education law; provided, however, that for the purposes of this definition, a public library system shall be considered a municipality only in instances where such public library system advances a joint application on behalf of its member libraries, water authority, sewer authority, regional planning and development board, school district, or board of cooperative educational services; provided, however, that for the purposes of this definition, a board of cooperative educational services shall be considered a municipality only in instances where such board of cooperative educational services advances a joint application on behalf of school districts and other municipalities within the board of cooperative educational services region; provided, however, that any agreements with a board of cooperative educational services: shall not generate additional state aid; shall be deemed not to be a part of the program, capital and administrative budgets of the board of cooperative educational services for the purposes of computing charges upon component school districts pursuant to subdivision one and subparagraph seven of paragraph b of subdivision four of section nineteen hundred fifty, and subdivision one of section nineteen hundred fifty-one of the education law; and shall be deemed to be a cooperative municipal service for purposes of subparagraph two of paragraph d of subdivision four of section nineteen hundred fifty of the education law.

(2) For the purposes of this paragraph, "functional consolidation" shall mean one municipality completely providing a service or function for another municipality, which no longer provides such service or function.

(ii) Within the annual amounts appropriated therefor, the secretary of state may award competitive grants to municipalities to cover costs associated with local government efficiency projects, including, but not limited to, planning for or implementation of a municipal consolidation or dissolution, a functional consolidation, a city or county charter revision that includes functional consolidation, shared or cooperative services, and regionalized delivery of services; provided, however, that such local government efficiency projects must demonstrate new opportunities for financial savings and operational efficiencies; provided, further, that eligible local government efficiency projects shall not include studies and plans for a local government re-organization eligible to receive a local government citizens re-organization empowerment grant pursuant to paragraph q of this subdivision. The secretary of state may focus the grant program in specific functional areas, within distressed communities and areas of historically high local government costs and property taxes, or in areas of unique opportunity, in which case such areas of focus shall be detailed in a request for applications.

(iii) Any approved project shall include an examination of financial savings, return on public investment and management improvements resulting from project implementation.

(iv) Local government efficiency grants may be used to cover costs including, but not limited to, legal and consultant services, capital improvements, transitional personnel costs and other necessary expenses related to implementing the approved local government efficiency grant work plan. Grants may be used for capital improvements, transitional personnel costs or joint equipment purchases only where such expenses are integral to implementation of the local government efficiency project. No part of the grant shall be used by the applicant for recurring expenses such as salaries, except that the salaries of certain transitional personnel essential for the implementation of the approved local government efficiency grant work plan shall be eligible for a period not to exceed three years. The amounts awarded to a school district pursuant to this subparagraph shall not be included in the approved operating expense of the school district as defined in paragraph t of subdivision one of section thirty-six hundred two of the education law.

(v) The maximum cumulative grant award for a local government efficiency project shall not exceed two hundred fifty thousand dollars per municipality; provided, however, that in no case shall such a project receive a cumulative grant award in excess of one million two hundred fifty thousand dollars. The maximum grant award for a local government efficiency planning project, or the planning component of a project that includes both planning and implementation of a local government efficiency project, shall not exceed twenty thousand dollars per municipality; provided, however, that in no event shall such a planning project receive a grant award in excess of one hundred thousand dollars.

(vi) Local matching funds equal to at least fifty percent of the total cost of activities under the grant work plan approved by the department of state shall be required for planning grants, and local matching funds equal to at least ten percent of the total cost of activities under the grant work plan approved by the department of state shall be required for implementation grants. In the event an applicant is implementing a project that the applicant developed through a successfully completed planning grant funded under the local government efficiency grant program or the shared municipal services incentive grant program, the local matching funds required shall be reduced by the local matching funds required by such successfully completed planning grant up to the amount of local matching funds required for the implementation grant.

(vii) In the selection of grant awards, the secretary of state shall give the highest priority to applications: (1) that would result in the dissolution or consolidation of municipalities; (2) that would implement the complete functional consolidation of a municipal service; or (3) by local governments with historically high costs of local government or sustained increases in property taxes. Priority will also be given to municipalities that have previously completed a planning grant pursuant to this program or the shared municipal services incentive grant program, and to local governments currently involved in regional development projects that have received funds through state community and infrastructure development programs.

(viii) Within one week of the receipt of an application, the department of state shall review the application to ensure the applicant has filed the correct application, and to determine if any required sections of the application contain no information. Within one business day of determining an applicant has filed an incorrect application, or determining an application contains no information in a section required to contain information, the department shall so notify the applicant. Applicants shall be permitted to amend an application found to be missing information, and such application shall be reconsidered for approval if it is amended by the application deadline. If an applicant has submitted an incorrect application, the applicant may submit the correct application to the appropriate program by the deadline for such program for consideration. Under no circumstances shall this subparagraph be deemed to require the extension of any application deadline established by the department, nor shall it obligate the department to conduct a substantive review of the contents of any application outside of the procedures established by the department for the purposes of maintaining the competitive integrity of the grant program.

(ix) Written notice shall be provided to an applicant of a decision regarding the grant or denial of an award under this paragraph, within thirty days after such decision.

(x) The department of state shall prepare an annual report to the governor and the legislature on the effectiveness of the local government efficiency grant program and the local government citizens re-organization empowerment grant program. Such report shall be provided on or before October first of each year and shall include, but not be limited to, the following: a summary of applications and awards for each grant category, an assessment of progress in implementing initiatives that received grant awards, and estimated financial savings and significant improvements in service realized by municipalities that have received grants.

u. Local government performance and efficiency program. (i) (1) Definitions. For the purposes of this subparagraph, "municipality" shall mean a county, city, town, or village, but shall not include the individual counties contained in the city of New York.

(2) Purpose. The purpose of awards made pursuant to this subparagraph is to recognize municipalities that have undertaken significant and innovative actions to improve the overall efficiency of governmental operations and produce quantifiable recurring financial savings that reduce the municipal tax burden on residents.

(3) Eligibility. All municipalities in New York state are eligible to

apply individually or jointly, provided however that if an action was undertaken jointly, municipalities must apply jointly for such an action. The actions for which they apply must already have been implemented.

(4) Use of awards. Awards received shall be used by municipalities for general municipal purposes.

(5) Application. The secretary of state shall develop an application for municipalities seeking to receive awards and a process by which the applications will be evaluated. Such application shall require municipalities to demonstrate how the action for which they have applied has resulted in quantifiable recurring savings, efficiencies, and permanent improvements to municipal services. The secretary of state may focus the awards in specific functional service areas, in which case such areas of focus shall be detailed in a request for applications. No application shall be considered for actions that commenced prior to January first, two thousand ten.

(6) Awards. The secretary of state may make awards to applicants based on factors including, but not limited to, the amount of current and future savings, the impact of such action upon the municipal property tax levy, the size and complexity of the action, and the ability for the action to be replicated by other municipalities. Awards shall only be made to municipalities for actions that have been fully implemented, that clearly resulted in quantifiable savings and efficiencies, and that produced permanent and quantifiable improvements to municipal efficiency or services. The maximum amount awarded per application shall not exceed the lesser of five million dollars or twenty-five dollars per resident of the applying municipalities as of the most recent federal decennial census, provided, however, that if the boundaries of municipalities jointly applying for such funding overlap, the residents in overlapping areas shall only be counted once, and provided, further, that if a county jointly applies with some but not all of the other municipalities therein, only the residents in such other municipalities shall be counted.

(7) Written notice shall be provided to an applicant of a decision regarding the grant or denial of an award under this paragraph, within thirty days after such decision.

(8) Regulation. The secretary of state shall, prior to the

establishment of applications, promulgate rules and regulations on the awards, including but not limited to award eligibility criteria and application, review and approval procedures.

(ii)(1) Definitions. For the purposes of this subparagraph, "fiscally eligible municipality" shall have the same meaning as "fiscally eligible municipality" as defined by section 160.05 of the local finance law. For the purposes of this subparagraph, "financial restructuring board for local governments" or "board" shall mean the financial restructuring board for local governments as authorized by section 160.05 of the local finance law.

(2) In addition to awards made pursuant to subparagraph (i) of this paragraph, the board may award funding to fiscally eligible municipalities for financial restructuring and related purposes, as determined by the board. This funding may be structured as a loan, a grant, or combination thereof. The amount of such funding to be provided to a fiscally eligible municipality, the structure of such funding, any conditions to be placed on a fiscally eligible municipality that accepts such funding, and any other aspects of funding awarded pursuant to this subparagraph shall be determined by an affirmative vote of a majority of the total number of members of the board and may differ for each award of funding. Such loans shall not be bound by the local finance law with respect to terms and repayment limitations but in no event may the sum of all awards pursuant to this subparagraph be greater than five million dollars for any single municipality nor may any loan be for a term longer than ten years. Further, any such loans shall not be considered debt for purposes of calculating constitutional limit provisions. Notwithstanding any other law to the contrary, the director of the budget may direct the state comptroller to withhold any state aid payments due to a fiscally eligible municipality in order to satisfy the repayment conditions of the funding awarded pursuant to this subparagraph.

v. Local government efficiency grant program highway functional consolidation incentive. (i) When used in this paragraph, unless otherwise expressly stated:

(1) "Municipalities" shall mean counties, cities, towns or villages.

(2) "Functional consolidation" shall have the same meaning as in

clause two of subparagraph (i) of paragraph o of this subdivision.

(3) "Highway services" shall include, but not be limited to, road maintenance and snow and ice control services.

(ii) If the functional consolidation of highway services in a county results in one municipality providing highway services for at least ninety percent of the lane miles in such county, excluding lane miles for which the state has jurisdiction and maintenance responsibility, or if all of the towns in a county functionally consolidate highway services, then each one of the municipalities party to such functional consolidation shall in the state fiscal year following such consolidation receive additional aid equal to thirty percent of the aid that such municipality received pursuant to section ten-c of the highway law in the state fiscal year preceding such consolidation, which additional aid shall then be reduced in equal parts over the following four years; provided, however, that in no case shall the total of such additional aid provided in a state fiscal year to all municipalities party to one such consolidation exceed one million dollars. If all municipalities party to one such consolidation would otherwise receive a total of more than one million dollars of such additional aid in any state fiscal year, each such municipality shall instead in such state fiscal year receive a pro rata share of one million dollars based on the ratio of the aid which such municipality received pursuant to section ten-c of the highway law in the state fiscal year preceding such consolidation to the total aid which all such municipalities received pursuant to section ten-c of the highway law in the state fiscal year preceding such consolidation. Such additional aid shall be apportioned and paid to the chief fiscal officer of each municipality party to such functional consolidation of highway services on audit and warrant of the state comptroller out of moneys appropriated by the legislature for such purpose to the credit of the local assistance fund in the general fund of the state treasury and shall not be deemed to be consolidated local highway assistance payments pursuant to section ten-c of the highway law.

11. Additional municipal aid program. 1. Definitions. When used in this section, unless otherwise expressly stated "Base level grant" means:

For state fiscal year commencing April first, two thousand six, the total amount of aid for each municipality, other than a school district and the counties of Essex, Hamilton and Franklin, received in the state fiscal year commencing April first, two thousand five, under the aid and incentives for municipalities program in effect at that time and appropriated in chapter fifty of the laws of two thousand five, as amended, which constitutes the public protection and general government budget bill.

2. Additional municipal aid. Additional municipal aid program shall be distributed as follows:

The City of:

Buffalo shall receive $13,644,637

Rochester shall receive $12,000,000

Syracuse shall receive $9,000,000

Yonkers shall receive $11,750,685

3. Additional municipal aid for cities. All cities having a population of less than one hundred twenty-five thousand, in addition to any other aid paid by the state pursuant to the budget for the state fiscal year commencing April first, two thousand six, shall be eligible to receive an apportionment equal to 13.1113 percent of such city's base level grant payable in the state fiscal year commencing April first, two thousand six.

4. Additional municipal aid for towns and villages. All towns and villages shall be eligible to receive an additional annual apportionment equal to 16.7145 percent of such town's and village's base level grant payable in the state fiscal year commencing April first, two thousand six.

5. Payments. In the state fiscal year commencing April first, two thousand six, all payments of grants set forth in subdivisions two, three and four of this section shall be paid in the same "on or before month and day" manner as set forth in subdivision ten of this section.

§ 54-a. Withholding of payment of local assistance by the state to counties, cities and villages, in certain cases. 1. In the event that any county, city or village, subject to the provisions of section ten of article eight of the constitution of this state, levies or causes to be levied taxes upon real property in excess of the limitation prescribed by or pursuant to such section, the state comptroller, upon a determination of the amount thereof as herein provided, shall withhold local assistance by the state as defined in section seventy-one of this chapter to such county, city or village to the extent of such excess. The state comptroller shall give notice in writing by registered mail addressed to the chief fiscal officer and to the legislative body of any such county, city or village of his determination of the amount of such excess levy and of his intention to withhold such local assistance to the extent of such excess, and further requiring such county, city or village, within thirty days from the date of such notice, to show cause why such withholding should not be made by filing a verified statement with him setting forth the facts in relation thereto. The comptroller, upon receipt of such verified statement, or if no verified statement is filed within the time permitted, then at the expiration of such time, shall review his determination and within thirty days thereafter make and file in his office his final determination thereon and cause copies thereof to be served by registered mail upon the chief fiscal officer and upon the legislative body of such county, city or village. The amount finally determined by the state comptroller to be withheld shall be deducted only from the next four quarterly instalments due or to become due thereafter to such county, city or village pursuant to the provisions of section fifty-four of this chapter.

2. To the extent that any county, city or village from which moneys shall have been withheld as provided by this section shall, in the next succeeding fiscal year of such county, city or village, levy or cause to

be levied taxes upon real property to an amount less than the amount permitted under or pursuant to the provisions of section ten of article eight of the constitution of this state, such withheld local assistance may be paid to such county, city or village, to the extent of such decrease, provided, however, that not more than the amount withheld may be so paid. The state comptroller shall make and file his determination certifying the amount of such moneys so withheld to which the county, city or village may be entitled under the provisions of this subdivision. To the extent that such withheld moneys are not paid to such county, city or village as herein provided, they shall be retained in the general fund of the state treasury to the credit of the local assistance fund therein, and such county, city or village shall have no further claim to the payment thereof.

3. The chief fiscal officer of each county, city or village shall, not less than ten days prior to the adoption of its budget, file with the state comptroller on forms to be furnished by him, a statement showing the amount which such county, city or village may raise by tax on real estate under the provisions of sections ten and eleven of article eight of the constitution of this state and the estimated amount of tax on real estate proposed to be levied on account of such budget, and such chief fiscal officer shall also within thirty days after the adoption of such budget, file with the state comptroller a certified copy of such budget, the amount of its tax levy upon real estate on account of such budget, and such other information as the state comptroller may require. Failure to comply with the provisions of this subdivision shall not invalidate a tax levied by any such county, city or village.

*** § 54-b. State assistance to certain public corporations in which railroad real property is partially exempt from taxation.** 1. When used in this section, unless otherwise expressly stated:

a. "Public corporation" means a county, city, town, village, school district, town or county improvement district, district corporation or special district in which real property is subject to taxation or special ad valorem levies.

b. "Railroad company" means a corporation, joint stock company, association, partnership, individual or other person which is operating a railroad system as a common carrier by rail, including but not limited to a street, surface, underground or elevated railroad, whether as owner, lessee, mortgagee, trustee, receiver or assignee of railroad real property, and to which the provisions of title two-a of article four of the real property tax law apply as a result of the exercise of the option provided in section four hundred eighty-nine-v of the real property tax law.

c. "Railroad real property" means the land, real estate and real property (as defined in subdivision twelve of section one hundred two of the real property tax law) of a railroad company, which is used by such railroad company for transportation purposes and includes (a) such property leased to such railroad company, (b) such property used or occupied by such railroad company, title to which is in the state or in any municipal corporation thereof under any of the grade crossing elimination acts, and (c) the tangible property of a railroad company situated upon, under, over or above any street, highway, public place or public waters and the value of any franchise, right or permission to construct, maintain or operate a railroad in, under, over, above, or on through, streets, highways or public places.

d. "Tax" or "taxation" means an ad valorem charge or special ad valorem levy imposed upon real property by or on behalf of a public corporation.

e. "Base fiscal year" means the last fiscal year of a public corporation commencing prior to July first, nineteen hundred fifty-nine; provided, however, that when a railroad company elects after July first, nineteen hundred seventy-one to have the provisions of title two-A of article four of the real property tax law apply, then "base fiscal year" for the purposes of this section only means the last fiscal year of a public corporation commencing prior to July first of the year preceding the calendar year in which the first railroad ceiling is determined; and further provided, however, that when railroad real property is acquired by a profitable railroad as defined in section one hundred two of the regional rail reorganization act of nineteen hundred seventy-three, or a subsidiary thereof, from a railroad in reorganization as therein defined, in connection with or pursuant to a plan of reorganization or restructuring under or pursuant to the regional rail reorganization act of nineteen hundred seventy-three, the base fiscal year for purposes of this section only shall continue to be the base fiscal year applicable to such property prior to such acquisition.

f. "Current fiscal year" means the fiscal year of the public corporation for which taxes are levied on the assessment roll affected by the railroad ceiling on account of which state aid is being calculated for the public corporation under this section.

g. "Change in the level of assessment" means the net increase or decrease in the assessed valuation of the taxable property on an assessment roll as a result of assessing such property at a higher or lower ratio of full value.

2. State assistance shall be apportioned and paid in accordance with this section to each public corporation in the state in which there is railroad real property which became partially exempt from taxation under title two-a of article four of the real property tax law prior to April first, nineteen hundred seventy-six and in which the taxes levied against railroad real property by or on behalf of such public corporation for its base fiscal year exceeded one hundred thousand dollars ($100,000) or two per cent of the total amount of taxes levied against all real property by or on behalf of such public corporation for its base fiscal year.

3. The chief fiscal officer of a public corporation entitled to state assistance under this section shall, during such fiscal year of such public corporation commencing on or after July first, nineteen hundred sixty:

a. Compute the total amount of taxes levied by or on behalf of such public corporation against railroad real property for the base fiscal year and deduct therefrom the sum of the following two amounts:

(1) An amount equal to any sums which, on or before December thirty-first, nineteen hundred fifty-nine shall have been paid or credited or determined to be payable to any railroad company by a public corporation directly or indirectly on account of such real property taxes; and

(2) The total amount of such taxes levied against tangible railroad real property retired or no longer used for transportation purposes and therefore no longer assessable as railroad real property with respect to the tax levy for the current fiscal year of such public corporation; and

b. Subtract from the amount computed pursuant to paragraph a the total amount of taxes which would have been levied by or on behalf of such public corporation against railroad real property for the current fiscal year of such public corporation if the tax rate for the year preceding the current fiscal year when adjusted to reflect any changes in the level of assessment had been applied to the railroad ceiling established for the current fiscal year; provided, however, that if the tax rate for the base fiscal year of such public corporation when adjusted to reflect subsequent changes in the level of assessment, exceeded the tax rate for the fiscal year preceding the current fiscal year, such higher tax rate shall be used, and provided further that the amount subtracted pursuant to this paragraph shall be reduced by the total of any amounts paid or payable to any railroad company by a city on account of real property taxes levied by such city against exempt railroad real property for the current fiscal year in lieu of separately assessing such exempt railroad real property.

4. The amount of state assistance payable to the public corporation shall be fifty per cent of the difference in total taxes on railroad real property computed as provided in subdivision three of this section except that if the amount computed as provided in subdivision five of this section is greater, state assistance shall be paid in such greater amount.

5. a. Calculate the sum of the following three amounts:

(1) The result of applying the tax rate for the fiscal year preceding

the current fiscal year to the amount by which the railroad ceiling for such preceding year exceeded the railroad ceiling for the current fiscal year after the ceiling for the current fiscal year shall have been adjusted to eliminate the effects of the changes, if any, in the level of assessment on the assessment roll for which such ceiling was established and to reflect the same property which was included in establishing the ceiling for the preceding fiscal year;

(2) The total amount of state aid received or receivable by the public corporation for the fiscal year preceding the current fiscal year pursuant to this section; and

(3) An amount which will limit the tax rate increase in any year for a public corporation to two per cent where such increase would result from the exemption of railroad real property pursuant to the provisions of titles two-a and two-b of the real property tax law, and (i) the acquisitions of real property by the state or an agency of the state, or (ii) reductions in assessments on taxable state-owned lands, or (iii) both (i) and (ii). All terms used in this paragraph which are not otherwise defined in this section shall have the same meaning as set forth in section five hundred forty-five of the real property tax law.

b. Subtract from the sum calculated in paragraph a of this subdivision two per cent of the total amount of taxes levied by or on behalf of the public corporation for the fiscal year preceding the current fiscal year.

c. Whenever the result of the subtraction provided for in paragraph b of this subdivision exceeds the amount of state aid which would be paid to the public corporation pursuant to subdivision three of this section, the public corporation shall be entitled to the amount of state aid calculated pursuant to this subdivision notwithstanding that the levy of taxes for the base fiscal year of such public corporation on railroad real property did not exceed either one hundred thousand dollars ($100,000) or two per cent of the total amount of taxes levied against all real property by or on behalf of such public corporation.

6. During the state fiscal year commencing April first, nineteen hundred seventy-eight, the chief fiscal officer of a public corporation

entitled to state assistance under this section shall make application for such assistance to the state board. Whenever in a city with a population of one hundred twenty-five thousand or more no separate school district tax rate is determined and used in levying and extending school taxes, the chief fiscal officer of such city shall file one application which shall contain consolidated information and data with respect to taxes levied by or on behalf of such city and city school district. The application shall be made on a form approved by such board and shall contain such information as the board shall require. For the purpose of the application, the assessor of each assessing unit shall supply the necessary information to the chief fiscal officer of any public corporation for which taxes have been levied within the assessing unit. The application shall be made within three months after the commencement of the first fiscal year of such public corporation commencing on or after April first, nineteen hundred seventy-eight or within ninety days of the effectiveness of the provisions of this subdivision as last amended whichever last occurs. Upon approval by the state board of the application made pursuant to this subdivision and, upon computation and certification by the state board to the comptroller of the amount of state assistance payable to each public corporation pursuant to this section, such state assistance shall be apportioned and paid to such public corporation on audit and warrant of the comptroller out of moneys appropriated by the legislature for state assistance to public corporations in which railroad real property is partially exempt from taxation.

7. Notwithstanding any other provisions of this section or of any other law, state assistance shall be payable under this section to any public corporation in which certain railroad real property would be exempt from taxation under title two-a and title two-b of article four of the real property tax law but for the provisions of subdivision two of section four hundred eighty-nine-d of such law, in the same amount for which such public corporation would have qualified if such exemption had been effective, provided, however, that if such public corporation at any time receives any of the taxes which were levied against such railroad real property as a result of the applicability of said subdivision two of section four hundred eighty-nine-d, the public

corporation shall notify the state board of equalization and assessment of the amount of taxes so received and shall repay to the state an equitable share of the taxes so received. For purposes of this subdivision, "equitable share of the taxes so received" shall mean an amount determined by such board equal to the difference between the aggregate state assistance paid to such public corporation pursuant to this subdivision and the aggregate state assistance which would have been payable to such public corporation if the taxes so received had been taken into account in computing the aggregate state assistance payable pursuant to this section.

8. a. Notwithstanding any other provision of this section or of any other law, any public corporation in which is located any real property (1) with respect to which the metropolitan transportation authority or any subsidiary corporation of that authority is entitled to tax exemption pursuant to section twelve hundred seventy-five or twelve hundred sixty-six, subdivision five, of the public authorities law, and (2) which constitutes railroad facilities as defined in subdivision ten of section twelve hundred sixty-one of such law and (3) which is used for transportation purposes, shall be entitled to apportionment and payment of state assistance under the foregoing subdivisions of this section in the same manner and to the same extent as if such real property were railroad real property exempt from taxation pursuant to title two-b of article four of the real property tax law, except in making such computations, the state board of equalization and assessment shall use an exemption factor of one hundred percent.

In the case of such property of a railroad which was exempt from taxation pursuant to section four hundred seventy-six of the real property tax law for fiscal year commencing on or after July first, nineteen hundred fifty-four, the state board shall determine the total amount of taxes which would have been levied but for the provisions of titles two-a and two-b of article four of the real property tax law, by or on behalf of such public corporation on account of the transportation property of such railroad for the current fiscal year by: (1) ascertaining the amount of taxes finally determined to be payable on such property for the first fiscal year in which such property qualified for an exemption under section four hundred seventy-six of the real property tax law adjusted for any such property retired or otherwise disposed of, (2) multiplying the amount so computed for each such corporation by three, and (3) further adjusting the result by the ratio which the tax rate for such public corporation for the fiscal year next preceding the first fiscal year for which the aid is to be paid pursuant to this subdivision bears to the tax rate adjusted for changes in level of assessment for such public corporation in the first fiscal year for which such property qualified for exemption under section four hundred seventy-six of the real property tax law. The result of such computation shall be used as prescribed in paragraph b of subdivision three of this section.

b. For the first fiscal year for which state aid is paid pursuant to this subdivision, the amount of aid shall be equal to one hundred percent of the amount computed pursuant to this section, and each succeeding fiscal year thereafter such amount shall be reduced by an amount equal to three percent of the amount payable for the first year for which state aid is paid pursuant to this subdivision.

9. Notwithstanding any other provision of this section, the amount of state assistance payable to a public corporation pursuant to this section in the state fiscal year commencing on April first, nineteen hundred seventy-eight shall be the amount of state assistance that was paid to such public corporation in the state fiscal year commencing on April first, nineteen hundred seventy-seven. Upon ascertainment of state assistance payable, pursuant to this subdivision, such state assistance shall be apportioned and paid to such public corporation on audit and warrant of the comptroller out of moneys apportioned by the legislature.

10. Notwithstanding any inconsistent provision of this section or other law, the provisions of this section shall remain in force and effect only until March thirty-first, nineteen hundred seventy-nine.

* NB Expired March 31, 1979

*** § 54-c. Emergency financial aid to certain cities.** 1. Upon certification by the commissioner of taxation and finance and in the manner provided by law state assistance shall be paid during the month of March, two thousand four and during the month of March, two thousand five to each city having a population of less than one million and more than one hundred twenty-five thousand, in an amount determined in accordance with the following formula:

(a) The amount of aid shall be calculated by (i) determining the percentage which the assessed valuation of real property both wholly and partially exempt from taxation for general city non-school purposes only bears to the assessed valuation of real property taxable for such purpose on the latest assessment roll completed prior to January first, nineteen hundred seventy-five; (ii) applying such percentage to the assessed valuation of real property taxable for general city non-school purposes on the latest assessment roll completed prior to January first of the calendar year preceding the year during which the aid is paid; (iii) applying to such amount the tax rate for general city non-school purposes for the same tax year of such city for which the assessment roll in subparagraph (ii) above was completed, and for the payments during two thousand four and two thousand five only; (iv) applying to the result in subparagraph (iii) above the ratio of the tax rate used in the payment during June, nineteen hundred seventy-six to the tax rate used in the payment due in June of the then current year.

(b) Provided, however, that the total amount of any appropriation for such aid which may be less than the amounts otherwise required to be paid shall be distributed and paid among all such cities in amounts which are proportionate to the otherwise rightful entitlement to aid of such cities pursuant to this section.

(c) Provided further that should the calculations in paragraphs (a) and (b) of this subdivision apportion less than three and one-half million dollars minimum aid to one or more cities, such cities shall each receive such minimum aid and the remaining amount of the appropriation shall be distributed in proportion to the entitlement under paragraph (a) of this subdivision, exclusive of such cities.

(d) Provided further that the assessed valuations and tax rates as defined in paragraph (a) of this subdivision shall be submitted by the commissioner of taxation and finance to the respective city for official certification prior to its use in determining the amount of aid.

2. Upon certification by the commissioner of taxation and finance and in the manner provided by law, two million dollars of state assistance shall be paid during the month of March, two thousand four and during the month of March, two thousand five to each city having a population of less than one hundred twenty-five thousand and more than ninety thousand which has determined and certified that the percentage which the assessed valuation of real property, both wholly and partially exempt from taxation for general city non-school purposes, exceeds one hundred per centum of the assessed valuation of taxable real property for such purpose for the assessment roll completed prior to January first, nineteen hundred seventy-six by such city.

3. Notwithstanding any inconsistent provision of law the amount payable and distributable in each year pursuant to the provisions of subdivision one of this section shall in no event exceed the sum of twenty-eight million dollars and the amount payable and distributable in each year pursuant to the provisions of subdivision two of this section shall in no event exceed the sum of two million dollars.

4. The provisions of this section shall remain in force and effect only until July tenth, two thousand five.
* NB Expired July 10, 2005

§ 54-d. Advance payment of state moneys; authorization only by law. Notwithstanding any other provision of law to the contrary no payment of state moneys to any county, city, town, village or school district shall be made prior to the date such moneys are due and payable unless expressly authorized by an act of the legislature.

§ 54-e. State assistance to reimburse municipalities for firefighting costs. 1. As used in this section, unless otherwise expressly stated:

a. "Normal operating expenses" shall mean those costs, losses and expenses which are ordinarily associated with the maintenance, administration and day-to-day operations of the fire department of a municipality. Such expenses shall include, but not be limited to, the ordinary wages of firefighters, administrative and other overhead costs, depreciation, the costs of litigation and the costs of employee's benefits, including insurance, disability, death, or health care whether or not such costs are incurred as the result of firefighting services rendered to property under the jurisdiction of the state of New York.

b. "Firefighting costs" shall mean those expenses and losses which would not have been incurred had not the fire in question taken place. Such costs shall include, but not be limited to, salaries for specially employed personnel, costs of supplies expended, and the lesser of (1) the cost of repairing any destroyed or damaged equipment or (2) the value of such equipment immediately preceding the fire. Firefighting costs shall not include: normal operating expenses as defined herein, any firefighting cost for which the municipality is reimbursed under a policy of insurance or any costs associated with false alarms, regardless of cause.

c. "Claim" shall mean that amount which is equal to those firefighting costs incurred by a municipality to the extent that such costs exceed the sum of two hundred fifty dollars.

d. "Fire" shall mean any instance of destructive and uncontrolled burning on property under the jurisdiction of the state of New York including scorch burns and explosions of combustible dust or solids, flammable liquids and gases.

e. "Municipality" shall mean any county, city, village, town or fire district, having a fire department consisting of personnel, apparatus and equipment which has as its purpose protecting property and maintaining the safety and welfare of the public from the dangers of fire, or, in the case of a fire protection district or that portion of a town outside a village or fire district, a fire company as defined in section three of the volunteer firefighters' benefit law. The personnel of any such fire department may be paid employees or unpaid volunteers or any combination thereof.

f. "Property under the jurisdiction of the state of New York" shall mean real property and improvements thereon and appurtenances thereto in which the state of New York holds legal fee simple title and further, any real property conveyed or made available to the New York state housing finance agency or the dormitory authority of the state of New York under agreements for the financing and construction of facilities for the state university of New York; provided however, with the exception of property occupied by the state university of New York, such property shall not include leasehold interest; provided further, such property shall not include any property for which a municipality receives any payments-in-lieu of taxes or any other payments, including real property taxes, that are or may be used for providing fire protection to such property.

2. Any municipality whose fire department has responded to a fire on property under the jurisdiction of the state of New York:

a. shall, within thirty days after such fire, submit a report, on a form prescribed by the office of fire prevention and control, to the office of fire prevention and control stating the location of such a fire and the firefighting costs incurred while fighting such a fire; and

b. may, within thirty days after such a fire, submit a claim, on a form prescribed by the office of fire prevention and control to the office of fire prevention and control pursuant to the provisions of this section.

3. The office of fire prevention and control shall review each claim to determine if such claim shall be approved, reduced, amended or rejected and shall notify the municipality, within sixty days of receipt of such claim, as to his determination. The municipality shall notify the office of fire prevention and control within thirty days after receipt of the office of fire prevention and control's notification, as to its acceptance or rejection of such determination. Failure to so notify the office of fire prevention and control shall constitute an

acceptance of the determination. If accepted by the municipality, such acceptance shall constitute the final and conclusive determination for such claim. If rejected by the municipality, such municipality shall resubmit its claim, within thirty days after receipt of the office of fire prevention and control's notification, together with its reasons for objection and any additional documentation which may justify its claim. Upon receipt of a resubmitted claim, the office of fire prevention and control shall review such claim and within sixty days of receipt of such resubmitted claim, make a final determination as to the amount to be approved for such claim. If the municipality shall dispute such final determination it may commence an action, within sixty days of such final determination, in the court of claims which shall have jurisdiction to adjudicate the claim and enter judgment, which judgment shall be a final determination for purposes of this section and shall be payable in accordance with the provisions of subdivisions four and five of this section.

4. The office of fire prevention and control shall certify all claims for which a final determination has been made. The office of fire prevention and control shall submit all claims certified during the preceding year to the comptroller of the department of audit and control on or before April first of each year. Any claim that has been received prior to April first of such year, but for which no certification has been made, shall, for purposes of payment, be considered as a claim for the year in which such certification is made.

5. All claims certified by the office of fire prevention and control shall be paid annually and shall be paid upon a warrant from the comptroller from funds appropriated in the local assistance fund. In the event such appropriation is insufficient to permit the aggregate annual payments authorized under this section, each municipality's payment for any claim or claims certified during the preceding year shall be decreased proportionally until the total payments are equal to the amount appropriated.

6. The chief fiscal officer of the municipality shall pay the amounts received under this section into the fund or funds from which moneys

were expended to provide the firefighting services for which a reimbursement was made under this section.

7. This section shall not in any way impair, limit or modify the rights and obligations of any insurer under any policy of insurance.

8. The office of fire prevention and control shall annually prepare a report on the effectiveness of this section and shall submit such report to the legislature. Such report shall include the number and location of any fire on property under the jurisdiction of the state of New York, the number of claims and the amount of each such claim filed pursuant to this section and further, the total amount of all claims filed and the total amount of payments made under the provisions of this section. The first such report shall be submitted to the legislature on or before June first, nineteen hundred seventy-nine.

§ 54-g. State assistance to local governments for support of activities related to fire prevention and building codes. 1. Beginning in March, nineteen hundred eighty-two and annually thereafter, each city, village, and town shall receive from moneys appropriated by the state in support of activities related to the administration and enforcement in the previous calendar year of fire prevention and building codes the sum of the amounts computed in paragraphs a and b below.

a. One-half the amount appropriated multiplied by the proportion which the population of the city, village or town outside a village bears to the population of the state taken as a whole.

b. One-half the amount appropriated multiplied by the proportion which the full value of the city, village or town outside a village bears to the full value of the state taken as a whole. The amount otherwise payable to a local government under this subdivision shall be reduced by the amount of state aid to local governments for housing maintenance code enforcement payable to such local government in the same state fiscal year under the provisions of section fifty-four-h of this chapter.

2. In the instance where, pursuant to section three hundred eighty-one of the New York state uniform fire prevention and building code act set forth in article eighteen of the executive law, a county or the secretary of state administers and enforces the New York state uniform fire prevention and building code within a city, village or town, the funds otherwise payable to the city, village, or town shall be paid to the county or revert to the state, as the case may be. Where a county or the secretary of state has been so engaged for less than the entire calendar year provided in subdivision one, the moneys shall be distributed to the city, village, or town, county or state in proportion to the length of time for which each was responsible for said administration and enforcement.

3. The terms used in this section shall have the meanings ascribed to them in section fifty-four of this article.

§ 54-h. State aid to local governments for housing maintenance code enforcement. 1. The commissioner of housing and community renewal shall grant state aid to cities in the amount of fifty per centum of the amount of money expended from funds raised by taxes imposed by such city during the city fiscal year, up to a maximum amount of eight million dollars in any one year, by a city of over one million population by the department of housing preservation and development for enforcement of the multiple dwelling law and any other provision of law, rule or regulation in relation to the maintenance, use, occupancy, safety, sanitary condition and inspection of any building or portion thereof which is occupied or arranged or intended to be occupied as the home, residence of one or more human beings, not, however, including one or two-family houses, as determined by the commissioner of housing and community renewal.

2. The mayor of each city desiring to make application for state aid under this section shall annually on such dates as may be fixed by the commissioner of the division of housing and community renewal, submit to

him the request of such city for such state aid and shall support such request with such information as the commissioner may require. The commissioner shall prescribe the form in which such information shall be submitted.

* **§ 54-i. Human services overburden aid to counties.** 1. Definitions. When used in this section, unless otherwise expressly stated:

a. "County", for the purposes of computation and payment of overburden aid under this section, shall mean each county located outside the city of New York and the city of New York.

b. "Total local cost", for each county for the purposes of computation and payment of overburden aid under this section, shall mean the total local costs of such county as a social services district pursuant to section three hundred sixty-five-a of the social services law including administrative expenses therefor.

c. "Medical assistance", for the purposes of computation and payment of overburden aid under this section, shall be defined in accordance with section three hundred sixty-five-a of the social services law.

d. "Mentally disabled", for the purposes of computation and payment of overburden aid under this section, shall mean those individuals who are eligible for medical assistance pursuant to section three hundred sixty-six of the social services law as a result of a mental disability as determined by the commissioner of the department of social services in consultation with the commissioners of the office of mental health and the office of mental retardation and developmental disabilities and with the approval of the director of the budget.

2. Human services overburden aid shall be calculated and paid to counties in accordance with the following:
(i) Each county shall be entitled, on a quarterly basis to receive human services overburden aid payments based on the local share of medical assistance payments, as calculated in paragraph (iii) hereof,

incurred by said county during each of the four calendar quarters of the calendar year for which this section is in effect.

(ii) The commissioner of the department of social services shall, on or before the forty-fifth day after the close of each calendar quarter of nineteen hundred eighty-three, certify to the commissioner of taxation and finance (a) the total local cost incurred by each county during the preceding three full months, and (b) the amount of each such total that was incurred in providing medical assistance for the mentally disabled, and (c) the amount of each such total that was incurred in providing medical assistance to individuals for which there is no federal financial participation available under the medical assistance program exclusive of any such amount included in clause (b) hereof for each such total.

(iii) On or before the last day of the month during which he shall receive a certification by the commissioner of the department of social services as required pursuant to paragraph (ii) hereof, the commissioner of taxation and finance shall calculate and certify the human services overburden aid payable to counties pursuant to paragraph (iv) hereof.

(iv) Human services overburden aid payments to each county shall equal the amount determined in clause (b) of paragraph (ii) hereof for such county plus thirty-five percent of the amount determined in clause (c) of paragraph (ii) hereof for such county, plus seventeen percent of the result obtained by subtracting the amounts determined in clauses (b) and (c) of paragraph (ii) hereof for such county from the amount determined in clause (a) of paragraph (ii) hereof for such county; provided, however, that the amounts to be included in clauses (b) and (c) of paragraph (ii) hereof may be determined by expressing as a percentage that portion of the payments made through the fiscal agent authorized by section three hundred sixty-seven-b of the social services law which is properly includable in each such clause and applying said percentage to the total local cost.

(v) Human services overburden aid shall be paid in amounts certified pursuant to paragraph (iii) hereof to the chief fiscal officer of each county on the audit and warrant of the comptroller out of moneys appropriated by the legislature for such purpose to the credit of the general fund of the state treasury.

3. The provisions of this section shall remain in force and effect only until March thirty-first, nineteen hundred eighty-four.

* NB Expired March 31, 1984 (see sub 3)

§ 54-j. Court facilities incentive aid. 1. State assistance shall be apportioned and paid in accordance with this subdivision to each political subdivision of the state specified in paragraph (a) of subdivision two of section thirty-nine of the judiciary law that has entered into a lease, sublease or other agreement with the dormitory authority pursuant to section sixteen hundred eighty-b of the public authorities law or that after July first, nineteen hundred seventy-seven either entered into a lease, sublease or other agreement with the dormitory authority pursuant to section sixteen hundred eighty-a of the public authorities law or undertook to design, acquire, construct, reconstruct, rehabilitate or improve facilities for the transaction of business by the unified court system and issued notes or bonds to fund the cost thereof; provided, however, that no political subdivision issuing notes or bonds after the effective date of this section shall be entitled to state assistance pursuant to this subdivision unless, prior to the issuance of such notes or bonds, the chief administrator of the courts certifies that the court facility or facilities in connection with which such notes or bonds are to be issued are consistent with the capital plan approved pursuant to section sixteen hundred eighty-c of the public authorities law. The amount of assistance to be paid hereunder during each state fiscal year commencing on or after April first, nineteen hundred eighty-eight, shall be equal to (a) a percentage of the interest on notes and bonds of the dormitory authority issued to provide court facilities, as defined in section sixteen hundred seventy-six of the public authorities law, included in the rentals or other payments required to be made during such state fiscal year under each such lease, sublease or other agreement with the dormitory authority and the interest on such notes and bonds included in the rentals or other payments required to be made during each of the state fiscal years commencing prior to April first, nineteen hundred eighty-eight under each such lease, sublease or other agreement with the dormitory authority and (b) a percentage of the interest on notes or bonds issued by such political subdivision after July first, nineteen hundred seventy-seven in connection with facilities for the transaction of business by the unified court system, to be paid during such state fiscal year and the interest on such notes and bonds paid by such political subdivision during each of the state fiscal years commencing prior to April first, nineteen hundred eighty-eight. The percentage of such interest shall be determined as follows: (i) if the taxing capacity of the political subdivision is not more than eighty-five percent of the average taxing capacity, thirty-three percent; (ii) if the taxing capacity of the political subdivision is more than eighty-five percent and not more than ninety-one percent of the average taxing capacity, thirty-one percent; (iii) if the taxing capacity of the political subdivision is more than ninety-one percent and not more than ninety-nine percent of the average taxing capacity, twenty-nine percent; (iv) if the taxing capacity of the political subdivision is more than ninety-nine percent and not more than one hundred seven percent of the average taxing capacity, twenty-seven percent; (v) if the taxing capacity of the political subdivision is more than one hundred seven percent and not more than one hundred fifteen percent of the average taxing capacity, twenty-six percent; and (vi) if the taxing capacity of the political subdivision is more than one hundred fifteen percent of the average taxing capacity, twenty-five percent.

Notwithstanding the foregoing, in the event the dormitory authority enters into an interest rate exchange agreement or similar agreement pursuant to sections sixteen hundred eighty-b and twenty-nine hundred twenty-six of the public authorities law with respect to fixed rate bonds, the amount of state assistance payable in accordance with this subdivision on an annual basis shall not exceed the amount that would have been payable without giving effect to such interest rate exchange agreement or similar agreement; provided further, that no payments payable on account of an interest rate exchange agreement or similar agreement, other than the periodic floating rate payments to be made by or for the political subdivision resulting in a reduction in the amount of interests payable by the political subdivision to the dormitory authority on account of the bonds or notes issued by such authority, shall be aidable for purposes of state assistance payable pursuant to this subdivision.

1-a. (a) Where a political subdivision specified in paragraph (a) of subdivision two of section thirty-nine of the judiciary law undertakes to design, acquire, lease, construct, reconstruct, rehabilitate or improve facilities for the transaction of business by an appellate division or to serve as chambers for a resident judge of the court of appeals pursuant to section two hundred eighteen of the county law or, for either of such purposes, enters into a lease, sublease or other agreement with the dormitory authority pursuant to section one thousand six hundred eighty-b of the public authorities law, such political subdivision shall be entitled to state assistance, to be paid during each state fiscal year commencing on or after April first, nineteen hundred ninety-six, equaling one hundred percent of (i) the interest and principal on notes and bonds of the dormitory authority issued to provide facilities for the transaction of business by an appellate division or to serve as chambers for a resident judge of the court of appeals included in the rentals or other payments required to be made during such fiscal year under each such lease, sublease or other agreement with the dormitory authority, (ii) the interest and principal on notes and bonds issued by the political subdivision in connection with facilities for the transaction of business by an appellate division or to serve as chambers for a resident judge of the court of appeals, to be paid during such fiscal year, and (iii) during a state fiscal year commencing on or after April first, nineteen hundred ninety-seven the amount paid by the political subdivision in such year for rentals in connection with any lease it enters into to provide facilities for the transaction of business by an appellate division or to serve as chambers for a resident judge of the court of appeals where the term of such lease commences on or after April first, nineteen hundred ninety-eight plus any other amount paid by the political subdivision during the twelve month period concluding September thirtieth of the preceding state fiscal year to provide such facilities. For purposes of this paragraph, the provision of facilities to serve as chambers for a resident judge of the court of appeals shall include all furnishings and other items or services supplied by a political subdivision in connection therewith pursuant to section two hundred eighteen of the county law. For purposes of subparagraph (iii) of this paragraph, computation of the amount referred to therein shall exclude any payments made by a political subdivision in consequence of which such political subdivision has received or will receive state assistance under subparagraph (i) or (ii) of this paragraph. Notwithstanding any contrary provision of this paragraph, no political subdivision shall be eligible to receive state assistance hereunder in relation to the provision of chambers for a resident judge of the court of appeals in any state fiscal year beginning prior to April first, two thousand seven.

(b) Any amount to which a political subdivision otherwise would be entitled during a state fiscal year pursuant to this subdivision shall be reduced by the amount of state assistance to which that political subdivision is entitled during that same fiscal year under subdivision one of this section on account of interest on notes and bonds it issued or the dormitory authority issued in connection with facilities for the transaction of business by an appellate division.

(c) Notwithstanding any provision herein, no political subdivision issuing notes or bonds after the effective date of this subdivision shall be entitled to state assistance pursuant thereto unless, prior to the issuance of such notes or bonds, the chief administrator of the courts certifies that the court facility or facilities in connection with which such notes or bonds are to be issued are consistent with the capital plan approved pursuant to section sixteen hundred eighty-c of the public authorities law.

2. (a) (i) In addition to the assistance payable pursuant to subdivisions one and one-a of this section, the state shall apportion and pay during each state fiscal year commencing on or after April first, nineteen hundred eighty-eight, but not later than April first, nineteen hundred ninety-nine, assistance to each political subdivision specified in paragraph (a) of subdivision two of section thirty-nine of the judiciary law in an amount equal to a percentage of the expenses paid by such political subdivision during the twelve-month period concluding September thirtieth of the preceding state fiscal year for the operation and maintenance of court facilities owned, operated or otherwise provided by such political subdivision for the transaction of business by the unified court system, not including facilities for the

transaction of business by an appellate division; except that: (A) the amount of assistance payable during the state fiscal year commencing April first, nineteen hundred eighty-eight shall be equal to a percentage of such expenses paid by such political subdivision during the period from the effective date of this section through September thirtieth, nineteen hundred eighty-seven, and (B) the amount of assistance payable during the state fiscal year commencing April first, nineteen hundred ninety-nine shall be equal to a percentage of such expenses paid by such political subdivision during the period from October first, nineteen hundred ninety-seven through March thirty-first, nineteen hundred ninety-eight.

(ii) The percentage of such expenses paid for the operation and maintenance of court facilities shall be determined as follows: (A) if the taxing capacity of the political subdivision is not more than eighty-five percent of the average taxing capacity, twenty-five percent; (B) if the taxing capacity of the political subdivision is more than eighty-five percent and not more than ninety-one percent of the average taxing capacity, twenty-two percent; (C) if the taxing capacity of the political subdivision is more than ninety-one percent and not more than ninety-nine percent of the average taxing capacity, nineteen percent; (D) if the taxing capacity of the political subdivision is more than ninety-nine percent and not more than one hundred seven percent of the average taxing capacity, sixteen percent; (E) if the taxing capacity of the political subdivision is more than one hundred seven percent and not more than one hundred fifteen percent of the average taxing capacity, thirteen percent; and (F) if the taxing capacity of the political subdivision is more than one hundred fifteen percent of the average taxing capacity, ten percent. For purposes of this subdivision only, effective April first, nineteen hundred ninety-six, the expenses described herein shall not include any expenses for the administration and supervision of a workfare program, as specified in subdivision two-a of this section.

(b) (i) The state shall apportion and pay during each state fiscal year commencing on or after April first, nineteen hundred ninety-eight assistance to each political subdivision specified in paragraph (a) of subdivision two of section thirty-nine of the judiciary law in an amount equal to one hundred percent of the expenses paid by such political subdivision during the twelve-month period concluding September thirtieth of the preceding state fiscal year for the operation and maintenance of court facilities owned, operated or otherwise provided by such political subdivision for the transaction of business by an appellate division.

(ii) During the state fiscal year commencing April first, nineteen hundred ninety-seven, the state shall apportion and pay assistance to each political subdivision specified in paragraph (a) of subdivision two of section thirty-nine of the judiciary law in an amount equal to a percentage of the expenses paid by such political subdivision during the twelve-month period concluding September thirtieth, nineteen hundred ninety-six for the operation and maintenance of court facilities owned, operated or otherwise provided by such political subdivision for the transaction of business by an appellate division. The percentage to be applied to expenses incurred between April first, nineteen hundred ninety-six and September thirtieth next thereafter shall be one hundred percent, and for expenses incurred prior to April first, nineteen hundred ninety-six, the percentage shall be determined in accordance with subparagraph (ii) of paragraph (a) of this subdivision.

2-a. (a) In addition to the assistance payable pursuant to subdivisions one and two of this section, the state shall apportion and pay during each state fiscal year commencing on or after April first, nineteen hundred ninety-six assistance to each political subdivision specified in paragraph (a) of subdivision two of section thirty-nine of the judiciary law in an amount equal to one hundred percent of the expenses incurred by such political subdivision during the twelve-month period concluding September thirtieth of the preceding state fiscal year for the administration and supervision, subject to rules of the chief administrator of the courts, of a workfare program provided through the department of social services to assist such political subdivision in the cleaning and maintenance of court facilities it owns, operates or otherwise provides for the transaction of business by the unified court system.

(b) Notwithstanding any provision of paragraph (a) of this subdivision, assistance shall not be paid to any political subdivision for expenses incurred for the administration and supervision of a workfare program if the assignment of workfare participants would result in (1) the displacement of any currently employed worker or loss of position (including partial displacement such as a reduction in the hours of non-overtime work, wages, or employment benefits) or result in the impairment of existing contracts for services or collective bargaining agreements; (2) the employment or assignment of a participant or the filling of a position when any other person is on layoff from the same or any equivalent position or the employer has terminated the employment of any regular employee or otherwise reduced its workforce with the effect of filling the vacancy so created with a workfare participant; or (3) any infringement of the promotional opportunities of any currently employed person. The amount of assistance to which such city or any of such counties is entitled during a state fiscal year pursuant to paragraph (a) of this subdivision shall be reduced where, during the twelve-month period concluding September thirtieth of the preceding state fiscal year, the expenses it paid for personnel services related to the operation and maintenance of court facilities it owned, operated or otherwise provided for the transaction of business by the unified court system ("current personnel expenses") were less than the expenses it paid for such services during the twelve-month period concluding September thirtieth, nineteen hundred ninety-four ("base-level personnel expenses"). The amount of such reduction shall equal the difference between base-level personnel expenses and current personnel expenses.

(c) In no event may the amount of assistance received in a state fiscal year by a city or county pursuant to this subdivision exceed the greater of twenty-five thousand dollars or one-third the amount of assistance received by such city or county in that same fiscal year pursuant to subdivision two of this section.

(d) Notwithstanding any other provision of law, a political subdivision specified in paragraph (a) of subdivision two of section thirty-nine of the judiciary law shall give notice of intention to apply for funds pursuant to this subdivision to and shall consult about the implementation of the use of workfare participants with the employee organization representing the employees who clean and maintain the court facilities to which the workfare participants will be assigned prior to taking action to implement such plan or to receive such funds. The chief administrative judge shall consult with the capital facilities review board before approving any plan or dispersing funds to a political subdivision pursuant to this subdivision.

3. Not later than December first in each year commencing with December first, nineteen hundred eighty-seven:

(a) Each political subdivision entitled to state assistance under this section shall submit to the chief administrator a statement that (i) if submitted on or before December first, nineteen hundred ninety-eight, details the expenses paid by such political subdivision during the twelve-month period running from October first of the preceding year through September thirtieth immediately preceding the December first on which the statement is required to be submitted for the operation and maintenance of court facilities it owns, operates or otherwise provides for transaction of business by the courts and court-related agencies of the unified court system; provided, however, that the statement submitted on or before December first, nineteen hundred eighty-seven shall detail only those expenses paid during the period from the effective date of this section through September thirtieth, nineteen hundred eighty-seven and the statement submitted during calendar year nineteen hundred ninety-eight shall detail only those expenses paid during the period from October first, nineteen hundred ninety-seven through March thirty-first, nineteen hundred ninety-eight; and (ii) sets forth the interest on notes and bonds specified in subdivision one of this section and the interest and principal on notes and bonds specified in subdivision one-a of this section payable during the immediately succeeding state fiscal year and, as to notes and bonds specified in subdivision one of this section, the interest thereon during each state fiscal year commencing on or after April first, nineteen hundred seventy-seven to and including the state fiscal year ending March thirty-first, nineteen hundred eighty-eight; and (iii) setting forth all payments by such political subdivision during the twelve-month period running from October first of the preceding year through September thirtieth immediately preceding the December first on which the statement is required to be submitted on account of which such political subdivision will be entitled to state assistance pursuant to subparagraph (iii) of paragraph (a) of subdivision one-a of this section during the fiscal year commencing next thereafter. As soon as possible following submission of the statement required hereby, the chief administrator shall certify to the accuracy of such statement and shall transmit it to the state comptroller, the state budget director, the chair of the senate finance committee, and the chair of the assembly ways and means committee.

(b) Beginning December first, nineteen hundred eighty-eight, the state comptroller shall compute and certify to the chief administrator, the state budget director, the chairman of the senate finance committee, and the chairman of the assembly ways and means committee, the percentage or percentages to be applied in determining the amount of any state assistance payable under this section to each political subdivision entitled thereto during the immediately succeeding state fiscal year; provided, however, that the certificate made on or before December first, nineteen hundred eighty-seven by the commissioner of taxation and finance shall also certify the percentage or percentages to be applied in determining the amount of state assistance payable under subdivision one of this section for each state fiscal year commencing on or after April first, nineteen hundred seventy-seven, to and including the state fiscal year ending on March thirty-first, nineteen hundred eighty-eight.

4. The state assistance apportioned under this section shall be determined by the chief administrator and paid out of the court facilities incentive aid fund at the times and in the amounts set forth in section ninety-four of this chapter; provided that the amount to be apportioned for a state fiscal year ending prior to April first, nineteen hundred eighty-eight shall be paid in equal installments payable over the ten state fiscal years next succeeding the state fiscal year beginning April first, nineteen hundred eighty-seven. Notwithstanding the provisions hereof, the assistance payable pursuant to this section during a state fiscal year shall be limited to the amount of moneys in the court facilities incentive aid fund during such state fiscal year. In the event that the amount in the court facilities incentive aid fund during a state fiscal year is not sufficient to pay fully the amount apportioned during such fiscal year to each political subdivision entitled thereto, each such political subdivision shall be entitled to receive only that portion of the moneys in the court

facilities incentive aid fund during the state fiscal year which has been credited to the account herein established for such political subdivision in accordance with section ninety-four of this chapter.

5. When used in this section, unless otherwise expressly stated, the following terms shall have the following meanings:

(a) "Average taxing capacity" means for counties not within the city of New York an amount equal to the taxing capacities for all such counties divided by the number of such counties, and for cities an amount equal to the taxing capacity for all cities divided by the number of cities.

(b) "Full value" means for each county and each city an amount equal to the total taxable assessed value of property on the most recently completed assessment roll as filed with the state comptroller divided by the final state equalization rate established for such roll by the commissioner of taxation and finance.

(c) "Taxing capacity" means an amount equal to the full value of a county or a city divided by the population of such county or city.

(d) "Operation and maintenance of court facilities" means the routine care and upkeep of such facilities in a manner consistent with such standards and policies relating to court facilities as may be promulgated pursuant to section twenty-eight of article six of the constitution.

(e) "Population" means the final population as shown on the most recent decennial federal census as certified by the United States Bureau of Census.

§ 54-k. Assistance to counties. There shall be apportioned and paid to the several counties outside the city of New York, from moneys appropriated, the amount of seventeen million dollars ($17,000,000) on or before July thirty-first, two thousand three. Each county outside the city of New York shall receive an amount that is in direct proportion to each county's percentage of the population, as determined by the two thousand decennial federal census, as such county bears to the total population of all counties outside the city of New York.

§ 54-l. State assistance to eligible cities and eligible municipalities in which a video lottery gaming facility is located. 1. Definitions. When used in this section, unless otherwise expressly stated:

a. "Eligible city" shall mean a city with a population equal to or greater than one hundred twenty-five thousand and less than one million in which a video lottery gaming facility is located and operating as of January first, two thousand nine pursuant to section sixteen hundred seventeen-a of the tax law.

b. "Eligible municipality" shall mean a county, city, town or village in which a video lottery gaming facility is located pursuant to section sixteen hundred seventeen-a of the tax law that is not located in a city with a population equal to or greater than one hundred twenty-five thousand.

2. a. Within the amount appropriated therefor, an eligible city shall receive an amount equal to the state aid payment received in the state fiscal year commencing April first, two thousand eight from an appropriation for aid to municipalities with video lottery gaming facilities.

b. Within the amounts appropriated therefor, eligible municipalities shall receive an amount equal to seventy percent of the state aid payment received in the state fiscal year commencing April first, two thousand eight from an appropriation for aid to municipalities with video lottery gaming facilities, except as otherwise provided by subdivision five of this section.

3. a. State aid payments made to an eligible city pursuant to paragraph a of subdivision two of this section shall be used to increase support for public schools in such city.

b. State aid payments made to an eligible municipality pursuant to paragraph b of subdivision two of this section shall be used by such eligible municipality to: (i) defray local costs associated with a video lottery gaming facility, or (ii) minimize or reduce real property taxes.

4. Payments of state aid pursuant to this section shall be made on or before June thirtieth of each state fiscal year to the chief fiscal officer of each eligible city and each eligible municipality on audit and warrant of the state comptroller out of moneys appropriated by the legislature for such purpose to the credit of the local assistance fund in the general fund of the state treasury.

5. The town and county in which the facility defined in paragraph five of subdivision a of section sixteen hundred seventeen-a of the tax law is located shall receive assistance payments made pursuant to this section at the same dollar level realized by the village of Monticello, Sullivan county, the town of Thompson, Sullivan county, and Sullivan county in the state fiscal year commencing April first, two thousand nineteen; provided however that the amount that was allocated to the village of Monticello shall be distributed evenly between such town and such county. Any payments made pursuant to this subdivision shall not commence until the facility defined in paragraph five of subdivision a of section sixteen hundred seventeen-a of the tax law has realized revenue for a period of twelve consecutive months.

§ 54-m. Local share requirements associated with increasing the age of juvenile jurisdiction above fifteen years of age. Notwithstanding any other provision of law to the contrary, counties and the city of New York shall not be required to contribute a local share of eligible expenditures that would not have been incurred absent the provisions of a chapter of the laws of two thousand seventeen that added this section unless the most recent budget adopted by a county that is subject to the provisions of section three-c of the general municipal law exceeded the tax levy limit prescribed in such section or the local government is not subject to the provisions of section three-c of the general municipal law; provided, however, that the state budget director shall be authorized to waive any local share of expenditures associated with a chapter of the laws of two thousand seventeen that increased the age of juvenile jurisdiction above fifteen years of age, upon a showing of financial hardship by a county or the city of New York upon application in the form and manner prescribed by the division of the budget. In evaluating an application for a financial hardship waiver, the budget director shall consider the incremental cost to the locality related to increasing the age of juvenile jurisdiction, changes in state or federal aid payments, and other extraordinary costs, including the occurrence of a disaster as defined in paragraph a of subdivision two of section twenty of the executive law, repair and maintenance of infrastructure, annual growth in tax receipts, including personal income, business and other taxes, prepayment of debt service and other expenses, or such other factors that the director may determine.

ARTICLE V
BORROWING BY THE STATE

§ 55. Issuance of tax and revenue anticipation notes and bond anticipation notes. 1. When used in this section, the following terms shall be defined as follows:

(a) "Tax and revenue anticipation note" shall mean a note issued in anticipation of the receipt of taxes and revenues, direct or indirect, for the purposes and within the amounts of appropriations theretofore made.

(b) "Bond anticipation note" shall mean a note issued in anticipation of the receipt of the proceeds of the sale of bonds duly authorized at the time such notes are issued.

(c) "Flexible note" shall mean a tax and revenue anticipation note or bond anticipation note the interest on which is payable at, and on one or more dates prior to, maturity.

(d) "Short-term series note" shall mean a tax and revenue anticipation note or a bond anticipation note which is one of a series of notes issued pursuant to a financing program under which it is expected that each note will be paid from the proceeds of one or more renewal notes of such series, and in the case of the final note or notes of such series, from the taxes and revenues or the proceeds of bonds in anticipation of the receipt of which such note or notes have been issued. The term "short-term series note" shall include any note issued pursuant to a revolving credit agreement or other similar liquidity facility for the purpose of renewing or paying outstanding short-term series notes on their stated maturity dates when such short-term series notes are not renewed or paid from the proceeds of one or more other renewal notes of such series. Such a note issued pursuant to a revolving credit agreement or similar liquidity facility shall not be considered a flexible note for the purposes of this section.

(e) "Financially responsible party or parties" shall mean a person or persons determined by the comptroller to have sufficient net worth and liquidity to purchase and pay for on a timely basis all of the notes and renewals thereof which may be tendered for repurchase or redemption by the holders thereof.

2. (a) (i) The comptroller is authorized to issue tax and revenue anticipation notes and renewals thereof including, but not limited to, flexible notes and short-term series notes in such form and with such terms as the comptroller shall determine. Such notes and renewals thereof shall be non-interest bearing or bear interest at such rate or rates, which may vary from time to time, as, in the judgment of the comptroller, may be sufficient or necessary to effect the issuance and sale or resale thereof in the manner determined by the comptroller.

(ii) Such notes and renewals thereof may be redeemable from time to time on such date or dates prior to maturity as the comptroller may determine. Such notes and renewals thereof may provide the holders thereof with such rights to require the state or other persons to purchase or redeem such notes and renewals thereof from the proceeds of the resale thereof or otherwise from time to time prior to the stated maturity thereof as the comptroller may determine. Notwithstanding the foregoing, the holders of such notes and renewals thereof sold pursuant to this subparagraph shall not be provided with the right to require the state to repurchase or redeem the notes and renewals thereof prior to their stated maturity unless the state has entered into one or more letter of credit agreements or other liquidity facility agreements entered into for the express purposes of such sales and which shall require a financially responsible party or parties to the agreement or agreements, other than the state, to purchase or redeem all or any portion of such notes and renewals thereof tendered by the holders thereof for repurchase or redemption prior to the stated maturity of such notes and renewals thereof. Such requirement to purchase or redeem such notes and renewals thereof shall continue until such time as the right of the holders of such notes and renewals thereof to require repurchase or redemption of such notes and renewals thereof prior to the stated maturity shall cease. Such notes and renewals thereof shall, together with the interest thereon, be paid from the taxes and revenues in anticipation of which they have been issued within one year from the date of original issue and so much of such taxes and revenues as will be sufficient to pay the amount borrowed, with the interest thereon, is pledged to the payment thereof. The comptroller is authorized to enter into such agreements with other persons as he deems necessary or appropriate in connection with the issuance, sale and resale of such notes and, at his discretion, to resell or retire any such notes purchased by the state prior to the stated maturity thereof.

(iii) Whenever the comptroller shall issue tax and revenue anticipation notes in the form of an issue of flexible notes or short-term series notes, he shall specify in writing, at the time of original issuance thereof, the date or dates on which the notes or renewal notes of such issue are to be paid from taxes and revenues and not from the proceeds of resales or renewals thereof, and for purposes of paragraph (b) of this subdivision, the maturity date of the notes and renewal notes of such issue shall be the date or dates so specified by the comptroller. The provisions of paragraph (b) of this subdivision shall not apply to, and the comptroller shall not be required to set aside any taxes or revenues in a separate note repayment account pursuant to such paragraph (b) for, the payment of principal of or interest on flexible notes or short-term series notes or renewals thereof if such payment is due on any date other than the date so specified by the comptroller. The date or dates, if any, on which tax and revenue anticipation notes or renewals thereof may be redeemable prior to maturity, or on which the holders thereof may have the right to require the state or other persons to purchase or redeem such notes or renewals thereof from the proceeds of the resale thereof or otherwise prior to the stated maturity thereof, shall not be deemed the maturity date thereof for purposes of paragraph (b) of this subdivision.

(b) No later than the tenth business day of each month during any fiscal year in which tax and revenue anticipation notes mature, the comptroller shall prepare a schedule of anticipated taxes and revenues receivable by the state as of the date of such schedule during the balance of such fiscal year in such detail as is necessary to carry out the purposes of this paragraph, based upon estimates of such taxes and revenues filed with him by the director of the budget. Except as may be required to comply with obligations to the holders of bonds of the state or the holders of bonds guaranteed by the state, commencing at any time that the outstanding principal amount of any issue of tax and revenue anticipation notes, and the interest due thereon, equals ninety-five percent of the amount of taxes and revenues shown on such schedule to be received during the period ending on the maturity date of the notes of such issue, after deducting from such taxes and revenues the aggregate principal amount of all outstanding notes of other issues, and the interest due thereon, which mature during such period and against which taxes and revenues have not, at such time, been collected and set aside in the note repayment account pursuant to the provisions of this subdivision, the comptroller shall set aside all taxes and revenues as received in a separate note repayment account until the balance in such account is sufficient to pay the notes of such issue and the interest thereon and the principal of and the interest on any other notes with a maturity date on or before such maturity date; provided, however, that the comptroller shall commence to set aside such taxes and revenues no later than the fifteenth day prior to the maturity date of any issue of notes and continue to set aside taxes and revenues until the balance in the note repayment account is sufficient to pay such notes and the interest thereon at maturity and the principal of and interest on any other notes maturing on or before such maturity date. The moneys in such repayment account shall be kept separate and apart from all other moneys in the custody of the comptroller, shall be deposited in a segregated bank account, and held in trust for the holders of notes and the interest in such moneys of holders of notes shall be in the order of maturity of notes, with the holders of notes of an earlier maturity having a first pledge over the holders of notes maturing later. Such moneys shall be disbursed only for the payment of notes and the interest thereon as they mature and may not be disbursed for any other purpose. Moneys in the note repayment account shall, at the direction of the comptroller, be invested in obligations of the United States of America or in obligations of or guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America or in certificates of deposit secured by obligations of the United States of America deposited by the issuer thereof with the bank maintaining such account in an amount equal to the amount of such certificate of deposit, provided that so much of the amount of such obligations or certificates as is necessary for the payment of any issue of notes is payable on or before the maturity date of such notes or, in the case of investments in obligations of the United States of America or in obligations of or guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America, is covered by agreements with primary dealers in obligations of or guaranteed by the United States of America for the repurchase thereof on or before the maturity date of such notes.

(c) For purposes of paragraph (b) of this subdivision "taxes and revenues" shall mean all moneys payable into the general fund of the state except the proceeds of the issuance by the state of bonds, bond anticipation notes or notes, and "notes" shall mean notes issued in anticipation of the receipt of taxes and revenues.

3. The comptroller is authorized to issue, whenever he may deem it for the best interests of the state to do so, bond anticipation notes and renewals thereof, including, but not limited to, flexible notes and short-term series notes, in such form and with such terms as he shall

determine. Such notes and renewals thereof shall bear interest at such rate or rates of interest, which may vary from time to time, as in the judgment of the comptroller may be sufficient or necessary to effect a sale thereof and shall mature within a period not to exceed one year. Such notes and renewals thereof may be redeemable from time to time on such date or dates prior to maturity as the comptroller may determine. Such notes and renewals thereof may provide the holders thereof with such rights to require the state or other persons to purchase or redeem such notes or renewal notes from the proceeds of the resale thereof or otherwise from time to time prior to the stated maturity thereof as the comptroller may determine. The comptroller is authorized to enter into such agreements with other persons as he deems necessary or appropriate in connection with the issuance, sale and resale of such notes and, at his discretion, to resell or retire any such notes purchased by the state prior to the stated maturity thereof. Notwithstanding the foregoing, the holders of such notes and renewals thereof sold pursuant to this subdivision shall not be provided with the right to require the state to repurchase or redeem the notes and renewals thereof prior to their stated maturity unless the state has entered into one or more letter of credit agreements or other liquidity facility agreements entered into for the express purpose of such sales and which shall require a financially responsible party or parties to the agreement or agreements, other than the state, to purchase or redeem all or any portion of such notes and renewals thereof tendered by the holders thereof for repurchase or redemption prior to the stated maturity of such notes and renewals thereof. Such requirement to purchase or redeem such notes and renewals thereof shall continue until such time as the right of the holders of such notes and renewals thereof to require repurchase or redemption of such notes and renewals thereof prior to the stated maturity shall cease. The proceeds of the sale of such notes shall be used only for the purposes for which may be used the proceeds of the sale of bonds in anticipation of the sale whereof the notes were issued. All of such notes and any renewals thereof shall be payable at a fixed time, from the proceeds of the sale of bonds, and no renewal of any such note shall be issued after the sale of bonds in anticipation of which the original note was issued. In the event that a sale of such bonds shall not have occurred prior to the maturity of the notes so issued in anticipation of such sale the comptroller shall, in order to meet the notes then maturing, issue renewal notes for such purpose. Every such note and any renewals thereof shall, with the interest thereon, be payable from the proceeds of the sale of such bonds and not otherwise from any borrowing within two years from the date of original issue, except that notes or obligations payable from the proceeds of the sale of bonds issued or to be issued for any of the purposes authorized by article eighteen of the constitution, shall, with the interest thereon, be payable from the proceeds of the sale of such bonds within five years from the date of original issue. The total amount of such notes or renewals thereof issued and outstanding shall at no time exceed the total amount of bonds authorized to be issued but not yet issued. The comptroller shall include in his annual report, a detailed statement of all such loans made and bonds issued during the year and of his proceedings in relation thereto.

4. The outstanding principal amount of all flexible notes issued by the state pursuant to subdivisions two and three of this section shall at no time exceed the sum of five hundred million dollars and the outstanding principal amount of all short term series notes issued by the state pursuant to subdivisions two and three of this section shall at no time exceed the sum of five hundred million dollars.

5. The comptroller shall annually submit a report to the director of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee. Such report shall be submitted no later than the last business day of June and shall provide a comprehensive analysis of any flexible notes and/or short-term series notes issued or outstanding in the previous fiscal year. Such report shall include, but not be limited to:

(a) An analysis of the effective interest rates associated with such flexible notes and short-term series notes;

(b) An analysis of the expenses associated with the issuance of such notes, including any fees or commissions required pursuant to a note repurchase agreement or line of credit;

(c) An analysis of the effective interest rates associated with such notes after consideration of the expenses described in paragraph (b) of this subdivision;

(d) An analysis of any reinvestment opportunities and earnings provided by the issuance of such notes; and

(e) Any other analyses which the comptroller may deem relevant to determining the costs and benefits associated with flexible notes and short term series notes.

§ 56. Call provision in state bonds; refunding state bonds. 1. Whenever in the comptroller's opinion it is to the advantage of the state the comptroller when issuing and selling any bonds of the state may reserve to the state on such conditions as the comptroller may deem advisable and proper the privilege of refunding or of redeeming all or any part of such bonds prior to the date on which they shall be due and payable.

2. Whenever the comptroller shall have reserved to the state the right to redeem or refund state bonds pursuant to subdivision one of this section, he shall be authorized to issue refunding bonds in accordance with the provisions of this subdivision. Such bonds may be issued prior to the first date on which he shall have reserved the right to refund or redeem the bonds to be refunded.

(a) Refunding bonds shall be issued only when the comptroller shall have certified that, as a result of the refunding, there will be a debt service savings to the state on a present value basis as a result of the refunding transaction and that either (i) the refunding will benefit state taxpayers over the life of the refunding bonds by achieving an actual debt service savings each year or state fiscal year during the term to maturity of the refunding bonds when debt service on the refunding bonds is expected to be paid from legislative appropriations or (ii) debt service on the refunding bonds shall be payable in annual installments of principal and interest which result in substantially level or declining debt service payments pursuant to paragraph (b) of subdivision two of section fifty-seven of this article. Such certification by the comptroller shall be conclusive as to matters contained therein after the refunding bonds have been issued.

For purposes of determining whether there is a debt service savings on a present value basis the present value of the total payments of both principal and interest to become due on the refunding bonds, after deducting any accrued interest or premium received by the state and not used to pay the principal of or interest on the bonds to be refunded or costs of issuance of the refunding bonds, excluding all such principal and interest payments to be made from income received as a result of the investment of the proceeds from the sale of the refunding bonds, shall be less than the present value of the principal and interest payments to become due at their stated maturities on the principal amount of bonds to be refunded which are outstanding as of the date of the issue of the refunding bonds after deducting therefrom all costs and expenses incidental to the issuance of the refunding bonds, including the development of the refunding plan, and of executing and performing the terms and conditions of the escrow contract and all fees and charges of the escrow holder, but only to the extent such costs and expenses are not paid from the proceeds of the refunding bonds. The present value of debt service payments pursuant to the foregoing provisions of this subdivision shall be computed by discounting the principal and interest payments on both the refunding bonds and the bonds to be refunded from the respective maturities thereof to the date of issue of the refunding bonds at a rate equal to the effective interest cost of the refunding bonds. The effective interest cost of the refunding bonds shall be that rate which is arrived at by doubling the semi-annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the refunding bonds from the maturity dates thereof to the date of issue of the refunding bonds and to the bona fide initial public offering price including estimated accrued interest, or, if there is no public offering, to the price bid including estimated accrued interest.

(b) The proceeds of refunding bonds, including any premium received on the sale thereof, and any amounts that may be appropriated by the legislature for the purposes thereof, shall be deposited directly in an escrow fund created pursuant to this section, and amounts in such escrow fund, and income earned thereon, shall be used only (i) to redeem the bonds to be refunded, (ii) to pay debt service on the refunding bonds or on the bonds to be refunded, (iii) to pay the costs of administering such fund, (iv) to pay any direct or indirect costs of issuing the refunding bonds and (v) to make any other payments required to be made with respect to the refunding transaction.

(c) Amounts deposited in each escrow fund, with the income earned thereon, when invested as directed by this subdivision, shall be sufficient to pay (i) all costs of issuance of the refunding bonds, (ii) all debt service on the refunding bonds or on the bonds to be refunded until and including the date that the bonds to be refunded are to be redeemed, except, at the option of the state comptroller, debt service scheduled to be paid from appropriations in effect on the date of issuance of the refunding bonds, (iii) all costs of administering the escrow fund, if any, (iv) the principal of and any premium due on the bonds to be refunded on the date they are to be redeemed, and (v) any other payments required to be made in connection with the refunding transaction.

(d) The comptroller is authorized to establish an escrow fund in connection with each issue of refunding bonds that he may sell from time to time, and he shall hold such funds outside the state treasury for the purposes enumerated in this section.

(e) All money in each escrow fund shall be held as cash or shall be invested in direct obligations of the federal government, direct obligations the principal and interest of which are guaranteed by the federal government, or obligations the interest on which is exempt from federal income taxation and which are fully secured by direct obligations of the federal government, having such maturities and interest payment dates as required to make all payments to be made from the escrow fund as they come due. The earnings on such obligations shall remain in the escrow fund until required to be used to pay debt service on the refunding bonds, to pay debt service on the bonds to be refunded or to make other payments authorized to be made from the escrow fund. Any money or investments remaining in any escrow fund after all refunded bonds are redeemed and after all expenses related to the refunding transaction have been paid shall be deposited in the general fund.

(f) No appropriation shall be required for disbursement of moneys from any escrow fund created pursuant to this section, or the earnings thereon, for the purposes enumerated above, and the comptroller may covenant, on behalf of the state, with holders of the refunding bonds and the bonds to be refunded that such disbursements will be made. The comptroller is also authorized to enter into such other agreements with other persons as he deems necessary or appropriate in connection with any refunding transaction.

(g) Any refunding bonds issued pursuant to this section shall be paid in annual installments which shall, so long as any refunding bonds are outstanding, be made in each year or state fiscal year in which installments were due on the bonds to be refunded and shall be in an amount which shall result in annual debt service payments which shall be less in each year or state fiscal year than the annual debt service payments on the bonds to be refunded unless debt service on the refunding bonds is payable in annual installments of principal and interest which will result in substantially level or declining debt service payments pursuant to paragraph (b) of subdivision two of section fifty-seven of this article.

3. The state comptroller shall have custody of the securities and other assets in the escrow funds created pursuant to this section; provided, however, that, subject to the rights of the owners of the bonds, the state comptroller may contract with a bank or trust company for the maintenance, management and custody of the escrow funds. Such bank or trust company shall have an office and be authorized to do business in the state and shall maintain a combined capital and surplus of not less than seventy-five million dollars.

4. Except where inconsistent with the provisions of this section, the provisions of section fifty-seven of this chapter governing the original issuance of debt shall apply to the sale of refunding debt pursuant to this section.

5. Notwithstanding any other law, rule or regulation to the contrary, within thirty days of the delivery of any fixed rate, fixed term state obligations issued pursuant to sections fifty-five and fifty-seven of this article, the state comptroller shall determine and certify to the director of the budget, the chairs of the senate finance committee and the assembly ways and means committee, the allowable bond yield on such obligations as such allowable bond yield is determined pursuant to the provisions of the internal revenue code of 1986, as amended. With

respect to any short-term series notes, flexible notes, or other notes on which interest rates may vary from time to time, the state comptroller shall determine and certify to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee as soon as is practicable after the maturity of such notes on any state obligations issued pursuant to section fifty-five of this article the allowable bond yield on such obligations as such allowable bond yield is determined pursuant to the provisions of the internal revenue code of 1986, as amended. Prior to making of a payment of any rebate to the federal government, the state comptroller shall certify to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee the amount of the rebate required to be paid and the date prior to which such rebate must be paid in order to maintain the exemption from federal income taxation of the interest paid on the obligations for which the rebates are being made.

6. Notwithstanding any other law, rule or regulation to the contrary, no monies shall be expended for the purpose of redeeming serial bonds to maintain the exemption from federal taxation of the interest paid to holders of state obligations issued pursuant to sections fifty-five and fifty-seven of this article, issued by the state of New York until the state comptroller has certified to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee their determination, the amount of such bonds to be redeemed and the date upon which such bonds are to be redeemed.

§ 57. Issuance of state bonds. 1. Whenever the legislature, after authorization of a bond issue by the people at a general election, as provided by section eleven of article seven of the state constitution, or as provided by section three of article eighteen of the state constitution, shall have authorized, by one or more laws, the creation of a state debt or debts, bonds of the state, to the amount of the debt or debts so authorized, shall be issued and sold by the state comptroller. Any appropriation from the proceeds of the sale of bonds, pursuant to this section, shall be deemed to be an authorization for the creation of a state debt or debts to the extent of such appropriation. The state comptroller may issue and sell a single series of bonds pursuant to one or more such authorizations and for one or more duly authorized works or purposes. As part of the proceedings for each such issuance and sale of bonds, the state comptroller shall designate the works or purposes for which they are issued. It shall not be necessary for him to designate the works or purposes for which the bonds are issued on the face of the bonds. The proceeds from the sale of bonds for more than one work or purpose shall be separately accounted for according to the works or purposes designated for such sale by the comptroller and the proceeds received for each work or purpose shall be expended only for such work or purpose. The bonds shall bear interest at such rate or rates as in the judgment of the state comptroller may be sufficient or necessary to effect a sale of the bonds, and such interest shall be payable at least semi-annually, in the case of bonds with a fixed interest rate, and at least annually, in the case of bonds with an interest rate that varies periodically, in the city of New York unless annual payments of principal and interest result in substantially level or declining debt service payments over the life of an issue of bonds pursuant to paragraph (b) of subdivision two of this section or unless accrued interest is contributed to a sinking fund in accordance with subdivision three of section twelve of article seven of the state constitution, in which case interest shall be paid at such times and at such places as shall be determined by the state comptroller prior to issuance of the bonds.

2. Such bonds, or the portion thereof at any time issued, shall be made payable (a) in equal annual principal installments or (b) in annual installments of principal and interest which result in substantially level or declining debt service payments, over the life of the bonds, the first of which annual installments shall be payable not more than one year from the date of issue and the last of which shall be payable at such time as the comptroller may determine but not more than forty years or state fiscal years after the date of issue, not more than fifty years after the date of issue in the case of housing bonds, and not more than twenty-five years in the case of urban renewal bonds. Where bonds are payable pursuant to paragraph (b) of this subdivision, except for

the year or state fiscal year of initial issuance if less than a full year of debt service is to become due in that year or state fiscal year, either (i) the greatest aggregate amount of debt service payable in any year or state fiscal year shall not differ from the lowest aggregate amount of debt service payable in any other year or state fiscal year by more than five percent or (ii) the aggregate amount of debt service in each year or state fiscal year shall be less than the aggregate amount of debt service in the immediately preceding year or state fiscal year. For purposes of this subdivision, debt service shall include all principal, redemption price, sinking fund installments or contributions, and interest scheduled to become due. For purposes of determining whether debt service is level or declining on bonds issued with a variable rate of interest pursuant to paragraph b of subdivision four of this section, the comptroller shall assume a market rate of interest as of the date of issuance. Where the comptroller determines that interest on any bonds shall be compounded and payable at maturity, such bonds shall be payable only in accordance with paragraph (b) of this subdivision unless accrued interest is contributed to a sinking fund in accordance with subdivision three of section twelve of article seven of the state constitution. In no case shall any bonds or portion thereof be issued for a period longer than the probable life of the work or purpose, or part thereof, to which the proceeds of the bonds are to be applied, or in the alternative, the weighted average period of the probable life of the works or purposes to which the proceeds of the bonds are to be applied taking into consideration the respective amounts of bonds issued for each work or purpose, as may be determined under section sixty-one of this article and in accordance with the certificate of the commissioner of general services, and/or the commissioner of transportation, state architect, state commissioner of housing and urban renewal, or other authority, as the case may be, having charge by law of the acquisition, construction, work or improvement for which the debt was authorized. Such certificate shall be filed in the office of the state comptroller and shall state the group, or, where the probable lives of two or more separable parts of the work or purposes are different, the groups, specified in such section, for which the amount or amounts, shall be provided by the issuance and sale of bonds. Weighted average period of probable life shall be determined by computing the sum of the products derived from multiplying the dollar value of the portion of the debt contracted for each work or purpose (or class of works or purposes) by the probable life of such work or purpose (or class of works or purposes) and dividing the resulting sum by the dollar value of the entire debt after taking into consideration any original issue discount. Any costs of issuance financed with bond proceeds shall be prorated among the various works or purposes. Such bonds, or the portion thereof at any time sold, shall be of such denominations, subject to the foregoing provisions, as the state comptroller may determine. Notwithstanding the foregoing provisions of this subdivision, the comptroller may issue all or a portion of such bonds as serial debt, term debt or a combination thereof, maturing as required by this subdivision, provided that the comptroller shall have provided for the retirement each year or state fiscal year, or otherwise have provided for the payment of, through sinking fund installment payments or otherwise, a portion of such term bonds in an amount meeting the requirements of paragraph (a) or (b) of this subdivision or shall have established a sinking fund and provided for contributions thereto as provided in subdivision eight of this section and section twelve of article seven of the state constitution.

3. The bonds shall be sold in such lot or lots, from time to time, as may be required for the work or purpose for which the creation of a state debt or debts shall have been authorized and appropriations shall have been made by law, but not in excess of the aggregate amount authorized for such purpose. For the purpose of determining the total amount of debt sold for a particular work or purpose, only the amount of money actually received by the state shall be considered when bonds are sold at a discount.

4. a. Such bonds shall be sold at par, at par plus a premium, or at a discount to the bidder offering the lowest interest cost to the state, taking into consideration any premium or discount and, in the case of refunding bonds, the bona fide initial public offering price, not less than two business days after the publication of a notice of sale at least once in a definitive trade publication of the municipal bond industry published on each business day in the state of New York which

is generally available in electronic or physical form to participants in the municipal bond industry, which notice shall state the terms of the sale. The comptroller may not change the terms of the sale unless notice of such change is sent via a definitive trade wire service of the municipal bond industry which, in general, makes available information regarding activity and sales of municipal bonds and is generally available to participants in the municipal bond industry, at least one hour prior to the time of the sale as set forth in the original notice of sale. In so changing the terms or conditions of a sale the comptroller may send notice by such wire service that the sale will be delayed by up to thirty days, provided that wire notice of the new sale date will be given at least one business day prior to the new time when bids will be accepted. In such event, no new notice of sale shall be required to be published. Notwithstanding the provisions of section three hundred five of the state technology law or any other law, if the notice of sale contains a provision that bids will only be accepted electronically in the manner provided in such notice of sale, the comptroller shall not be required to accept non-electronic bids in any form. Advertisements shall contain a provision to the effect that the state comptroller, in his or her discretion, may reject any or all bids made in pursuance of such advertisements, and in the event of such rejection, the state comptroller is authorized to negotiate a private sale or readvertise for bids in the form and manner above described as many times as, in his or her judgment, may be necessary to effect a satisfactory sale. Notwithstanding the foregoing provisions of this paragraph, whenever in the judgment of the comptroller the interests of the state will be served thereby, he or she may sell state bonds at private sale at par, at par plus a premium, or at a discount. The comptroller shall promulgate regulations governing the terms and conditions of any such private sales, which regulations shall include a provision that he or she give notice to the governor, the temporary president of the senate, and the speaker of the assembly, of his or her intention to conduct a private sale of obligations pursuant to this section not less than two business days prior to such sale or the execution of any binding agreement to effect such sale.

b. Notwithstanding paragraph a of this subdivision, whenever in the judgment of the comptroller the interests of the state will be served thereby, such bonds may be sold at public or private sale in accordance with the procedures set forth in paragraph a of this subdivision, with interest rates that vary in accordance with a formula or procedure set forth or referred to in the bonds and may provide the holders thereof with such rights to require the state or other persons to purchase or redeem such bonds or renewals thereof from the proceeds of the resale thereof or otherwise from time to time prior to the final maturity of such bonds as the comptroller may determine and the state may resell, at any time prior to final maturity, any such bonds acquired as a result of the exercise of such rights. The holders of bonds sold pursuant to this paragraph may be provided with the right to require the state to repurchase or redeem the bonds prior to the final maturity thereof if the state has entered into one or more letter of credit agreements or other liquidity facility agreements entered into for the express purposes of such sale and which shall require a financially responsible party or parties to the agreement or agreements, which may be the state, to purchase or redeem all or any portion of such bonds tendered by the holders thereof for repurchase or redemption prior to the final maturity of such bonds. Such requirement to purchase or redeem bonds shall continue until such time as the right of the holders of such bonds to require repurchase or redemption of such bonds prior to the final maturity thereof shall cease. A financially responsible party or parties, for purposes of this paragraph, shall mean a person or persons determined by the comptroller to have sufficient net worth and liquidity to purchase and pay for on a timely basis all of the bonds which may be tendered for repurchase or redemption by the holders thereof.

5. The proceeds of bonds sold pursuant to this section shall be paid into the treasury, and each portion thereof provided for a given work or purpose shall be accounted for separately in one or more capital projects funds in accordance with generally accepted accounting principles and made available only for such work or purpose, and only to the extent of appropriations.

6. Except with respect to bonds issued in the manner provided in paragraph (c) of subdivision seven of this section, all bonds of the

state of New York which the comptroller of the state of New York is authorized to issue and sell, shall be executed in the name of the state of New York by the manual or facsimile signature of the state comptroller and his seal (or a facsimile thereof) shall be thereunto affixed, imprinted, engraved or otherwise reproduced. In case the state comptroller who shall have signed and sealed any of the bonds shall cease to hold the office of state comptroller before the bonds so signed and sealed shall have been actually countersigned and delivered by the fiscal agent or trustee, such bonds may, nevertheless, be countersigned and delivered as herein provided, and may be issued as if the state comptroller who signed and sealed such bonds had not ceased to hold such office. Any bond of a series may be signed and sealed on behalf of the state of New York by such person as at the actual time of the execution of such bond shall hold the office of comptroller of the state of New York, although at the date of the bonds of such series such person may not have held such office. The coupons to be attached to the coupon bonds of each series shall be signed by the facsimile signature of the state comptroller of the state of New York or by any person who shall have held the office of state comptroller of the state of New York on or after the date of the bonds of such series, notwithstanding that such person may not have been such state comptroller at the date of any such bond or may have ceased to be such state comptroller at the date when any such bond shall be actually countersigned and delivered. The bonds of each series shall be countersigned with the manual signature of an authorized employee of the fiscal agent or trustee of the state of New York. No bond and no coupon thereunto appertaining shall be valid or obligatory for any purpose until such manual countersignature of an authorized employee of the fiscal agent or trustee of the state of New York shall have been duly affixed to such bond.

7. (a) The state comptroller is authorized to issue bonds in fully registered form, executed as provided in subdivision six of this section, in such denominations as shall be determined by the state comptroller and exchangeable for fully registered bonds in denominations as shall be determined by the state comptroller.

(b) The state comptroller is authorized to issue bonds as a single registered bond, executed as provided in subdivision six of this section, in an amount equal to the principal amount of the series of bonds being issued, or more than one registered bond in amounts equal to the principal amount of the series of bonds maturing in a single year, and to deposit the bond or bonds with a securities depository organized under the banking law of the state of New York and qualifying as a clearing agency registered under the United States Securities Exchange Act of 1934, as amended. Book entries representing beneficial ownership of the bonds shall be in denominations determined by the state comptroller.

(c) The state comptroller is authorized to issue bonds as uncertificated securities within the meaning of article eight of the uniform commercial code with beneficial ownership in denominations determined by the state comptroller and exchangeable in book entries in denominations as shall be determined by the state comptroller.

8. Any sinking funds created pursuant to this section shall be maintained and managed by the state comptroller or an agent or trustee designated by the state comptroller and shall be funded in accordance with the requirements of section twelve of article seven of the state constitution. Money in such sinking funds shall be held as cash or shall be invested in direct obligations of the federal government, or obligations the interest on which is exempt from federal income taxation and which are fully secured by direct obligations of the federal government, having such maturities and interest payment dates as required to make all payments to be made from the sinking fund as they come due. Amounts in such sinking funds shall be used solely for the purpose of retiring the bonds secured thereby except that amounts in excess of the required balance on any contribution date and amounts remaining in such funds after all of the bonds secured thereby have been retired shall be deposited in the general fund. No appropriation shall be required for disbursement of money, or income earned thereon, from any sinking fund for the purpose of paying principal of and interest on the bonds for which such fund was created, except that interest shall be paid from any such fund only if, and to the extent that, it is not payable annually and contributions on account of such interest were made to the fund.

§ 61. Probable life of certain works or purposes of state debt. In compliance with section twelve of article seven of the state constitution, it is hereby determined that the probable life of each of the following described types of buildings, structures, improvements, acquisitions or purposes, as a work or purpose, or part of a work or purpose, for which a state debt shall be contracted pursuant to such article of the constitution, is determined to be as follows:

BUILDINGS AND APPURTENANCES

1. Thirty years. Class A buildings. Buildings, the walls of which are constructed of brick, stone, concrete, metal or other incombustible material, and in which there are no wood beams or lintels, and in which the floors, roofs, stair halls, and other means of vertical communication between floors and their enclosures are built entirely of brick, stone, metal or other incombustible materials, and in which no woodwork or other inflammable material is used in any of the rough partition, floor or ceiling structures.

2. Twenty years. Class B buildings. Buildings, the outer walls of which are constructed of brick, stone, concrete, metal, stucco or other fire-resisting material, including a building which is rebuilt or altered so that it, together with additions or vertical or other extensions or replacements, are fire-resisting.

3. Fifteen years. Class C buildings. Buildings that are neither class A nor class B as defined in subdivisions one and two, including any such building which is rebuilt or altered so that any addition or vertical or other extension is not fire-proof or fire-resisting, as thus defined.

4. Fifteen years. Plumbing, heating, lighting, power, water supply, refrigeration, sewerage or drainage plants or systems, or two or more of them whether within or in connection with a building above described, or otherwise, except that where the proceeds of a bond issue are to be expended for any such system or plant and also for the construction of a building in or in connection with which the system or plant shall be constructed, the probable life of both, as an entirety, is the same as

the probable life of the building as above determined.

STATE HIGHWAYS, PARKWAYS, ARTERIAL HIGHWAYS, STATE AND FEDERALLY-AIDED HIGHWAY AND HIGHWAY-TRANSPORTATION PROJECTS, ROADS AND STREETS

5. (a) Twenty years. Construction or reconstruction of state highways, state parkways, state arterial highways in cities, other state and federally-aided highway and highway-transportation projects and related facilities and structures.

(b) Ten years. Improvement, including but not limited to reconditioning and preservation, including critical structural repairs, of state highways and parkways, state arterial highways in cities, and bridges thereon; local streets and highways off the state highway system, and bridges thereon; other state, state-aided and/or federally-aided highway and highway-transportation projects and related facilities and structures; construction, reconstruction or improvement of a road, street or trail, whether without or within state parks, whether or not including contemporaneous construction of sidewalks, curbs, gutters or drains, and whether or not including grading, if the surface is laid on a solid foundation, or is of concrete; commuter parking facilities; highway and bridge projects undertaken by localities pursuant to subdivision four of section ten-c of the highway law and pursuant to section one of chapter eight hundred thirty-six of the laws of nineteen hundred eighty-three known as the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983; and alterations necessary to improve railroad track clearances.

6. Five Years. A road or street, whether or not including contemporaneous construction of sidewalks, curbs, gutters or drains, and whether or not including grading, if the surface is of water-bound macadam or penetration process or is of sand and gravel.

BRIDGES AND CULVERTS

7. Twenty years. A bridge or culvert (including retaining walls and approaches), unless constructed of wood.

8. Five years. A bridge or culvert (including retaining walls and

approaches), constructed of wood.

DAMS, DOCKS AND SEA WALLS

9. Fifteen years. Dams, docks and sea walls.

PARK IMPROVEMENT AND DEVELOPMENT

10. Ten years. Park improvement and development, including forestry work, fire protection, planting, grading and park equipment.

SIDEWALKS

11. Five years. A sidewalk, curb or gutter not included in any other subdivision of this section.

OTHER IMPROVEMENTS

12. Forty years. Elimination of railroad grade crossing or crossings, whether or not including the acquisition of land, and incidental improvements connected therewith.

13. Thirty. The acquisition of land.

14. Ten years. Sewer, water, gas or other service connections from the service main in the road, street or highway to the property line.

15. Five years. Any work of construction, improvement or purpose not covered by other provisions of this section.

SLUM CLEARANCE AND HOUSING

16. Fifty years. The effectuating of any of the purposes of the public housing law and article two of the private housing finance law.

16-a. Twenty-five years. Effectuating an urban renewal program or part thereof pursuant to article fifteen of the general municipal law.

HIGHER EDUCATION PROJECTS

17. Thirty years. Any work or purpose for which a state debt may be incurred pursuant to section nineteen of article seven of the constitution.

CLEAN WATER IMPROVEMENT PROJECTS

18. Thirty years. The construction, reconstruction and improvement of facilities for the purpose of treating, neutralizing or stabilizing sewage, including treatment of disposal plants, the necessary intercepting, outfall and outlet sewers, pumping stations integral to such plants or sewers, equipment and furnishings thereof and their appurtenances, pursuant to contracts of the commissioner of environmental conservation pursuant to section twelve hundred sixty-three-b of the public health law and/or pursuant to chapter six hundred fifty-nine of the laws of nineteen hundred seventy-two and, in addition to the above, safe drinking water projects and clean water projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor".

OUTDOOR RECREATION DEVELOPMENT PROJECTS

19. Twenty years. The development or acquisition of lands for outdoor recreation, including parks, forest recreation areas, marine facilities and historic sites, and including the state share of such development, restoration, improvement or acquisition undertaken by a municipality, not-for-profit corporation or the federal government, pursuant to article seventeen of the parks, recreation and historic preservation law and/or pursuant to chapter six hundred fifty-nine of the laws of nineteen hundred seventy-two and/or pursuant to chapter five hundred twelve of the laws of nineteen hundred eighty-six and, in addition to the above, park, historic preservation and heritage area projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and

making appropriations therefor".

TRANSPORTATION CAPITAL FACILITIES

20. Thirty years. For the acquisition, construction, reconstruction or improvement of any railroad capital facility, rapid transit rolling stock, mass transportation capital facility or airport or aviation capital facility, and any capital equipment used in connection therewith pursuant to chapter seven hundred fifteen of the laws of nineteen hundred sixty-seven known as the transportation capital facilities bond act, or pursuant to section two of chapter one hundred eighteen of the laws of nineteen hundred seventy-four known as the rail preservation bond act of nineteen hundred seventy-four, or pursuant to section one of chapter three hundred sixty-nine of the laws of nineteen hundred seventy-nine known as the energy conservation through improved transportation bond act of nineteen hundred seventy-nine, pursuant to section one of chapter eight hundred thirty-six of the laws of nineteen hundred eighty-three known as the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983, or pursuant to section four of a chapter of the laws of two thousand five known as the rebuild and renew New York transportation bond act of two thousand five, except (a) twenty years in the case of railroad locomotives or other railroad rolling stock and (b) ten years in the case of any omnibus or similar surface transit motor vehicle or any aircraft.

AIR QUALITY IMPROVEMENT PROJECTS

21. Fifteen years. The upgrading of an existing incinerator, furnace or boiler and appurtenances thereto now owned and operated by the state or a municipality, pursuant to contracts of the commissioner of environmental conservation pursuant to chapter six hundred fifty-nine of the laws of nineteen hundred seventy-two and, in addition to the above, twenty years for air quality improvement projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor",

except ten years in the case of vehicles.

WETLANDS AND AQUATIC HABITAT PRESERVATION OR RESTORATION PROJECT

22. Thirty years. A state or municipal project to preserve or restore biologically productive and vulnerable wetlands because of their unique and irreplaceable value, pursuant to chapter six hundred fifty-nine of the laws of nineteen hundred seventy-two and, in addition to the above, aquatic habitat restoration projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor".

SOLID WASTE RECOVERY AND MANAGEMENT PROJECTS

23. Thirty years. Installations and equipment designed, constructed and required to separate, process, modify, convert, treat, or prepare collected solid waste as required by a municipal solid waste management system pursuant to chapter six hundred fifty-nine of the laws of nineteen hundred seventy-two and, in addition to the above, solid waste projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor", except ten years in the case of vehicles or other moveable equipment.

PORT, MARINE TERMINAL, CANAL AND WATERWAYS CAPITAL FACILITIES

25. Fifteen years. For the construction, reconstruction, improvement, reconditioning and preservation of port, marine terminal, canal and waterways capital facilities and appurtenances, pursuant to section one of chapter eight hundred thirty-six of the laws of nineteen hundred eighty-three, known as the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983 and pursuant to section four of

a chapter of the laws of two thousand five known as the rebuild and renew New York transportation bond act of two thousand five.

HAZARDOUS WASTE SITE REMEDIATION PROJECTS

26. Twenty years. For the remediation of sites at which there has been disposal of hazardous wastes pursuant to a chapter of the laws of nineteen hundred eighty-six entitled, "An act to amend the environmental conservation law, the navigation law and the state finance law, in relation to the implementation of the environmental quality bond act of nineteen hundred eighty-six".

MUNICIPAL LANDFILL PROJECTS

27. Twenty years. For municipal projects approved by the commissioner of environmental conservation to close a landfill pursuant to chapter five hundred twelve of the laws of nineteen hundred eighty-six and, in addition to the above, landfill and landfill closure projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor".

ENVIRONMENTAL RESTORATION PROJECTS

29. Twenty years. For environmental restoration improvement projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six, entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor".

OPEN SPACE LAND CONSERVATION PROJECTS

30. Thirty years. For open space land conservation projects undertaken pursuant to a chapter of the laws of nineteen hundred ninety-six,

entitled "AN ACT to amend the environmental conservation law, the agriculture and markets law, the executive law, the public authorities law, the public health law, the soil and water conservation districts law, the state finance law, and the tax law, in relation to the implementation of the Clean Water/Clean Air Bond Act of 1996 and making appropriations therefor".

SMART SCHOOLS PROJECTS

31. Thirty years. For the payment of smart schools projects, including but not limited to pre-kindergarten or transportable classroom unit replacement projects, community connectivity projects, and classroom technology projects, all as defined in subdivision sixteen of section thirty-six hundred forty-one of the education law and undertaken pursuant to a chapter of the laws of two thousand fourteen, enacting and constituting the smart schools bond act of 2014. Thirty years for pre-kindergarten projects or transportable classroom unit replacement projects, twenty years for community connectivity projects, and eight years for classroom technology projects or school safety and security technology projects. Notwithstanding the foregoing, for the purposes of calculating annual debt service, the state comptroller shall apply a weighted average period of probable life of such smart schools projects, including with any other works or purposes to be financed with state debt. Weighted average period of probable life shall be determined by computing the sum of the products derived from multiplying the dollar value of the portion of the debt contracted for each work or purpose (or class of works or purposes) by the probable life of such work or purpose (or class of works or purposes) and dividing the resulting sum by the dollar value of the entire debt after taking into consideration any original issue premium or discount.

32. Thirty years. For the payment of " clean water, clean air, and green jobs" projects, as defined in article fifty-eight of the environmental conservation law and undertaken pursuant to a chapter of the laws of two thousand twenty-one, enacting and constituting the clean water, clean air, and green jobs environmental bond act of 2022. Thirty years for flood control infrastructure, other environmental infrastructure, wetland and other habitat restoration, water quality

projects, acquisition of land, including acquisition of real property, and renewable energy projects. Notwithstanding the foregoing, for the purposes of calculating annual debt service, the state comptroller shall apply a weighted average period of probable life of clean water, clean air, and green jobs projects, including any other works or purposes to be financed with state debt. Weighted average period of probable life shall be determined by computing the sum of the products derived from multiplying the dollar value of the portion of the debt contracted for each work or purpose (or class of works or purposes) by the probable life of such work or purpose (or class of works or purposes) and dividing the resulting sum by the dollar value of the entire debt after taking into consideration any original issue premium or discount.

§ 62. Replacement of lost certificates. The comptroller, who may act through his duly authorized fiscal agent or trustee appointed pursuant to section sixty-five of this article, may issue to the lawful owner of any certificate or bond issued by him in behalf of this state, which he or such duly authorized fiscal agent or trustee is satisfied, by due proof filed in his office or with such duly authorized fiscal agent or trustee, has been lost or casually destroyed, a new certificate or bond, corresponding in date, number and amount with the certificate or bond so lost or destroyed, and expressing on its face that it is a renewed certificate or bond. No such renewed certificate or bond shall be issued unless sufficient security is given to satisfy the lawful claim of any person to the original certificate or bond, or to any interest therein. The comptroller shall report annually to the legislature the number and amount of all renewed certificates or bonds so issued. If the renewed certificate is issued by the state's duly authorized fiscal agent or trustee and such agent or trustee agrees to be responsible for any loss suffered as a result of unauthorized payment, the security shall be provided to and approved by the fiscal agent or trustee and no additional approval by the comptroller or the attorney general shall be required.

§ 63. Expense of preparing and selling bonds. From the moneys realized from the sale of bonds heretofore or hereafter authorized the comptroller shall apportion the expense of preparing and selling such bonds against the appropriation or appropriations, and shall use such apportioned funds in paying such expenses.

§ 64. Contracts for dies, plates and engraving. The state comptroller shall have power and authority, and it shall be his duty, to enter into and execute for and on behalf of the state such contract or contracts for dies, plates and engraving necessary for the preparation of bonds, notes and certificates of indebtedness at such time or times as it shall be necessary for issuance thereof. Such dies, plates and engraving shall be prepared and completed under his supervision and he shall be the custodian of all dies, plates and other material required in the preparation of such bonds, notes and certificates of indebtedness.

§ 65. Appointment of fiscal agent or trustee; powers and duties. 1. Notwithstanding any other provisions of this chapter, the comptroller, on behalf of the state, may contract from time to time for a period or periods not exceeding ten years each, except in the case of a bank or trust company agreeing to act as issuing, paying and/or tender agent with respect to a particular issue of variable interest rate bonds in which case the comptroller, on behalf of the state, may contract for a period not to exceed the term of such particular issue of bonds, with one or more banks or trust companies located in the city of New York, to act as fiscal agent, trustee, or agents of the state, and for the maintenance of an office for the registration, conversion, reconversion and transfer of the bonds and notes of the state, including the preparation and substitution of new bonds and notes, for the payment of the principal thereof and interest thereon, for related services, and to otherwise effectuate the powers and duties of a fiscal agent or trustee on behalf of the state in all such respects as may be determined by the comptroller for such bonds and notes, and for the payment by the state of such compensation therefor as the comptroller may determine. Any such fiscal agent or trustee may, where authorized pursuant to the terms of its contract, accept delivery of obligations purchased by the state and of securities deposited with the state pursuant to sections one hundred five and one hundred six of this chapter and hold the same in safekeeping, make delivery to purchasers of obligations sold by the state, and accept deposit of such proceeds of sale without securing the same. Any such contract may also provide that such fiscal agent or trustee may, upon the written instruction of the comptroller, deposit any obligations or securities which it receives pursuant to such contract, in an account with a federal reserve bank, to be held in such account in the form of entries on the books of the federal reserve bank, and to be transferred in the event of any assignment, sale, redemption, maturity or other disposition of such obligations or securities, by entries on the books of the federal reserve bank. Any such bank or trust company shall be responsible to the people of this state for the faithful and safe conduct of the business of said office, for the fidelity and integrity of its officers and agents employed in such office, and for all loss or damage which may result from any failure to discharge their duties, and for any improper and incorrect discharge of those duties, and shall save the state free and harmless from any and all loss or damage occasioned by or incurred in the performance of such services. Any such contract may be terminated by the comptroller at any time. In the event of any change in any office maintained pursuant to any such contract, the comptroller shall give public notice thereof in such form as he may determine appropriate.

2. The comptroller shall prescribe rules and regulations for the registration, conversion, reconversion and transfer of the bonds and notes of the state, including the preparation and substitution of new bonds, for the payment of the principal thereof and interest thereon, and for other authorized services to be performed by such fiscal agent or trustee. Such rules and regulations, and all amendments thereof, shall be prepared in duplicate, one copy of which shall be filed in the office of the department of audit and control and the other in the office of the department of state. A copy thereof may be filed as a public record in such other offices as the comptroller may determine. Such rules and regulations shall be obligatory on all persons having any interests in bonds and notes of the state heretofore or hereafter issued.

ARTICLE 5-A

CERTIFICATES OF PARTICIPATION

§ 66-a. Restriction on issuance of certificates of participation. 1. No person, partnership, corporation or other legal entity nor any state officer, employee, agency, department, the city university of New York, the legislature or the judiciary shall issue certificates of participation or similar instruments representing the right to receive a proportionate share in lease, installment or other periodic payments to be made by any state department, agency or the city university of New York except in accordance with the provisions of this article and with the express written approval of the state comptroller. The provisions of this section are hereby made a part of every purchase contract entered into by such a state entity providing for periodic payments by any state department, agency or the city university of New York. Every such contract shall contain a clause expressly reciting the provisions of this subdivision, provided, however, that the absence of such clause in such a contract shall not obviate the duty of all parties thereto to comply with the provisions of this subdivision. Neither this provision, nor any other provision of this article shall be construed to prevent such state entities from entering into installment purchase or lease purchase agreements funded without the use of certificates of participation or similar instruments.

2. For the purposes of this article, "state departments and agencies" shall not include the legislature or the judiciary, and the provisions of this article, unless otherwise specified, shall not apply to installment purchase or lease purchase contracts entered into by the legislature or the judiciary financed by the issuance of certificates of participation or similar instruments representing the right to receive a proportionate share in lease, installment or other periodic payments to be made by the legislature or judiciary.

3. No state officer, employee, department, agency or the city university of New York shall enter into any agreement in connection with the issuance of certificates of participation which requires any payment by the state to the trustee, on behalf of holders of such certificates, during the month of April of any year.

§ 66-b. Issuance of certificates of participation. 1. The director of the budget shall determine whether the use of certificates of participation to finance and/or to refinance installment purchase or lease purchase contracts entered into by state departments, agencies or the city university of New York is financially desirable and in the best interest of the state. Upon notice of such a determination the state comptroller is authorized, pursuant to a request for proposals, competitive bidding or negotiated placement, to cause to be issued certificates of participation or similar instruments that represent undivided proportionate interests in periodic payments due from the state to fund installment purchase or lease purchase contracts entered into, or expected to be entered into, by the state departments, agencies, the city university of New York, or any combination thereof, pursuant to the provisions of this article. The state comptroller shall issue regulations to govern the procedure he shall follow in any sale conducted pursuant to this section of such certificates. Such regulations shall, in the case of all sales, require that notice be published in a definitive trade publication of the municipal bond industry published on each business day in the state of New York, which is generally available to participants in the municipal bond industry, which notice shall state the terms of the sale. The proceeds from the issuance of such certificates may also be used for the establishment of reserve funds to secure such certificates, the cost or premium of letters of credit, insurance or other credit enhancements, the cost of bond counsel, financial advisor, trustees and paying agent, and such other related expenses as may be necessary for the issuance of such certificates. The foregoing shall not be construed to authorize the use of such proceeds for the payment of personal service expenses of state departments, agencies or the city university of New York, other than payments made to the department of law for legal services rendered.

2. The maximum term of certificates of participation issued to finance personal property shall be ten years. The maximum term of certificates of participation to finance the acquisition or improvement of real property shall be twenty-five years. In no event, however, shall such term exceed the expected useful life of the property being financed, with such term calculated from the date of delivery, with respect to personal property, and the date of occupancy, with respect to real property.

3. Ten days prior to the issuance of certificates of participation pursuant to this section, the director of the budget shall transmit to the chairs of the senate finance committee and the assembly ways and means committee a copy of the director of the budget's notice to the state comptroller pursuant to this section. Such notice shall provide the following information pertaining to the personal property to be financed by the certificates:

1. The agency and program procuring the equipment.

2. A brief description of the equipment.

3. The estimated cost of the equipment if purchased outright.

4. The estimated terms of such financings.

5. The estimated total lease or installment purchase payments for the equipment.

6. The estimated lease or installment purchase payments by fiscal year for the current fiscal year and the next five fiscal years.

7. The anticipated source of funds to make lease or installment purchase payments.

8. Those items of equipment not anticipated to be financed upon enactment of the budget for such fiscal year.

Before the issuance of the certificates the director of the budget may amend such notice and shall transmit a copy of the amended notice to the chairs of the senate finance committee and assembly ways and means committee. After the issuance of the certificates, the director of the budget shall transmit to the chairs of the senate finance committee and assembly ways and means committee and the state comptroller a copy of the final official statement accompanying such issuance and thereafter shall transmit quarterly reports which update such notices to such individuals.

4. Subject to the provisions of chapter fifty-nine of the laws of two thousand, but notwithstanding any other provisions of law to the contrary, the maximum amount of certificates of participation or similar instruments representing periodic payments due from the state of New York, issued on behalf of state departments and agencies, the city university of New York and any other state entity otherwise specified after March thirty-first, two thousand three shall be seven hundred eighty-four million two hundred eighty-five thousand dollars. Such amount shall be exclusive of certificates of participation or similar instruments issued to fund a reserve fund or funds, costs of issuance and to refund outstanding certificates of participation.

§ 66-c. Certificates of participation not debt. Certificates of participation or similar instruments issued pursuant to this article and the underlying installment purchase or lease purchase contracts do not constitute or create debt of the state as defined in article seven of the state constitution, nor a contractual obligation in excess of the amounts appropriated therefor, and the state has no continuing legal or moral obligation to appropriate money for said payments or other obligations due under the installment purchase contracts. In the case of the failure to appropriate, the sole security for any remaining periodic payments shall be the property subject to the installment purchase or lease purchase contract, and debt service reserve funds in the custody of the trustee or any other remaining proceeds, subject to the provisions of section sixty-six-h of this article.

§ 66-d. Annual ceiling on certificates of participation. 1. The governor shall include in the bills which he submits in connection with the executive budget his recommendation as to the total maximum amount of certificates of participation to be issued for purchases of personal property by state departments, agencies, and the city university of New York pursuant to this article during the upcoming fiscal year, exclusive of refunding and, in addition, a list of real property projects of state departments, agencies and the city university of New York contemplated to be financed through the use of certificates of participation.

2. The maximum amount of certificates of participation or similar instruments representing periodic payments due from the state of New York issued for state departments, agencies and the city university of New York within a fiscal year shall not exceed the maximum principal amount authorized in the budget enacted into law for such fiscal year, or in any other law as amended from time to time.

3. Certificates of participation issued to refund or advance refund prior issues of certificates of participation or similar instruments including certificates of participation issued pursuant to section sixty-six-b of this article and certificates of participation issued before July twenty-fourth, nineteen hundred eighty-six, representing the right to receive a proportionate share in lease, installment or other

periodic payments to be made by any state department, agency or unit of the state university or the city university of New York shall not count against the above ceilings, provided that the state comptroller determines that there will be a savings to the state on total periodic payments on a present value basis as a result of the refunding transaction.

§ 66-e. Restrictions on the use of certificates of participation for real property. Certificates of participation or similar instruments shall not be used to finance the acquisition or improvement of real property unless specifically authorized in an appropriation bill or some other law for such real property installment purchase.

§ 66-f. Certain interagency transfers authorized. The director of the budget may, if necessary, authorize the transfer of monies from one state department, agency or the city university of New York to pay for installment purchases or lease purchases made on its behalf, to another state department, agency or the city university of New York under a multi-agency installment purchase contract financed through the issuance of certificates of participation or similar instruments, but in no case shall the aggregate of state payments exceed the total amount actually appropriated for the underlying installment purchase obligations. The director of the budget shall file his approval of a certificate of allocation for such a transfer with the state comptroller and the chairs of the senate finance committee and the assembly ways and means committee.

§ 66-g. Indemnification. Any agreement for the issuance of certificates of participation to fund installment purchases by the state may provide that the state will indemnify the trustee, paying agent, service agent or any other person performing a similar or related function, but only to the extent that the liability triggering the event of indemnification is the fault of the state.

§ 66-h. Restriction on sale in the event of nonappropriation. 1. Any agreement for the issuance of certificates of participation to fund installment purchases or lease purchases by the state may provide that the certificates are secured by the underlying property and that, in the event that the legislature fails to appropriate funds sufficient for the underlying installment payments, the financed property may be sold on behalf of the holders of the certificates, provided that any excess proceeds from such a sale, after deduction for and payment of fees, expenses and any taxes levied on the sale, and distribution to the holders of the certificates in the amount of the face value of the certificates plus accrued interest, or in the case of a certificate issued with an original issue discount, its accreted value, shall be paid to the state.

2. Any security interest in personal property made or created by any such agreement shall be valid, binding and perfected from the time when such security interest attaches, without any physical delivery of the collateral or further act. The lien of any such security interest shall be valid, binding and perfected as against all parties having claims of any kind in tort, contract or otherwise against the state irrespective of whether or not such parties have notice hereof. No instrument by which such security interest is created nor any financing statement or other document need be recorded or filed. This section shall apply notwithstanding the provisions of the uniform commercial code and the vehicle and traffic law.

§ 66-j. Annual report. On or before February fifteenth of each fiscal year, beginning with the nineteen hundred eighty-eight--eighty-nine fiscal year and ending with the nineteen hundred ninety-seven--ninety-eight fiscal year, and on or before February fifteenth and June fifteenth of each fiscal year, beginning with the nineteen hundred ninety-eight--ninety-nine fiscal year, the state comptroller shall submit an annual report to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee regarding the issuance of certificates of participation issued under this article. Such report shall include a summary statement of the aggregate amount of certificates of participation issued under this article. Such report shall also include, but not be limited to, specific detail pertaining to each issuance, including the state department, agency, or unit of the state university or city university of New York which entered into lease or installment purchases funded through the use of certificates of participation, including each issuance for the legislature or the judiciary, the amounts, purposes, and financing terms and payment schedule of each issuance, as well as any other matter which the comptroller deems advisable.

§ 66-k. Certificates of participation; reallocation requirements. 1. This section shall not apply to appropriations made to units of the state university or the city university of New York.

2. In those cases where funds have been appropriated to a state department or agency for the outright purchase of equipment, and when with the approval of the director of the budget and the state comptroller, a contract is entered into for the lease purchase or installment purchase of equipment and the lease purchase or installment purchase agreement is financed or will be financed by the issuance of certificates of participation pursuant to this article, the director of the budget shall notify the chairs of the senate finance committee and the assembly ways and means committee of the director of the budget's and the state comptroller's approval of such contract.

3. If the outright purchase cost of the equipment is two million dollars or more, the balance of the appropriation for the outright equipment purchase not necessary to pay lease purchase or installment purchase payments in the then current fiscal year for the equipment shall be unallocated by the director of the budget and may be reallocated by the director of the budget only in accordance with the following procedures, and subject to the following conditions and limitations:

(a) The chief executive officer of the department or agency to which the appropriation is provided, shall request allocation of the balance or portion of the balance by providing a statement to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee certifying to the following (i) the amount of the requested allocation, (ii) the purpose of the allocation, and (iii) the necessary nature of the expenditures.

(b) The director of the budget may allocate the monies requested only after receiving notification of approval for the allocation from the chairs of the senate finance committee and the assembly ways and means committee.

4. If the outright purchase cost of the equipment is less than two million dollars, the balance of the appropriation for the outright equipment purchase not necessary to pay lease purchase or installment purchase payments in the then current fiscal year for the equipment may be reallocated by the director of the budget with notification as soon as practicable after such reallocation to the chairs of the senate finance committee and the assembly ways and means committee of the purpose of the expenditures for which the allocation is made.

§ 66-l. Certificates of participation executed and delivered by the state of New York bond bank agency on behalf of a political subdivision. The provisions of this article shall not apply to certificates of participation executed and delivered by the state of New York bond bank agency on behalf of a political subdivision as provided for in section one hundred nine-b of the general municipal law and section twenty-four hundred thirty-five-a of the public authorities law.

ARTICLE 5-B

LIMITATIONS ON STATE-SUPPORTED DEBT

§ 67-a. Definitions. When used in this article the following terms shall have the meanings set forth below:

1. "State-supported debt" shall mean any bonds or notes, including bonds or notes issued to fund reserve funds and costs of issuance, issued by the state or a state public corporation for which the state is constitutionally obligated to pay debt service or is contractually obligated to pay debt service subject to an appropriation, except where the state has a contingent contractual obligation.

2. "Total personal income of the state" shall mean the most recently published estimate of the immediately preceding calendar year annual total personal income of the state of New York as published by the United States department of commerce or any successor agency from which information is available most proximate and prior to October thirty-first, two thousand one and to October thirty-first of each year thereafter. Subsequent revisions of the published estimated dollar amount for any calendar year estimate employed pursuant to the terms of this subdivision shall not affect the validity of the determination made for any fiscal year.

3. "Total governmental funds receipts" shall mean the total amount of receipts of all governmental funds of the state including general fund, special revenue funds, capital funds and debt service funds as finally reported by the state comptroller on a cash basis of accounting for the state fiscal year, but shall exclude cash transfers between funds and include any cash management or other related transactions whereby receipts in a state fiscal year were reduced and maintained for subsequent use.

4. "Capital work or purpose" shall mean any project involving:
(i) the acquisition, construction, demolition, or replacement of a fixed asset or assets;
(ii) the major repair or renovation of a fixed asset, or assets which materially extends its useful life or materially improves or increases its capacity; or
(iii) the planning or design of the acquisition, construction,

demolition, replacement, major repair or renovation of a fixed asset or assets, including the preparation and review of plans and specifications including engineering and other services, field surveys and sub-surface investigations incidental thereto.

§ 67-b. Limitations on the issuance of state-supported debt. 1. (a) State-supported debt may not be contracted for unless, as of October thirty-first, two thousand one and as of each October thirty-first thereafter, the total outstanding principal amount of such debt, as of the last day of the immediately preceding fiscal year, is less than the designated percentage of the total personal income of the state. Nothing shall preclude the contracting of state-supported debt prior to October thirty-first of each year if, as of the last day of the immediately preceding fiscal year, the total outstanding principal amount of such debt was less than the designated percentage of the total personal income of the state. The total outstanding principal amount of debt shall include all state-supported debt issued on and after April first, two thousand. Such designated percentage shall be seven and one-half-tenths of one percent for fiscal year two thousand--two thousand one, and shall increase by five-tenths of one percent in fiscal year two thousand one--two thousand two, by an additional four-tenths of one percent in fiscal year two thousand two--two thousand three, and by an additional one-third of one percent in each of the seven subsequent fiscal years. The designated percentage for fiscal year two thousand ten--two thousand eleven and for each fiscal year thereafter shall be four percent.

(b) If state-supported debt is issued to refund or otherwise affect the refunding, retirement or defeasance of state-supported debt originally issued on and after April first, two thousand, provided such refundings are conducted in accordance with section thirteen of article VII of the state constitution, the calculation of the total outstanding principal amount of debt shall include such refunding debt, and shall exclude the amount of prior refunded debt, in each year until such refunding debt is finally retired. Notwithstanding the foregoing, the provisions of such section thirteen of article VII of the state constitution relating to the maintenance or management of escrow funds and sinking funds shall only be applicable to state-supported debt issued by the state comptroller. If state-supported debt is issued to refund or otherwise affect the refunding, retirement or defeasance of state-supported debt issued prior to April first, two thousand, then the amount of such refunding debt shall be included in the calculation of the total outstanding principal amount of debt in each year until such refunding debt is finally retired. In addition, if state-supported debt is retired or defeased with payments in any fiscal year made by the state that are not required by mandatory payments, such debt shall be excluded from the calculation of the total outstanding principal amount of debt, including retirements or defeasances accomplished on an economic basis.

2. State-supported debt may not be contracted for unless, as of October thirty-first, two thousand one and as of each October thirty-first thereafter, the total amount of interest, installments of principal, contributions to sinking funds, and related payments on a cash basis of accounting for state-supported debt in the immediately preceding fiscal year is less than the designated percentage of total governmental funds receipts for such fiscal year. Nothing shall preclude the contracting of state-supported debt prior to October thirty-first of each year if, in the immediately preceding fiscal year, the total amount of interest, installments of principal, contributions to sinking funds, and related payments was less than the designated percentage of total governmental funds receipts. This shall include the total amount of payments on such debt issued on and after April first, two thousand, but shall not include payments in any fiscal year made by the state to defease or retire debt not required by mandatory payments nor payments made by the state for debt issued to refund debt that was issued prior to April first, two thousand. In addition, if state-supported debt is issued to refund or otherwise affect the refunding, retirement or defeasance of state-supported debt originally issued on and after April first, two thousand, provided such refundings are conducted in accordance with section thirteen of article VII of the state constitution, the calculation of the total amount of interest, installments of principal, contributions to sinking funds, and related payments shall include payments made on such refunding debt, and shall

exclude the payments on the prior refunded debt, in each year until such refunding debt is finally retired. Such designated percentage shall be seven and one-half-tenths of one percent for fiscal year two thousand--two thousand one, and shall increase by five-tenths of one percent in fiscal year two thousand one--two thousand two, by an additional four-tenths of one percent in fiscal year two thousand two--two thousand three, and by an additional one-third of one percent in each of the ten subsequent fiscal years. The designated percentage for fiscal year two thousand thirteen--two thousand fourteen and for each fiscal year thereafter shall be five percent.

3. No state-supported debt shall be contracted except to finance capital works or purposes.

4. Notwithstanding any other provision of law to the contrary, no state-supported debt shall be issued with a final maturity of more than thirty years.

5. The provisions of this section shall apply to debt issued pursuant to section nine of article VII of the state constitution only to the extent that such notes remain outstanding.

§ 67-c. Authorization for consolidated service contract refundings. 1. In addition to the authorizations for state-supported debt specified in any other provision of law, the issuers of state-supported debt may also issue bonds and notes to refund or otherwise repay previously issued state-supported debt.

(a) The aggregate amount of indebtedness evidenced by bonds and notes of the authorized issuer hereinafter issued pursuant to this section, including as is authorized in any other provision of law, shall exclude the amount of such indebtedness represented by such bonds or notes issued to refund or otherwise repay bonds or notes; provided that the amount so excluded under this section may exceed the principal amount of such bonds or notes that were refunded or otherwise repaid only if the present value of the aggregate debt service on the refunding bonds or notes shall not have at the time of their issuance exceeded the present value of the aggregate debt service of the bonds or notes they were issued to refund or repay, such present value in each case being calculated by using the effective interest rate of the refunding or repayment bonds or notes, which shall be that rate arrived at by doubling the semi-annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the refunding or repayment bonds or notes from the payment date thereof to the date of issue of the refunding or repayment bonds or notes and to the price bid therefor, or to the proceeds received by the authorized issuer from the sale thereof.

(b) Notwithstanding any other provision of law to the contrary, and subject to the limitations of paragraph (a) of this subdivision, issuers of state-supported debt may also refund or otherwise repay bonds or notes of any other issuers of state-supported debt where the payment of debt service and related expenses of both such refunding and refunded bonds and notes are subject to appropriation and not otherwise secured by a dedication of specific revenues.

(i) In order to assist the issuer of such refunding bonds, the director of the budget is authorized to enter into one or more service contracts or other agreements, none of which shall exceed the lesser of thirty years in duration or the final maturity of the bonds to be refunded, with the issuer of such refunding bonds, upon such terms and conditions as the director of the budget and the issuer shall agree.

(ii) Any service contract or other agreements entered into pursuant to subparagraph (i) of this paragraph or any payments made or to be made thereunder may be assigned and pledged by the issuer as security for its bonds, notes, or other obligations.

(iii) Any such service contract or other agreements shall provide that the obligation of the director of the budget or of the state to fund or to pay the amounts therein provided for shall not constitute a debt of the state within the meaning of any constitutional or statutory provision and shall be deemed executory only to the extent moneys are available and that no liability shall be incurred by the state beyond the moneys available for such purpose, and that such obligation is subject to annual appropriation by the legislature.

(iv) Any service contract or other agreements entered into pursuant to subparagraph (i) of this paragraph shall provide for state commitments to provide annually to the issuer a sum or sums, upon such terms and conditions as shall be deemed appropriate by the director of the budget and the authorized issuer, to fund the principal, interest, and other related expenses required for any bonds, notes, or other obligations.

(v) In addition to the foregoing, the authorized issuers of the bonds to be so refunded shall be authorized to enter into such agreements with the director of the budget and/or the authorized issuer of the refunding bonds and related parties to take or cause to be taken any such actions necessary to effectuate the purposes of such refunding issue.

(vi) Nothing contained in this subdivision, shall be construed to limit the abilities of the director of the budget and the authorized issuers of state-supported debt to perform their respective obligations on existing service contracts or other agreements entered into prior to April first, two thousand seven.

(vii) If an authorized issuer issues an amount of refunding bonds for an authorized purpose of another authorized issuer which would otherwise require the approval of the public authorities control board, then such amount of refunding bonds shall be subject to the approval of the public authorities control board pursuant to the provisions of section fifty-one of the public authorities law.

2. Refundings conducted pursuant to this section shall not be financed pursuant to article five-C of this chapter.

ARTICLE 5-C

REVENUE BOND FINANCING PROGRAM

§ 68-a. Definitions. 1. "Authorized issuer" shall mean the following public authorities and public benefit corporations, and any successors thereto:

(a) the dormitory authority of the state of New York;

(b) the urban development corporation;

(c) the New York state thruway authority;
(d) the New York state environmental facilities corporation;
(e) the New York state housing finance agency.

2. "Authorized purpose" for purposes of this article and section ninety-two-z of this chapter shall mean any purposes for which state-supported debt, as defined by section sixty-seven-a of this chapter, may or has been issued except debt for which the state is constitutionally obligated thereunder to pay debt service and related expenses.

3. "Revenue bonds" for the purposes of this article and section ninety-two-z of this chapter shall mean any bonds, notes or obligations issued or incurred pursuant to section sixty-eight-b of this article.

§ 68-b. Issuance of bonds and notes. 1. (a) Authorized issuers shall have the power and are hereby authorized from time to time to issue revenue bonds, in such principal amount or amounts, subject to subdivision eight of this section and as the director of the budget shall determine to be necessary, to provide sufficient funds for authorized purposes, the establishment of reserves to secure such revenue bonds, the payment of amounts required under revenue bonds or agreements relating thereto, and the payment of all costs of issuance of their revenue bonds.

(b) The authorized issuers shall have the power and are hereby authorized from time to time to issue (i) revenue bonds to renew notes, (ii) revenue bonds to pay notes, and (iii) whenever it deems refunding expedient, to refund any bonds, notes, or other obligations issued for an authorized purpose or purposes, by the issuance of new revenue bonds, including bonds, notes, or other obligations that were issued prior to the enactment of this article, whether the bonds, notes, or other obligations to be refunded have or have not matured, and to issue revenue bonds in part to refund bonds, notes, or other obligations then outstanding and in part for any of its other authorized purposes. The refunding revenue bonds may be exchanged for bonds, notes, or other obligations to be refunded, or sold and the proceeds applied to the purchase, redemption or payment of such bonds, notes, or other obligations.

(c) Except as may otherwise be expressly provided by an authorized issuer, every issue of revenue bonds of an authorized issuer pursuant to this section shall be special obligations of the authorized issuer payable solely out of any revenues paid over to such authorized issuer from the revenue bond tax fund, established pursuant to section ninety-two-z of this chapter.

(d) All of the provisions of the enabling acts of the authorized issuers relating to bonds and notes, which are not inconsistent with the provisions of this section, may, at the discretion of the authorized issuer, apply to revenue bonds authorized by this section.

(e) The revenue bonds of the authorized issuers authorized by this section shall not be a debt of the state and the state shall not be liable thereon, nor shall they be payable out of any funds other than those of the authorized issuers pledged therefor; and such revenue bonds shall contain on the face thereof a statement to such effect. In addition, any agreements entered into by any entity pursuant to sections sixty-eight-c and ninety-two-z of this chapter on behalf of the state to effect the implementation of any of the activities financed in whole or in part with proceeds of the revenue bonds of the authorized issuers authorized in this section do not constitute or create a debt of the state, nor a contractual obligation in excess of the amounts appropriated therefor, and the state has no continuing legal or moral obligation to appropriate money for payments due under any such agreement.

(f) (i) Revenue bonds shall be authorized by resolution of the authorized issuers, be in such denominations, bear such date or dates and mature at such time or times, as such resolution or other agreement may provide.

(ii) Revenue bonds shall be subject to such terms of redemption, bear interest at such rate or rates, be payable at such times, be in such form, either coupon, registered or book entry form, carry such registration privileges, be executed in such manner, be payable in such medium of payment at such place or places, and be subject to such terms and conditions as such resolution may provide.

(g) Revenue bonds authorized hereunder shall be sold by authorized issuers, at public or private sale, at such price or prices as the authorized issuers may determine. Revenue bonds of the authorized issuers shall not be sold by the authorized issuers at private sales unless such sale and the terms thereof have been approved by the state comptroller.

2. Consistent with the provisions of this article, and subject to the approval of the director of the budget, any resolution or other agreement authorizing revenue bonds or any issue thereof may contain provisions, which shall be a part of the contract with the holders thereof, as to:

(a) pledging all or any part of the revenues received by the authorized issuers pursuant to section sixty-eight-c of this article to secure the payment of the bonds or notes or of any issue thereof, subject to such agreements with holders of revenue bonds as may then exist;

(b) pledging all or any part of the assets of the authorized issuers to secure the payment of the revenue bonds or of any issue of revenue bonds subject to such agreements with holders of revenue bonds as may then exist;

(c) the setting aside of reserves or sinking funds and the regulation and disposition thereof;

(d) limitations on the purposes to which the proceeds of sale of revenue bonds, may be applied and pledging such proceeds to secure the payment of the revenue bonds or of any issue thereof;

(e) limitations on the issuance of additional revenue bonds the terms upon which additional revenue bonds may be issued and secured and the refunding of outstanding or other revenue bonds;

(f) the procedure, if any, by which the terms of any contract with holders of revenue bonds may be amended or abrogated, the amount of revenue bonds the holders of which must consent thereto and the manner in which such consent may be given;

(g) vesting in a trustee, as described in subdivision six of this section, such property, rights, powers and duties in trust as the authorized issuers may determine, which may include any or all of the rights, powers and duties of the trustee appointed by the holders of revenue bonds of the respective authorized issuers pursuant to this article, and limiting or abrogating the right of such revenue bond holders to appoint a trustee under this title or limiting the rights, powers, and duties of such trustee;

(h) the acts or omissions to act which shall constitute a default in the obligations and duties of the authorized issuers to the holders of the revenue bonds and providing for the rights and remedies of the holders of the revenue bonds in event of such default, including the right to appointment of a receiver; provided, however, that such rights and remedies shall not be inconsistent with the other provisions of this article;

(i) any other matters, of like or different character, which in any way affect the security or protection of the holders of the revenue bonds; and

(j) the application of any of the foregoing provisions to any provider of any applicable bond, note or other financial facility.

Notwithstanding the foregoing, the authorized issuers shall not be authorized to make any covenant, pledge, promise, or agreement purporting to bind the state except as otherwise specifically authorized by this article.

3. Any pledge made by the respective authorized issuers shall be valid and binding from the time when the pledge is made. The revenues or property so pledged and thereafter received by the respective authorized issuers shall immediately be subject to the lien of such pledge without any physical delivery thereof or further act, and the lien of any such pledge shall be valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the respective authorized issuers, irrespective of whether such parties have notice thereof. Neither the resolution nor any other instrument by which a pledge is created need be recorded or filed to protect such pledge.

4. Neither the directors or members of the authorized issuers nor any other person executing the revenue bonds of the authorized issuers shall be liable personally thereon or be subject to any personal liability or accountability solely by reason of the issuance thereof.

5. The authorized issuers, subject to such agreements with holders of revenue bonds as may then exist, or with the providers of any applicable bond or note or other financial or agreement facility, shall have power out of any funds available therefor to purchase revenue bonds of the authorized issuers, which may or may not thereupon be canceled, at a price not exceeding:

(a) if the revenue bonds are then redeemable, the redemption price then applicable, including any accrued interest; or

(b) if the revenue bonds are not then redeemable, the redemption price and accrued interest applicable on the first date after such purchase upon which the revenue bonds become subject to redemption; or

(c) whether or not the revenue bonds are then redeemable, at a redemption price that provides present value savings to the state, as certified in writing by an independent financial advisor.

No later than seven days after a redemption pursuant to paragraph (c) of this subdivision, the director of the budget shall provide such written certification to the chair of the senate finance committee and the chair of the assembly ways and means committee.

6. In the discretion of the authorized issuers, the revenue bonds may be secured by a trust indenture by and between the authorized issuers and a corporate trustee, or a corporate trustee may be appointed under the resolution as provided in subdivision two of this section.

7. Whether or not the revenue bonds are of such form and character as to be negotiable instruments under the terms of the uniform commercial code, the revenue bonds are hereby made negotiable instruments within the meaning of and for all the purposes of the uniform commercial code, subject only to the provisions of the revenue bonds for registration or any book-entry-only system.

8. Revenue bonds may only be issued for authorized purposes, as defined in section sixty-eight-a of this article. Notwithstanding the foregoing, the dormitory authority of the state of New York, the urban development corporation and the New York state thruway authority may issue revenue bonds for any authorized purpose of any other such

authorized issuer through March thirty-first, two thousand thirty. Any such revenue bonds issued by the New York state thruway authority shall be subject to the approval of the New York state public authorities control board, pursuant to section fifty-one of the public authorities law. The authorized issuers shall not issue any revenue bonds in an amount in excess of statutory authorizations for such authorized purposes. Authorizations for such authorized purposes shall be reduced in an amount equal to the amount of revenue bonds issued for such authorized purposes under this article. Such reduction shall not be made in relation to revenue bonds issued to fund reserve funds, if any, and costs of issuance, nor shall revenue bonds issued to refund bonds issued under existing authorizations reduce the amount of such authorizations.

9. Except upon the amendment of the New York state constitution allowing the issuance or assumption of bonds, notes or other obligations secured by revenues, which may include the revenues securing revenue bonds of authorized issuers, and the affirmative assumption of such bonds, notes or other obligations by the state, the revenue bonds of the authorized issuers authorized by this section shall not be a debt of the state and the state shall not be liable thereon, nor shall they be payable out of any funds other than those of the authorized issuers pledged therefor; and such revenue bonds shall contain on the face thereof a statement to such effect. In addition, any agreements entered into by any entity pursuant to sections sixty-eight-c and ninety-two-z of this chapter on behalf of the state to effect the implementation of any of the activities financed in whole or in part with proceeds of the obligations of the authorized issuers authorized in this section do not constitute or create a debt of the state, nor a contractual obligation in excess of the amounts appropriated therefor and the state has no continuing legal or moral obligation to appropriate money for payments due under any such agreement.

10. Nothing in this article shall affect the authority of each of the authorized issuers to issue or incur indebtedness for any purposes otherwise authorized by law and nothing in this article shall be deemed to alter or affect the rights of outstanding bondholders or noteholders of any authorized issuer.

11. The authorization, sale and issuance of revenue bonds pursuant to this section shall not be deemed an action as such term is defined in article eight of the environmental conservation law for the purposes of such article. Such exemption shall be strictly limited in its application to such financing activities of the authorized issuers hereunder and does not exempt any other entity from compliance with such article.

12. The comptroller is hereby authorized to receive from the authorized issuers any portion of bond proceeds paid to provide funds for or reimburse the state for its costs associated with such authorized purposes and to credit such amounts to the capital projects fund or any other appropriate fund.

§ 68-c. Payments to authorized issuers. 1. The state, acting through the director of the budget, and authorized issuers may enter into, amend, modify, or rescind one or more financing agreements providing for the specific manner, timing, and amount of payments to be made under this section, but only in conformity with this section.

2. No later than October first of each year, the authorized issuers shall certify to the director of the budget the anticipated cash requirements related to revenue bonds during the subsequent state fiscal year in such detail as the director may require.

3. Upon receipt of a voucher from any authorized issuer requesting payment for such amount or amounts certified by the director of the budget pursuant to paragraph (a) of subdivision five of section ninety-two-z of this chapter, the state comptroller shall pay such amount or amounts to the authorized issuer from appropriations for such purpose.

4. The agreement of the state contained in this section shall be deemed executory only to the extent of appropriations available for payments under this section, and no liability on account of any such

payment shall be incurred by the state beyond such appropriations.

5. Nothing contained in this article shall be deemed to restrict the right of the state to amend, repeal, modify or otherwise alter statutes imposing or relating to the taxes imposed pursuant to article twenty-two, article twenty-four, and article twenty-four-A of the tax law. The authorized issuers shall not include within any resolution, contract or agreement with holders of the revenue bonds issued under this article any provision which provides that a default occurs as a result of the state exercising its right to amend, repeal, modify or otherwise alter the taxes imposed pursuant to article twenty-two, article twenty-four, and article twenty-four-A of the tax law.

6. Any resolution or other agreement authorizing revenue bonds under this article shall reserve the right of the state, upon amendment of the New York state constitution allowing the issuance or assumption of bonds, notes or other obligations secured by revenues, which may include the revenues securing revenue bonds of authorized issuers (a) to assume, in whole or in part, revenue bonds of the authorized issuers, (b) to extinguish the existing lien of such resolution, or other agreement and (c) to substitute security for the revenue bonds of the authorized issuers, in each case only so long as such assumption, extinguishment or substitution is done in accordance with such resolution or other agreement.

ARTICLE 5-D
VARIABLE RATE DEBT INSTRUMENTS

§ 69-a. Definitions. As used throughout this article, the following terms shall have the following meanings:

1. "Variable rate bonds" shall mean any State-supported debt which bears interest at a rate or rates which varies from time to time.

2. "Interest rate exchange or similar agreement" shall mean a written contract entered into in connection with the issuance of State-supported debt, or in connection with such State-supported debt already outstanding, with a counterparty to provide for an exchange of payments based upon fixed and/or variable interest rates, and shall be for exchanges in currency of the United States of America only.

3. "State-supported debt" shall mean all debt included in subdivision one of section sixty-seven-a of this chapter.

4. "Authorized issuer" shall mean the state or any state public corporation which is authorized to issue State-supported debt.

5. "Governing board" shall mean, for each state public corporation which is authorized to issue State-supported debt, its board of directors or, in the absence of a board of directors, its other appropriate supervising body and, in relation to state general obligation debt, the state comptroller.

6. "Variable rate debt instruments" shall mean, for any calculation purpose, (i) variable rate bonds or (ii) any state-supported debt and related interest rate exchange or similar agreements which, when considered together, result in an authorized issuer effectively paying interest at a rate or rates which varies from time to time, but shall not include any variable rate bonds, or any state-supported debt considered together with related interest rate exchange or similar agreements issued on or before July first, two thousand five, during any period that such instrument or instruments provide for payment by the authorized issuer of a fixed rate throughout the then current fiscal year of the state.

7. "Excluded agreements" shall mean the total notional amount of interest rate exchange or similar agreements entered into for the

purpose of reducing or eliminating a situation of risk or exposure under an existing interest rate exchange or similar agreement, including, but not limited to a counterparty downgrade, default, or other actual or potential economic loss; provided, however, that for agreements entered into on and after April first, two thousand seven "excluded agreements" shall mean the total notional amount of interest rate exchange or similar agreements entered into for the purpose of reducing or eliminating a situation of imminent risk under an existing interest rate exchange or similar agreement, including, but not limited to a counterparty downgrade, default, or other actual or imminent economic loss.

§ 69-b. Limitation on amount of variable rate debt instruments. As of the initial date of each issuance of variable rate bonds or the date of entering into any other variable rate debt instruments, or for debt issued on or before July first, two thousand five upon conversion of any state-supported debt to variable rate debt instruments, the total of the principal and notional amounts of such variable rate debt instruments outstanding and in effect shall not exceed an amount equal to fifteen percent of the total principal amount of state-supported debt outstanding.

§ 69-c. Variable rate bonds. Notwithstanding any other provision of law to the contrary, any State-supported debt may be issued as variable rate bonds.

Notwithstanding any other provision of law to the contrary, for purposes of calculating the present value of debt service and calculating savings in connection with the issuance of refunding indebtedness, (i) the effective interest rate and debt service payable on variable rate bonds in connection with which, and to the extent that, an authorized issuer has entered into an interest rate exchange or similar agreement pursuant to which the authorized issuer makes payments based on a fixed rate and receives payments based on a variable rate that is reasonably expected by such authorized issuer to be equivalent over time to the variable rate paid on the related variable rate bonds, shall be calculated assuming that the rate of interest on such variable rate bonds is the fixed rate payable by the authorized issuer on such interest rate exchange or similar agreement for the scheduled term of such agreement; (ii) the effective interest rate and debt service on variable rate bonds in connection with which, and to the extent that, an authorized issuer has not entered into such an interest rate exchange or similar agreement shall be calculated assuming that interest on such variable interest rate bonds is payable at a rate or rates reasonably assumed by the authorized issuer; (iii) the effective interest rate and debt service on any bonds subject to optional or mandatory tender shall be a rate or rates reasonably assumed by the authorized issuer; (iv) any variable rate bonds that are converted or refunded to a fixed rate, whether or not financed on an interim basis with bond anticipation notes, shall be assumed to generate a present value savings; and (v) otherwise, the effective interest rate and debt service on any bonds shall be calculated at a rate or rates reasonably assumed by the authorized issuer. Notwithstanding any other provision of law to the contrary, for calculating the present value of debt service and calculating savings in connection with the issuance of refunding indebtedness, the refunding of variable rate debt instruments with new variable rate debt instruments shall be excluded from any such requirements, if effectuated for sound business purposes.

§ 69-d. Interest rate exchange or similar agreements. 1. Authorized issuer; powers. In connection with the issuance of State-supported debt, or in connection with such State-supported debt already outstanding, an authorized issuer shall have the power to:

(a) enter into interest rate exchange or similar agreements with any person under such terms and conditions as the authorized issuer may determine, including provisions as to default or early termination and indemnification by the authorized issuer or any other party thereto for loss of benefits as a result thereof;

(b) procure insurance, letters of credit or other credit enhancement with respect to agreements described in paragraph (a) of this subdivision;

(c) provide security for the payment or performance of its obligations with respect to agreements described in paragraph (a) of this subdivision from such sources and with the same effect as is authorized by applicable law with respect to security for its bonds, notes or other obligations, provided, however, that any payment or performance of obligations with respect to agreements described in paragraph (a) of this subdivision in connection with debt obligations which carry the full faith and credit of the state shall be subject to appropriation;

(d) the state, acting through the director of the budget or other state officials who are so authorized by applicable law with respect to such bonds, notes or other obligations, shall also be authorized to enter into or amend agreements related to such State-supported debt to provide for payment, subject to appropriation, to such authorized issuer of any amounts required to be paid by such authorized issuer under any such interest rate exchange or similar agreement;

(e) if such funds are available, provide collateral for its own obligations under any such interest rate exchange or similar agreement; and

(f) modify, amend, or replace, such agreements.

2. Interest rate exchange; limitations. Any interest rate exchange or similar agreements entered into pursuant to subdivision one of this section shall be subject to the following limitations:

(a) the counterparty thereto shall have credit ratings from at least one nationally recognized statistical rating agency that is within the two highest investment grade categories and ratings which are obtained from any other nationally recognized statistical rating agencies shall also be within the three highest investment grade categories, or the payment obligations of the counterparty shall be unconditionally guaranteed by an entity with such credit ratings;

(b) the written contract shall require that should the rating: (i) of the counterparty, if its payment obligations are not unconditionally guaranteed by another entity, or (ii) of the entity unconditionally guaranteeing its payment obligations, if so secured, fall below the rating required by paragraph (a) of this subdivision, that the obligations of such counterparty shall be fully and continuously collateralized by direct obligations of, or obligations the principal and interest on which are guaranteed by, the United States of America, with a net market value of at least one hundred two percent of the net market value of the contract to the authorized issuer and such collateral shall be deposited with the authorized issuer or an agent thereof;

(c) the total notional amount of all interest rate exchange or similar agreements for all authorized issuers to be in effect shall not exceed an amount equal to fifteen percent of the total amount of state-supported debt outstanding as of the initial date of entering into each new agreement; provided, however, that such total notional amount shall not include any excluded agreements.

(d) no interest rate exchange or similar agreement shall have a maturity exceeding the maturity of the related State-supported debt;

(e) each interest rate exchange or similar agreement shall be subject to an independent finding that its terms and conditions reflect a fair market value of such agreement as of the date of its execution, regardless of whether such agreement was solicited on a competitive or negotiated basis; and

(f) each interest rate exchange or similar agreement, including the modification or termination thereof, shall be subject to the approval of the director of the budget, the governing board of such authorized issuer, and shall not be considered a project for the purposes of article one-A of the public authorities law.

3. Guidelines and reports. (a) Prior to authorizing the approval of any contract for interest rate exchange or similar agreement pursuant to subdivision one of this section, the authorized issuer's governing board shall adopt guidelines for the use of interest rate exchange or similar agreements which shall include, but not be limited to the following:

(i) the conditions under which such contracts can be entered into;

(ii) the methods by which such contracts are to be solicited and procured;

(iii) the form and content such contracts shall take;

(iv) the aspects of risk exposure associated with such contracts;

(v) standards and procedures for counterparty selection;

(vi) standards for the procurement of credit enhancement, liquidity facilities, or the setting aside of reserves in connection with such contracts;

(vii) provisions for collateralization or other requirements for securing the financial interest in such contracts;

(viii) the long-term implications associated with entering into such agreements, such as costs of borrowing, historical trends, use of capacity for variable rate bonds and related credit enhancements, and any potential impact on the future ability to call bonds, including opportunities to refund related debt obligations, and similar considerations;

(ix) the methods to be used to reflect such contracts in the authorized issuer's financial statements;

(x) financial monitoring and periodic assessment of such contracts by the authorized issuer; and

(xi) such other matters relating thereto as the governing board shall deem necessary and proper.

(b) The guidelines to be adopted pursuant to paragraph (a) of this subdivision shall be developed in consultation with and subject to the approval of the director of the budget.

(c) The authorized issuer shall issue a monthly report to the director of the budget, the chairs of the senate finance committee and the assembly ways and means committee, and the state comptroller, on or before the fifteenth day of each month in any state fiscal year in which it enters into or continues to be a party to a contract for interest rate exchange or similar agreement, which shall list all such contracts entered into pursuant to this section, and shall include, but not be limited to, the following information for each such contract, as applicable:

(i) a description of the contract, including a summary of the terms and conditions, rates, maturity, the estimated market value of each agreement, and other provisions thereof and the method of procurement;

(ii) any amounts which were required to be paid and received, and any amounts which actually were paid and received thereunder;

(iii) any credit enhancement, liquidity facility or reserves associated therewith including an accounting of all costs and expenses incurred, whether or not in conjunction with the procurement of credit enhancement or liquidity facilities;

(iv) a description of each counterparty;

(v) an assessment of the counterparty risk, termination risk, and other risks associated therewith; and

(vi) such report shall include a copy of the guidelines required by paragraph (a) of this subdivision in the month after they are adopted or subsequently modified.

(d) In addition, the director of the budget shall issue and make public on or before October thirtieth of each year an annual performance report for the prior state fiscal year on interest rate exchange and similar agreements to the chairs of the senate finance committee and the assembly ways and means committee, which shall list all such interest rate exchange or similar agreements entered into pursuant to this section and in effect, and shall include, but not be limited to their annual and cumulative performance, including the net impact of the related variable rate debt instruments, support and related costs, and, for any excluded agreement entered into during such state fiscal year, an independent finding on how it reduced or eliminated a situation of risk or exposure under an existing interest rate exchange or similar agreement. The authorized issuers shall be required to provide such information in a timely manner on their respective interest rate exchange and similar agreements as the director of the budget determines necessary for the purpose of producing such annual performance report.

§ 69-e. Applicability. Nothing in this article shall be construed as to apply to or limit any debt obligation or related instrument of the state, state public corporations, or any other issuers except those obligations or instruments which are or relate to State-supported debt.

ARTICLE 5-E

INFRASTRUCTURE INVESTMENT

§ 69-i. The New York works task force. 1. There shall be a New York works task force that will advise on coordinating the capital plans of New York state agencies and authorities, including leveraging and accelerating funding streams and financing mechanisms to enhance infrastructure investment throughout New York state.

2. The New York works task force shall:

(a) develop a coordinated capital infrastructure plan among state agencies and authorities. The plan shall focus on the efficient and accelerated deployment of resources to meet regional and statewide infrastructure needs and shall consider the extent to which the plan is consistent with the regional economic development plans designated by the chair of the urban development corporation;

(b) recommend prioritization of capital infrastructure projects and the allocation of capital resources;

(c) make recommendations on facilitating the expediting of permit approvals, regulatory approvals, and other state actions necessary to advance priority infrastructure projects;

(d) recommend financing options for infrastructure projects including but not limited to state supported debt, federal funding and other finance vehicles; and

(e) advise state agencies and authorities on the use of methods of procurement and contracting.

3. The department of transportation shall provide a two-year capital plan for the years two thousand thirteen--two thousand fourteen and two thousand fourteen--two thousand fifteen to the New York works task force for its advice and recommendations to coordinate and address regional transportation needs.

4. The New York works task force shall produce an infrastructure report including the capital plan submitted to it pursuant to subdivision three of this section to the governor, temporary president of the senate, speaker of the assembly, minority leader of the senate and minority leader of the assembly annually on September first.

§ 69-j. The New York works task force; governance. 1. The New York works task force shall consist of fifteen members, each of whom shall be appointed by the governor and two of whom shall be appointed upon recommendation of the temporary president of the senate, two of whom shall be appointed upon recommendation of the speaker of the assembly, one of whom shall be appointed upon the recommendation of the minority leader of the senate and one of whom shall be appointed upon the recommendation of the minority leader of the assembly. At least one of the members appointed by the governor shall represent organized labor. The members appointed by the governor upon the recommendation of the minority leader of the senate and the minority leader of the assembly shall be non-voting members. Each person appointed to the New York works task force shall have professional experience in any one or more of the following areas: (a) the development, construction, ownership, maintenance, management or finance of infrastructure assets; (b) economic development or project development or finance; or (c) labor relations.

2. The New York works task force shall establish an implementation council comprised of: the director of the division of the budget, the commissioners of the department of economic development, the department of transportation, the office of general services, the department of labor, the department of environmental conservation and the office of parks, recreation and historic preservation, the secretary of state, the chancellors of the state university of New York and the city university of New York, the president and chief executive officer of the environmental facilities corporation, and the executive directors of the dormitory authority of the state of New York, the New York power authority, the Long Island power authority, the New York state energy research and development authority, the New York state bridge authority, the metropolitan transportation authority, the New York state thruway authority and the port authority of New York and New Jersey, the director of state operations and such other members as the New York works task force or the governor may determine shall facilitate the purposes of the New York works task force. Each member of the implementation council may designate an individual to attend and

participate in New York works task force meetings and deliberations on his or her behalf.

3. Upon recommendation of the nominating party, the governor may replace any member in accordance with the provision contained herein for the appointment of members. Vacancies occurring in the New York works task force shall be filled by using the same appointment procedure established herein.

4. No officer or employee of the state, of any political subdivision of the state, of any governmental entity operating any public school or college or of any other public agency or instrumentality or unit of government which exercises governmental powers under the laws of the state, shall forfeit such office or employment by reason of acceptance of appointment as a member of the New York works task force; nor shall service as such member, representative, officer, employee or agent of the New York works task force be deemed incompatible or in conflict with such office or employment.

5. New York works task force members shall receive no remuneration for their services as members, but shall be allowed their actual and necessary expenses incurred in the performance of their duties provided, however, that such members are not, at the same time such expenses are incurred, public employees otherwise entitled to such reimbursement.

6. The New York works task force may create such committees as it deems necessary. The first meeting of the New York works task force shall be held within thirty days after all members are initially appointed. At the first meeting of the New York works task force and at the first meeting in each subsequent year, the New York works task force shall elect from among its members a chair and a secretary and such other officers as it shall deem necessary. The New York works task force or any committee thereof may hold meetings by electronic means consistent with article seven of the public officers law.

§ 69-k. The New York works task force; executive director, employees.

The governor may designate an individual to act as executive director of the New York works task force and may assign from time to time such other employees as the New York works task force may require.

§ 69-l. The New York works task force; code of conduct. The New York works task force shall establish a code of conduct consistent with section seventy-four of the public officers law and which shall, among other things, address potential conflicts of interest and provide for periods of disqualification, consistent with those periods prescribed under section seventy-three of the public officers law, during which members of the New York works task force may not engage in certain activities related to matters before it.

ARTICLE 5-F

SALES TAX REVENUE BOND FINANCING PROGRAM

§ 69-m. Definitions. 1. "Authorized issuer" shall mean the dormitory authority of the state of New York, the New York state urban development corporation, the New York state thruway authority, and any successors thereto.

2. "Authorized purpose" for purposes of this article and section ninety-two-h of this chapter shall mean any purposes for which state-supported debt, as defined by section sixty-seven-a of this chapter, may or has been issued, except debt for which the state is constitutionally obligated thereunder to pay debt service and related expenses.

3. "Revenue bonds" for the purposes of this article and section ninety-two-h of this chapter shall mean any bonds, notes or obligations issued or incurred pursuant to section sixty-nine-n of this article.

§ 69-n. Issuance of bonds and notes. 1. (a) Authorized issuers shall have the power and are hereby authorized from time to time to issue revenue bonds, in such principal amount or amounts, subject to subdivision eight of this section and as the director of the budget shall determine to be necessary, to provide sufficient funds for authorized purposes, the establishment of reserves to secure such revenue bonds, the payment of amounts required under revenue bonds or agreements relating thereto, and the payment of all costs of issuance of their revenue bonds.

(b) The authorized issuers shall have the power and are hereby authorized from time to time to issue (i) revenue bonds to renew notes, (ii) revenue bonds to pay notes, and (iii) whenever it deems refunding expedient, to refund any bonds, notes or other obligations issued for an authorized purpose or purposes, including bonds, notes or other obligations that were issued prior to the effective date of this article, by the issuance of new revenue bonds, whether the bonds, notes, or other obligations to be refunded have or have not matured, and to issue revenue bonds in part to refund bonds, notes, or other obligations then outstanding and in part for any of its other authorized purposes. The refunding revenue bonds may be exchanged for bonds, notes, or other obligations to be refunded, or sold and the proceeds applied to the purchase, redemption or payment of such bonds, notes, or other obligations.

(c) Except as may otherwise be expressly provided by an authorized issuer, every issue of revenue bonds of an authorized issuer pursuant to this section shall be special obligations of the authorized issuer payable solely out of any revenues paid over to such authorized issuer from the sales tax revenue bond tax fund, established pursuant to section ninety-two-h of this chapter.

(d) All of the provisions of the enabling acts of the authorized issuers relating to bonds and notes, which are not inconsistent with the provisions of this section, may, at the discretion of the authorized issuer, apply to revenue bonds authorized by this section.

(e) The revenue bonds of the authorized issuers authorized by this section shall not be a debt of the state and the state shall not be liable thereon, nor shall they be payable out of any funds other than those of the authorized issuers pledged therefor; and such revenue bonds shall contain on the face thereof a statement to such effect. In addition, any agreements entered into by any entity pursuant to sections sixty-nine-o and ninety-two-h of this chapter on behalf of the state to effect the implementation of any of the activities financed in whole or in part with proceeds of the revenue bonds of the authorized issuers, authorized in this section do not constitute or create a debt of the state, nor a contractual obligation in excess of the amounts appropriated therefor, and the state has no continuing legal or moral obligation to appropriate money for payments due under any such agreement.

(f) (i) Revenue bonds shall be authorized by resolution of the authorized issuers, be in such denominations, bear such date or dates and mature at such time or times, as such resolution or other agreement may provide.

(ii) Revenue bonds shall be subject to such terms of redemption, bear interest at such rate or rates, be payable at such times, be in such form, either coupon, registered or book entry form, carry such registration privileges, be executed in such manner, be payable in such medium of payment at such place or places, and be subject to such terms and conditions as such resolution may provide.

(g) Revenue bonds authorized hereunder shall be sold by authorized issuers, at public or private sale, at such price or prices as the authorized issuers may determine. Revenue bonds of the authorized issuers shall not be sold by the authorized issuers at private sales unless such sale and the terms thereof have been approved by the state comptroller.

2. Consistent with the provisions of this article, and subject to the approval of the director of the budget, any resolution or other agreement authorizing revenue bonds or any issue thereof may contain provisions, which shall be a part of the contract with the holders thereof, as to:

(a) pledging all or any part of the revenues received by the authorized issuers pursuant to section sixty-nine-o of this article to secure the payment of the bonds or notes or of any issue thereof, subject to such agreements with holders of revenue bonds as may then exist;

(b) pledging all or any part of the assets of the authorized issuers to secure the payment of the revenue bonds or of any issue of revenue bonds subject to such agreements with holders of revenue bonds as may then exist;

(c) the setting aside of reserves or sinking funds and the regulation and disposition thereof;

(d) limitations on the purposes to which the proceeds of sale of revenue bonds, may be applied and pledging such proceeds to secure the payment of the revenue bonds or of any issue thereof;

(e) limitations on the issuance of additional revenue bonds, the terms upon which additional revenue bonds may be issued and secured and the refunding of outstanding or other revenue bonds;

(f) the procedure, if any, by which the terms of any contract with holders of revenue bonds may be amended or abrogated, the amount of revenue bonds the holders of which must consent thereto and the manner in which such consent may be given;

(g) vesting in a trustee, as described in subdivision six of this section, such property, rights, powers and duties in trust as the authorized issuers may determine, which may include any or all of the rights, powers and duties of the trustee appointed by the holders of revenue bonds of the respective authorized issuers pursuant to this article, and limiting or abrogating the right of such revenue bond holders to appoint a trustee under this title or limiting the rights, powers, and duties of such trustee;

(h) the acts or omissions to act which shall constitute a default in the obligations and duties of the authorized issuers to the holders of the revenue bonds and providing for the rights and remedies of the holders of the revenue bonds in event of such default, including the right to appointment of a receiver; provided, however, that such rights and remedies shall not be inconsistent with the other provisions of this article;

(i) any other matters, of like or different character, which in any way affect the security or protection of the holders of the revenue bonds; and

(j) the application of any of the foregoing provisions to any provider of any applicable bond, note or other financial facility.

Notwithstanding the foregoing, the authorized issuers shall not be authorized to make any covenant, pledge, promise, or agreement purporting to bind the state except as otherwise specifically authorized by this article.

3. Any pledge made by the respective authorized issuers shall be valid and binding from the time when the pledge is made. The revenues or property so pledged and thereafter received by the respective authorized issuers shall immediately be subject to the lien of such pledge without any physical delivery thereof or further act, and the lien of any such pledge shall be valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the respective authorized issuers, irrespective of whether such parties have notice thereof. Neither the resolution nor any other instrument by which a pledge is created need be recorded or filed to protect such pledge.

4. Neither the directors or members of the authorized issuers nor any other person executing the revenue bonds of the authorized issuers shall be liable personally thereon or be subject to any personal liability or accountability solely by reason of the issuance thereof.

5. The authorized issuers, subject to such agreements with holders of revenue bonds as may then exist, or with the providers of any applicable bond or note or other financial or agreement facility, shall have power out of any funds available therefor to purchase revenue bonds of the authorized issuers, which may or may not thereupon be canceled, at a price not exceeding:

(a) If the revenue bonds are then redeemable, the redemption price then applicable, including any accrued interest; or

(b) If the revenue bonds are not then redeemable, the redemption price and accrued interest applicable on the first date after such purchase upon which the revenue bonds become subject to redemption; or

(c) Whether or not the revenue bonds are then redeemable, at a redemption price that provides present value savings to the state, as certified in writing by an independent financial advisor.

No later than seven days after a redemption pursuant to paragraph (c) of this subdivision, the director of the budget shall provide such written certification to the chair of the senate finance committee and the chair of the assembly ways and means committee.

6. In the discretion of authorized issuers, the revenue bonds may be secured by a trust indenture by and between the authorized issuers and a corporate trustee, or a corporate trustee may be appointed under the resolution as provided in subdivision two of this section.

7. Whether or not the revenue bonds are of such form and character as to be negotiable instruments under the terms of the uniform commercial code, the revenue bonds are hereby made negotiable instruments within the meaning of and for all purposes of the uniform commercial code, subject only to the provisions of the revenue bonds for registration or any book-entry-only system.

8. Revenue bonds may only be issued for authorized purposes, as defined in section sixty-nine-m of this article. Notwithstanding the foregoing, any authorized issuer may issue revenue bonds for any authorized purpose. Any such revenue bonds issued by the New York state thruway authority shall be subject to the approval of the New York state public authorities control board, pursuant to section fifty-one of the public authorities law. The authorized issuers shall not issue any revenue bonds in an amount in excess of statutory authorizations for such authorized purposes. Authorizations for such authorized purposes shall be reduced in an amount equal to the amount of revenue bonds issued for such authorized purposes under this article. Such reduction shall not be made in relation to revenue bonds issued to fund reserve funds, if any, and costs of issuance, if these items are not counted under existing authorizations, nor shall revenue bonds issued to refund bonds issued under existing authorizations reduce the amount of such authorizations.

9. Except upon the amendment of the New York state constitution allowing the issuance or assumption of bonds, notes or other obligations

secured by revenues, which may include the revenues securing revenue bonds of authorized issuers, and the affirmative assumption of such bonds, notes or other obligations by the state, the revenue bonds of the authorized issuers authorized by this section shall not be a debt of the state and the state shall not be liable thereon, nor shall they be payable out of any funds other than those of the authorized issuers pledged therefor; and such revenue bonds shall contain on the face thereof a statement to such effect. In addition, any agreements entered into by any entity pursuant to sections sixty-nine-o and ninety-two-h of this chapter on behalf of the state to effect the implementation of any of the activities financed in whole or in part with proceeds of the obligations of the authorized issuers authorized in this section do not constitute or create a debt of the state, nor a contractual obligation in excess of the amounts appropriated therefor and the state has no continuing legal or moral obligation to appropriate money for payments due under any such agreement.

10. Nothing in this article shall affect the authority of each of the authorized issuers to issue or incur indebtedness for any purposes otherwise authorized by law and nothing in this article shall be deemed to alter or affect the rights of outstanding bondholders or noteholders of any authorized issuer.

11. The authorization, sale and issuance of revenue bonds pursuant to this section shall not be deemed an action as such term is defined in article eight of the environmental conservation law for the purposes of such article. Such exemption shall be strictly limited in its application to such financing activities of the authorized issuers hereunder and does not exempt any other entity from compliance with such article.

12. The comptroller is hereby authorized to receive from the authorized issuers any portion of bond proceeds paid to provide funds for or reimburse the state for its costs associated with such authorized purposes and to credit such amounts to the capital projects fund or any other appropriate fund.

§ 69-o. Payments to authorized issuers. 1. The state, acting through the director of the budget, and authorized issuers may enter into, amend, modify or rescind one or more financing agreements providing for the specific manner, timing, and amount of payments to be made under this section, but only in conformity with this section.

2. No later than October first of each year, the authority issuers shall certify to the director of the budget the anticipated cash requirements related to revenue bonds during the subsequent state fiscal year in such detail as the director may require.

3. Upon receipt of a voucher from any authorized issuer requesting payment for such amount or amounts certified by the director of the budget pursuant to paragraph (a) of subdivision five of section ninety-two-h of this chapter, the state comptroller shall pay such amount or amounts to be authorized issuer from appropriations for such purpose.

4. The agreement of the state contained in this section shall be deemed executory only to the extent of appropriations available for payments under this section, and no liability on account of any such payment shall be incurred by the state beyond such appropriations.

5. Nothing contained in this article shall be deemed to restrict the right of the state to amend, repeal, modify or otherwise alter statutes imposing or relating to the taxes imposed pursuant to section eleven hundred five and section eleven hundred ten of the tax law. The authorized issuers shall not include within any resolution, contract or agreement with holders of the revenue bonds issued under this article any provision which provides that a default occurs as a result of the state exercising its right to amend, repeal, modify or otherwise alter the taxes imposed pursuant to section eleven hundred five and section eleven hundred ten of the tax law.

6. Any resolution or other agreement authorizing revenue bonds under this article shall reserve the right of the state, upon amendment of the

New York state constitution allowing the issuance or assumption of bonds, notes or other obligations secured by revenues, which may include the revenues securing revenue bonds of authorized issuers (a) to assume, in whole or in part, revenue bonds of the authorized issuers, (b) to extinguish the existing lien of such resolution, or other agreement and (c) to substitute security for the revenue bonds of the authorized issuers, in each case only so long as such assumption, extinguishment or substitution is done in accordance with such resolution or other agreement.

ARTICLE VI
FUNDS OF THE STATE

84.	The United States Olympic Committee/Lake Placid Olympic Training Center Fund.
84-a.	Olympic games guaranty fund.
88.	New York state infrastructure trust fund.
88-a.	Mass transportation operating assistance fund.
88-b.	Suburban transportation fund.
88-d.	Airport improvement and revitalization fund.
89-b.	Dedicated highway and bridge trust fund.
89-c.	Dedicated mass transportation trust fund.
89-d.	Motor vehicle theft and insurance fraud prevention fund.
89-e.	Alzheimer's disease assistance fund.
89-f.	Workers' compensation security fund payment account.
89-h.	Medical cannabis trust fund.
89-i.	Military family relief fund.
89-j.	The school bus motorist education fund.
89-j*2.	Substance use disorder education and recovery fund.
89-k.	Diabetes research and education fund.
90.	New York state department of transportation highway safety program fund.
90-a.	New York state passenger facility charge fund.
91.	Transportation safety account.
91-a.	Revenue arrearage account.
91-b.	Boating noise level enforcement fund.
91-c.	Special offset fiduciary account.
91-d.	Recruitment incentive and retention account.
91-f.	Adult home quality enhancement fund.
91-g.	Senior wellness in nutrition fund.
92.	Tax stabilization reserve fund.
92-b.	Stock transfer tax fund.
92-c.	State lottery fund.
92-d.	Municipal assistance tax fund.
92-e.	Municipal assistance state aid fund.
92-f.	Special sales and compensating use tax fund for the city of Yonkers.
92-h.	Sales tax revenue bond tax fund.
92-i.	Stock transfer incentive fund.

92-n. Snowmobile trail development and maintenance fund.
92-p. Voting machine and system examination fund.
92-q. Housing assistance fund.
92-q*2. The institute for the Hudson River Collection fund.
92-r. Local government assistance tax fund.
92-s. Environmental protection fund.
92-t. New York state campaign finance fund.
92-u. New York state canal system development fund.
92-v. Linked deposit program fund.
92-w. Missing and exploited children clearinghouse fund.
92-x. Tobacco settlement fund.
92-z. Revenue bond tax fund.
92-aa. Special school purpose school aid.
92-bb. Waste management and cleanup fund.
92-cc. Rainy day reserve fund.
92-dd. Health care reform act (HCRA) resources fund.
92-ee. New York state higher education endowment.
92-ff. Metropolitan transportation authority financial assistance fund.
92-gg. Charitable gifts trust fund.
92-gg*2. Subway assistance fund.
92-hh. Health care transformation fund.
92-ii. Metropolitan transportation authority capital assistance fund.
92-jj. Metropolitan transportation authority paratransit assistance fund.
93. Capital projects fund.
93-b. Dedicated infrastructure investment fund.
94. Court facilities incentive aid fund.
94-a. New York city county clerks' operations offset fund.
94-b. Judiciary data processing offset fund.
95. Abandoned property fund.
95-a. New York state innovation in breast cancer early detection and research awards program fund.
95-b. The New York state "drive out diabetes research and education fund".
95-c. The marine and coastal district of New York

conservation, education, and research fund.

95-d. The New York state "multiple sclerosis research fund".

95-d*2. "Life pass it on trust fund".

95-e. New York State prostate and testicular cancer research and education fund.

95-e*2. The New York state autism awareness and research fund.

95-f. The New York state water rescue team awareness and research fund.

95-f*2. The Eighth Air Force Historical Society fund.

95-g. Department of motor vehicles distinctive plate development fund.

95-h. Mental illness anti-stigma fund.

95-i. New York state ALS research and education fund.

95-j. The New York state two hundred fiftieth commemoration commission fund.

95-k. Transgender and non-binary (TGNB) wellness and equity program fund.

95-k*2. Lyme and tick-borne diseases education, research and prevention fund.

96. The World Trade Center memorial scholarship fund.

97. Housing debt fund, and urban renewal debt fund.

97-a. Environmental quality protection fund.

97-b. Hazardous waste remedial fund.

97-c. Training and education program on occupational safety and health fund.

97-d. Environmental quality bond act fund.

97-e. Forest preserve expansion fund.

97-f. Mental health services fund.

97-g. Centralized services fund.

97-h. Lake George park trust fund.

97-i. New York state local government records management improvement fund.

97-j. Firearm violence research fund.

97-k. Minority and women-owned business enterprise fund.

97-l. Sewage treatment program management and administration fund.

97-m. Climate change adaptation fund.

97-p. Community college tuition and instructional income fund.

97-q. New York state emergency medical services training account.

97-r. State cemetery vandalism restoration, monument repair or removal and administration fund.

97-s. Nelson A. Rockefeller Empire State Plaza performing arts center corporation fund.

97-t. Lawyers' fund for client protection of the state of New York.

97-v. The New York interest on lawyer account (IOLA) fund.

97-v*2. New York state musical instrument revolving fund.

97-w. Chemical dependence service fund.

97-x. Statewide planning and research cooperative system; assessment of annual fees on general hospitals.

97-y. Business and licensing services account.

97-z. Arts capital grants fund.

97-aa. The New York state "Discover Queens fund".

97-bb. Criminal justice improvement account.

97-cc. Municipal gun buyback program fund.

97-dd. Eminent domain account.

97-ee. New York Great Lakes protection fund.

97-ff. Empire state entertainment diversity job training development fund.

97-gg. Division for youth facilities improvement fund.

97-hh. Tuition reimbursement fund.

97-jj. Industrial and utility service account.

97-jj*2. Not-for-profit short-term revolving loan fund.

97-kk. Local services account.

97-ll. Improvement of real property tax administration account.

97-mm. State park infrastructure fund.

97-mm*2. State police motor vehicle law enforcement account.

97-nn. Pet cemetery and pet crematorium inspection and licensing fund.

97-nn*2. World University Games Fund.
97-nn*3. "I love NY waterways" fund.
97-oo. Biodiversity stewardship and research fund.
97-oo*2. Clean air fund.
97-pp. New York state emergency services revolving loan account.
97-qq. Statewide public safety communications account.
97-rr. Pet dealer licensing fund.
97-tt. Intervenor account.
97-uu. Legislative computer services fund.
97-vv. Senate recyclable materials, information services and conference fund.
97-ww. Assembly recyclable materials, information services and conference fund.
97-xx. Animal population control fund.
97-yy. Breast cancer research and education fund.
97-zz. Federal revenue maximization contract fund.
97-aaa. Clean water/clean air bond fund.
97-bbb. Clean water/clean air fund.
97-ddd. Federal single audit chargeback account.
97-ddd*2. Drinking water program management and administration fund.
97-ddd*3. Education archives account.
97-eee. Clean water/clean air implementation fund.
97-eee*2. Education library account.
97-fff. Summer school of the arts account.
97-ggg. Teacher certification program account.
97-hhh. High school equivalency account.
97-iii. Indirect cost recovery account.
97-jjj. Rome school for the deaf account.
97-kkk. Batavia school for the blind account.
97-lll. Vocational rehabilitation fund.
97-mmm. Archives records management account.
97-nnn. Office of the professions account.
97-ooo. Department of corrections and community supervision asset forfeiture account.
97-ppp. Education museum account.

97-qqq. Automation and printing chargeback account.
97-rrr. School tax relief fund.
97-rrr*2. Debt reduction reserve fund.
97-sss. Charter schools stimulus fund.
97-ttt. Federal revenue maximization contract fund.
97-uuu. Tax revenue arrearage account.
97-uuu*2. Transportation infrastructure bond fund.
97-vvv. Universal prekindergarten reserve fund.
97-www. Cuba lake management fund.
97-www*2. Quality child care and protection fund.
97-www*3. Consumer protection account.
97-www*4. New York State Dental Foundation fund.
97-xxx. Additional mass transportation assistance fund.
97-xxx*2. Agriculture in the classroom fund.
97-yyy. Children and family services quality enhancement fund.
97-yyy*2. Domestic violence awareness fund.
97-zzz. Cultural education account.
97-cccc. Interest assessment surcharge fund.
97-cccc*2. Vital records management account.
97-cccc*3. Tobacco revenue guarantee fund.
97-cccc*4. Erie canal museum fund.
97-dddd. Community mental health support and workforce reinvestment account.
97-eeee. Rebuild and renew New York transportation bond fund.
97-eeee*2. Cultural resource survey account.
97-eeee*3. Federal-state health reform partnership program account.
97-gggg. Medicaid training contract account.
97-hhhh. The student lending education account.
97-iiii. Patient safety center account.
97-jjjj. Education assessment account.
97-kkkk. Intervenor account.
97-llll. Interstate reciprocity for post-secondary distance education account.
97-llll*2. Women's cancers education and prevention fund.
97-mmmm. Veterans remembrance and cemetery maintenance and

operation fund.
97-nnnn. Commercial gaming revenue fund.
97-oooo. Basic health program trust fund.
97-oooo*2. Smart schools bond fund.
97-pppp. Lupus research and education fund.
97-pppp*2. Sickle cell disease research and education fund.
97-qqqq. Cystic fibrosis research and education fund.
97-rrrr. Lupus education and prevention fund.
97-ssss. Leukemia, lymphoma and myeloma research, education and treatment fund.
97-ssss*2. Elevator and related conveyances safety program account.
97-tttt. Clean water, clean air, and green jobs bond fund.
97-xxxx. State health innovation plan account.
97-yyyy. Arts fund.
97-aaaaa. Opioid stewardship fund.
98. Investment of state funds.
98-a. Investment of general funds, bond proceeds, and other funds not immediately required.
98-b. Indigent legal services fund.
98-c. Legal services assistance fund.
98-d. 1332 state innovation program fund.
99. Withholding of state assistance upon default in payment of bonds held by the state.
99-a. Justice court fund.
99-b. Withholding of state aid for school purposes upon default in payment of obligations of the prospective recipient.
99-c. Withholding of state aid upon failure of municipalities and school districts to repay health insurance reserve receipts when required.
99-d. City university stabilization account.
99-d*2. Community projects fund.
99-e. State university stabilization account.
99-f. Spinal cord injury research trust fund.
99-h. Tribal-state compact revenue account.
99-h*2. Teacher education accreditation account.

99-i. Racing regulation account.
99-j. Child performer's protection fund.
99-k. Child performer's holding fund.
99-l. Assisted living residence quality oversight fund.
99-l*2. Love your library fund.
99-n. Highway construction and maintenance safety education fund.
99-o. Arts institutions revolving loan fund.
99-q. Volunteer firefighting and volunteer emergency services recruitment and retention fund.
99-s. Youth facility per diem account.
99-t. New York state medical indemnity fund account.
99-u. New York state gaming commission account.
99-u*2. New York state teen health education fund.
99-v. Mortgage settlement proceeds trust fund.
99-v*2. Homeless veterans assistance fund.
99-w. Transit assistance for capital investments fund.
99-w*2. SUNY DSRIP escrow fund.
99-x. New York achieving a better life experience (NY ABLE) savings program trust fund.
99-y. SUNY Stony Brook Affiliation escrow fund.
99-y*2. Health republic insurance of New York fund.
99-y*3. Highway use tax administration account.
99-z. Cure childhood cancer research fund.
99-aa. Retiree health benefit trust fund.
99-bb. Armory rental account.
99-bb*2. Parking services fund.
99-bb*3. New York state secure choice administrative fund.
99-bb*4. SUNY Stony Brook Eastern Long Island Hospital Affiliation escrow fund.
99-cc. Solid waste fund.
99-dd. Special events fund.
99-ee. Down's syndrome research fund.
99-ff. Parks retail stores fund.
99-ff*2. New York central business district trust fund.
99-gg. Golf fund.
99-hh. Criminal justice discovery compensation fund.

99-hh*2. Public health emergency charitable gifts trust fund.
99-hh*3. Endangered and threatened species mitigation bank fund.
99-hh*4. Behavioral health parity compliance fund.
99-ii. New York state cannabis revenue fund.
99-jj. New York state drug treatment and public education fund.
99-kk. New York state community grants reinvestment fund.
99-ll. New York state council on the arts cultural programs fund.
99-nn. Opioid settlement fund.
99-oo. Pharmacy benefit manager regulatory fund.
99-pp. Background check fund.
99-pp 2. Agricultural and farmland viability protection fund.
99-pp*3. Animal shelter regulation fund.
99-qq. Hazard mitigation state revolving loan fund.
99-qq*2. New York climate action fund.
99-rr. Air quality improvement fund.
99-ss. Healthcare stability fund.
99-ss*2. Suicide prevention fund.
99-ss*3. Nursing home worker recruitment and safety fund.
99-tt. Veterans' services fund.

§ 70. Classification of funds. 1. The comptroller shall establish the necessary fund types required to comply with generally accepted accounting principles. When the establishment or elimination of a fund type would be required to implement a change in generally accepted accounting principles, the comptroller shall designate an effective date for the establishment or elimination of the fund type to coincide with the date of implementation of new accounting principles.

2. The comptroller shall classify each fund, not classified by law, into a fund type for financial reporting purposes, provided that the classification of funds established by the comptroller shall conform with generally accepted accounting principles, except insofar as the comptroller may choose to deviate from generally accepted accounting

principles pursuant to section eight-a of this chapter. In classifying each fund, in accordance with the provisions of this section, the comptroller shall consult with the director of the budget and the head of any agency or public benefit corporation significantly involved in the operations of such fund. If at any time the comptroller determines that it is necessary and appropriate to reclassify a fund which has previously been classified, he shall at the time of such reclassification submit a notice of his action and the reasons therefor to the legislature and the governor.

§ 71. Abolition, maintenance and establishment of funds. 1. Notwithstanding any provision of law to the contrary, each fund established prior to the effective date of this section other than by law and in existence at the time of the effective date of this section, shall be either abolished or continued in existence by the comptroller with the concurrence of the director of the budget. The balance in any fund so abolished shall be paid into the appropriate fund. The comptroller, after consultation with the director of the budget and the heads of agencies and public benefit corporations significantly involved in the operations of such funds, but in no event later than one hundred twenty days following the effective date of this section, shall submit to the legislature and the governor a report specifying the action which, with the concurrence of the director of the budget, he has taken or intends to take in regard to every such fund and the fund type into which he intends to classify each fund so continued. The comptroller with the concurrence of the director of the budget, at any time following the submission of this report, may abolish any fund established other than by law provided that at the time of such action he shall submit a notice of such action and the reasons therefor to the legislature and the governor.

2. The comptroller, after consultation with the director of the budget and the heads of agencies and public benefit corporations significantly involved in the operations of funds established by law but in no event later than one hundred twenty days following the effective date of this section, shall submit to the legislature and the governor a report

specifying every such fund and setting forth for each such fund a recommendation of the comptroller as to the desirability of repealing the statute establishing such fund, continuing the statutory authorization for such fund, or modifying the statute establishing such fund in one or more particular respects. Such report shall also indicate the fund type into which the comptroller intends to classify each fund established by law in the event that the legislative action recommended in such report as to that fund is enacted and the fund type into which he intends to classify each fund if no legislative action is taken in regard to that fund.

3. The comptroller with the concurrence of the director of the budget may establish such additional funds as are necessary to properly manage and account for the financial activities and resources of the state, provided that in establishing funds and in continuing funds, only the minimum number of funds necessary to comply with legal requirements and generally accepted accounting principles shall be established and continued and provided that at the time an additional fund is established he shall submit to the legislature and the governor a notice of such action and a statement setting forth the initial date of such action, the sources and uses of the financial resources of such fund, the fund type into which he intends to classify such fund, and an explanation of the necessity for its establishment.

§ 71-a. Funds established by law. The comptroller shall account for the money in any fund heretofore or hereafter established by law in such manner as he shall determine and for such purpose may in conformance with sections seventy-one and seventy-five of this article, account for any such fund as a separate fund or as an account in another fund, as he deems necessary to comply with legal requirements and generally accepted accounting principles. Nothing herein shall be deemed to affect the legal existence of any such fund.

§ 71-b. Expenditure of check-off monies. 1. To the extent practicable, for every fund established pursuant to this chapter or any other law, for which a tax check-off is a source of the monies in such fund, the head of the agency or entity administering the expenditure of such monies shall ensure that all tax check-off monies received during a fiscal year are expended prior to the end of such fiscal year.

2. The head of the agency or entity administering the expenditure of tax check-off monies shall report annually on the use of such monies to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the appropriate committee in the senate or assembly, the state comptroller and the public. Such report shall include the amount of money dispersed from the fund and the award process used for such disbursements, recipients of awards from the fund, the amount awarded to each, the purposes for which such awards were granted, and a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

§ 72. General fund. 1. Notwithstanding any provision of law to the contrary, the general fund of this state shall be defined and maintained in accordance with the provisions of this section and shall account for all financial resources of the state except those required to be accounted for in other funds as defined in this chapter.

2. (a) There shall be within the general fund a separate account which shall be designated and known as the local assistance account and shall reflect all expenditures made for local assistance.

(b) There shall be within the general fund a separate account which shall be designated and known as the state purposes account and shall reflect all expenditures made for state purposes.

3. Notwithstanding any inconsistent provision of subdivision five of section four of this chapter, any moneys in the general fund not required for cash disbursements pursuant to general fund appropriations may, in amounts determined and certified by the director of the budget, be transferred to the capital projects fund or any debt service fund for

the purpose of making payments from such fund pursuant to appropriations by law, provided that, any balance of moneys so transferred, remaining in such fund at the close of each month shall be returned to the general fund. No such transfer shall be made until a certificate of approval of availability for so much as shall be necessary to make disbursements pursuant to appropriations by law from such capital projects or debt service fund for the balance of the month shall have been issued by the budget director and a copy of such certificate of approval filed with the state comptroller, the chairman of the senate finance committee and the chairman of the assembly ways and means committee.

4. (a) Any balance of moneys in any debt service fund in excess of both the debt principal and interest payments required to be made from such fund during the current fiscal year, or during future fiscal years, and any reserve requirement established by statute or by a relevant bond covenant, shall be transferred to the general fund.

* (b) On or before the beginning of each quarter, the director of the budget may certify to the state comptroller the estimated amount of monies that shall be reserved in the general debt service fund for the payment of debt service and related expenses payable by such fund during each month of the state fiscal year, excluding payments due from the revenue bond tax fund. Such certificate may be periodically updated, as necessary. Notwithstanding any provision of law to the contrary, the state comptroller shall reserve in the general debt service fund the amount of monies identified on such certificate as necessary for the payment of debt service and related expenses during the current or next succeeding quarter of the state fiscal year. Such monies reserved shall not be available for any other purpose. Such certificate shall be reported to the chairpersons of the Senate Finance Committee and the Assembly Ways and Means Committee. The provisions of this paragraph shall expire June thirtieth, two thousand twenty-six.

* NB Expires June 30, 2026

§ 73. Federal interest subsidy payments. Notwithstanding any other provision of law to the contrary, the comptroller shall deposit any federal interest subsidy payments received by the state for state-supported debt issued as build America bonds (BABs) or Qualified School Construction Bonds (QSCBs), as authorized pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA), as amended or pursuant to any successor authorization, to each respective debt service fund which relates to such bonds.

§ 74. Transportation infrastructure renewal fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund, to be known as the "transportation infrastructure renewal fund".

2. The comptroller shall establish three separate and distinct accounts within the transportation infrastructure renewal fund: (a) the highway, parkway and bridge account; (b) the ports and waterways account; and (c) the transit, rail and aviation account.

3. All moneys received by the state from the sale of bonds or notes for the purposes enumerated in paragraph a of subdivision three of section one of a chapter of the laws of nineteen hundred eighty-three enacting and constituting the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983 shall be deposited by the comptroller in the highway, parkway and bridge account established by the comptroller pursuant to the provisions of subdivision two of this section.

4. All moneys received by the state from the sale of bonds or notes for the purposes enumerated in paragraph b of subdivision three of section one of a chapter of the laws of nineteen hundred eighty-three enacting and constituting the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983 shall be deposited by the comptroller in the ports and waterways account established by the comptroller pursuant to the provisions of subdivision two of this section.

5. All moneys received by the state from the sale of bonds or notes for the purposes enumerated in paragraph c of subdivision three of

section one of a chapter of the laws of nineteen hundred eighty-three enacting and constituting the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983 shall be deposited by the comptroller in the transit, rail and aviation account established by the comptroller pursuant to the provisions of subdivision two of this section.

6. Moneys in any account of this fund, following appropriation by the legislature and allocation by the director of the budget, shall be available only for reimbursement of expenditures made from appropriations from the capital projects fund for the purposes of such fund, as set forth in the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983.

§ 75. Establishment of accounts. The comptroller is authorized to establish whatever accounts he deems necessary in conformance with generally accepted accounting principles for the discharge of his duties.

§ 76. Rail preservation and development fund. 1. There is hereby established in the custody of the state comptroller a special fund to be known as the "rail preservation and development fund."

2. Such fund shall consist of all monies received by the state from the sale of bonds pursuant to the rail preservation bond act of nineteen hundred seventy-four and the energy conservation through improved transportation bond act of nineteen hundred seventy-nine together with all monies paid to the state by the federal government or a county, city, town, village, special transportation district, public benefit corporation, or other public corporation, or two or more of the foregoing acting jointly, as reimbursement for payments made by the state pursuant to such acts.

3. Monies of the fund, following appropriation made by the legislature and allocation by the director of the budget, shall be available only

for reimbursement of the expenditures made from appropriations for the purposes set forth in the rail preservation bond act of nineteen hundred seventy-four and the energy conservation through improved transportation bond act of nineteen hundred seventy-nine.

§ 77. Accelerated capacity and transportation improvements fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "accelerated capacity and transportation improvements fund".

2. All moneys received by the state from the sale of bonds or notes for the purposes enumerated in subdivision three of section fifty of the chapter of the laws of nineteen hundred eighty-eight adding this section shall be deposited by the comptroller in the accelerated capacity and transportation improvements fund established pursuant to this section.

3. Moneys of the fund, following appropriation by the legislature and allocation by the director of the budget, shall be available only for reimbursement of expenditures made from appropriations from the capital projects fund for the purposes of such fund, as set forth in the Accelerated Capacity and Transportation Improvements of the Nineties Bond Act.

4. No moneys received by the state from the sale of bonds and/or notes sold pursuant to the Accelerated Capacity and Transportation Improvements of the Nineties Bond Act shall be expended for any improvements until funds therefor have been allocated pursuant to the provisions of this chapter and copies of the appropriate certificates of approval filed with the chairman of the senate finance committee, the chairman of the assembly ways and means committee and the state comptroller.

§ 78. New York state college choice tuition savings program trust fund. 1. There is hereby established in the sole custody of the state comptroller a special fund to be known as the New York state college choice tuition savings program trust fund. All payments from such fund shall be made in accordance with article fourteen-A of the education law and the memorandum of understanding entered into pursuant thereto on the audit of the state comptroller.

2. The fund shall be a trust fund and shall consist of a trust account and an operating account. The trust account shall include amounts received by the New York state college choice tuition savings program pursuant to tuition savings agreements, administrative charges, fees, and all other amounts received by the program from other sources, and interest and investment income earned by the trust fund. The comptroller shall, from time to time, make transfers from the trust account to the operating account for the immediate payment of obligations under tuition savings agreements, operating expenses and administrative costs of the New York state college choice tuition savings program. Administrative costs shall be paid out of the operating account according to the terms and conditions established pursuant to the provisions of section six hundred ninety-five-c of the education law.

3. (a) The comptroller, as trustee, shall invest the assets of the trust fund with the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims.

(b) Trust fund assets shall be kept separate and shall not be commingled with other assets, except as provided herein. The comptroller may enter into contracts to provide for investment advice and management, custodial services, and other professional services for the administration and investment of the program. Administrative fees, costs and expenses, including investment fees and expenses, shall be paid from the assets of the fund.

4. The comptroller shall provide for the administration of the trust fund, including maintaining participant records and accounts, and providing annual audited reports. The comptroller may enter into contracts to provide administrative services and reporting.

§ 78-a. New York higher education loan program variable rate default reserve fund. 1. There is hereby created and established in the sole custody of the state comptroller a special fund to be known as the New York higher education loan program variable rate default reserve fund which shall be for the exclusive benefit of the holders of variable rate education loans originated pursuant to the New York higher education loan program codified in part V of article fourteen of the education law, other than variable rate education loans described in subdivision six of section two thousand four hundred five-a of the public authorities law.

2. Amounts held in this fund shall not be, or be deemed, funds of the state or funds under the management of the state or the higher education services corporation. The obligations of the fund shall not be, or be deemed, the debts or obligations of the state and the state shall not be, or be deemed, in any way obligated to: any holder of any such education loan; any holder of bonds issued pursuant to the public authorities law for the purposes of the New York higher education loan program; any fiduciary or provider of any credit facility, liquidity facility or interest rate exchange agreement with respect to such bonds; or any other creditor of this fund.

3. Such fund shall consist of all moneys received by the higher education services corporation pursuant to paragraph (b) of subdivision seven of section six hundred ninety-two of the education law, in connection with variable rate education loans made under part V of article fourteen of the education law, other than variable rate education loans described in subdivision six of section two thousand four hundred five-a of the public authorities law. The state comptroller, at the request of the higher education services corporation, shall establish accounts within the fund and priorities of payment from such accounts and shall invest the fund in compliance with applicable state laws concerning the investment of public funds. Moneys in the fund shall be segregated from all other funds kept by the state comptroller and shall not be used for any other purpose beyond those set

forth in part V of article fourteen of the education law or in this section.

4. The state comptroller shall make payments from the fund in amounts and at times required by the higher education services corporation pursuant to part V of article fourteen of the education law. Notwithstanding subdivision one of this section, upon certification by the State of New York mortgage agency that a variable rate education loan described in subdivision three of this section has been acquired by the agency or has become subject to the agreement of the agency to acquire such education loan, the state comptroller shall make transfers from the monies in the variable rate New York higher education loan program default reserve fund to the corporation for deposit into the state of New York mortgage agency New York higher education loan program default reserve fund created by subdivision six of section two thousand four hundred five-a of the public authorities law in amounts certified by the agency and the corporation as properly allocable to such education loan.

§ 78-b. New York higher education loan program fixed rate default reserve fund. 1. There is hereby created and established in the sole custody of the state comptroller a special fund to be known as the New York higher education loan program fixed rate default reserve fund which shall be for the exclusive benefit of the holders of fixed rate education loans originated pursuant to the New York higher education loan program codified in part V of article fourteen of the education law, other than fixed rate education loans described in subdivision six of section two thousand four hundred five-a of the public authorities law.

2. Amounts held in this fund shall not be, or be deemed, funds of the state or funds under the management of the state or the higher education services corporation. The obligations of the fund shall not be, or be deemed, the debts or obligations of the state and the state shall not be, or be deemed, in any way obligated to: any holder of any such education loan; any holder of bonds issued pursuant to the public

authorities law for the purposes of the New York higher education loan program; any fiduciary or provider of any credit facility, liquidity facility or interest rate exchange agreement with respect to such bonds; or any other creditor of this fund.

3. Such fund shall consist of all moneys received by the higher education services corporation pursuant to paragraph (b) of subdivision seven of section six hundred ninety-two of the education law, in connection with fixed rate education loans, other than fixed rate education loans described in subdivision six of section two thousand four hundred five-a of the public authorities law. The state comptroller, at the request of the higher education services corporation, shall establish accounts within the fund and priorities of payment from such accounts and shall invest the fund in compliance with applicable state laws concerning the investment of public funds. Moneys in the fund shall be segregated from all other funds kept by the state comptroller and shall not be used for any other purpose beyond those set forth in part V of article fourteen of the education law or in this section.

4. The state comptroller shall make payments from the fund in amounts and at times required by the higher education services corporation pursuant to part V of article fourteen of the education law. Notwithstanding subdivision one of this section, upon certification by the state of New York mortgage agency that a fixed rate education loan described in subdivision three of this section has been acquired by the agency or has become subject to the agreement of the agency to acquire such education loan, the state comptroller shall make transfers from the monies in the fixed rate New York higher education loan program default reserve fund to the corporation for deposit into the state of New York mortgage agency New York higher education loan program default reserve fund created by subdivision six of section two thousand four hundred five-a of the public authorities law in amounts certified by the agency and the corporation as properly allocable to such education loan.

§ 79. World Trade Center memorial foundation fund. 1. There is hereby established in the sole custody of the commissioner of taxation and finance a special fund to be known as the "World Trade Center memorial foundation fund". Monies in the fund shall be kept separate from and not commingled with other funds held in the sole custody of the commissioner of taxation and finance.

2. Such fund shall consist of all revenues received by the department of taxation and finance pursuant to the provisions of sections two hundred nine-F and six hundred thirty-a of the tax law and all other money appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained herein shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the chairman of the board of directors of the World Trade Center memorial foundation shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Monies of the fund shall be expended only for costs associated with the construction, installation and operation of the World Trade Center memorial. Monies shall be payable from the fund by the commissioner of taxation and finance on vouchers approved by the chairman of the board of directors of the World Trade Center memorial foundation.

§ 80. Real estate finance bureau fund. 1. There is hereby established in the custody of the state comptroller a special fund to be known as the "real estate finance bureau fund".

2. The real estate finance bureau fund shall consist of moneys appropriated thereto, funds transferred from any other fund or sources, and moneys deposited therein pursuant to paragraph (a) of subdivision seven of section three hundred fifty-two-e of the general business law.

3. The moneys in the real estate finance bureau fund shall be kept separate from and shall not be commingled with any other moneys in the custody of the state comptroller. Such moneys shall be allocated to and expended by the department of law solely for increasing the staffing, efficiency and administration of the real estate finance bureau of such department.

§ 80-a. Anti-discrimination in housing fund. 1. There is hereby established in the custody of the state comptroller a special fund to be known as the "anti-discrimination in housing fund".

2. The anti-discrimination in housing fund shall consist of moneys appropriated thereto, moneys transferred from any other fund or sources, fifty percent of all fines and forfeitures collected pursuant to subdivision one of section one hundred sixty-u of the executive law, and fifty percent of all fines and forfeitures collected pursuant to paragraph (a) of subdivision one of section four hundred forty-one-c of the real property law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. The moneys in the anti-discrimination in housing fund shall be kept separate from and shall not be commingled with any other moneys in the custody of the state comptroller. Such moneys shall be made available to

the office of the attorney general, for programs assisting with fair housing compliance, which includes, but is not limited to, fair housing testing, outreach and education on fair housing protections, addressing and investigating fair housing allegations and complaints, and addressing discrimination in appraisals, including new appraisals and appraisal review, through allocation of grants to duly applying county, city, town or village human rights commissions, or other duly applying county, city, town, village or not-for-profit entities specializing in the prevention of unlawful discrimination in housing, to detect unlawful discrimination in housing.

4. The attorney general shall establish the application criteria and qualifications for the entities for the purposes of the fund as defined in subdivision three of this section that will conduct testing. The attorney general may enter into contracts with such qualified fair housing entities which may thereafter be renewed, extended or succeeded by new contracts from year to year in the discretion of the attorney general.

5. The monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the attorney general.

6. No later than the fifteenth day of January of each year the attorney general shall report to the governor, the temporary president of the senate and the speaker of the assembly on activities undertaken by the attorney general and any grantee pursuant to this section in the preceding year. The report shall include, but not be limited to, the current amount of funds available as well as the amount of money granted to any entity that will conduct testing to detect unlawful discrimination in housing for the purposes identified in this section. Results, data, findings, and other relevant information existing, collected, detected, modified or developed by the attorney general or grantee under this section shall be provided in such annual report following the completion of the obligations in the contract.

§ 81. Veterans' home assistance fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "veterans' home assistance fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of sections two hundred nine-J and six hundred twenty-seven-c of the tax law, and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. For each state fiscal year, there shall be appropriated to the fund by the state, in addition to all other moneys required to be deposited into such fund, an amount equal to the aggregate of the amounts of moneys collected and deposited into the veterans' home assistance fund pursuant to sections two hundred nine-J and six hundred twenty-seven-c of the tax law and all other moneys received and deposited into such fund from grants, gifts and bequests during the immediately preceding calendar year. Nothing in this section shall prevent the state from soliciting and receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. On or before the first of February each year, the comptroller shall certify to the governor, the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee and the chair of the assembly ways and means committee, the amount of monies deposited into the veterans' home assistance fund during the immediately preceding calendar year as the result of revenues collected pursuant to sections two hundred nine-J and six hundred twenty-seven-c of the tax law, and from all grants, gifts and bequests to such fund.

4. Moneys of the fund shall be expended only for the care and maintenance of veterans' homes operated by agencies of the state, and shall be disbursed equally each state fiscal year to each of the following five veterans' homes: the state home for veterans and their dependents at Oxford, the state home for veterans in the city of New York, the state home for veterans at Batavia, the state home for veterans at Montrose and the Long Island state veterans home at Stony

Brook university.

5. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health, for veterans' homes operated by the department of health, and by the chancellor of the state university of New York, for the veterans' home operated by the state university of New York.

6. Moneys in the veterans' home assistance fund shall be kept separate and shall not be commingled with any other moneys in the custody of the commissioner of taxation and finance and/or the comptroller.

7. On or before the first of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year and shall include:

(a) the amount of money dispersed from the fund and the award process used for such disbursements;

(b) the recipients of awards from the fund;

(c) the amount awarded to each;

(d) the purposes for which such awards were granted; and

(e) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

§ 82. Gifts to food banks fund. 1. There is hereby established in the sole custody of the commissioner of taxation and finance a special fund to be known as the "gifts to food banks fund". Monies in the fund shall be kept separate from and not commingled with other funds held in the sole custody of the commissioner of taxation and finance.

2. Such fund shall consist of all revenues received by the department of taxation and finance pursuant to the provisions of section six hundred twenty-five-a of the tax law and all other money appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund shall, after appropriation by the legislature, be made available to the department of health for grants to regional food banks, organized to serve specific regions of the state, that generally collect and redistribute food donations to organizations serving persons in need. Monies shall be payable from the fund by the commissioner of taxation and finance on vouchers approved by the commissioner of health. The commissioner of health shall promulgate rules and regulations necessary for the distribution of such grants.

4. To the extent practicable, the commissioner of health shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

5. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the gifts to food banks fund during the preceding calendar year as the result of revenue derived pursuant to section six hundred twenty-five-a of the tax law.

6. On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on social services, chair of the assembly social services committee, and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year and shall include:

(a) the amount of money disbursed from the fund;

(b) the recipients of awards from the fund;

(c) the amount awarded to each recipient;

(d) the purposes for which such awards were granted; and

(e) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

§ 83. Conservation fund. (a) 1. The conservation fund shall consist of all moneys belonging to the state received by the department of environmental conservation from the sale of licenses for hunting, for trapping, and for fishing, all moneys received in actions for penalties under articles eleven and thirteen of the environmental conservation law and subdivision two of section 71-1929 of the environmental conservation law, or upon the settlement or compromise thereof, all fines for violation of any of the provisions of articles eleven and thirteen of the environmental conservation law, all moneys arising out of the operation of real property under the jurisdiction of the division of fish and wildlife in the department of environmental conservation heretofore or hereafter acquired by the state of New York, and from any concessions thereon and from any leases thereof, including moneys received from the sale thereof when authorized by law, all moneys received from leases or rentals of shellfish grounds in the marine and coastal district, all moneys from gifts for fish and wildlife management pursuant to section six hundred twenty-five of the tax law, moneys received by the department of environmental conservation from the sale of limited edition prints of fish and wildlife paintings, as authorized by paragraph t of subdivision two of section 3-0301 of the environmental conservation law, all moneys received from the reimbursement provided for in paragraph b of subdivision seven of section 8-0109 of the environmental conservation law, and all other moneys arising out of the application of any provisions of articles eleven and thirteen of the environmental conservation law. These moneys, after appropriation by the legislature, and within the amounts set forth and for the several purposes specified, shall be available to the department of environmental conservation for the care, management, protection and enlargement of the fish, game and shell fish resources of the state and for the promotion of public fishing and shooting. In the accomplishment of these objects the moneys made available hereunder shall be devoted to the purchase or acquisition of lands, lands under water, waters, or rights therein as required, to payment for personal service, for maintenance and operation, and for new construction and permanent betterments, and to all other proper expenses of the department of environmental conservation in the administration and enforcement of the provisions of articles eleven and thirteen of the environmental conservation law.

1-a. On or before the first day of February each year, the commissioner of the department of environmental conservation shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on environmental conservation, chair of the assembly environmental conservation committee, the state comptroller and the public. Such report shall include how the monies of the fund received pursuant to section six hundred twenty-five of the tax law were utilized during the preceding calendar year, and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

2. (i) Moneys collected pursuant to sections 13-0301, 13-0311 and 13-0315 of the environmental conservation law and all fines and penalties collected pursuant to article seventy-one of such law for illegal acts relating to shellfish shall be deposited in a special account within the conservation fund, to be known as the marine

resources account, and shall be available to the department of environmental conservation, after appropriation, for the care, management, protection and enlargement of marine fish and shellfish resources.

(ii) Notwithstanding the provisions of subparagraph (i) of this paragraph, moneys arising out of the application of subdivision fourteen of section 13-0309 of the environmental conservation law, shall be deposited in a special account within the conservation fund, to be known as the surf clam/ocean quahog account, and shall be available to the department of environmental conservation, including contracts for such purposes with a New York state institution of higher education currently involved in local marine research, after appropriation, for the research and stock assessment of surf clams and ocean quahogs. The department shall, at a minimum, undertake two stock assessments and issue reports detailing the findings of such assessments to the governor and legislature. The first stock assessment shall be due no later than December thirty-first, two thousand two. The second stock assessment shall be due no later than December thirty-first, two thousand four, and shall be conducted in an area to be determined in consultation with the surf clam/ocean quahog management advisory board.

3. (i) Moneys arising out of the application of article thirteen of the environmental conservation law shall be deposited in a special account within the conservation fund, to be known as the marine resources account, and shall be available to the department of environmental conservation, after appropriation, for the care, management, protection and enlargement of marine fish and shellfish resources.

(ii) Notwithstanding the provisions of subparagraph (i) of this paragraph, moneys arising out of the application of subdivision fourteen of section 13-0309 of the environmental conservation law, shall be deposited in a special account within the conservation fund, to be known as the surf clam/ocean quahog account, and shall be available to the department of environmental conservation, including contracts for such purposes with a New York State institution of higher education currently involved in local marine research, after appropriation, for the research and stock assessment of surf clams and ocean quahogs.

4. (i) There is hereby created a special account within the conservation fund to be known as the state fish and game trust account to consist of all moneys received by the state from the sale of lifetime hunting, fishing, and trapping licenses, and lifetime archery and muzzle-loading privileges pursuant to section 11-0702 of the environmental conservation law except those moneys deposited in the habitat conservation and access account pursuant to section eighty-three-a of this chapter. The state comptroller shall invest the moneys in such account in securities as defined by section ninety-eight-a of this article. Any income earned by the investment of such moneys, except income transferred to the conservation fund pursuant to subparagraph (iii) of this paragraph, shall be added to and become a part of, and shall be used for the purposes of such account.

(ii) The state comptroller shall provide an annual report of the trust account which lists the amount of the principal, the earned income, the earned income accrued to the principal, and the earned income transferred to the conservation fund pursuant to subparagraph (iii) of this paragraph not later than April tenth of each year for the state fiscal year ending the immediately preceding March thirty-first. A copy of such report shall be transmitted, forthwith, to the director of the division of the budget, the chairman of the senate finance committee, the chairman of the assembly ways and means committee, the commissioner of the department of environmental conservation and each of the eleven members of the conservation fund advisory board, created pursuant to section 11-0327 of the environmental conservation law.

(iii) Earned income from the sale of all lifetime licenses and privileges, except income earned on the proceeds of the sale of a lifetime license or privilege during the period from sale of such license or privilege until April first of the year following one full year of deposit of the proceeds of the sale of such lifetime license or privilege, shall be available for deposit within the conservation fund pursuant to paragraph one of this subdivision in an amount equal to the cost of the appropriate annual license or privilege. The earned income which exceeds the current cost of each annual license or privilege comparable to the lifetime license or privilege, shall be added to the trust account as principal. The earned income from lifetime licenses or privileges issued to persons who are under the legal age to implement such licenses or privileges shall be added to the trust account as principal until such person becomes of legal age to hunt, fish or trap.

(b) Lands and property rights may be acquired by the department of environmental conservation with moneys made available for such purposes from the conservation fund by purchase, by acquisition pursuant to the provisions of the eminent domain procedure law or by gift.

(c) All payments made from the conservation fund shall be made by the department of taxation and finance after audit and upon warrant of the comptroller on vouchers approved by the commissioner of environmental conservation. After appropriations made available from the conservation fund shall cease to have force and effect, any balances remaining unexpended and not required to meet the proper and necessary expenses of the division of fish and wildlife shall revert to such fund.

(d) As to monies accruing to the fund by reason of the enactment of a chapter of the laws of nineteen hundred seventy-five entitled "An Act to amend the environmental conservation law and the state finance law, in relation to fees for hunting, fishing and trapping licenses," one dollar of the fee increase provided therein for each hunting, fishing and trapping license shall be dedicated to expansion of hunting and fishing opportunity by: acquisition of public rights or opportunities to utilize suitable lands for hunting and fishing; habitat management and improvement; and species propagation of game, game birds and game fish.

(e) 1. All moneys, revenue and interest received by the department from the sale of voluntary migratory bird stamps and art prints shall be credited to the conservation fund as provided by section eighty-three of this chapter. After payment of administrative costs for preparation and sale of voluntary stamps and art prints, fifty percent of these moneys shall be available to the department, pursuant to appropriation, exclusively for acquisition, preservation, improvement and development of wetlands and development and maintenance of access sites within the state. The remaining fifty percent of these moneys shall be disbursed to an appropriate nonprofit organization for the development of waterfowl habitat projects within the Dominion of Canada which specifically provide migratory birds for the Atlantic Flyway after obtaining evidence that the projects are acceptable to the department of environmental conservation and the appropriate governmental agencies having jurisdiction over the project area.

2. Notwithstanding any other general or special law, rule or regulation, all moneys, revenue and interest arising out of the sale of voluntary migratory bird stamps, other than that retained by the issuing agent or officer, and art prints pursuant to section 11-0307 of the environmental conservation law and this section shall be deposited in a special account within the conservation fund, to be known as the migratory bird account, and shall be dedicated to and available by appropriation only for the purposes set forth in this subdivision, which may only be altered or amended by law.

(f) Notwithstanding the provisions of any other law, all moneys, revenue penalties, and interest arising out of the fees for the issuance of guide licenses pursuant to section 11-0533 of the environmental conservation law and this section shall be deposited in a special account within the conservation fund, to be known as the guides license account, and shall be dedicated to and available by appropriation only for the administration of and purposes set forth in section 11-0533 of the environmental conservation law, which may only be altered or amended by law.

(g) All moneys, fees, fines and penalties arising out of the administration and enforcement of the tidal wetlands act (article twenty-five of the environmental conservation law) shall be deposited into the marine resources account of the conservation fund.

(i) All moneys, revenues and interest thereon received as a result of the application of subdivision eighteen of section 11-0305 of the environmental conservation law authorizing a one dollar voluntary contribution mechanism on all hunting and fishing licenses shall be deposited in a special account within the conservation fund to be known as the venison donation account. All of such moneys, revenues and interest shall be made available by the department of environmental conservation, pursuant to appropriation, to an appropriate nonprofit organization for implementation of a venison donation program.

(j) All moneys, revenue and interest thereon received as a result of the issuance and sale of voluntary outdoor recreation and trail maintenance pins and patches pursuant to section 11-0329 of the environmental conservation law, other than the amount retained by the issuing agent or officer, shall be deposited in a special account within the conservation fund to be known as the outdoor recreation and trail maintenance account. All of such moneys, revenues and interest shall be available to the department of environmental conservation, pursuant to appropriation, exclusively for outdoor recreation, trail maintenance, and the development and improvement of public access to outdoor recreation and trails.

§ 83-a. Habitat conservation and access account. (a) There is hereby created an account within the miscellaneous capital projects fund, the habitat conservation and access account. The habitat conservation and access account shall consist of up to one million five hundred thousand dollars annually from moneys received by the state from the sale of lifetime licenses for hunting, trapping, and fishing, and lifetime privileges for archery and muzzle-loading pursuant to section 11-0702 of the environmental conservation law and all moneys, revenues and interest thereon received as a result of the application of subdivision seventeen of section 11-0305 of the environmental conservation law authorizing the issuance and sale of voluntary habitat stamps, other than the amount retained by the issuing agent or officer. The habitat conservation and access account shall be subject to the same restrictions and protections as the conservation fund.

(b) These moneys, after appropriation by the legislature, and within the amounts set forth and for the several purposes specified, shall be available to the department of environmental conservation for the capital expenses associated with management, protection, and restoration of fish and wildlife habitats, and improvement and development of public access for fish and wildlife related recreation.

(c) All payments made from the habitat conservation and access account shall be made by the department of taxation and finance after audit and upon warrant of the comptroller on vouchers approved by the commissioner of environmental conservation. After appropriations made available from the habitat conservation and access account shall cease to have force and effect, any balances remaining unexpended and not required to meet the proper and necessary expenses of the division of fish and wildlife shall revert to the state fish and game trust account established pursuant to paragraph four of subdivision (a) of section eighty-three of this article.

(d) No funds may be transferred or used in any way which would result in the loss of eligibility for federal benefits or federal funds pursuant to federal law, rule, or regulation as assented to in chapter six hundred eighty-three of the laws of nineteen hundred thirty-eight and chapter seven hundred of the laws of nineteen hundred fifty-one.

§ 84. The United States Olympic Committee/Lake Placid Olympic Training Center Fund. 1. There is hereby established in the joint custody of the state comptroller and commissioner of taxation and finance a special fund to be known as the United States Olympic Committee/Lake Placid Olympic Training Center fund.

2. Such fund shall consist of all revenues received from the implementation of section six hundred twenty-six of the tax law, accounted for separately and from all of the moneys credited or transferred thereto from any other fund or source pursuant to law. Moneys deposited in the fund shall be held in interest bearing accounts in public depositories as prescribed by state statutes, and may be invested or reinvested in such securities as are approved by the state treasurer. Interest or other income earned on moneys deposited into the fund, and any moneys which moneys deposited into the fund and any moneys which may be appropriated or otherwise become available for the purposes of the fund, shall be credited to and deposited in the fund for use as set forth in this section.

2-a. On or before the first day of February each year, the chairperson of the New York state Olympic regional development authority shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on cultural affairs, tourism, parks and recreation, chair of the assembly tourism, parks, arts and sports development committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Money of the fund less any administrative expenses paid, following appropriation by the legislation, shall be expended by the United States olympic committee, solely and exclusively for the maintenance and operation of the Lake Placid olympic training center. Money shall be paid out of the fund, monthly on the audit and warrant of the state comptroller.

§ 84-a. Olympic games guaranty fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "olympic games guaranty fund".

2. The definitions of words and terms contained in section three hundred forty-two of the economic development law shall apply to this section as if fully set forth in this section.

3. The endorsing municipality and state may each choose to fund the olympic games guaranty fund in any manner each entity considers appropriate and at such time or times the state determines necessary. The guaranty fund shall be funded in proportions as agreed to by the state and endorsing municipality.

4. The funds in the guaranty fund may be used for the sole purpose of fulfilling the joint obligations of the state and endorsing municipality under a games support contract to provide adequate security as described

in section three hundred forty-three of the economic development law.

5. No additional state funds shall be deposited into the olympic games guaranty fund once the division of budget determines that the account has achieved, or is reasonably expected to accrue, a sufficient balance to provide adequate security, acceptable to the United States olympic committee and the international olympic committee, to demonstrate the endorsing municipality and state's ability to fulfill its obligations under a games support contract, or any other agreement, to indemnify and insure up to two hundred fifty million dollars of any net financial deficit resulting from the conduct of the games.

6. If an endorsing municipality is selected by the international olympic committee as the host for the olympic games, the olympic games guaranty fund shall be established and maintained until a determination by the division of budget is made that the state's and endorsing municipality's obligations under a games support contract, or any other agreement, to indemnify and insure against any net financial deficit resulting from the conduct of the olympic games are satisfied and concluded, at which time the guaranty fund shall be terminated. If a municipality in New York state is not selected by the United States olympic committee as the United States candidate city to host an olympic games, or if such city is not selected by the international olympic committee as the host city for the games, the olympic games guaranty fund shall be immediately terminated.

7. Upon the termination of the olympic games guaranty fund, all sums earmarked, transferred or contained in such fund, along with any investment earnings retained in such fund, shall immediately revert as follows:

(a) If no funds have been expended, the monies shall be returned to the state's general fund support account and endorsing municipality in proportion to each entity's contribution;

(b) If some portion of the funds have been expended, the remaining funds shall be returned to the state and endorsing municipality in proportion to each entity's contribution.

§ 88. New York state infrastructure trust fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the "New York state infrastructure trust fund." It is the intent of the legislature that the housing assistance fund established by section ninety-two-q of this chapter shall be fully funded to provide decent affordable housing. Thus, the moneys available in this fund shall be used only for the purposes enumerated in that section and in this section.

2. Definitions. For purposes of this section the term "remaining housing commitments" shall mean any undisbursed balance of the three hundred twenty-six million dollar appropriation made from the housing assistance fund, as established by section ninety-two-q of the state finance law, pursuant to section forty-seven of the chapter of the laws of nineteen hundred eighty-eight adding this section.

3. Accounts. The New York state infrastructure trust fund shall consist of three separate and distinct accounts: (a) the "housing reserve account"; (b) the "supplemental housing account"; and (c) the "general fund support account." Moneys in each of the accounts shall be kept separate from and not commingled with any other moneys in the New York state infrastructure trust fund.

4. Sources of funds. (a) The "housing reserve account" shall consist of (i) all moneys received from the state of New York mortgage agency pursuant to the provisions of section seven of the chapter of the laws of nineteen hundred eighty-eight adding this section and subdivision twenty-six of section two thousand four hundred four of the public authorities law, up to a total of eighty million dollars from such agency, and (ii) any other moneys collected therefor or credited or transferred thereto from any other fund, account or source pursuant to law. Any interest received by the comptroller on moneys on deposit in the housing account shall be retained in and become a part of the account.

(b) The "supplemental housing account" shall consist of all moneys credited or transferred thereto from any other fund, account or source pursuant to law.

(c) The "general fund support account" shall consist of all moneys transferred to such account pursuant to appropriations from the state purposes account of the general fund and any moneys resulting from internal transactions within the New York state infrastructure trust fund. Any moneys transferred to the general fund support account by the comptroller shall be transferred from such account to either the housing reserve account or the supplemental housing account, as hereinafter provided.

5. Temporary transfers. Notwithstanding any other provision of law to the contrary, for the state fiscal year commencing on April first, nineteen hundred eighty-eight, the comptroller is hereby authorized to temporarily transfer any moneys in the New York state infrastructure trust fund to the general fund in an amount determined by the director of the budget, to the extent moneys are available in the fund, up to the difference between receipts credited to the general fund and disbursements made from the general fund during such fiscal year. On or before April fifth, nineteen hundred eighty-nine, the comptroller shall certify the amount of the temporary transfer made pursuant to this subdivision to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee. Such temporary transfer shall be repaid pursuant to appropriation by the comptroller as hereinafter provided from any moneys received in the general fund and the comptroller shall establish such accounts and records as he shall determine to be necessary to provide an accurate accounting and reporting of the unrepaid temporary transfer. At such time as the reconciliations required by subdivisions eight and nine of this section are completed, the comptroller shall consider all such temporary transfers as having been repaid.

6. Housing programs. (a) The comptroller is hereby authorized to transfer moneys in the supplemental housing account, the general fund support account and the housing reserve account to the housing assistance fund established by section ninety-two-q of this chapter as hereinafter provided at such times and in such amounts as are necessary for the purpose of making payments from the housing assistance fund

pursuant to appropriations by law.

(b) At such time or times as the comptroller determines that a transfer pursuant to paragraph (a) of this subdivision is necessary he shall first make such transfer from any moneys available in the supplemental housing account up to the amount immediately necessary. In determining the moneys available in the supplemental housing account for purposes of making transfers to the housing assistance fund, the comptroller shall first determine the outstanding balance of amounts loaned to the general fund from the supplemental housing account pursuant to the provisions of subdivision nine of this section. Upon making such a determination, the comptroller shall repay all or any portion of such loan from receipts in the general fund up to the amount necessary to make such transfer to the housing assistance fund; provided, however, that the total amount of such repayments shall not exceed the amount loaned to the general fund from the supplemental housing account during such fiscal year. The comptroller shall certify to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee, within fifteen days after the close of each calendar month the amount of any such loan repaid during the preceding calendar month and the amount of such loan that remains outstanding at the end of the preceding calendar month.

(c) In the event that the moneys available in the supplemental housing account (after repayment of any such loans to the general fund) are insufficient for the purpose of making payments from the housing assistance fund, the comptroller shall notify the director of the budget of such insufficiency. Upon such notification and upon receipt from the director of the budget of a certificate of approval of availability, the comptroller shall transfer from the general fund, pursuant to appropriation, such amounts to the general fund support account of the New York state infrastructure trust fund and such amounts shall be immediately made available by the comptroller for the purposes of the supplemental housing account.

(d) In the event that the moneys available in the supplemental housing account and the general fund support account of the New York state infrastructure trust fund are insufficient for the purpose of making payments from the housing assistance fund, the comptroller shall transfer any remaining amounts as are necessary from any moneys available in the housing reserve account of the New York state infrastructure trust fund. In determining the moneys available in the housing reserve account for purposes of making transfers to the housing assistance fund, the comptroller shall first determine the outstanding balance of amounts loaned to the general fund from the housing reserve account pursuant to the provisions of subdivision ten of this section. Upon making such a determination, the comptroller shall repay all or any portion of such loan from receipts in the general fund up to the amount necessary to make such transfer to the housing assistance fund; provided, however, that the total amount of such repayments shall not exceed the amount loaned to the general fund from the housing reserve account during such fiscal year. Upon making a transfer from such account, the comptroller shall certify to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee within fifteen days after the close of the calendar month in which such transfer was made the amount of such transfer and the balance remaining in such housing reserve account.

7. Restoration and reversion of balances. (a) Restoration of balances. If at the end of any state fiscal year ending on or before March thirty-first, two thousand one the amount on deposit in the New York state infrastructure trust fund falls below the lesser of (i) three hundred million dollars, or (ii) the remaining housing commitments, then by April thirtieth of the subsequent fiscal year the comptroller shall transfer pursuant to appropriation from the general fund to the New York state infrastructure trust fund the amounts necessary to restore the balance of such fund, according to the following procedure:

(1) the housing reserve account balance shall be restored to the cumulative amount deposited to such account pursuant to paragraph (a) of subdivision four of this section from the nineteen hundred eighty-eight--eighty-nine state fiscal year through the fiscal year preceding the year of restoration; and (2) the supplemental housing account balance shall be restored to an amount such that the combined balance of the housing reserve account (after restoration) and the supplemental housing account equals the lesser of (i) the remaining housing commitments as of the preceding March thirty-first, or (ii) three hundred million dollars.

(b) Reversion of balances. If at the end of any state fiscal year the amount on deposit in the New York state infrastructure trust fund exceeds three hundred million dollars, then such excess shall be transferred to the general fund support account, first from the supplemental housing account. Any amounts so transferred to the general fund support account shall be transferred by the comptroller to the state purposes account of the general fund.

8. Reconciliation. As soon as practicable after April first, two thousand one the comptroller shall determine the remaining housing commitments from the housing assistance fund as of March thirty-first, two thousand one and certify the amount of such commitments to the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee. Upon the making of such certification, the comptroller shall forthwith transfer from the general fund to the general fund support account pursuant to appropriation an amount which when combined with any moneys available in the housing reserve account and the supplemental housing account of the New York state infrastructure trust fund will be sufficient to meet disbursements from the housing assistance fund for the remaining housing commitments.

9. Transportation reconciliation. As soon as practicable after April first, nineteen hundred ninety-two, the comptroller shall determine the total amount of bonds and notes issued pursuant to the authorization contained in section fifty of a chapter of the laws of nineteen hundred eighty-eight constituting the Accelerated Capacity and Transportation Improvements of the Nineties Bond Act as of March thirty-first, nineteen hundred ninety-two. If the comptroller determines that the amount of such bonds and notes sold pursuant to such authorization is less than three hundred twenty million dollars, he shall forthwith transfer from the general fund, pursuant to appropriation, to the general fund support account an amount equal to the difference between the amount of bonds and notes issued pursuant to such authorization and three hundred twenty million dollars. Notwithstanding the provisions of paragraph (c) of subdivision four of this section, such amounts transferred by the comptroller shall remain in the general fund support account until such time as the comptroller shall determine that at least three hundred

twenty million dollars in bonds and notes have been issued pursuant to such authorization at which time the comptroller shall transfer such amounts from the general fund support account to the state purposes account of the general fund.

10. Temporary loans. Moneys in the New York state infrastructure trust fund may be temporarily loaned, without interest, to the general fund during any fiscal year. During any state fiscal year in which the moneys in the fund have been loaned to the general fund the comptroller shall repay all or a portion of such loan from receipts in the general fund at such time or times as he shall determine in an amount immediately necessary to meet payments made from such fund, provided that the total amount of such repayments shall not exceed the amount loaned to the general fund during such fiscal year. Any balance of the amount so temporarily loaned shall be repaid in cash by March thirty-first of the fiscal year in which the loan was made from moneys received in the general fund.

§ 88-a. Mass transportation operating assistance fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the state comptroller a special fund to be known as the "mass transportation operating assistance fund".

2. Moneys in the mass transportation operating assistance fund shall be kept separately from and shall not be commingled with any other moneys in the joint or sole custody of the state comptroller or the commissioner of taxation and finance.

3. Except for moneys in the account established by subdivision six of this section, moneys of the fund, following appropriation by the legislature, shall be allocated upon a certificate of approval of availability by the director of the budget solely for the transportation assistance purposes set forth within the specific accounts contained within the fund established by this section.

4. The mass transportation operating assistance fund shall consist of

three separate and distinct accounts: (a) the "public transportation systems operating assistance account", (b) the "urban mass transit operating assistance account", and (c) the "metropolitan mass transportation operating assistance account". Moneys in each of the accounts shall be kept separately from and not commingled with any other moneys in the mass transportation operating assistance fund.

5. (a) The "public transportation systems operating assistance account" shall consist of revenues required to be deposited therein pursuant to the provisions of section one hundred eighty-two-a of the tax law and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

(b) Moneys in the public transportation systems operating assistance account shall be paid on a quarterly basis beginning October first, nineteen hundred eighty-one. However, if there is a demonstrated cash shortfall in any eligible system, payments to such system may be accelerated. Such payments shall be made in accordance with a schedule as specified by appropriation for the payment of operating costs of public mass transportation systems outside the metropolitan commuter transportation district as defined by section twelve hundred sixty-two of the public authorities law, eligible to receive operating assistance pursuant to section eighteen-b of the transportation law.

(c) Notwithstanding any law to the contrary, the comptroller is hereby authorized and directed to transfer from the general fund for deposit into the public transportation system operating assistance account, upon request of the director of the budget, on or before March 31 of each year, an amount equal to the following:

(i) For the state fiscal year ending March 31, 2015, two million eight hundred eight thousand ninety-six dollars;

(ii) In each succeeding state fiscal year, the transfer shall equal the product of the dollar amount in (i) and one plus the sales tax growth factor. For the purposes of this subparagraph, the sales tax growth factor is the percentage, if any, by which the aggregate amount of sales and compensating use taxes imposed pursuant to the authority of subpart B of part I of article twenty-nine of the tax law, excluding such sales and compensating use taxes collected in the twelve counties that comprise the metropolitan transportation commuter district created and established pursuant to section twelve hundred sixty-two of the public authorities law, for the twelve month period ending on December thirty-first of the immediately preceding calendar year exceeds the aggregate amount of such sales and compensating use taxes for the twelve month period ending on December thirty-first, two thousand thirteen. In no year will the amount of the deposit authorized under this section be less than the amount made in the prior year.

6. (a) The "urban mass transit operating assistance account" shall consist of the revenues required to be deposited therein pursuant to the provisions of article thirty-one-a of the tax law, and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

(b) Moneys in the urban mass transit operating assistance account shall be available only for payment by the comptroller of refunds of, and of judgments awarded for claims for refund of, taxes paid on or after October first, nineten hundred eighty-one but before April thirteenth, nineteen hundred eighty-two pursuant to the provisions of article thirty-one-A of the tax law, provided that, in the case of a refund, application for such refund has been made to the comptroller prior to April first, nineteen hundred eighty-six. Interest at the rate authorized by section sixteen of the state finance law shall be payable with such refunds and shall be computed from February first, nineteen hundred eighty-two or the date on which the tax was paid, whichever is later.

(c) When the comptroller determines that moneys of the account are insufficient for the payment of any such refunds or judgments, he shall certify to the commissioner of finance of the city of New York the amount of such insufficiency and, from moneys in the special account or accounts established by and pursuant to sections W46-2.0 and II46-4.0 of the administrative code of the city of New York, such commissioner of finance shall, within twelve days of such certification, pay over such amount to the comptroller for deposit in the urban mass transit operating assistance account of the mass transportation operating assistance fund to meet such insufficiency.

7. (a) The "metropolitan mass transportation operating assistance

account" shall consist of that proportion of the revenues derived from the taxes for the metropolitan transportation district imposed by section eleven hundred nine of the tax law as specified in such section and that proportion of the receipts received pursuant to the tax imposed by article nine-A of such law as specified in section one hundred seventy-one-a of such law, and that proportion of the receipts received pursuant to the tax imposed by article nine of such law as specified in section two hundred five of such law, and the receipts required to be deposited pursuant to the provisions of section one hundred eighty-two-a of such law, and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

(b) Moneys in the metropolitan mass transportation operating assistance account shall be paid on a quarterly basis beginning October first, nineteen hundred eight-one. However, if there is a demonstrated cash shortfall in any eligible system, payments to such system may be accelerated. Such moneys shall be paid in accordance with schedules as specified by appropriations for payment of operating costs of public transportation systems in the metropolitan transportation commuter district in order to meet the operating expenses of such systems, provided, however, with respect to the metropolitan transportation authority, its affiliates and subsidiaries, and notwithstanding any general or special law to the contrary, other than such a law which makes specific reference to this section, and subject to the provisions of section twelve hundred seventy-c of the public authorities law, so long as the metropolitan transportation authority dedicated tax fund established by section twelve hundred seventy-c of the public authorities law shall exist, any such appropriation to the metropolitan transportation authority, its affiliates or its subsidiaries shall be deemed to be an appropriation to the metropolitan transportation authority and the total amount paid pursuant to such appropriation or appropriations shall be deposited to such metropolitan transportation authority dedicated tax fund and distributed in accordance with the provisions of section twelve hundred seventy-c of the public authorities law. Nothing contained in this subdivision shall be deemed to restrict the right of the state to amend, repeal, modify or otherwise alter statutes imposing or relating to the taxes producing revenues for deposit in the metropolitan mass transportation operating assistance account or the appropriations relating thereto. The metropolitan transportation authority shall not include within any resolution, contract or agreement with holders of the bonds or notes issued under section twelve hundred sixty-nine of the public authorities law any provision which provides that a default occurs as a result of the state exercising its right to amend, repeal, modify or otherwise alter such taxes or appropriations.

9. Any moneys in the mass transportation operating assistance fund and in any of the accounts in such fund may, at the discretion of the state comptroller, be invested in securities and obligations as defined by section ninety-eight-a of this chapter. Any income earned by the investment of moneys in any of the accounts in such fund shall be added to and become a part of, and shall be used for the purposes of such account.

§ 88-b. Suburban transportation fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller a fund to be known as the "suburban transportation fund".

2. The suburban transportation fund shall consist of moneys from the commuter railroad account of the metropolitan transportation authority special assistance fund required to be paid by such authority to the suburban transportation fund pursuant to subdivision three of section twelve hundred seventy-a of the public authorities law and any moneys from the metropolitan transportation authority Dutchess, Orange and Rockland fund transferred pursuant to subdivision four of section twelve hundred seventy-a of the public authorities law.

3. Moneys in the suburban transportation fund shall be kept separate from and shall not be commingled with any other moneys in the custody of the commissioner of taxation and finance and the comptroller. All deposits of such money shall, if required by the comptroller, be secured by obligations of the United States or of the state of market value equal at all times to the amount of the deposit and all banks and trust companies are authorized to give such securities for such deposits.

4. Moneys of the fund shall be made available for financing any of the following types of capital projects within the counties comprising the metropolitan commuter transportation district, except those counties comprising the city of New York, but only to the extent that such projects are on an adopted transportation plan and approved by a designated transportation coordinating committee, if one exists, or by the metropolitan planning organization as created pursuant to section fifteen-a of the transportation law if no designated transportation coordinating committee exists: capacity and infrastructure improvements to state, county, town, city, village roads, highways, parkways and bridges; or state, county, town, city or village mass transportation projects; provided, however, that in Nassau and Suffolk counties such moneys shall be available only for capacity improvements to state roads, highways, parkways and bridges. The amount of state funds historically appropriated statewide, other than bond funds, for transportation capital purposes from other sources shall not be reduced because of the availability of such moneys made available pursuant to this chapter, nor shall such moneys be used to match federal aid. Prior to the allocation of state advance funds appropriated pursuant to this section, the municipality responsible for the project shall certify to the commissioner of transportation that the amount of funds appropriated for transportation capital purposes by that municipality shall not be reduced because of the availability of such state advance funds, and that such moneys shall not be used to match federal aid.

The designated transportation coordinating committee, if one exists, or the metropolitan planning organization if no designated transportation coordinating committee exists, shall notify the municipalities within its jurisdiction of which projects it has approved.

5. In the event that any county withdraws from the metropolitan commuter transportation district, the withdrawing county shall pay to the state comptroller any amount that is required so that the state is fully reimbursed for funds advanced in anticipation of reimbursement from the suburban transportation fund. In the event that any withdrawing

county shall fail to make a payment pursuant to this subdivision, the state comptroller shall withhold and pay to the capital projects fund an amount equal to the amount owed from the next general or specific state aid payment and scheduled to be paid to that county.

6. Moneys in the suburban transportation fund transferred pursuant to section twelve hundred seventy-a of the public authorities law shall be made available to the state department of transportation for capital projects in the counties of Nassau, Suffolk, Westchester, Putnam, Dutchess, Orange and Rockland on the basis of each county's average pro rata share of the mortgage recording tax receipts raised in such counties pursuant to subdivision one of section two hundred sixty-one of the tax law during the period January first, nineteen hundred eighty-four through December thirty-first, nineteen hundred eighty-six as certified by the metropolitan transportation authority. Moneys transferred to the suburban transportation fund at the request of Dutchess, Orange or Rockland county pursuant to subdivision three of section twelve hundred seventy-b of the public authorities law shall be used by the state department of transportation to increase the proportionate share of such capital projects in such county. Such projects shall be financed by means of a state advance to be reimbursed by the New York state thruway authority, or its successor agency, through the issuance of its bonds or notes in the manner set forth in subdivision seven of this section, or by means of a state advance to be reimbursed directly from the suburban transportation fund.

7. (a) For projects funded by the suburban transportation fund, the state department of transportation may enter into an agreement with the New York state thruway authority, or its successor agency, for the purpose of having the thruway authority, or its successor agency, issue bonds or notes to pay the capital costs of such project. Such agreement shall be subject to approval by the director of the division of the budget.

(b) For projects funded pursuant to this subdivision, the affected municipality shall enter into an agreement with the department of transportation for the conveyance of all affected real property including highways, roads and bridges to the thruway authority, or its successor agency, for the term of the bonds or notes issued by the thruway authority, or its successor agency, for such project or for such lesser period that such bonds or notes are outstanding. During the period of such conveyance to the thruway authority, or its successor agency, the department of transportation or the municipality shall agree to maintain the facility in a state of good repair, the responsibility for which shall be with the state, or municipality, which had jurisdiction over said facility prior to such agreement.

(c) Upon the final retirement of all bonds and notes issued by the thruway authority, or its successor agency, for such purpose, such property shall automatically revert to the conveying entity.

8. Payments to the thruway authority, or its successor agency, pursuant to this section shall be subject to appropriation from the suburban transportation fund. The thruway authority, or its successor agency, shall utilize such moneys to pay the debt service on such bonds or notes and to meet administrative costs in connection therewith.

§ 88-d. Airport improvement and revitalization fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller a fund to be known as the "airport improvement and revitalization fund".

2. The airport improvement and revitalization fund shall consist of moneys appropriated thereto, and funds transferred from any other fund or source including the repayment of loans pursuant to section fourteen-l of the transportation law.

3. Moneys in the airport improvement and revitalization fund shall be kept separate from and shall not be commingled with any other moneys in the custody of the commissioner of taxation and finance and the comptroller. Such moneys shall only be disbursed pursuant to section fourteen-l of the transportation law.

§ 89-b. Dedicated highway and bridge trust fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "dedicated highway and bridge trust fund".

2. The dedicated highway and bridge trust fund shall consist of three accounts: (a) the special obligation reserve and payment account; (b) the highway and bridge capital account; and (c) the aviation purpose account. Moneys in each account shall be kept separate and not commingled with any other moneys in the custody of the comptroller.

3. * (a) The special obligation reserve and payment account shall consist (i) of all moneys required to be deposited in the dedicated highway and bridge trust fund pursuant to the provisions of sections two hundred five, two hundred eighty-nine-e, three hundred one-j, five hundred fifteen and eleven hundred sixty-seven of the tax law, section four hundred one and article twelve-d of the vehicle and traffic law, and section thirty-one of chapter fifty-six of the laws of nineteen hundred ninety-three, (ii) all fees, fines or penalties collected by the commissioner of transportation and the commissioner of motor vehicles pursuant to section fifty-two, section three hundred twenty-six, section eighty-eight of the highway law, subdivision fifteen of section three hundred eighty-five of the vehicle and traffic law, section two of part U1 of chapter sixty-two of the laws of two thousand three, subdivision (d) of section three hundred four-a, paragraph one of subdivision (a) and subdivision (d) of section three hundred five, subdivision six-a of section four hundred fifteen and subdivision (g) of section twenty-one hundred twenty-five of the vehicle and traffic law, section fifteen of this chapter, excepting moneys deposited with the state on account of betterments performed pursuant to subdivision twenty-seven or subdivision thirty-five of section ten of the highway law, and section one hundred forty-five of the transportation law, (iii) any moneys collected by the department of transportation for services provided pursuant to agreements entered into in accordance with section ninety-nine-r of the general municipal law, and (iv) any other moneys collected therefor or credited or transferred thereto from any other fund, account or source.

* NB Effective until April 1, 2028

* (a) The special obligation reserve and payment account shall consist (i) of all moneys required to be deposited in the dedicated highway and bridge trust fund pursuant to the provisions of sections two hundred five, two hundred eighty-nine-e, three hundred one-j, five hundred fifteen and eleven hundred sixty-seven of the tax law, section four hundred one and article twelve-d of the vehicle and traffic law, and section thirty-one of chapter fifty-six of the laws of nineteen hundred ninety-three, (ii) all fees, fines or penalties collected by the commissioner of transportation and the commissioner of motor vehicles pursuant to section fifty-two, section three hundred twenty-six, section eighty-eight of the highway law, subdivision fifteen of section three hundred eighty-five of the vehicle and traffic law, section two of part U1 of chapter sixty-two of the laws of two thousand three, subdivision (d) of section three hundred four-a, paragraph one of subdivision (a) and subdivision (d) of section three hundred five, subdivision six-a of section four hundred fifteen and subdivision (g) of section twenty-one hundred twenty-five of the vehicle and traffic law, section fifteen of this chapter, excepting moneys deposited with the state on account of betterments performed pursuant to subdivision twenty-seven or subdivision thirty-five of section ten of the highway law, and section one hundred forty-five of the transportation law, (iii) any moneys collected by the department of transportation for services provided pursuant to agreements entered into in accordance with section ninety-nine-r of the general municipal law, and (iv) any other moneys collected therefor or credited or transferred thereto from any other fund, account or source.

* NB Separately amended, cannot be put together

* NB Effective April 1, 2028 until June 30, 2030

* (a) The special obligation reserve and payment account shall consist (i) of all moneys required to be deposited in the dedicated highway and bridge trust fund pursuant to the provisions of sections two hundred eighty-nine-e, three hundred one-j, five hundred fifteen and eleven hundred sixty-seven of the tax law, section four hundred one of the vehicle and traffic law, and section thirty-one of chapter fifty-six of the laws of nineteen hundred ninety-three, (ii) all fees, fines or penalties collected by the commissioner of transportation and the commissioner of motor vehicles pursuant to section fifty-two, section

three hundred twenty-six, section eighty-eight of the highway law, subdivision fifteen of section three hundred eighty-five of the vehicle and traffic law, section fifteen of this chapter, excepting moneys deposited with the state on account of betterments performed pursuant to subdivision twenty-seven or subdivision thirty-five of section ten of the highway law, and section one hundred forty-five of the transportation law, (iii) any moneys collected by the department of transportation for services provided pursuant to agreements entered into in accordance with section ninety-nine-r of the general municipal law, and (iv) any other moneys collected therefor or credited or transferred thereto from any other fund, account or source.

* NB Separately amended, cannot be put together

*NB Effective April 1, 2028 until June 30, 2030

* (a) The special obligation reserve and payment account shall consist (i) of all moneys required to be deposited in the dedicated highway and bridge trust fund pursuant to the provisions of sections two hundred eighty-nine-e, three hundred one-j, five hundred fifteen and eleven hundred sixty-seven of the tax law, section four hundred one and article twelve-d of the vehicle and traffic law, and section thirty-one of chapter fifty-six of the laws of nineteen hundred ninety-three, (ii) all fees, fines or penalties collected by the commissioner of transportation and the commissioner of motor vehicles pursuant to section fifty-two, section three hundred twenty-six, section eighty-eight of the highway law, subdivision fifteen of section three hundred eighty-five of the vehicle and traffic law, section fifteen of this chapter, excepting moneys deposited with the state on account of betterments performed pursuant to subdivision twenty-seven or subdivision thirty-five of section ten of the highway law, and section one hundred forty-five of the transportation law, (iii) any moneys collected by the department of transportation for services provided pursuant to agreements entered into in accordance with section ninety-nine-r of the general municipal law, and (iv) any other moneys collected therefor or credited or transferred thereto from any other fund, account or source.

* NB Effective June 30, 2030

(b) Moneys in the special obligation reserve and payment account shall, following appropriation by the legislature, be used to pay amounts due to the New York state thruway authority as dedicated highway and bridge trust fund cooperative agreement payments pursuant to the provisions of dedicated highway and bridge trust fund cooperative agreements entered into between the authority and the department of transportation pursuant to sections ten-e, ten-f, and ten-g of the highway law, the provisions of section three hundred eighty-five of the public authorities law, and pursuant to the provisions of this section.

(c) The comptroller is hereby authorized and directed to transfer monthly no later than the last day of each month, any moneys, if any, in excess of the aggregate amounts required to be set aside in order to meet the requirements established in paragraph (d) of this subdivision, to the highway and bridge capital account, provided however that in no event shall such transfers occur unless and until the aggregate of all dedicated highway and bridge trust fund cooperative agreement payments certified to the comptroller for such fiscal year shall have been appropriated in accordance with the provisions of this section. Additionally, in no event shall the comptroller pay over and distribute any revenues of the fund to any person other than the New York state thruway authority if any payment required to be set aside pursuant to paragraph (b) of this subdivision has not been made to the authority on the date by which it was required to have been made pursuant to such schedule; provided, however, that no person, including such authority or the holders of its bonds or notes shall have any lien on such revenues and such agreement shall be executory only to the extent of such revenues available to the state in such fund.

(d) Upon receipt by the comptroller of a certificate or certificates from the chairperson of the New York state thruway authority submitted pursuant to section three hundred eighty-five of the public authorities law, that such authority requires a payment or payments, from the dedicated highway and bridge trust fund, the comptroller shall pay from such fund pursuant to an appropriation on or before the fifteenth day of any month preceding the payment as the chairperson thereof may direct in any such certificate, the amount or amounts so certified. The chairperson of such authority shall furnish the commissioner of taxation and finance with copies of such certificates. In order to set aside the moneys necessary to meet the amounts required on the payment date or dates herein, the comptroller shall comply with the provisions of this subdivision.

(e) Except for the purpose of meeting a dedicated highway and bridge trust fund cooperative agreement payment required pursuant to section three hundred eighty-five of the public authorities law that is due on a monthly basis or more frequently, prior to transferring any moneys from the account pursuant to paragraph (c) of this subdivision, the comptroller shall set aside on a monthly basis all revenues deposited pursuant to this subdivision as received until the amount set aside is equal to, twenty percent of the interest due on such obligations on the next succeeding interest payment date multiplied by the number of months from the date of the last such payment and ten percent of the next principal installment due on such obligations multiplied by the number of months from the date of the last such principal installment where principal is due on an annual basis or twenty percent of the next principal installment due on such obligations multiplied by the number of months from the date of the last such principal installment where principal is due on a semiannual basis. For the purpose of meeting a required dedicated highway and bridge trust fund cooperative agreement payment that is due on a monthly basis or more frequently, the comptroller shall set aside all revenues deposited pursuant to subdivision two of this section as received until the amount so set aside is, in the reasonable judgment of the comptroller, sufficient to pay the required highway and bridge trust fund cooperative agreement payment on or before such payment date. In no event shall the comptroller be held liable for the failure to set aside an amount sufficient to pay the required dedicated highway and bridge trust fund cooperative agreement payment to the authority.

(f) In the event that the amount set aside by the comptroller pursuant to paragraph (e) of this subdivision is not sufficient to meet the dedicated highway and bridge trust fund cooperative agreement payments required pursuant to a certificate or certificates submitted by the chairperson pursuant to subdivision two of section three hundred eighty-five of the public authorities law, the comptroller shall immediately transfer first from the highway and bridge capital account, and then, if necessary, from the general fund to the special obligation reserve and payment account, an amount which, when combined with the amount set aside pursuant to paragraph (e) of this subdivision, shall be sufficient to make the dedicated highway and bridge trust fund cooperative agreement payments required pursuant to such certificate or certificates. Following such an event, the comptroller shall, immediately set aside the amounts required pursuant to paragraph (e) of this subdivision, set aside and pay the next moneys received by the special obligation reserve and payment account to reimburse the general fund for moneys which were transferred to the special obligation reserve and payment account pursuant to this paragraph. Such amounts shall be set aside until the full amount of moneys transferred from the general fund shall have been set aside and any such moneys set aside shall be transferred to the general fund no later than the last day of each month.

4. The highway and bridge capital account shall consist of all moneys transferred from the special obligation reserve and payment account and any other moneys credited or transferred thereto from any other fund, account or source.

4-a. (a) The aviation purpose account shall consist of all moneys required to be deposited by section three hundred twelve of the tax law and any other moneys credited or transferred thereto from any other fund, account or source.

(b) Moneys in the aviation purpose account shall be utilized for airports and aviation facilities and equipment and related projects, including but not limited to the acquisition of real or tangible personal property, construction, reconstruction, reconditioning, preservation, maintenance or improvement of airport or aviation capital facilities and noise mitigation projects, and any other purpose not prohibited by federal law.

5. * a. Moneys in the dedicated highway and bridge trust fund shall, following appropriation by the legislature, be utilized for: reconstruction, replacement, reconditioning, restoration, rehabilitation and preservation of state, county, town, city and village roads, highways, parkways, and bridges thereon, to restore such facilities to their intended functions; construction, reconstruction, enhancement and improvement of state, county, town, city, and village roads, highways, parkways, and bridges thereon, to address current and projected capacity

problems including costs for traffic mitigation activities; aviation projects authorized pursuant to section fourteen-j of the transportation law and for payments to the general debt service fund of amounts equal to amounts required for service contract payments related to aviation projects as provided and authorized by section three hundred eighty-six of the public authorities law; programs to assist small and minority and women-owned firms engaged in transportation construction and reconstruction projects, including a revolving fund for working capital loans, and a bonding guarantee assistance program in accordance with provisions of this chapter; matching federal grants or apportionments to the state for highway, parkway and bridge capital projects; the acquisition of real property and interests therein required or expected to be required in connection with such projects; preventive maintenance activities necessary to ensure that highways, parkways and bridges meet or exceed their optimum useful life; expenses of control of snow and ice on state highways by the department of transportation including but not limited to personal services, nonpersonal services and fringe benefits, payment of emergency aid for control of snow and ice in municipalities pursuant to section fifty-five of the highway law, expenses of control of snow and ice on state highways by municipalities pursuant to section twelve of the highway law, and for expenses of arterial maintenance agreements with cities pursuant to section three hundred forty-nine of the highway law; personal services, nonpersonal services, and fringe benefit costs of the department of transportation for bus safety inspection activities, rail safety inspection activities, and truck safety inspection activities; costs of the department of motor vehicles, including but not limited to personal and nonpersonal services; costs of engineering and administrative services of the department of transportation, including but not limited to fringe benefits; the contract services provided by private firms in accordance with section fourteen of the transportation law; personal services and nonpersonal services, for activities including but not limited to the preparation of designs, plans, specifications and estimates; construction management and supervision activities; costs of appraisals, surveys, testing and environmental impact statements for transportation projects; expenses in connection with buildings, equipment, materials and facilities used or useful in connection with the maintenance, operation, and repair of highways, parkways and bridges thereon; and project costs for: construction, reconstruction, improvement, reconditioning and preservation of rail freight facilities and intercity rail passenger facilities and equipment; construction, reconstruction, improvement, reconditioning and preservation of state, municipal and privately owned ports; construction, reconstruction, improvement, reconditioning and preservation of municipal airports; privately owned airports and aviation capital facilities, excluding airports operated by the state or operated by a bi-state municipal corporate instrumentality for which federal funding is not available provided the project is consistent with an approved airport layout plan; and construction, reconstruction, enhancement, improvement, replacement, reconditioning, restoration, rehabilitation and preservation of state, county, town, city and village roads, highways, parkways and bridges; and construction, reconstruction, improvement, reconditioning and preservation of fixed ferry facilities of municipal and privately owned ferry lines for transportation purposes, and the payment of debt service required on any bonds, notes or other obligations and related expenses for highway, parkway, bridge and project costs for: construction, reconstruction, improvement, reconditioning and preservation of rail freight facilities and intercity rail passenger facilities and equipment; construction, reconstruction, improvement, reconditioning and preservation of state, municipal and privately owned ports; construction, reconstruction, improvement, reconditioning and preservation of municipal airports; privately owned airports and aviation capital facilities, excluding airports operated by the state or operated by a bi-state municipal corporate instrumentality for which federal funding is not available provided the project is consistent with an approved airport layout plan; construction, reconstruction, enhancement, improvement, replacement, reconditioning, restoration, rehabilitation and preservation of state, county, town, city and village roads, highways, parkways and bridges; and construction, reconstruction, improvement, reconditioning and preservation of fixed ferry facilities of municipal and privately owned ferry lines for transportation purposes, purposes authorized on or after the effective date of this section. Beginning with disbursements made on and after the first day of April, nineteen hundred ninety-three, moneys in such fund shall be available to pay such costs or expenses made pursuant to appropriations or reappropriations made during the state fiscal year which began on the first of April, nineteen hundred ninety-two. Beginning the first day of April, nineteen hundred ninety-three, moneys in such fund shall also be used for transfers to the general debt service fund and the general fund of amounts equal to that respectively required for service contract and financing agreement payments as provided and authorized by section three hundred eighty of the public authorities law, section eleven of chapter three hundred twenty-nine of the laws of nineteen hundred ninety-one, as amended, and sections sixty-eight-c and sixty-nine-o of this chapter.

* NB Effective until April 1, 2028

* a. Moneys in the dedicated highway and bridge trust fund shall, following appropriation by the legislature, be utilized for: reconstruction, replacement, reconditioning, restoration, rehabilitation and preservation of state, county, town, city and village roads, highways, parkways, and bridges thereon, to restore such facilities to their intended functions; construction, reconstruction, enhancement and improvement of state, county, town, city, and village roads, highways, parkways, and bridges thereon, to address current and projected capacity problems including costs for traffic mitigation activities; aviation projects authorized pursuant to section fourteen-j of the transportation law and for payments to the general debt service fund of amounts equal to amounts required for service contract payments related to aviation projects as provided and authorized by section three hundred eighty-six of the public authorities law; programs to assist small and minority and women-owned firms engaged in transportation construction and reconstruction projects, including a revolving fund for working capital loans, and a bonding guarantee assistance program in accordance with provisions of this chapter; matching federal grants or apportionments to the state for highway, parkway and bridge capital projects; the acquisition of real property and interests therein required or expected to be required in connection with such projects; preventive maintenance activities necessary to ensure that highways, parkways and bridges meet or exceed their optimum useful life; expenses of control of snow and ice on state highways by the department of transportation including but not limited to personal services, nonpersonal services and fringe benefits, payment of emergency aid for control of snow and ice in municipalities

pursuant to section fifty-five of the highway law, expenses of control of snow and ice on state highways by municipalities pursuant to section twelve of the highway law, and for expenses of arterial maintenance agreements with cities pursuant to section three hundred forty-nine of the highway law; personal services, nonpersonal services, and fringe benefit costs of the department of transportation for bus safety inspection activities, rail safety inspection activities, and truck safety inspection activities; costs of engineering and administrative services of the department of transportation, including but not limited to fringe benefits; the contract services provided by private firms in accordance with section fourteen of the transportation law; personal services and nonpersonal services, for activities including but not limited to the preparation of designs, plans, specifications and estimates; construction management and supervision activities; costs of appraisals, surveys, testing and environmental impact statements for transportation projects; expenses in connection with buildings, equipment, materials and facilities used or useful in connection with the maintenance, operation, and repair of highways, parkways and bridges thereon; and project costs for: construction, reconstruction, improvement, reconditioning and preservation of rail freight facilities and intercity rail passenger facilities and equipment; construction, reconstruction, improvement, reconditioning and preservation of state, municipal and privately owned ports; construction, reconstruction, improvement, reconditioning and preservation of municipal airports; privately owned airports and aviation capital facilities, excluding airports operated by the state or operated by a bi-state municipal corporate instrumentality for which federal funding is not available provided the project is consistent with an approved airport layout plan; and construction, reconstruction, enhancement, improvement, replacement, reconditioning, restoration, rehabilitation and preservation of state, county, town, city and village roads, highways, parkways and bridges; and construction, reconstruction, improvement, reconditioning and preservation of fixed ferry facilities of municipal and privately owned ferry lines for transportation purposes, and the payment of debt service required on any bonds, notes or other obligations and related expenses for highway, parkway, bridge and project costs for: construction, reconstruction, improvement, reconditioning and preservation of rail freight facilities and intercity rail passenger facilities and equipment; construction, reconstruction, improvement, reconditioning and preservation of state, municipal and privately owned ports; construction, reconstruction, improvement, reconditioning and preservation of municipal airports; privately owned airports and aviation capital facilities, excluding airports operated by the state or operated by a bi-state municipal corporate instrumentality for which federal funding is not available provided the project is consistent with an approved airport layout plan; construction, reconstruction, enhancement, improvement, replacement, reconditioning, restoration, rehabilitation and preservation of state, county, town, city and village roads, highways, parkways and bridges; and construction, reconstruction, improvement, reconditioning and preservation of fixed ferry facilities of municipal and privately owned ferry lines for transportation purposes, purposes authorized on or after the effective date of this section. Beginning with disbursements made on and after the first day of April, nineteen hundred ninety-three, moneys in such fund shall be available to pay such costs or expenses made pursuant to appropriations or reappropriations made during the state fiscal year which began on the first of April, nineteen hundred ninety-two. Beginning the first day of April, nineteen hundred ninety-three, moneys in such fund shall also be used for transfers to the general debt service fund and the general fund of amounts equal to that respectively required for service contract and financing agreement payments as provided and authorized by section three hundred eighty of the public authorities law, section eleven of chapter three hundred twenty-nine of the laws of nineteen hundred ninety-one, as amended, and sections sixty-eight-c and sixty-nine-o of this chapter.

* NB Effective April 1, 2028

b. Subject to appropriation therefor and subject to subdivision four of this section, beginning the first day of April, nineteen hundred ninety-three, an amount of moneys in the dedicated highway and bridge trust fund, together with any other moneys legally available therefor, which is equivalent to the amount that was historically appropriated from state sources, other than proceeds from the accelerated capacity and transportation improvements of the nineties bond act, for highway, parkway and bridge purposes as enumerated in paragraph a of this subdivision shall be used to fund highway, parkway and bridge expenditures that were historically appropriated from state sources, other than proceeds from the accelerated capacity and transportation improvements of the nineties bond act, for the purposes enumerated in paragraph a of this subdivision.

6. All payments of moneys from the dedicated highway and bridge trust fund shall be made on audit and warrant of the comptroller. Not later than twenty days after the end of each calendar quarter, the comptroller shall submit to the director of the budget and the chairpersons of the fiscal committees of the legislature a report showing the amount of receipts identified as bond proceeds and the amounts, separately identified, received from taxes, fees, transfers, or other sources, and the amounts disbursed from the dedicated highway and bridge trust fund for state operations, capital projects and transfers to other funds.

7. There shall be a comprehensive financial report and plan for the dedicated highway and bridge trust fund. The governor shall annually submit such plan to the legislature and the comptroller in accordance with paragraph (e) of subdivision three of section twenty-two-c of this chapter.

8. The state comptroller shall at the commencement of each month certify to the director of the budget, the chairpersons of the senate finance and assembly ways and means committees, the commissioner of transportation, and the chairman of the thruway authority the amount disbursed from the dedicated highway and bridge trust fund in the preceding month, the amounts reimbursed by the thruway authority, the revenues received in the fund, and the unreimbursed disbursements, in accordance with section ten-e of the highway law.

9. Not later than sixty days after the end of the state fiscal year, the department of transportation shall provide to the state comptroller, the chairpersons of the senate finance and assembly ways and means committees and the division of the budget, a detailed description of each capital project let during the completed prior year that is funded fully or partially from the dedicated highway and bridge trust fund.

Such description shall include a project identification number, a description of the project in less than thirty words, the work type, the estimated total cost of the project and the probable life of each such project.

10. Not later than March first of each state fiscal year, the department of transportation shall provide to the state comptroller, the chairpersons of the senate finance and assembly ways and means committees and the division of the budget, a detailed description of each capital project anticipated or available to be let in the next fiscal year that is planned to be funded fully or partially from the dedicated highway and bridge trust fund. Such description shall include a project identification number, a description of the project in less than thirty words, the work type, the estimated total cost of the project and the probable life of each such project.

11. The department of transportation shall provide to the state comptroller and the chairpersons of the senate finance and assembly ways and means committees, not later than fourteen days subsequent to reimbursement from bond proceeds to the dedicated highway and bridge trust fund, a cooperative agreement schedule of all projects so reimbursed. Such schedule shall include, but not be limited to, an identifying project number, the work type, project description, county, total cost, percentage of federal funding, letting date, scheduled completion date, life to date dedicated highway and bridge trust fund disbursements, prior amount of thruway authority bond proceeds reimbursement, the amount of the current reimbursement, and the probable life of each such project.

§ 89-c. Dedicated mass transportation trust fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "dedicated mass transportation trust fund".

2. The dedicated mass transportation trust fund shall consist of all moneys collected therefor or credited or transferred thereto from any

other fund, account or source. Any interest received by the comptroller on moneys on deposit in the dedicated mass transportation trust fund shall be retained in and become a part of such fund.

3. Moneys in the dedicated mass transportation trust fund shall, following appropriation by the legislature, be utilized for the reconstruction, replacement, purchase, modernization, improvement, reconditioning, preservation and maintenance of mass transit facilities, vehicles and rolling stock, or the payment of debt service or operating expenses incurred by mass transit operating agencies, and for rail projects authorized pursuant to section fourteen-j of the transportation law, for payments to the general debt service fund of amounts equal to amounts required for service contract payments related to rail projects as provided and authorized by section three hundred eighty-six of the public authorities law and for programs to assist small and minority and women-owned firms engaged in transportation construction and reconstruction projects, including a revolving fund for working capital loans, and a bonding guarantee assistance program in accordance with provisions of this chapter. It is the intent of the governor to submit and the legislature to enact in a budget bill for fiscal year nineteen hundred ninety-four--ninety-five, two appropriations from the dedicated mass transportation trust fund to the metropolitan transportation authority dedicated tax fund established by section twelve hundred seventy-c of the public authorities law. One such appropriation shall be equal to the amounts expected to be available for such purpose pursuant to subdivision (d) of section three hundred one-j of the tax law during the nineteen hundred ninety-four--ninety-five fiscal year and shall be effective in that fiscal year. The other such appropriation shall be equal to the amount expected to be available for such purpose pursuant to subdivision (d) of section three hundred one-j of the tax law during the nineteen hundred ninety-five--ninety-six fiscal year and shall, notwithstanding the provisions of section forty of this chapter, take effect on the first day of the nineteen hundred ninety-five--ninety-six fiscal year and lapse on the last day of that fiscal year. It is the intent of the governor to submit and the legislature to enact for each fiscal year after the nineteen hundred ninety-four--ninety-five fiscal year in an annual budget bill: (i) an appropriation for the amount

expected to be available in the dedicated mass transportation trust fund during such fiscal year for the metropolitan transportation authority pursuant to subdivision (d) of section three hundred one-j of the tax law and paragraph two of subdivision (d) of section eleven hundred nine of the tax law, including any amounts on deposit therein from any prior year which have been previously appropriated, and (ii) an appropriation of the amounts projected by the director of the budget to be deposited in the metropolitan transportation authority dedicated tax fund from the dedicated mass transportation trust fund pursuant to subdivision (d) of section three hundred one-j of the tax law and paragraph two of subdivision (d) of section eleven hundred nine of the tax law, for the next succeeding fiscal year. Such appropriation for payment of revenues expected to be received in the succeeding fiscal year shall, notwithstanding section forty of this chapter, take effect on the first day of such succeeding fiscal year and lapse on the last day of such fiscal year. If for any fiscal year commencing on or after the first day of April, nineteen hundred ninety-four the governor fails to submit a budget bill containing the foregoing, or the legislature fails to enact a bill with such provisions, then the authority shall notify the comptroller, the director of the budget, the chairperson of the senate finance committee and the chairperson of the assembly ways and means committee of amounts required to be disbursed from the appropriation made during the preceding fiscal year for payment in such fiscal year. In no event shall the comptroller make any payments from such appropriation prior to May first of such fiscal year, and unless and until the director of the budget, the chairperson of the senate finance committee and the chairperson of the assembly ways and means committee have been notified of the required payments and the timing of such payments to be made from the dedicated mass transportation trust fund to the metropolitan transportation authority dedicated tax fund at least forty-eight hours prior to any such payments. Until such time as payments pursuant to such appropriation are made in full, revenues in the dedicated mass transportation trust fund shall not be paid over to any person other than the metropolitan transportation authority. Nothing contained in this subdivision shall be deemed to restrict the right of the state to amend, repeal, modify or otherwise alter statutes imposing or relating to the taxes imposed pursuant to section three hundred one-j of the tax law, the taxes imposed pursuant to paragraph two of subdivision (d) of section eleven hundred nine of the tax law, or the appropriations relating thereto. The metropolitan transportation authority shall not include within any resolution, contract or agreement with holders of the bonds or notes issued under section twelve hundred sixty-nine of the public authorities law any provision which provides that a default occurs as a result of the state exercising its right to amend, repeal, modify or otherwise alter such taxes or appropriations.

§ 89-d. Motor vehicle theft and insurance fraud prevention fund. 1. There is hereby established in the custody of the comptroller, a special fund to be known as the "motor vehicle theft and insurance fraud prevention fund".

2. Such fund shall consist of all moneys received by the state pursuant to subsection (b) of section nine thousand one hundred ten of the insurance law that are transferred to the fund pursuant to paragraph one of subsection (e) of section nine thousand one hundred ten of the insurance law and all other grants, bequests or other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law.

3. Moneys in the motor vehicle theft and insurance fraud prevention fund shall be kept separate and apart and shall not be commingled with any other moneys in the custody of the comptroller and shall only be expended herein and in such amounts as approved by the division of the budget.

4. The moneys received by such fund shall be expended pursuant to appropriation only to fund provider agencies which have been awarded grants by the motor vehicle theft and insurance fraud prevention board established pursuant to section eight hundred forty-six-l of the executive law. All moneys expended pursuant to this subdivision shall be for the reimbursement of costs incurred by provider agencies.

§ 89-e. Alzheimer's disease assistance fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "Alzheimer's disease assistance fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section six hundred twenty-nine of the tax law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. For each state fiscal year, there shall be appropriated to the fund by the state, in addition to all other moneys required to be deposited into such fund, an amount equal to the amounts of monies collected and deposited into the fund pursuant to section six hundred twenty-nine of the tax law during the preceding calendar year, as certified by the comptroller. Nothing contained herein shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the Alzheimer's research fund during the preceding calendar year as the result of revenue derived pursuant to section six hundred twenty-nine of the tax law.

2-b. On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;
(iii) the amount awarded to each;
(iv) the purposes for which such awards were granted; and
(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Moneys in the Alzheimer's disease assistance fund shall be kept separate and shall not be commingled with any other moneys in the custody of the commissioner of taxation and finance and the comptroller.

4. The moneys in such fund shall be expended only for the purposes spelled out in paragraph (b) of subdivision six of section twenty-seven hundred one of the public health law.

5. All payments form such fund shall be made by the department of taxation and finance after audit and warrant of the comptroller on vouchers approved by the commissioner of health.

§ 89-f. Workers' compensation security fund payment account. 1. There is hereby established in the custody of the superintendent of financial services a special revenue fund to be known as the "workers' compensation security fund payment account".

2. Such account shall consist of all moneys received by the workers' compensation security fund as payments pursuant to section one hundred eight of the workers' compensation law, and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. The moneys of the workers' compensation security fund payment account shall be made available to the superintendent of financial services to pay for the borrowing of any funds pursuant to section seven thousand four hundred thirty-three-a of the insurance law and for payments to the workers' compensation security fund for payment of awards certified by the superintendent of financial services. All

payments from such account shall be made upon the audit and warrant of the comptroller on vouchers certified or approved by the superintendent of financial services in the manner prescribed by law.

*** § 89-h. Medical cannabis trust fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "medical cannabis trust fund."

2. The medical cannabis trust fund shall consist of all moneys required to be deposited in the medical cannabis trust fund pursuant to the provisions of section four hundred ninety of the tax law.

3. The moneys in the medical cannabis trust fund shall be kept separate and shall not be commingled with any other moneys in the custody of the commissioner of taxation and finance and the state comptroller.

4. The moneys of the medical cannabis trust fund, following appropriation by the legislature, shall be allocated upon a certificate of approval of availability by the director of the budget as follows: (a) fifty percent of the monies shall be transferred to the counties in New York state in which the medical cannabis was manufactured and allocated in proportion to the gross sales originating from medical cannabis manufactured in each such county; and (b) fifty percent of the moneys shall be transferred to the counties in New York state in which the medical cannabis was dispensed and allocated in proportion to the gross sales occurring in each such county. For purposes of this subdivision, the city of New York shall be deemed to be a county.

* NB Repealed July 5, 2028

§ 89-i. Military family relief fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "military family relief fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance pursuant to the provisions of section two hundred nine-L and section six hundred thirty-f of the tax law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained herein shall prevent the state from receiving grants, gifts, or bequests for the fund and depositing them into the fund according to law.

3. Monies of the fund shall be expended only for the aid of military families. Such monies may be used to provide assistance to military families for housing, clothing, food, medical services, utilities, or any other related necessity of daily living. The New York state director of veterans' affairs shall establish criteria for determining who is eligible to receive assistance pursuant to this fund.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of taxation and finance.

5. To the extent practicable, the New York state director of veterans' affairs shall ensure that all monies received are expended within one calendar year from the date on which they are received.

6. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the military family relief fund during the preceding calendar year as the result of revenue derived pursuant to sections two hundred nine-L and six hundred thirty-f of the tax law.

7. On or before the first day of February each year, the New York state director of veterans' affairs shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on veterans, homeland security

and military affairs, chair of the assembly veterans affairs committee, and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year and shall include:

(i) the amount of money dispersed from the fund;

(ii) the recipients of awards from the fund;

(iii) the amount awarded to each recipient;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

*** § 89-j. The school bus motorist education fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund known as the school bus motorist education fund.

2. Such fund shall consist of monies received by the state from any court of the unified court system pursuant to section eighteen hundred nine of the vehicle and traffic law for violations of section eleven hundred seventy-four of such law, and all other fines, fees, grants, bequests or other monies credited, appropriated or transferred thereto from any other fund or source.

3. (a) Fifty percent of the monies of the fund, following appropriation by the legislature, shall be made available to the state comprehensive school bus driver safety training council for the study of the illegal passing of stopped school buses by motorists, and the development of proposals to reduce the number of motorists passing school buses in violation of section eleven hundred seventy-four of the vehicle and traffic law.

(b) The remaining fifty percent of the monies of such fund shall be made available to the department of motor vehicles for the design and implementation, in conjunction with the governor's traffic safety committee, the departments of education and transportation, the division of state police, and the state comprehensive school bus driver safety training council, of a public education program to further educate motorists of the dangers of passing a school bus in violation of section eleven hundred seventy-four of the vehicle and traffic law, to reduce the number of such incidents, and to promote school bus safety.

4. The monies of the fund made available pursuant to paragraph (a) of subdivision three of this section shall be paid out on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of education. The monies of the fund made available pursuant to paragraph (b) of subdivision three of this section shall be paid out on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of motor vehicles. At the end of each year any monies remaining in the fund shall be retained in the fund and shall not revert to the general fund. The interest and income earned on money in the fund, after deducting any applicable charges, shall be credited to the fund.

* NB There are 2 § 89-j's

*** § 89-j. Substance use disorder education and recovery fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the state comptroller, a special fund to be known as the "substance use disorder education and recovery fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section six hundred twenty-nine-b of the tax law, all revenues received pursuant to appropriations by the legislature, and all moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. No moneys credited to such fund pursuant to section six hundred twenty-nine-b of the tax law shall be deemed to authorize the reduction of the amount of monies otherwise appropriated by the state for the purpose of substance use disorder education and recovery.

3. The monies of the fund shall be made available to the office of addiction services and supports for the purpose of providing grants to organizations dedicated to providing education, prevention, treatment or

recovery to those suffering from substance use disorders pursuant to section 19.45 of the mental hygiene law.

4. The monies of the fund shall be paid out on the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner of addiction services and supports, or by an officer or employee of the office of addiction services and supports designated by such commissioner.

* NB There are 2 § 89-j's

§ 89-k. Diabetes research and education fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "diabetes research and education fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section two hundred nine-Q and section six hundred thirty-l of the tax law and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund shall be expended only for diabetes research and educational projects. As used in this section, "diabetes research and education projects" means scientific research or educational projects, including demonstration and education grants for diabetes education research, which are approved by the department of health.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all monies received during a fiscal year are expended prior to the

end of that fiscal year.

6. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the diabetes research and education fund during the preceding calendar year as the result of revenue derived pursuant to sections two hundred nine-Q and six hundred thirty-l of the tax law.

7. On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year and shall include:

(i) the amount of money disbursed from the fund;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each; and

(iv) the purposes for which such awards were granted.

§ 90. New York state department of transportation highway safety program fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller a fund to be known as the "New York state department of transportation highway safety program fund".

2. The fund shall consist of (a) all fines or penalties collected in proceedings in a court or administrative tribunal which results in a conviction for a violation of section fourteen-f or subdivision two of section one hundred forty of the transportation law, and (b) all moneys deposited into the fund by the commissioner of transportation resulting from revenue contracts for parkway towing and emergency road services, lease income, gas station net revenue, and sale of property or assets on parkways designated in law as special parkways.

3. Moneys in the New York state department of transportation highway safety program fund may be invested by the comptroller pursuant to the provisions of section ninety-eight-a of this article and any income received by the comptroller from such investments shall be added to and become part of, and shall be used for the purposes of such fund. All deposits of such money shall, if required by the comptroller, be secured by obligations of the United States or of the state of market value equal at all times to the amount of the deposit and all banks and trust companies are authorized to give such securities for such deposits.

4. Moneys of the fund, following appropriation by the legislature, shall be allocated upon a certificate of approval of availability by the director of the budget solely for the purposes set forth in this section.

5. Fifty percent of the moneys in the fund received pursuant to section fourteen-f or subdivision two of section one hundred forty of the transportation law shall be transferred to the general fund of the state on or before the last day of the state's fiscal year. All other moneys in the fund shall be made available pursuant to appropriation for, but not limited to, administration and enforcement of the highway safety program and related purposes, including, but not limited to, the purchase of highway safety equipment.

§ 90-a. New York state passenger facility charge fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller an interest bearing fund to be known as the "New York state passenger facility charge fund."

2. The fund shall consist of passenger facility charges collected on behalf of the department of transportation as authorized by the federal aviation administration. The passenger facility charges in such fund shall be used solely for airport-related projects located at the airport where such charges were collected.

3. Moneys in the New York state passenger facility charge fund shall be kept separate and shall not be commingled with any other moneys in the custody of the state comptroller. Moneys in the fund may be invested by the comptroller pursuant to the provisions of section ninety-eight-a of this article and any income received by the comptroller from such investments shall be added to and become part of, and shall be used for the purposes of such fund. All deposits of such money shall, if required by the comptroller, be secured by obligations of the United States or of the state of market value equal at all times to the amount of the deposit and all banks and trust companies are authorized to give such securities for such deposits.

4. Moneys in the fund, following appropriation by the legislature, shall be allocated upon a certificate of approval of availability by the director of the budget solely for the purposes set forth in this section.

5. All moneys in the fund shall be made available pursuant to appropriation for use in financing airport-related projects approved by the federal aviation administration for passenger facility charge funding.

*** § 91. Transportation safety account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special revenue fund to be known as the transportation safety account.

2. Such account shall consist of all fees received pursuant to article five, sections three hundred ninety-four, three hundred ninety-eight-c, four hundred fifteen, four hundred fifteen-a, four hundred twenty-nine, subdivision four of section five hundred thirty and subdivision seven of section one thousand one hundred ninety-six and all reinstatement, suspension, termination and reapplication fees received pursuant to article nineteen of the vehicle and traffic law and required to be deposited to this account, and all other monies credited or transferred thereto from any other fund or source pursuant to law.

3. Moneys of the account, following appropriation by the legislature, shall be available to the department of motor vehicles for services and expenses of transportation safety activities.

* NB Repealed April 1, 2004 - Section revived April 1, 2028

§ 91-a. Revenue arrearage account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special revenue fund to be known as the revenue arrearage account. Moneys of this account shall be used for services and expenses related to the collection and maximization of overdue non-tax revenues owed to the state or any other purpose authorized by law.

2. Notwithstanding any other provision of law, such account shall consist of all moneys collected by offset pursuant to section one hundred seventy-one-f of the tax law; and all moneys deemed by the comptroller to result from an offset of a contract payment or other similar payment pursuant to his authority as defined by section one of article five of the state constitution and section eight of this chapter unless such offset is credited to any tax liability or other liability, as set forth in paragraph (b) of subdivision six of section one hundred seventy-one-f of the tax law; all general fund moneys collected by the attorney general or any other public or private entity to whom debt has been referred for collection, less actual administrative expenses, for repayment of debt as defined in paragraph (b) of subdivision one of section eighteen of the state finance law, except unemployment insurance liability credited to federal funds, federal trust funds or fiduciary funds, as prescribed in guidelines set forth by the director of the budget; and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. Within such account there shall be created a sub-account from which the comptroller, upon certification, may pay any refunds or reimbursements and any interest due thereon to which a debtor, as defined in section eighteen of this chapter, is entitled.

4. The comptroller is hereby authorized and directed to deposit into this account all moneys collected pursuant to section one hundred seventy-one-f of the tax law and all moneys collected in the offset of a payment as described in subdivision two of this section. Further, the comptroller is authorized and directed to loan money by transfer to the revenue arrearage account from the general fund, or any other fund; provided, however, that such loans shall be limited to the amounts required to make disbursements pursuant to duly enacted appropriations and to certificates of approval issued by the director of the budget and further provided that the comptroller shall use the first subsequent cash receipts of this account to repay any such loans. Copies of the aforementioned certificates of approval shall be filed with the comptroller and with the chairman of the senate finance committee and the chairman of the assembly ways and means committee.

5. Moneys of the account, following appropriation by the legislature, shall be allocated upon a certificate of approval of availability by the director of the budget for the purposes set forth in this section.

6. Notwithstanding the provisions of any other law to the contrary, the comptroller is authorized and directed to transfer remaining moneys deposited to the revenue arrearage account to the general fund miscellaneous receipts account on the last day of the state fiscal year.

7. State agencies, as defined in section eighteen of this chapter, shall provide reports detailing debts owed to such agencies in a form and format prescribed in guidelines set forth by the director of the budget, and pursuant to a reporting schedule set forth by the director of the budget.

§ 91-b. Boating noise level enforcement fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the boating noise level enforcement fund.

2. Such fund shall consist of all fines and forfeitures collected pursuant to section forty-four of the navigation law and required to be deposited to this fund, and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. Moneys of the fund shall be available only for the payment of state aid pursuant to the provisions of section seventy-nine-b of the navigation law for the purpose of enforcing the provisions of section forty-four of such law.

§ 91-c. Special offset fiduciary account. 1. There is hereby established a fiduciary account known as the special offset account. Such account shall contain such liability monies as are set forth in paragraph (b) of subdivision six of section one hundred seventy-one-f of the tax law.

2. In addition to any other payments from the account, the comptroller shall remit overpayments of grants and allowances of public assistance, as determined by the office of temporary and disability assistance or a local social services district, to local social services districts, which shall remit such funds, as appropriate, to local social services districts for proper crediting and distribution or for reimbursement to state funds.

2-a. In addition to any other payments from the account, the comptroller shall remit overpayments of medical assistance made to individuals who are or who have been enrolled as providers in the New York state medical assistance program as established under title eleven of article five of the social services law to the department of health for proper crediting and distribution or for reimbursement to state funds.

3. All payments from this account shall be made upon audit and warrant of the state comptroller.

*** § 91-d. Recruitment incentive and retention account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account in the miscellaneous special revenue fund to be known as the recruitment incentive account.

2. Such account shall consist of all revenues received from contributions, donations and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. Moneys of the account, following appropriation by the legislature may be expended for the recruitment incentive and retention program. Moneys shall be paid out of the account on the audit and warrant of the state comptroller on vouchers certified or approved by the adjutant general of New York state.

* NB Repealed September 1, 2031

§ 91-f. Adult home quality enhancement fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special revenue fund to be known as the adult home quality enhancement fund.

2. The adult home quality enhancement fund shall consist of moneys received by the state pursuant to section four hundred sixty-d of the social services law and all other moneys appropriated, credited or transferred thereto from any other fund or source.

3. The moneys from the adult home quality enhancement fund shall be disbursed by the department of health to promote programs to improve the quality of care in adult homes.

§ 91-g. Senior wellness in nutrition fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "senior wellness in nutrition fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section two hundred nine-M and section six hundred twenty-six-a of the tax law, and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund shall be expended solely for senior wellness in nutrition programs approved by the state office for the aging, for the purpose of providing home delivered meals to seniors.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the director of the state office for the aging.

5. To the extent practicable, the director of the state office for the aging shall ensure that all monies received during a fiscal year are expended prior to the end of such fiscal year.

6. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the senior wellness in nutrition fund during the preceding calendar year as the result of revenue derived pursuant to sections two hundred nine-M and six hundred twenty-six-a of the tax law.

7. On or before the first day of February each year, the director of the state office for the aging shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on aging, and chair of the assembly aging committee. Such report shall include how the monies of the fund were utilized during the preceding calendar year and shall include:

(i) the amount of money dispersed from the fund;
(ii) recipients of awards from the fund;
(iii) the amount awarded to each; and
(iv) the purposes for which such awards were granted.

§ 92. Tax stabilization reserve fund. 1. There is hereby established a fund to be known as the tax stabilization reserve fund for the stabilization of the revenues of the state derived from the taxes, fees and other sources required by law to be paid into the general fund of the state treasury.

2. The aggregate amount disbursed from the general fund during the fiscal year shall constitute the norm for such fiscal year of the amount of revenues from such taxes, fees and other sources, and the term "norm," as used in this section, shall mean such aggregate amount.

3. At the close of each fiscal year any cash surplus remaining in the general fund over and above the norm for such fiscal year shall be transferred from or retained in such fund as hereinafter in this subdivision provided. There shall be transferred to the tax stabilization reserve fund all of such surplus moneys, up to and including an amount equivalent to two-tenths of one per centum of such norm, unless such transfer would increase such reserve fund to an amount in excess of two per centum of the amount of the norm for such fiscal year, in which event such transfer shall be limited to such amount as will increase such reserve fund to such two per centum limitation. Any balance of such surplus moneys, thereafter remaining in the general fund, shall be retained in such fund and be available for the reduction of state taxes.

4. In the event that at the close of any fiscal year the receipts derived from the taxes, fees and other sources, required to be paid during such fiscal year into the general fund of the state shall fall below the norm for such fiscal year, there shall be transferred from the tax stabilization reserve fund to the general fund to the extent that there are sufficient moneys in the tax stabilization reserve fund, an

amount equal to the difference between the norm and the amount of such receipts. If such transfer reduces the tax stabilization reserve fund to an amount less than two per centum of the norm for such fiscal year, the amount so transferred shall be repaid in cash prior to the computation and payment of any transfer to the fund pursuant to subdivision three of this section in not less than three equal annual installments within the period of six years or less next succeeding the date of such transfer; provided, however, that if any such annual installment shall increase such reserve fund to an amount in excess of two per centum of the amount of the norm for the then current fiscal year, such installment shall be limited to such amount as will increase such reserve fund to such two per centum limitation and no further repayment of the whole or any part of such transfer shall be required in any subsequent fiscal year. Repayments to the tax stabilization reserve fund shall be stipulated in annual budget bills.

5. Moneys in the tax stabilization reserve fund may be temporarily loaned to the general fund during any fiscal year in anticipation of the receipt of revenues from taxes, fees and other sources required to be paid into the general fund during such fiscal year. Moneys so temporarily loaned shall be repaid in cash during the same fiscal year from revenues received from such taxes, fees and other sources as such revenues are received, to the extent that such revenues are not necessary for current expenditures required to be made from the general fund. In the event that any moneys so temporarily loaned remain unpaid at the close of the fiscal year, the amount so remaining unpaid shall be deemed a transfer from the tax stabilization reserve fund to the general fund to the same extent as if such moneys were transferred at the close of the fiscal year pursuant to the provisions of subdivision four of this section, and the provisions of such subdivision as to repayment shall control. Temporary loans pursuant to this paragraph shall be without interest.

§ 92-b. Stock transfer tax fund. 1. There is hereby established in the custody of the commissioner of taxation and finance a special fund, to be known as the stock transfer tax fund.

2. Such fund shall consist of the revenues derived from the stock transfer tax imposed by article twelve of the tax law and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. The moneys received from such tax and other sources in such fund, after deducting the amount the commissioner of taxation and finance shall determine to be necessary for reasonable costs of the state tax commission in administering, collecting and distributing such tax, commencing with the fiscal year ending March thirty-first, nineteen hundred seventy-seven, shall be appropriated to (i) the municipal assistance corporation for the city of New York created pursuant to title three of article ten of the public authorities law in order to enable such corporation to fulfill the terms of any agreements made with the holders of its notes and bonds and to carry out its corporate purposes including the maintenance of the capital reserve fund and (ii) to the extent such moneys are not required by such corporation as provided in subdivision seven of section ninety-two-d of this chapter and, after deducting the amount such commissioner shall determine to be necessary for reasonable costs of the state tax commission in administering and making distributions in accordance with the provisions of section two hundred eighty-a of the tax law from the stock transfer incentive fund, to the stock transfer incentive fund created pursuant to section ninety-two-i of this chapter to enable rebates to be made from such fund under the provisions of section two hundred eighty-a of the tax law and (iii) to the extent such moneys are not required by such fund, as certified by the commissioner of taxation and finance, the balance shall be appropriated to the city of New York, for the support of local government.

4. After the deduction of such costs of the state tax commission in administering, collecting and distributing such tax, the balances in the stock transfer tax fund so appropriated shall be distributed and paid on the last business day of September, December, March and June into the special account established for the municipal assistance corporation for the city of New York in the municipal assistance tax fund established

pursuant to subdivision one of section ninety-two-d of this chapter, unless and to the extent the balances in such fund on each such payment day are not required by such corporation as provided in said subdivision seven of said section ninety-two-d in which case the balance not so required, if any, after the deduction of such costs of the state tax commission in administering and making distributions in accordance with the provisions of section two hundred eighty-a of the tax law from the stock transfer incentive fund shall be distributed and paid to the stock transfer incentive fund in the custody of the commissioner of taxation and finance established pursuant to section ninety-two-i of this chapter and unless and to the extent that the balances in the stock transfer tax fund on each such payment day are not required by the stock transfer incentive fund as provided in such section ninety-two-i of this chapter in which case the balance not so required, if any, shall be distributed and paid to the chief fiscal officer of the city of New York to be paid into the treasury of the city to the credit of the general fund or paid by the commissioner of taxation and finance to such other account or fund as may be designated in writing by such chief fiscal officer at least ten business days prior to such last day and on each such day, the commissioner of taxation and finance shall certify to the comptroller the amount deducted for administering, collecting and distributing such tax during such quarterly period and shall pay such amount into the general fund of the state treasury to the credit of the state purposes fund therein. In no event shall any amount (other than the amount to be deducted for administering, collecting and distributing such tax) be distributed or paid from the stock transfer tax fund to any person other than the municipal assistance corporation for the city of New York unless and until the aggregate of all payments certified to the comptroller as required by such corporation in order to comply with its agreements with the holders of its notes and bonds and to carry out its corporate purposes, including the maintenance of the capital reserve fund, which remain unappropriated or unpaid to such corporation shall have been appropriated to such corporation and shall have been paid in full provided, however, that no person, including such corporation or the holders of its notes or bonds shall have any lien on such tax and such agreements shall be executory only to the extent of the balances available to the state in such fund. If the balances in such fund are not required by such corporation pursuant to the provisions of this subdivision, on each such last business day of September, December, March and June, the commissioner of taxation and finance shall certify to the comptroller the amount deducted for administering and making distributions in accordance with the provisions of section two hundred eighty-a of the tax law from the stock transfer incentive fund during such quarterly period and he shall pay such amount into the general fund of the state treasury to the credit of the state purposes fund therein. To the extent such moneys are not required by such corporation, as provided in subdivision seven of section ninety-two-d of this chapter, no amount thereof (other than such amount to be deducted for administering, collecting and distributing such tax and such costs in administering and making distributions in accordance with the provisions of section two hundred eighty-a of the tax law from the stock transfer incentive fund) shall be distributed or paid from the stock transfer tax fund other than to such stock transfer incentive fund in the custody of the commissioner of taxation and finance unless and until the aggregate of all payments certified to the comptroller by such commissioner pursuant to the provisions of such incentive fund as necessary to provide payments on account of rebates authorized pursuant to section two hundred eighty-a of the tax law which remain unappropriated or unpaid to such fund shall have been appropriated to such fund and shall have been paid in full provided, however, that no person, including any taxpayer under article twelve of the tax law or any member or dealer referred to in subdivisions two-a and six of section two hundred eighty-a of such law, shall have any lien on this fund or the stock transfer incentive fund.

5. In no fiscal year shall the total amount paid from the fund exceed the total collections during such fiscal year from the stock transfer tax pursuant to the provisions of article twelve of the tax law and as deposited to the credit of the stock transfer tax fund.

6. All payments from the stock transfer tax fund shall be made on the audit and warrant of the comptroller on vouchers approved by the commissioner of taxation and finance.

7. When all the notes and bonds of the municipal assistance corporation for the city of New York have been fully paid and discharged, together with interest thereon and interest on unpaid installments of interest, and the chairman of the corporation makes the final certification required by subdivision seven of section ninety-two-d of this article, the comptroller must notify the commissioner of taxation and finance that all remaining funds held in the stock transfer tax fund must be released to the stock transfer incentive fund. From that time forward, all funds previously deposited in the stock transfer tax fund pursuant to subdivision two of this section will be deposited directly into the stock transfer incentive fund pursuant to all the rules, regulations or instructions that the commissioner may prescribe, after deducting the amount the commissioner determines to be necessary for reasonable costs of the department in administering, collecting and distributing the tax imposed by article twelve of the tax law. Notwithstanding any other provisions of this article, to the extent those moneys are not required by the stock transfer incentive fund for the purpose of administering and making distributions in accordance with the provisions of section two hundred eighty-a of the tax law, as certified by the commissioner of taxation and finance, the balance will be appropriated to the city of New York for the support of local government.

§ 92-c. State lottery fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the state lottery fund.

2. Such fund shall consist of the state lottery revenues including those revenues derived from lottery tickets sold for the support of winter sports physical education in commemoration of the XIII olympic winter games, if any, paid into the same by the division of the lottery as provided in section sixteen hundred twelve of the New York state lottery for education law, and all other moneys credited or transferred thereto from any other fund or sources pursuant to law. There shall be established within such fund an account to be known as the winter sports physical education account which shall consist of state lottery revenues

paid into the fund as derived solely from the sale of lottery tickets sold for the support of winter sports physical education in commemoration of the XIII olympic winter games. Upon such establishment there shall also be established within such fund a separate account, to be known as the state lottery regular account, which shall consist of state lottery revenues other than revenues derived from the sale of lottery tickets sold for the support of winter sports physical education in commemoration of the XIII olympic winter games. Such state lottery regular account shall also consist of any lottery revenues transferred from the winter sports physical education account to the state lottery regular account in the manner provided for in subdivision five of this section.

3. The moneys in such fund shall be appropriated or transferred only (i) for repayment of first instance expenditures incurred in the operation of the state lottery, (ii) for the state fiscal year commencing April first, nineteen hundred seventy-six only for the purpose of providing aid to pupils with special educational needs as defined in paragraph e of subdivision one of section thirty-six hundred two of the education law, and pupils with handicapping conditions receiving state financial support for programs delineated in paragraph f of subdivision one of section thirty-six hundred two, article eighty-three, article eighty-five, article eighty-seven, article eighty-eight, article eighty-nine, article forty and subdivision seventeen of section thirty-six hundred two of the education law, and for any state fiscal year commencing after such nineteen hundred seventy-six fiscal year for the purpose of providing aid to all school children pursuant to the provisions of subdivision four of this section, (iii) for elementary and secondary education, (iv) for expenditures for machines or other capital equipment which the division of the lottery is authorized to purchase for the operation of the lottery and (v) for payment in the state fiscal years commencing April first, nineteen hundred seventy-seven, nineteen hundred seventy-eight and nineteen hundred seventy-nine into the winter sports education trust fund, as created in section four hundred ninety-five-a of article ten-C of the education law, for the purposes of such fund in accordance with the provisions of subdivision five of this section. Payments into such trust

fund shall discontinue at such time as the sum of one hundred million dollars, in the aggregate, has been paid into such fund or upon March thirty-first, nineteen hundred eighty, whichever event occurs first. Nothing herein shall prohibit the purchase of machines or other capital equipment from funds appropriated for expenditures under paragraph (i) hereof.

4. a. Moneys to be appropriated from the fund in any state fiscal year, commencing on and after April first, nineteen hundred seventy-seven, for the purposes of providing aid pursuant to item (ii) of subdivision three of this section shall be apportioned and paid by the education department no later than November fifteenth.

b. Each eligible school district and state supported school for the deaf and blind as defined in section forty-two hundred one of the education law shall compute their entitlement pursuant to the following provisions:

(1) each eligible school district shall receive a minimum lottery grant of fifteen dollars per pupil residing in the district and enrolled in grades kindergarten through twelve in public and nonpublic schools in the base year to be used for the expenditures made pursuant to section seven hundred one of the education law in the base year upon proof of such expenditures. Payment of such lottery grant to eligible school districts shall be made in accordance with the provisions of paragraph a of this subdivision; and

(2) each approved state supported school for the deaf and the blind shall receive ten dollars per enrolled pupil;

(2-a) each school district eligible to receive total foundation aid pursuant to section thirty-six hundred two of the education law shall receive a lottery grant in an amount equal to the product of the amount of the appropriation for the current year multiplied by the district's VLT ratio. The "VLT ratio" shall be equal to the quotient of the moneys apportioned for such district pursuant to section thirty-six hundred nine-a of the education law as set forth in the school aid computer listing produced by the commissioner in support of the enacted state budget for the current school year, divided by the sum of such moneys apportioned for all school districts as set forth in such school aid computer listing in support of the enacted state budget for the current school year.

Moneys to be appropriated from the fund in any state fiscal year, commencing on and after April first, two thousand seven, for the purposes of providing aid pursuant to this subparagraph shall be apportioned and paid by the education department pursuant to section thirty-six hundred nine-f of the education law;

(3) those eligible school districts scheduled to receive the largest direct payments in June pursuant to clause (v) of subparagraph three of paragraph b of subdivision one of section thirty-six hundred nine-a of the education law shall be entitled to the June lottery aid payment, within the amount appropriated for such purpose; and

(4) each eligible school district shall be entitled to an additional lottery grant equal to the result of multiplying the district's total aidable foundation pupil units for the base year computed pursuant to paragraph g of subdivision two of section thirty-six hundred two of this act by:

$$\text{Base Grant} \times (1 + \text{aid ratio})$$

Where, the base grant shall equal the sum of the net total available moneys after making payments pursuant to subparagraphs (1), (2), (2-a) and (3) above, plus an amount from the general support for public schools-- general fund local assistance account equal to the June lottery payment, divided by the total aidable foundation pupil units of the state and where the Aid Ratio is equal to one minus the pupil wealth ratio of the district as such term is defined in section thirty-six hundred two of the education law. In no case shall a school district aid ratio exceed one (1) or be less than minus one (-1).

c. In the event that aids, determined pursuant to paragraph b above, exceed the total funds available for distribution pursuant to this subdivision, then such aids shall be ratably reduced. In the event that funds remain undistributed after determination of the aids pursuant to paragraph b above, then such undistributed funds shall be applied so as to ratably increase such aids. Any reduction or increase in aids pursuant to the provisions of this paragraph shall be first assessed against or added to the aids determined pursuant to subparagraph three of paragraph b.

d. Any moneys paid pursuant to this subdivision shall be subject to the limitations of paragraph a of subdivision eight of section thirty-six hundred two of the education law and shall be used only for operating expenses authorized by law and in accordance with regulations to be promulgated by the commissioner of education with the approval of the director of the budget.

5. Notwithstanding any inconsistent provision of this section or of any other provision of law, after provision for prizes, in the manner provided for in subdivision b of section sixteen hundred twelve of the tax law, there shall be transferred and paid into the winter sports education trust fund from total lottery revenues deposited in the state lottery fund to the credit solely of the winter sports physical education account within such fund, not otherwise transferred to the state lottery regular account in accordance with the provisions of this subdivision, the sum of not to exceed one hundred million dollars or such lesser amount as has been accumulated within such winter sports physical education account and has been so transferred and paid into such trust fund up to and including March thirty-first, nineteen hundred eighty, at which time no further transfers or payments shall be made into such fund other than for the purpose of completing the transfer and payments of moneys accumulated in the winter sports physical education account prior to such date. The amounts of aid to be paid for the purposes contained within paragraphs (i), (iii) and (iv) of subdivision three of this section pursuant to subdivision four of this section shall in no manner be limited or reduced as a result of a transfer of moneys from the winter sports physical education account to the winter sports education trust fund as hereinabove provided or as provided for in section four hundred ninety-five-a of article ten-C of the education law. During the state fiscal years commencing April first in the years nineteen hundred seventy-seven, nineteen hundred seventy-eight and nineteen hundred seventy-nine all moneys on deposit in the state lottery fund to the credit of the state lottery regular account pursuant to subdivision b of section sixteen hundred twelve of the tax law and

subdivision two of this section shall be paid for the purposes of paragraphs (i), (iii) and (iv) of subdivision three of this section in the manner provided for in subdivision four of this section. Other than as hereinbelow provided, no moneys within the state lottery fund to the credit of the winter sports physical education account shall be transferred to the winter sports education trust fund in any of such years unless there has been paid from such state lottery fund from moneys in the state lottery regular account for the purposes of such paragraphs (i), (iii) and (iv) of subdivision three of this section in the manner provided for in subdivision four of this section, at least the following amounts for the enumerated years:

state fiscal year commencing April first:	minimum amount to be paid pursuant to subdivision four of this section;
1978	an amount equal to that paid in the state fiscal year commencing April first, nineteen hundred seventy-seven pursuant to subdivision four of this section plus six per centum;
1979	an amount equal to that paid in the state fiscal year commencing April first, nineteen hundred seventy-eight pursuant to subdivision four of this section plus six per centum.

In the event that the moneys within the state lottery regular account in any state fiscal year contained within the preceding schedule are insufficient to make such minimum amount payments required within such schedule for such fiscal year then, upon the certified request of the director of the division of the lottery, the comptroller shall transfer from the winter sports physical education account to the state lottery regular account an amount, as contained in such request, not to exceed seventy-five per centum of the total amount of moneys credited to the winter sports physical education account for such state fiscal year. In the event that subsequent to such transfer the amount then contained in the state lottery regular account is insufficient to make the minimum amount payment so required in such schedule for such state fiscal year such total amount shall so be paid for the purposes of paragraphs (i), (iii) and (iv) of subdivision three of this section in the manner provided for in subdivision four of this section and shall constitute the total payment required for such purposes during such state fiscal year notwithstanding the provisions of such schedule. The amount so transferred shall in no event increase the amount to be paid pursuant to subdivision four of this section to an amount in excess of the minimum amount payments required to be made pursuant to such schedule. The transfer and payments into the winter sports education trust fund shall commence initially, on or before the twentieth day of the month of the applicable state fiscal year next succeeding the month in which the state lottery regular account has accumulated at least the minimum amount payments required to be paid during such year pursuant to subdivision four of this section and thereafter during such fiscal year, on or before the twentieth day of each succeeding month.

6. All moneys available in any fiscal year in such fund for the purposes specified in clauses (ii) and (iii) of subdivision three of this section shall be deposited not later than the last day of each month in the general fund to the credit of the state purposes fund or the local assistance fund or both in such percentages as may be determined by the director of the budget, to be used only for the purposes and in the manner specified in such clauses (ii) and (iii).

7. In no fiscal year shall the total amount paid from the fund for expenses of the lottery, exclusive of expenditures for machines or other capital equipment which the division of the lottery is authorized to purchase for the operation of the lottery, exceed an amount which, when added to any amount retained by lottery sales agents as compensation for their services, equals fifteen percent of the total amount for which lottery tickets are sold during such fiscal year.

8. All payments from the fund for expenses of the lottery, including expenses for personal service, shall be made on the audit and warrant of the comptroller on vouchers approved by the director of the division of the lottery.

§ 92-d. Municipal assistance tax fund. 1. There is hereby established in the custody of the comptroller a special fund to be known as the municipal assistance tax fund. Within such fund, there is hereby established a special account for each municipal assistance corporation created under article ten of the public authorities law.

2. Such fund shall consist of the revenues derived from municipal assistance sales and compensating use taxes imposed by sections eleven hundred seven and eleven hundred eight of the tax law, any amounts transferred from the stock transfer tax fund pursuant to section ninety-two-b of this article, any amounts transferred pursuant to subdivision (a) of section nine of chapter seven hundred twenty-one of the laws of nineteen hundred ninety-four, as amended by chapter one hundred eighty-seven of the laws of nineteen hundred ninety-five, and such amount of aid apportioned and paid into such fund pursuant to section fifty-four of this chapter.

3. The taxes, interest and penalties imposed, pursuant to sections eleven hundred seven or eleven hundred eight (as the case may be) of the tax law within the territorial limits of a city in aid of which a municipal assistance corporation has been created, and received by the commissioner of taxation and finance, after deducting the amount which the commissioner of taxation and finance shall determine to be necessary for reasonable costs of the commissioner of taxation and finance in administering, collecting and distributing such taxes, shall be appropriated (i) to the municipal assistance corporation which has been created in aid of such city in order to enable such corporation to fulfill the terms of any agreements made with the holders of its notes and bonds and to carry out its corporate purposes, including the maintenance of the capital reserve fund, and (ii) the balance, if any, to the city in aid of which such corporation has been created, or to a public benefit corporation to which the tax may be otherwise payable pursuant to law, as hereinafter provided.

4. On or before the twelfth day of each month, the commissioner of taxation and finance shall certify to the comptroller the amount of all

revenues so received during the prior month as a result of the taxes, interest and penalties so imposed and in addition on or before the last day of June the commissioner shall certify the amount of such revenues received during and including the first twenty-five days of June. The amount of revenues so certified shall be deposited by the comptroller in the municipal assistance tax fund and the amount attributable to the taxes, interest and penalties imposed within the territorial limits of a city in aid of which a municipal assistance corporation has been created shall be credited to a special account established in such fund for such corporation. Notwithstanding the foregoing provisions, the commissioner of taxation and finance may prorate revenue attributable to the first or last quarterly return period during which the taxes imposed by section eleven hundred seven or eleven hundred eight (as the case may be) of the tax law apply so as to separate from the revenue collected for that quarter pursuant to such taxes the revenue collected pursuant to local legislation adopted by a city pursuant to section twelve hundred ten or twelve hundred twelve-A of the tax law. Such a proration by the commissioner of taxation and finance shall be made on the basis of the ratio of the number of months during which such taxes were imposed during such quarterly return period to the total number of months in such quarterly return period when such proration is reasonably necessary to ascertain the amount of such money which must be deposited by the comptroller in such special account and the amount of such money which must be deposited pursuant to section twelve hundred sixty-one of the tax law. The commissioner of taxation and finance shall not be held liable for any inaccuracy in any certification under this subdivision.

5. Revenues in any special account in the municipal assistance tax fund shall be kept separate and shall not be commingled with any other moneys in the custody of the comptroller. All deposits of such revenues shall, if required by the comptroller, be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such revenues in such fund may, in the discretion of the comptroller, be invested in obligations of the United States or of the state or in obligations the principal of and interest on which are guaranteed by the United States

or by the state.

6. Upon receipt by the comptroller of a certificate or certificates from the chairman of a municipal assistance corporation that such corporation requires a payment or payments in order to comply with any agreement with the holders of its notes and bonds and to carry out its corporate purposes, including the maintenance of the capital reserve fund, from the special account established for such corporation, each of which certificates shall specify the required payment or payments and the date when the payment or payments is required, the comptroller shall pay from such special account on or before the specified date or within thirty days after such receipt, whichever is later, to such corporation, as the chairman thereof may direct in any such certificate, the amount or amounts so certified. The chairman of such corporation shall furnish the commissioner of taxation and finance with copies of such certificates. The comptroller shall from time to time, but in no event later than the fifteenth day of October, January and April and the last day of June of each fiscal year, pay over and distribute to the chief fiscal officer of the city in aid of which such municipal assistance corporation has been created to be paid into the treasury of such city to the credit of the general fund, or pay over and distribute to a public benefit corporation to which the tax may otherwise be payable pursuant to law, all revenues in the special account established for such corporation in the municipal assistance tax fund, if any, in excess of the aggregate amount which the chairman of such corporation has certified to the comptroller and which has been previously appropriated and paid to such corporation as hereinabove authorized. In no event shall the comptroller pay over and distribute any revenues (other than the amount to be deducted for administering, collecting and distributing such sales and compensating use taxes) to any person other than the municipal assistance corporation unless and until the aggregate of all payments certified to the comptroller as required by such corporation as of such date in order to comply with its agreements with the holders of its notes and bonds and to carry out its corporate purposes, including the maintenance of the capital reserve fund, which remain unappropriated or unpaid to such corporation shall have been appropriated to such corporation and shall have been paid in full; provided, however, that no

person, including such corporation or the holders of its notes or bonds shall have any lien on such revenues and such agreement shall be executory only to the extent of such revenues available to the state in such special account. On the day on which the comptroller pays over and distributes to the chief fiscal officer of such city any revenues from such special account the commissioner of taxation and finance shall certify to the comptroller the amount to be deducted for administering, collecting and distributing the tax imposed pursuant to section eleven hundred seven or eleven hundred eight (as the case may be) of the tax law within the territorial limits of such city since he last certified such amount and the comptroller shall pay such amount into the general fund of the state treasury to the credit of the state purposes fund therein.

7. In the event that the amount of revenues in the special account established for the municipal assistance corporation for the city of New York in the municipal assistance tax fund which have been appropriated to such corporation shall at any time be less than the amount which the chairman of such corporation has certified to the comptroller as required in order to comply with its agreements with the holders of its notes and bonds and to carry out its corporate purposes, including the maintenance of the capital reserve fund, then and in such event the comptroller shall forthwith certify to the commissioner of taxation and finance the amount of the difference between the revenues in such special account and the amount so certified as required by such corporation and upon receipt of such certificate the commissioner of taxation and finance shall approve a voucher for payment of the amount of such difference into such special account in the municipal assistance tax fund from the stock transfer tax fund established pursuant to subdivision one of section ninety-two-b of this chapter at the next date for payment from such fund as provided in subdivision four of such section, anything in said section to the contrary notwithstanding. In the case of every twelve month period commencing after June thirtieth, nineteen hundred seventy-seven, the comptroller shall, before the last day of September, December, March and June of each such period, certify to the commissioner of taxation and finance the amount from the stock transfer tax fund, if any, determined by the comptroller to be required

during the next following three months in order to provide the amounts certified by the chairman of the municipal assistance corporation for the city of New York, or if no such amount is necessary, a statement to that effect. The amount so determined shall be arrived at after taking into account a statement, to be furnished by the commissioner of taxation and finance to the comptroller, of such information, including revenue collection and estimates of revenue collection for certain periods of the taxes imposed by section eleven hundred seven of the tax law, as such commissioner is reasonably able to provide in order to aid such comptroller in making the above determination with respect to disposition of revenues in the stock transfer tax fund. Such commissioner shall not be held liable for any inaccuracy of any such information provided in such statement. The foregoing certificate or statement, as the case may be, of such comptroller shall be made regardless of the amount of revenues in the special account established for the municipal assistance tax fund which have been appropriated to such corporation. When all the notes and bonds of the corporation have been fully paid and discharged, together with the interest thereon and interest on unpaid installments of interest, the chairman of the corporation must make a final certification to the comptroller that the corporation has no more liabilities. Upon receipt of that certification, the comptroller must notify the commissioner of taxation and finance that all funds held in the stock transfer tax fund must be deposited in the stock transfer incentive fund pursuant to subdivision seven of section ninety-two-b of this article.

8. All payments of moneys from the municipal assistance tax fund shall be made on the audit and warrant of the state comptroller.

9. With respect to: (i) net collections, as defined in section twelve hundred sixty-two of the tax law, to the extent received by the county of Rensselaer under payment procedures in effect, from taxes imposed by such county under section twelve hundred ten of the tax law, as amended, or any successor law thereto, and

(ii) monies, to the extent received by such county under payment procedures in effect, to be paid to the city of Troy pursuant to an agreement under subdivision (c) of section twelve hundred sixty-two of the tax law, the special account established for the municipal assistance corporation for the city of Troy within the municipal assistance tax fund shall have a statutory first lien upon the entire share of the city of Troy of any such net collections or monies. Such lien shall not require any segregation of funds, physical delivery or any other action, filing or agreement in order to evidence, perfect, or preserve the priority of such lien and shall be valid, binding, and perfected as against all parties, with or without notice thereof, having claims of any kind in tort, contract or otherwise against such county. Such county shall segregate, quarterly or on such other schedule as such share of such net collections or monies shall be due and owing in accordance with such law or agreement, such share of such net collections or monies and shall, upon such segregation, use such proceeds for no other purpose than to pay them to the comptroller for deposit into the special account established for the municipal assistance corporation for the city of Troy within the municipal assistance tax fund in accordance with applicable law and payment procedures in effect. Provided that such county has, by the payment due date, paid such proceeds to the comptroller in accordance with the provisions of this paragraph, such payment shall be deemed conclusive evidence that the county had complied with the segregation requirement respecting the proceeds so paid, as set forth in this paragraph. This subdivision shall terminate upon the termination of the municipal assistance corporation for the city of Troy.

§ 92-e. Municipal assistance state aid fund. 1. There is hereby established in the custody of the comptroller a special fund to be known as the municipal assistance state aid fund. Within such fund, there is hereby established a special account for each municipal assistance corporation created under article ten of the public authorities law.

2. Such fund shall consist of per capita aid apportioned thereto pursuant to section fifty-four of this chapter and, for all cities except the city of New York, all other amounts from the general fund local assistance account payable to a city in aid of which a municipal assistance corporation has been created.

3. Such amounts, including per capita aid apportioned to a city in aid of which a municipal assistance corporation has been created, shall be deposited by the comptroller to the credit of the special account established for the municipal assistance corporation which has been created in aid of such city in order to enable such corporation to fulfill the terms of any agreements made with the holders of its notes and bonds and to carry out its corporate purposes, including the maintenance of the capital reserve fund securing such bonds and notes, and, subject to the provisions of section fifty-four of this chapter, and subdivisions five and five-a of this section, the balance, if any, shall be paid to the chief fiscal officer of the city in aid of which such corporation has been created as hereinafter provided.

4. Revenues in any special account in the municipal assistance state aid fund shall be kept separate and shall not be commingled with any other moneys in the custody of the comptroller. All deposits of such revenues shall, if required by the comptroller, be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such revenues in such fund may, in the discretion of the comptroller, be invested in obligations of the United States or of the state or in obligations the principal of and interest on which are guaranteed by the United States or by the state.

5. Upon receipt by the comptroller of a certificate or certificates from the chairman of a municipal assistance corporation that such corporation requires a payment or payments in order to comply with any agreement with the holders of its notes and bonds and to carry out its corporate purposes, including the maintenance of the capital reserve fund securing such bonds, from the appropriate special account established for such corporation, each of which certificates shall specify the required payment or payments and the date when the payment or payments is required, the comptroller shall pay from such special account on or before the specified date or within thirty days after receipt of such certificate or certificates, whichever is later, to such

corporation, as the chairman thereof may direct in any such certificate, the amount or amounts so certified. The comptroller shall from time to time, but in no event later than the fifteenth day of October, January and April and the last day of June of each fiscal year, pay over and distribute to the chief fiscal officer of the city in aid of which such municipal assistance corporation has been created to be paid into the treasury of such city to the credit of the general fund all revenues in the special account established for such corporation in the municipal assistance state aid fund, if any, in excess of (i) the aggregate amount which the chairman of such corporation has certified to the comptroller and which has been previously paid to such corporation as herein above authorized, and (ii) amounts to be refunded to the general fund of the state of New York pursuant to subdivision five-a of this section. In no event shall the comptroller pay over and distribute any revenues to any person other than the municipal assistance corporation unless and until the aggregate of all payments certified to the comptroller as required by such corporation as of such date in order to comply with its agreements with the holders of its notes and bonds and to carry out its corporate purposes, including the maintenance of the capital reserve fund securing such bonds, which remain unpaid to such corporation shall have been paid in full to such corporation; provided, however, that no person, including such corporation or the holders of its notes or bonds shall have any lien on such revenues and such agreement shall be executory only to the extent of such revenues available to the state in such special account.

5-a. (a) In no event shall the comptroller pay over any revenues to the city in aid of which such municipal assistance corporation has been created as specified in subdivision five of this section unless and until the director of the budget certifies the amount or amounts to be refunded to the general fund of the state of New York pursuant to section fifty-four of this chapter. Such amount shall be deducted from the first amounts available for payment to such city after certification by the chairman of, and payment to, if required, the municipal assistance corporation as specified in subdivision five of this section and refunded to the general fund of the state. The remainder shall be paid to the chief fiscal officer of the city in aid of which such municipal assistance corporation has been created.

(b) Notwithstanding anything in this section to the contrary, amounts in the special account established within the municipal assistance state aid fund for the municipal assistance corporation for the city of Troy, which amounts have been deposited into such special account pursuant to section twenty of a chapter of the laws of nineteen hundred ninety-six entitled "AN ACT to amend chapter 721 of the laws of 1994 authorizing the city of Troy to issue serial bonds for the purpose of liquidating cumulative and projected deficits in the city's general fund, establishing a supervisory board, and establishing a debt service fund, in relation to granting a lien to the county of Rensselaer relating to certain taxes collected on behalf of such county by the city of Troy" which chapter added this paragraph (b), shall be paid by the comptroller in accordance with this paragraph. No portion of such amounts shall be paid by the comptroller to meet the requirements of such corporation for the payment of debt service as certified to the comptroller and the governor pursuant to section three thousand fifty-six of the public authorities law unless at the time of such payment no other moneys are available for payment to such corporation for said purpose from such special account or from the special account established for such corporation within the municipal assistance tax fund in accordance with subdivision one of section ninety-two-d of this article. Any portion of such amount not required by such corporation for the payment of its debt service during the state fiscal year for which such amount has been appropriated shall be refunded to the general fund of the state of New York prior to the end of such fiscal year.

6. All payments of moneys from the municipal assistance state aid fund shall be made on the audit and warrant of the state comptroller.

§ 92-f. Special sales and compensating use tax fund for the city of Yonkers. 1. There is hereby created in the joint custody of the comptroller and the commissioner of taxation and finance a special fund, to be known as the special sales and compensating use tax fund for the city of Yonkers.

2. Such fund shall consist of revenues derived from the imposition of the additional one percent sales and use tax by the city of Yonkers authorized pursuant to section twelve hundred ten of the tax law, less the amount which the commissioner of taxation and finance shall deduct pursuant to section twelve hundred sixty-one of the tax law for reasonable costs of the state tax commission in administering, collecting and distributing such tax, and all other moneys credited or transferred thereto from any other fund or sources pursuant to law.

3. Except as otherwise provided in this section, the moneys in such fund shall be used to pay debt service on the serial bonds issued by the city of Yonkers pursuant to the authority of section three of a chapter of the laws of nineteen hundred seventy-five, entitled "AN ACT in relation to enacting the New York state financial emergency act for the city of Yonkers; to amend the tax law, in relation to authorizing the city of Yonkers to increase the rates of sales, use and related taxes and to amend the state finance law, in relation to creating the special sales and compensating use tax fund for the city of Yonkers and authorizing the city of Yonkers to finance a certain deficit by issuance of serial bonds" and for no other purpose. Upon receipt by the comptroller and the commissioner of taxation and finance of a certificate from the chairman of the New York state emergency financial control board for the city of Yonkers, that moneys in such fund are required to pay debt service on such bonds of the city of Yonkers, each of which certificates shall specify the required payment and the date when the payment is required, the comptroller and the commissioner of taxation and finance, shall pay from such fund on or before the specified date or within thirty days after such receipt, whichever is later, to the comptroller of the city of Yonkers, as the chairman of such financial control board may direct in any such certificate, the amount so certified.

4. In the event that the amount of revenues in the fund shall at any time be more than the amount necessary to pay the maximum amount of principal of and interest on obligations, issued pursuant to subdivision three, payable in any consecutive twelve-month period, and such fact is certified to the comptroller and the commissioner of taxation and

finance by the chairman of the New York state financial control board for the city of Yonkers, such excess shall be paid to the comptroller of the city of Yonkers for deposit in the treasury of the city of Yonkers to the credit of the city treasury. The said certificate of the chairman of the New York state financial control board for the city of Yonkers shall also specify the amount to be paid and the date when payment is requested to be made and such payment shall be made on or before the specified date or within thirty days after receipt of such certificate, whichever is later.

5. Revenues in such fund shall be kept separate and shall not be commingled with any other money in the custody of the comptroller or the commissioner of taxation and finance. All deposits of such revenues shall, if required by the comptroller and the commissioner of taxation and finance, be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such revenues in such fund may, in the discretion of the comptroller and the commissioner of taxation and finance, be invested in obligations of the United States or of the state or in obligations the principal of and interest on which are guaranteed by the United States or by the state.

§ 92-h. Sales tax revenue bond tax fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund within the general debt service fund to be known as the "sales tax revenue bond tax fund".

2. Such fund shall consist of the amount of revenue collected within the state from the imposition of the sales and compensating use taxes (including interest and penalties) pursuant to section eleven hundred five and section eleven hundred ten of the tax law equal to the amount attributable to a one percent rate of taxation, less such amounts as the commissioner of taxation and finance may determine to be necessary for refunds. On and after the date that all of the obligations and liabilities of the New York local government assistance corporation

shall have been met or otherwise discharged, other than payment obligations required by section thirty-two hundred thirty-eight-a of the public authorities law, it shall equal the amount attributable to a two percent rate of taxation, less such amounts as the commissioner of taxation and finance may determine to be necessary for refunds. Such sales and compensating use tax revenues shall be separate and distinct from the sales and compensating use tax revenues deposited from time to time in the local government assistance tax fund, pursuant to section ninety-two-r of this chapter.

3. On or before the twelfth day of each month, the commissioner of taxation and finance shall certify to the state comptroller the amounts specified in subdivision two of this section relating to the preceding month and, in addition, no later than March thirty-first of each fiscal year the commissioner of taxation and finance shall certify such amounts relating to the last month of such fiscal year. The amounts so certified shall be deposited by the state comptroller in the sales tax revenue bond tax fund.

4. Moneys in the sales tax revenue bond tax fund shall be kept separate and shall not be commingled with any other moneys in the custody of the state comptroller and the commissioner of taxation and finance. All deposits of such revenues shall, if required by the state comptroller, be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such moneys in such fund may, in the discretion of the state comptroller, be invested in obligations in which the state comptroller is authorized to invest pursuant to section ninety-eight-a of this article.

5. (a) The state comptroller shall from time to time, but in no event later than the fifteenth day of each month (other than the last month of the fiscal year) and no later than the thirty-first day of the last month of each fiscal year, pay over and distribute to the credit of the general fund of the state treasury all moneys in the sales tax revenue bond tax fund, if any, in excess of the aggregate amount required to be

set aside for the payment of cash requirements pursuant to paragraph (b) of this subdivision, provided that an appropriation has been made to pay all amounts specified in any certificate or certificates delivered by the director of the budget pursuant to paragraph (b) of this subdivision as being required by any authorized issuer as such term is defined in section sixty-nine-m of this chapter for the payment of cash requirements of such authorized issuers for such fiscal year. Subject to the rights of holders of debt of the state, in no event shall the state comptroller pay over and distribute any moneys on deposit in the sales tax revenue bond tax fund to any person other than an authorized issuer pursuant to such certificate or certificates (i) unless and until the aggregate of all cash requirements certified to the state comptroller as required by such authorized issuers to be set aside pursuant to paragraph (b) of this subdivision for such fiscal year shall have been appropriated to such authorized issuers in accordance with the schedule specified in the certificate or certificates filed by the director of the budget or (ii) if, after having been so certified and appropriated, any payment required to be made pursuant to paragraph (b) of this subdivision has not been made to the authorized issuers pursuant to such certificate or certificates; provided, however, that no person, including such authorized issuers or the holders of revenue bonds, shall have any lien on moneys on deposit in the sales tax revenue bond tax fund. Any agreement entered into pursuant to section sixty-nine-o of this chapter related to any payment authorized by this section shall be executory only to the extent of such revenues available to the state in such fund. Notwithstanding subdivisions two and three of this section, in the event the aggregate of all cash requirements certified to the state comptroller as required by such authorized issuers to be set aside pursuant to paragraph (b) of this subdivision for the fiscal year beginning on April first shall not have been appropriated to such authorized issuers in accordance with the schedule specified in the certificate or certificates filed by the director of the budget or, if, having been so certified and appropriated, any payment required to be made pursuant to paragraph (b) of this subdivision has not been made pursuant to such certificate or certificates, all receipts collected and deposited in the sales tax revenue bond tax fund shall remain in such fund. Notwithstanding any other provision of law, if the state has appropriated and paid to the authorized issuers all amounts necessary for the authorized issuers to meet their cash requirements for the current fiscal year pursuant to the certificate or certificates submitted by the director of the budget pursuant to paragraph (b) of this section, the state comptroller shall, on the last day of each fiscal year, pay to the general fund of the state all sums remaining in the sales tax revenue bond tax fund on such date except such amounts as the director of the budget may certify are needed to meet the cash requirements of authorized issuers during the subsequent fiscal year.

(b) No later than thirty days after the submission of the executive budget in accordance with article seven of the constitution, the director of the budget shall prepare a certificate of the amount of monthly receipts anticipated to be deposited pursuant to subdivision two of this section during the fiscal year beginning April first of that year together with the monthly amounts necessary to be set aside from the receipts of such fund, as shall be sufficient to meet the total cash requirements of authorized issuers, as defined by section sixty-nine-m of this chapter during such fiscal year, based on information that shall be provided by such authorized issuers, consistent with the terms of any contract with outstanding bondholders. Except for the purpose of meeting cash requirements of an authorized issuer that are due on a monthly or more frequent basis, prior to transferring any moneys from the account pursuant to paragraph (a) of this subdivision, the comptroller shall set aside on a monthly basis all revenues deposited pursuant to this subdivision as received until the amount set aside is equal to one-fifth of the interest due on such obligations on the next succeeding interest payment date multiplied by the number of months from the last such payment and one-eleventh of the next principal installment due on such obligations multiplied by the number of months from the last such principal installment where principal is due on an annual basis or one-fifth of the next principal installment due on such obligations multiplied by the number of months from the last such principal installment where principal is due on a semiannual basis. For the purpose of meeting cash requirements of an authorized issuer that are due on a monthly basis or more frequently, the comptroller shall set aside all revenues deposited pursuant to subdivision two of this section as received until the amount so set aside is, in the reasonable judgment of the director of the budget as set forth in such certificate, sufficient to make the required payment on or before such payment date. Notwithstanding subdivision three of, section seventy-two of this article or any other provision of law, all moneys set aside in the sales tax revenue bond tax fund to meet the annual cash requirements of authorized issuers pursuant to a certificate or certificates as required in this paragraph shall remain in the sales tax revenue bond tax fund until needed for payment to authorized issuers, as provided in this section. In the event that the amount set aside by the state comptroller pursuant to this paragraph is not sufficient to meet the cash requirements required pursuant to a certificate or certificates submitted by the director of the budget, the state comptroller shall immediately transfer from the general fund to the sales tax revenue bond tax fund an amount which, when combined with the amount set aside pursuant to this paragraph, shall be sufficient to meet the payment required pursuant to such certificate or certificates. The director of the budget may revise such certification at such times as shall be necessary, provided, however, that the director of the budget shall, as necessary, revise such certification not later than thirty days after the issuance of any revenue bonds, including refunding bonds, and after the adoption of any interest rate exchange or other financial arrangement affecting the cash requirements of the authorized issuers. In no event shall the state comptroller be held liable for the failure to set aside an amount sufficient to pay any required payment of an authorized issuer.

6. All payments of moneys from the revenue bond tax fund shall be made on the audit and warrant of the state comptroller.

§ 92-i. Stock transfer incentive fund. 1. There is hereby established in the sole custody of the commissioner of taxation and finance a special fund to be known as the stock transfer incentive fund.

2. Such fund shall consist of moneys paid thereto from the stock transfer tax fund as provided in subdivision four of section ninety-two-b of this chapter and all other moneys appropriated, credited

or transferred thereto from any other fund or source pursuant to law.

3. On the last business day of each of the months of September, December, March and June of each year commencing December thirty-first, nineteen hundred seventy-seven, the commissioner of taxation and finance shall determine the sum of (i) the amounts allowable as rebates of the tax that is imposed by article twelve of the tax law and is paid on transactions executed or effected during the three calendar months ending on the next-to-the-last business day of each such month and such amounts not previously allowed for a preceding period pursuant to subdivision one of section two hundred eighty-a of the tax law and, (ii) such amounts allowable as rebates pursuant to subdivision two of such section and (iii) on such last business day of June, nineteen hundred seventy-nine and on each of such last days occurring after the last business day of June, nineteen hundred seventy-nine such amounts allowable and payable as rebates for the period April seventeenth, nineteen hundred seventy-eight through September thirtieth, nineteen hundred seventy-eight and on such last day of June, nineteen hundred seventy-nine and on each of such last days occurring after such last day of June, nineteen hundred seventy-nine such amounts allowable and payable as rebates for the October first to September thirtieth period preceding such day by eight or more months pursuant to subdivision two-a of such section.

4. On the last business day of each such month the commissioner of taxation and finance shall certify to the director of the budget, the state comptroller and the chief fiscal officer of the city of New York each of the amount finally determined under clauses (i), (ii) and (iii) of subdivision three of this section.

5. The amount so certified on such last business day under subdivision four of this section shall constitute the amount required to be paid into the stock transfer incentive fund from the stock transfer tax fund pursuant to section ninety-two-b of this chapter.

6. (a) (1) For the period beginning August first, nineteen hundred seventy-eight and ending June thirtieth, nineteen hundred seventy-nine,

on the last business day of each of the months of September, December, March and June, the commissioner of taxation and finance shall certify to the comptroller the amount of the tax imposed by this article collected during the three month period ending on each such last business day, except that on September thirtieth, nineteen hundred seventy-eight, the commissioner shall certify only the amount of such tax collected on and after August first, nineteen hundred seventy-eight. The state comptroller shall pay forthwith an amount equal to one-half of twenty-five percent of the amount so certified from the general fund of the state of New York to the extent that moneys have been appropriated and made available therefor; provided, however, that in no event shall the amount so paid exceed sixteen million dollars in the state fiscal year beginning April first, nineteen hundred seventy-eight.

(2) Upon receipt of each certification of the commissioner of taxation and finance provided for in subdivision four of this section, on and after December thirty-first, nineteen hundred seventy-nine and on or before September thirtieth, nineteen hundred eighty, the state comptroller shall forthwith pay an amount equal to one-half of the amount certified by such commissioner as rebates allowable under the provisions of clause (i) of subdivision three of this section from the general fund of the state of New York to the fund created pursuant to this section, to the extent that moneys have been appropriated and made available therefor. Upon receipt of the certification of the commissioner of taxation and finance provided for in subdivision four of this section, on and after October first, nineteen hundred eighty, the state comptroller shall forthwith pay an amount equal to one-half of the amounts certified by such commissioner as rebates allowable under the provisions of clauses (i) and (ii) of subdivision three of this section from the general fund of the state of New York, to the fund created pursuant to this section to the extent that moneys have been appropriated and made available therefor.

(b) Provided, however, that the amounts paid from the general fund of the state of New York under paragraph (a) of this subdivision in the state fiscal year beginning April first, nineteen hundred seventy-nine shall not exceed fifty million dollars; and in the state fiscal year beginning April first, nineteen hundred eighty such amounts shall not exceed ninety million dollars and in the state fiscal year beginning

April first, nineteen hundred eighty-one and in every state fiscal year thereafter such amounts shall not exceed one hundred twenty million dollars.

(c) Notwithstanding the provisions of paragraph (b) of this subdivision, the state comptroller shall, in addition to the payments to be made under paragraph (a) of this subdivision, also pay to the credit of the fund created pursuant to this section an amount equal to one-half of the costs deducted by such commissioner for the costs of the state tax commission in administering and making distributions in accordance with the provisions of subdivision four of section ninety-two-b of this chapter.

7. If on the day the commissioner of taxation and finance makes the determinations required under subdivision three of this section, he determines that, as a result of the payments made into the stock transfer incentive fund pursuant to subdivisions five and six of this section, the amounts in such fund exceed the amounts determined pursuant to clauses (i), (ii) and (iii) of subdivision three of this section for the three calendar months ending on the next-to-the-last business day of the month in which such determination is made, the amount of such excess shall be paid forthwith to the chief fiscal officer of the city of New York for support of local government.

8. Notwithstanding any provision of general or special law to the contrary, all moneys of such fund shall be deposited by the commissioner of taxation and finance in any responsible bank, banking house or trust company as may be approved by the comptroller. All amounts so deposited shall be kept separate and apart and shall not be commingled with any other moneys in the custody of the commissioner of taxation and finance. All deposits of moneys of such fund shall be secured by obligations of the United States or of the state having a market value equal at all times to the amount of the deposit and all banks and trust companies are authorized to give security for such deposits. Any such moneys deposited in such fund may, in the discretion of the commissioner of taxation and finance, be invested in obligations of the United States or of the state or in other obligations, the principal of and interest on which are guaranteed by the United States or by the state.

9. Out of such moneys deposited in the fund created by this section, the commissioner of taxation and finance shall, except for rebates payable in the manner described in subdivision six of section two hundred eighty-a of the tax law, make the payments required to be paid on claims for rebates made pursuant to section two hundred eighty-a of the tax law, but in no event shall such rebates be paid prior to the last business day of each of the months of September, December, March and June with respect to taxes paid during the period of three calendar months ending on each such last business day and in no event shall the rebates allowable under subdivision two-a of section two hundred eighty-a of the tax law, be paid prior to the last day of June with respect to taxes paid during the preceding October first to September thirtieth period except with respect to the period April seventeenth, nineteen hundred seventy-eight through September thirtieth, nineteen hundred seventy-eight such rebates allowable under such subdivision two-a shall not be paid prior to the last day of June, nineteen hundred seventy-nine preceding such last day. Out of moneys deposited in the fund created by this section, the commissioner of taxation and finance shall pay to each exchange, affiliated clearing corporation or authorized agency which shall have remitted amounts to the tax commission, in the manner set forth in subdivision six of section two hundred eighty-a of the tax law, the rebate payable pursuant to subdivisions one and two of such section, the rebates payable in the manner described in subdivision six of section two hundred eighty-a of the tax law not later than the day after the day the tax equal to the amount of such rebates is remitted to the tax commission under such subdivision and paid to the fund created by this section from the stock transfer tax fund pursuant to section ninety-two-b of this chapter. Upon such payment the liability of the state therefor shall be fully discharged.

10. In the event that moneys deposited in the fund created by this section are insufficient to pay such rebates, the city of New York shall pay any such deficiency to such fund in accordance with local law.

11. The commissioner of taxation and finance shall not be held liable

for any inaccuracy in any certification under this section.

§ 92-n. Snowmobile trail development and maintenance fund. 1. There is hereby established in the joint custody of the commissioner of parks, recreation and historic preservation and the state comptroller a special fund to be known as the "snowmobile trail development and maintenance fund". The moneys in such fund shall be available for payment of any and all costs and expenditures incurred in performing any of the work required in developing and maintaining a system of snowmobile trails pursuant to section 27.17 of the parks, recreation and historic preservation law, including costs and expenses incidental and appurtenant thereto.

2. Moneys in the snowmobile trail development and maintenance fund shall be kept separately from and shall not be commingled with any other moneys in the joint or sole custody of the state comptroller or the commissioner of parks, recreation and historic preservation.

3. The snowmobile trail development and maintenance fund shall consist of the revenues required to be deposited therein pursuant to the provisions of section 21.07 of the parks, recreation and historic preservation law and section two thousand two hundred thirty-one of the vehicle and traffic law, and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

4. The moneys in such fund shall be appropriated by the legislature and paid out pursuant to section 27.17 of the parks, recreation and historic preservation law.

§ 92-p. Voting machine and system examination fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance, a special fund to be known as the "voting machine and system examination fund".

2. Such fund shall consist of moneys collected by the state board of

elections pursuant to the provisions of subdivision one of section 7-201 of the election law.

3. Moneys of the fund shall be available to the state board of elections for purposes of carrying out the provisions of section 7-201 of the election law.

4. The moneys shall be paid out of the fund on the audit and warrant of the comptroller on vouchers certified or approved by the chairperson of the board or his or her duly designated officer.

*** § 92-q. Housing assistance fund.** 1. There is hereby established in the joint custody of the state comptroller and commissioner of taxation and finance a fund to be known as the "housing assistance fund".

2. The housing assistance fund shall be classified by the comptroller within the capital projects fund type and shall consist of all moneys collected therefor or credited, appropriated or transferred thereto from any other fund or source pursuant to law or any other moneys made available for the purposes of the fund.

3. Moneys of the fund may be invested by the state comptroller and income from such investments shall be credited to the general fund.

4. Moneys of the fund shall be appropriated by the legislature and paid out pursuant to the terms of such appropriation.

* NB There are 2 § 92-q's

*** § 92-q. The institute for the Hudson River Collection fund.** 1. There is hereby established in the custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "Institute for the Hudson River Collection fund." The Institute for the Hudson River Collection shall administer the Institute for the Hudson River Collection fund.

2. a. The Institute shall have the power to receive any moneys and property from any source. It shall distribute funds as grants and contracts to not-for-profit tax exempt entities for the purpose of establishing, maintaining and furthering the cultural and artistic interests of the Hudson river area.

b. No less than seventy-five percent of the total funds distributed in any fiscal year shall be allocated to not-for-profit tax-exempt providers for the purpose of establishing, maintaining and furthering the cultural and artistic interests of the Hudson river area.

c. The remaining funds shall be allocated for services and expenses of the Institute for the Hudson River Collection.

d. The Institute shall adopt rules and regulations for the administration of the fund to carry out the purpose and provisions of this section and of article ten of the arts and cultural affairs law. Such regulations shall be adopted in accordance with article two of the state administrative procedure act.

e. The Institute may employ and remove such personnel as it may deem necessary for the performance of its functions and fix their compensation within the amounts made available therefor and may allocate funds for the actual and necessary nonpersonnel administrative costs of the Institute. No more than ten percent of the funds available in any fiscal year shall be spent on personnel and related services, and on necessary nonpersonnel administrative costs of the Institute.

3. Moneys of the fund, following appropriation by the legislature, may be expended for the purposes described in subdivision two of this section. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner of the state education department.

* NB There are 2 § 92-q's

*** § 92-r. Local government assistance tax fund.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the local government assistance tax fund.

2. Such fund shall consist of the amount of revenue collected within the state from the imposition of the sales and compensating use taxes (including interest and penalties) pursuant to section eleven hundred five and section eleven hundred ten of the tax law equal to the amount attributable to a one percent rate of taxation, less such amounts as the commissioner of taxation and finance may determine to be necessary for refunds.

3. On or before the twelfth day of each month, the commissioner of taxation and finance shall certify to the comptroller the amounts specified in subdivision two of this section relating to the preceding month and, in addition on the last day of the fiscal year the commissioner shall certify such amounts relating to the last month of such fiscal year. The amount of revenues so certified shall be deposited by the comptroller in the local government assistance tax fund.

4. Revenues in the local government assistance tax fund shall be kept separate and shall not be commingled with any other moneys in the custody of the comptroller. All deposits of such revenues shall, if required by the comptroller, be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such revenues in such fund may, in the discretion of the comptroller, be invested in obligations in which the comptroller is authorized to invest pursuant to section ninety-eight-a of this article.

5. (a) Upon receipt by the comptroller of a certificate or certificates from the chairperson of the local government assistance corporation submitted pursuant to section thirty-two hundred forty of the public authorities law, that such corporation requires a payment or payments, from the local government assistance tax fund, the comptroller shall pay from such fund pursuant to an appropriation on or before the

date specified in such certificate or within thirty days after such receipt, whichever is later, to such corporation, as the chairperson thereof may direct in any such certificate, the amount or amounts so certified. The chairperson of such corporation shall furnish the commissioner of taxation and finance with copies of such certificates. In order to set aside the moneys necessary to meet the amounts required on the payment date or dates specified in such certificate or certificates, the comptroller shall comply with the provisions of paragraph (b) of this subdivision. The comptroller shall from time to time, but in no event later than the fifteenth day of each month (other than the last month of the fiscal year) and the last day of the last month of the fiscal year of each fiscal year, pay over and distribute to the credit of the general fund of the state treasury all revenues in the local government assistance tax fund, if any, in excess of the aggregate amount required to be set aside pursuant to paragraph (b) of this subdivision provided that an appropriation has been made to pay all amounts specified in such certificate or certificates as being required by the corporation for such fiscal year, and provided further that an appropriation has been made to make all dedicated highway and bridge trust fund cooperative agreement payments specified in the certificate submitted by the chairperson of the New York state thruway authority pursuant to subdivision two of section three hundred eighty-five of the public authorities law. In no event shall the comptroller pay over and distribute any revenues (other than the amount to be deducted for administering, collecting and distributing such sales and compensating use taxes) to any person other than the local government assistance corporation (i) unless and until the aggregate of all payments certified to the comptroller as required by such corporation and required to be set aside pursuant to paragraph (b) of this subdivision for such fiscal year shall have been appropriated to such corporation in accordance with the schedule specified in the certificate or certificates filed by the chairperson of the corporation or (ii) if, after having been so certified and appropriated, any payment required to be set aside pursuant to paragraph (b) of this subdivision has not been made to the corporation on the date by which it was required to have been made pursuant to such schedule, or (iii) unless and until the aggregate of all dedicated highway and bridge trust fund cooperative agreement payments certified by the chairperson of the New York state thruway authority pursuant to subdivision two of section three hundred eighty-five of the public authorities law shall have been appropriated to such authority; provided, however, that no person including such corporation or the holders of its bonds or notes shall have any lien on such revenues and such agreement shall be executory only to the extent of such revenues available to the state in such fund and provided further that, if the state has appropriated and paid to the corporation the amounts necessary for the corporation to meet its requirements, for the current fiscal year, pursuant to the certificate or certificates submitted by the chairperson pursuant to section thirty-two hundred forty of the public authorities law and notwithstanding any other provision of law, the comptroller shall, on the last day of each fiscal year, pay to the general fund of the state all sums remaining in the local government assistance tax fund on such date.

(b) No later than the tenth business day of each month during any fiscal year in which a debt service or required payment on any issue of bonds, notes or other financial obligations of the corporation is due, the comptroller shall prepare a schedule of the amount of revenue anticipated to be deposited pursuant to subdivision two of this section during the balance of such fiscal year in such detail as is necessary to carry out the purposes of this paragraph, based upon estimates of such revenues filed with him by the director of the budget. Except for the purpose of meeting a debt service or required payment on any issue of bonds, notes or other financial obligations of the corporation that is due on a monthly basis or more frequently, commencing at any time that a debt service or required payment on any such issue equals ninety-five percent of the amount of revenues anticipated to be deposited pursuant to subdivision two of this section shown on such schedule to be received during the period ending on the date on which such payment is due, after deducting from such revenues the aggregate amount of all such payments on any other issue of bonds, notes or other financial obligations of the corporation due during such period and against which revenues have not, at such time, been collected and set aside pursuant to the provisions of this subdivision, the comptroller shall set aside all such revenues as received until the amount so set aside is sufficient to pay the amount of such payment on such issue and any other issue with a payment date on or before the payment date on such issue; provided, however, that the comptroller shall commence to set aside revenues no later than the fifteenth day prior to the date on which such payment is due and continue to set aside such revenues until the balance is sufficient to pay the amount of such payment when due and the amount of such payment on any other issue due on or before such date. For the purpose of meeting a debt service or required payment on any issue of bonds, notes or other financial obligations of the corporation that is due on a monthly basis or more frequently, the comptroller shall set aside all revenues deposited pursuant to subdivision two of this section as received until the amount so set aside is, in the reasonable judgment of the comptroller, sufficient to pay the debt service or other required payment on such issue and any other such issue with a payment date on or before such payment date. In the event that the amount set aside by the comptroller pursuant to this paragraph on any payment date is not sufficient to meet the payments required pursuant to a certificate or certificates submitted by the chairperson pursuant to section thirty-two hundred forty of the public authorities law, the comptroller shall immediately transfer from the general fund to the fund established by this section an amount which, when combined with the amount set aside pursuant to this paragraph, shall be sufficient to meet the payment required pursuant to such certificate or certificates. In no event shall the comptroller be held liable for the failure to set aside an amount sufficient to pay the debt service or required payment of the corporation.

6. All payments of moneys from the local government assistance tax fund shall be made on the audit and warrant of the comptroller.

* NB Repealed six months after all liabilities of the New York Local Government Assistance Corporation are met or discharged.

§ 92-s. Environmental protection fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the "environmental protection fund".

2. a. The comptroller shall establish the following separate and distinct accounts within the environmental protection fund:

(i) solid waste account;

(ii) parks, recreation and historic preservation account;

(iii) open space account;

(iv) climate change mitigation and adaptation account; and

(v) environmental protection transfer account.

b. All monies received by the comptroller for deposit in the environmental protection fund shall be deposited first to the credit of the environmental protection transfer account. No monies shall be expended from any such account for any project except pursuant to appropriation by the legislature.

3. Such fund shall consist of the amount of revenue collected within the state from the amount of revenue, interest and penalties deposited pursuant to section fourteen hundred twenty-one of the tax law, the amount of fees and penalties received from easements or leases pursuant to subdivision fourteen of section seventy-five of the public lands law and the money received as annual service charges pursuant to section four hundred four-n of the vehicle and traffic law, all moneys required to be deposited therein from the contingency reserve fund pursuant to section two hundred ninety-four of chapter fifty-seven of the laws of nineteen hundred ninety-three, all moneys required to be deposited pursuant to section thirteen of chapter six hundred ten of the laws of nineteen hundred ninety-three, repayments of loans made pursuant to section 54-0511 of the environmental conservation law, all moneys to be deposited from the Northville settlement pursuant to section one hundred twenty-four of chapter three hundred nine of the laws of nineteen hundred ninety-six, provided however, that such moneys shall only be used for the cost of the purchase of private lands in the core area of the central Suffolk pine barrens pursuant to a consent order with the Northville industries signed on October thirteenth, nineteen hundred ninety-four and the related resource restoration and replacement plan, the amount of penalties required to be deposited therein by section 71-2724 of the environmental conservation law, all moneys required to be deposited pursuant to article thirty-three of the environmental

conservation law, all fees collected pursuant to subdivision eight of section 70-0117 of the environmental conservation law, all moneys collected pursuant to title thirty-three of article fifteen of the environmental conservation law, beginning with the fiscal year commencing on April first, two thousand thirteen, nineteen million dollars, and all fiscal years thereafter, twenty-three million dollars plus all funds received by the state each fiscal year in excess of the greater of the amount received from April first, two thousand twelve through March thirty-first, two thousand thirteen or one hundred twenty-two million two hundred thousand dollars, from the payments collected pursuant to subdivision four of section 27-1012 of the environmental conservation law and all funds collected pursuant to section 27-1015 of the environmental conservation law, all moneys required to be deposited pursuant to sections 27-2805 and 27-2807 of the environmental conservation law, all moneys collected pursuant to section 71-2730 of the environmental conservation law, all moneys required to be deposited pursuant to section seven hundred sixty-five of the general business law, all moneys required to be deposited pursuant to section 27-3205 of the environmental conservation law, and all other moneys credited or transferred thereto from any other fund or source pursuant to law. All such revenue shall be initially deposited into the environmental protection fund, for application as provided in subdivision five of this section.

5. Revenues in the environmental protection fund shall be kept separate and shall not be commingled with any other moneys in the custody of the comptroller. All deposits of such revenues shall, if required by the comptroller, be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such revenues in such fund may, upon the discretion of the comptroller, be invested in obligations in which the comptroller is authorized to invest pursuant to section ninety-eight-a of this article.

6. (a) All moneys heretofore and hereafter deposited in the environmental protection transfer account shall be transferred by the

comptroller to the solid waste account, the parks, recreation and historic preservation account, the climate change mitigation and adaptation account or the open space account upon the request of the director of the budget.

(b) Moneys from the solid waste account shall be available, pursuant to appropriation and upon certificate of approval of availability by the director of the budget, for any non-hazardous municipal landfill closure project; municipal waste reduction or recycling project, as defined in article fifty-four of the environmental conservation law; for the purposes of section two hundred sixty-one and section two hundred sixty-four of the economic development law; any project for the development, updating or revision of local solid waste management plans pursuant to sections 27-0107 and 27-0109 of the environmental conservation law; environmental justice projects and grants and for the development of the pesticide sales and use data base pursuant to title twelve of article thirty-three of the environmental conservation law.

(c) Moneys from the parks, recreation and historic preservation account shall be available, pursuant to appropriation, for any municipal park project, historic preservation project, urban cultural park project, waterfront revitalization program, coastal rehabilitation project.

(d) Moneys from the open space account shall be available, pursuant to appropriation, for any open space land conservation project, bio-diversity stewardship and research pursuant to chapter five hundred fifty-four of the laws of nineteen hundred ninety-three, for the purposes of agricultural and farmland protection activities as authorized by article twenty-five-AAA of the agriculture and markets law, non-point source abatement and control projects pursuant to section 17-1409 of the environmental conservation law and section eleven-b of the soil and water conservation districts law, for Long Island Central Pine Barrens area planning or Long Island south shore estuary reserve planning pursuant to title thirteen of article fifty-four of the environmental conservation law, and for operation and management of the Albany Pine Bush preserve commission pursuant to subdivision two of section 54-0303 of the environmental conservation law.

(e) The governor shall include a specific line appropriation in the capital projects budget describing individual open space land conservation projects proposed to be undertaken by the department of environmental conservation and/or the office of parks, recreation and historic preservation pursuant to title three of article fifty-four of the environmental conservation law and listed in the state open space land acquisition plan prepared pursuant to title two of article forty-nine of the environmental conservation law.

(f) Moneys from the climate change account shall be available, pursuant to appropriation and upon certificate of approval of availability by the director of the budget, for climate smart communities projects pursuant to title fifteen of article fifty-four of the environmental conservation law.

7. Notwithstanding any other provision of law, no state assistance payment authorized under this section or article fifty-four of the environmental conservation law may be applied, with respect to any project located within the area of New York county bounded by (a) the northern boundary of Fifty-ninth street and Fifty-ninth street extended; (b) the United States pierhead line; (c) the northern boundary of the area known as Battery Park City; and (d) eight hundred feet inland easterly from the United States bulkhead line:

(i) for, other than for recreational use or access inland of the existing bulkhead line, any roads, bridges, ramps or parking facilities or sewers or water mains;

(ii) for any site improvement, including sewers or water mains, to support residential, industrial or commercial development;

(iii) to excavate, place fill or plantings in, or place any piling, platform or structure, including a floating structure, in the Hudson river;

(iv) to plan, evaluate or study any project involving such excavation or placement as described in subparagraph (iii) of this paragraph; or

(v) for any purpose or project except where the commissioner of environmental conservation, with the approval of the director of the budget, enters into a contract with the city of New York or a state agency, but not with any public benefit corporation or public authority or any other person or entity, for the undertaking of the purpose or project. No part of the purpose or project may be subcontracted to any public benefit corporation, public authority, not-for-profit corporation, or municipality other than the city of New York, nor shall any such state assistance payment be paid to, on behalf of, or pursuant to any agreement with any such entity.

8. All payments of moneys from the fund shall be made on the audit and warrant of the comptroller.

9. Notwithstanding any other law to the contrary and in accordance with section four of this chapter, the comptroller is hereby authorized at the direction of the director of the division of the budget to transfer moneys from the general fund to the environmental protection fund for the purpose of maintaining the solvency of the environmental protection fund. If, in any fiscal year, moneys in the environmental protection fund are deemed insufficient by the director of the division of the budget to meet actual and anticipated disbursements from enacted appropriations or reappropriations made pursuant to this section, the comptroller shall at the direction of the director of the division of the budget, transfer from the general fund to the environmental protection fund moneys sufficient to meet such disbursements. Such transfers shall be made only upon certification of need by the director of the division of the budget, with copies of such certification filed with the chairperson of the senate finance committee, the chairperson of the assembly ways and means committee and the state comptroller. The aggregate amount of all transfers shall not exceed four hundred forty-seven million one hundred seventy-one thousand dollars.

§ 92-t. New York state campaign finance fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the New York state campaign finance fund.

2. Such fund shall consist of all revenues received from the New York state campaign finance fund check-off pursuant to section six hundred thirty-h of the tax law, from the abandoned property fund pursuant to section ninety-five of this article, from the general fund, and from all other moneys credited or transferred thereto from any other fund or

source pursuant to law. Such fund shall also receive contributions from private individuals, organizations, or other persons to fulfill the purposes of the public financing system.

3. Moneys of the fund, following appropriation by the legislature, may be expended for the purposes of making payments to candidates pursuant to title two of article fourteen of the election law and for administrative expenses related to the implementation of article fourteen of the election law. Moneys shall be paid out of the fund by the state comptroller on vouchers certified or approved by the state board of elections, or its duly designated representative, in the manner prescribed by law, not more than five working days after such voucher is received by the state comptroller.

4. Notwithstanding any provision of law to the contrary, if, in any state fiscal year, the state campaign finance fund lacks the amount of money to pay all claims vouchered by eligible candidates and certified or approved by the state board of elections, any such deficiency shall be paid by the state comptroller, from funds deposited in the general fund of the state not more than four working days after such voucher is received by the state comptroller.

5. Commencing in two thousand twenty-five, if the surplus in the fund on April first of the year after a year in which a governor is elected exceeds twenty-five percent of the disbursements from the fund over the previous four years, the excess shall revert to the general fund of the state.

6. Public funds paid to participating candidates shall be paid in accordance with the timelines established by section 14-205 of the election law.

7. No public funds shall be paid to any participating candidates in a general election any earlier than the day after the day of the primary election held to nominate candidates for such election.

8. No public funds shall be paid to any participating candidates in a

special election any earlier than the day after the last day to file certificates of party nomination for such special election.

9. No public funds shall be paid to any participating candidate who has been disqualified or whose designating petitions have been declared invalid by the appropriate board of elections or a court of competent jurisdiction until and unless such finding is reversed by a higher court in a final judgment. No payment from the fund in the possession of such a candidate or such candidate's participating committee on the date of such disqualification or invalidation may thereafter be expended for any purpose except the payment of liabilities incurred before such date. All such moneys shall be repaid to the fund.

§ 92-u. New York state canal system development fund. 1. Pursuant to article fifteen of the state constitution, there is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "New York state canal system development fund".

2. Such fund shall consist of all revenues received from the operation of the New York state canal system as defined in section three hundred fifty-one of the public authorities law and section two of the canal law, including payments on leases for use of canal lands, terminals and terminal lands, tolls received for lock and lift bridge passage, payments for hydroelectric easements and sales, for purchase of other abandoned canal lands, payments for any permits and leases for use of the water and lands of the system and payments for use of dry docks and other moneys made available to the fund from any other source other than a grant, loan or other inter-corporate transfer of funds of the power authority of the state of New York, and any income earned by, or incremental to, the fund due to investment thereof, or any repayment of any moneys advanced by the fund.

3. Moneys in the New York state canal system development fund may be invested by the comptroller pursuant to section ninety-eight-a of this article, and any income received by the comptroller shall be added to

and become a part of, and shall be used for the purposes of such fund.

4. The moneys held in or credited to the fund shall be expended for the purposes set forth in this section, and may not be interchanged or commingled with any other account or fund but may be commingled with any other fund or account for investment purposes.

5. Moneys of the fund, following appropriation by the legislature, shall be available to the power authority of the state of New York and shall be expended by such authority or the canal corporation only for the maintenance, construction, reconstruction, development or promotion of the canal system. In addition, moneys of the fund may be used for the purposes of interpretive signage and promotion for appropriate historically significant Erie canal lands and related sites. Moneys shall be paid out of the fund by the state comptroller on certificates issued by the director of the budget.

§ 92-v. Linked deposit program fund. 1. There is hereby established in the sole custody of the commissioner of taxation and finance a special fund to be known as the "linked deposit program fund".

2. Such fund shall consist of moneys deposited by public authorities or public benefit corporations created by or pursuant to the laws of the state of New York pursuant to subdivision three of this section.

3. Notwithstanding any provision of law to the contrary, the public authorities and public benefit corporations created by or pursuant to the laws of the state of New York are authorized to invest their moneys or moneys under their management and control in the fund. Every public authority or public benefit corporation, a majority of whose members are appointed by the governor or serve as members by virtue of holding a civil office to which they were appointed by the governor, or any combination thereof, shall adopt a resolution on or before April first, nineteen hundred ninety-seven, either setting forth a plan for participation in the excelsior linked deposit act as provided in article fifteen of this chapter or formally resolving not to participate in such

act and setting forth the reason or reasons therefor. Within thirty days of the adoption of such resolution, every such public authority and public benefit corporation shall notify the governor, the commissioner of economic development, the commissioner of taxation and finance, the temporary president of the senate, and the speaker of the assembly of plans for participation in the excelsior linked deposit act or the reason or reasons for not participating therein.

4. Moneys placed in or pledged to the fund may be deposited by the commissioner of taxation and finance as linked deposits pursuant to article fifteen of this chapter. Notwithstanding any provision of law to the contrary, when not deposited as linked deposits pursuant to article fifteen of this chapter, any such moneys in the fund may, in the discretion of the commissioner of taxation and finance, be invested in obligations authorized as investments pursuant to section ninety-eight of this article or retained by such public authority or public benefit corporation until such time as the commissioner of taxation and finance requests such moneys or a portion thereof, to be deposited as a linked deposit pursuant to article fifteen of this chapter.

§ 92-w. Missing and exploited children clearinghouse fund. 1. A special fund to be known as the "missing and exploited children clearinghouse fund" is hereby established in the custody of the state comptroller and the commissioner of taxation and finance.

2. The fund shall consist of all monies transferred to such fund pursuant to law, all monies required by any provision of law to be paid into or credited to the fund, all moneys from gifts pursuant to section six hundred twenty-eight of the tax law and any interest earnings which may accrue from the investment of monies in the fund. Nothing contained herein shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the director of the division of criminal justice services shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on codes, chair of the assembly codes committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Monies of the fund, when allocated, shall be available to the division of criminal justice services for the enhancement of public information and prevention education efforts including production of print, video and radio advertising materials, brochures, pamphlets and outdoor advertising, or for any other activity or purpose that will aid in the prevention of the exploitation of children or in the recovery of missing and exploited children, as deemed necessary by the missing and exploited children clearinghouse created pursuant to section eight hundred thirty-seven-f of the executive law.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the director of the division of criminal justice services.

§ 92-x. Tobacco settlement fund. 1. There is hereby established in the sole custody of the comptroller a special fund, to be known as the "tobacco settlement fund".

2. Such fund shall consist of moneys received by the state, as a result of the settlement of litigation in the case of State of New York

and Dennis C. Vacco v. Philip Morris, Incorporated, et al. (Supreme Court, New York County, Index No. 400361/97), pursuant to the escrow arrangement provided in the master settlement agreement entered into by, inter alia, the Attorney General of the State of New York and the Tobacco Industry, on November 23, 1998. All monies shall remain in such fund unless otherwise directed by statute.

§ 92-z. Revenue bond tax fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund within the general debt service fund to be known as "the revenue bond tax fund".

2. Such fund shall consist of (a) fifty percent of receipts from the imposition of personal income taxes pursuant to article twenty-two of the tax law, less such amounts as the commissioner of taxation and finance may determine to be necessary for refunds, (b) fifty percent of receipts from the imposition of employer compensation expense taxes pursuant to article twenty-four of the tax law, less such amounts as the commissioner of taxation and finance may determine to be necessary for refunds, and (c) fifty percent of receipts from the imposition of the pass-through entity taxes pursuant to article twenty-four-A of the tax law, less such amounts as the commission of taxation and finance may determine to be necessary for refunds.

3. (a) Beginning on the first day of each month, the comptroller shall deposit all of the receipts collected pursuant to section six hundred seventy-one of the tax law in the revenue bond tax fund until the amount of monthly receipts anticipated to be deposited pursuant to the certificate required in paragraph (b) of subdivision five of this section are met. On or before the twelfth day of each month, the commissioner of taxation and finance shall certify to the state comptroller the amounts specified in paragraph (a) of subdivision two of this section relating to the preceding month and, in addition, no later than March thirty-first of each fiscal year the commissioner of taxation and finance shall certify such amounts relating to the last month of such fiscal year. The amounts so certified shall be deposited by the

state comptroller in the revenue bond tax fund.

(b) Beginning on the first day of each month, the comptroller shall deposit all of the receipts collected pursuant to section eight hundred fifty-four of the tax law in the revenue bond tax fund until the amount of monthly receipts anticipated to be deposited pursuant to the certificate required in paragraph (b) of subdivision five of this section are met. On or before the twelfth day of each month, the commissioner of taxation and finance shall certify to the state comptroller the amounts specified in paragraph (b) of subdivision two of this section relating to the preceding month and, in addition, no later than March thirty-first of each fiscal year the commissioner of taxation and finance shall certify such amounts relating to the last month of such fiscal year. The amounts so certified shall be deposited by the state comptroller in the revenue bond tax fund.

(c) Beginning on the first day of each month, the comptroller shall deposit all of the receipts collected pursuant to sections eight hundred sixty-four and eight hundred sixty-five of the tax law in the revenue bond tax fund until the amount of monthly receipts anticipated to be deposited pursuant to the certificate required in paragraph (b) of subdivision five of this section are met. On or before the twelfth day of each month, the commissioner of taxation and finance shall certify to the state comptroller the amounts specified in paragraph (c) of subdivision two of this section relating to the preceding month and, in addition, no later than March thirty-first of each fiscal year the commissioner of taxation and finance shall certify such amounts relating to the last month of such fiscal year. The amounts so certified shall be deposited by the state comptroller in the revenue bond tax fund.

4. Moneys in the revenue bond tax fund shall be kept separate and shall not be commingled with any other moneys in the custody of the state comptroller and the commissioner of taxation and finance. All deposits of such revenues shall, if required by the state comptroller, be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such moneys in such fund may, in the discretion of the state comptroller, be invested in obligations in which the state

comptroller is authorized to invest pursuant to section ninety-eight-a of this article.

5. (a) The state comptroller shall from time to time, but in no event later than the fifteenth day of each month (other than the last month of the fiscal year) and no later than the thirty-first day of the last month of each fiscal year, pay over and distribute to the credit of the general fund of the state treasury all moneys in the revenue bond tax fund, if any, in excess of the aggregate amount required to be set aside for the payment of cash requirements pursuant to paragraph (b) of this subdivision, provided that an appropriation has been made to pay all amounts specified in any certificate or certificates delivered by the director of the budget pursuant to paragraph (b) of this subdivision as being required by each authorized issuer as such term is defined in section sixty-eight-a of this chapter for the payment of cash requirements of such issuers for such fiscal year. Subject to the rights of holders of debt of the state, in no event shall the state comptroller pay over and distribute any moneys on deposit in the revenue bond tax fund to any person other than an authorized issuer pursuant to such certificate or certificates (i) unless and until the aggregate of all cash requirements certified to the state comptroller as required by such authorized issuers to be set aside pursuant to paragraph (b) of this subdivision for such fiscal year shall have been appropriated to such authorized issuers in accordance with the schedule specified in the certificate or certificates filed by the director of the budget or (ii) if, after having been so certified and appropriated, any payment required to be made pursuant to paragraph (b) of this subdivision has not been made to the authorized issuers which was required to have been made pursuant to such certificate or certificates; provided, however, that no person, including such authorized issuers or the holders of revenue bonds, shall have any lien on moneys on deposit in the revenue bond tax fund. Any agreement entered into pursuant to section sixty-eight-c of this chapter related to any payment authorized by this section shall be executory only to the extent of such revenues available to the state in such fund. Notwithstanding subdivisions two and three of this section, in the event the aggregate of all cash requirements certified to the state comptroller as required by such authorized

issuers to be set aside pursuant to paragraph (b) of this subdivision for the fiscal year beginning on April first shall not have been appropriated to such authorized issuers in accordance with the schedule specified in the certificate or certificates filed by the director of the budget or, (ii) if, having been so certified and appropriated, any payment required to be made pursuant to paragraph (b) of this subdivision has not been made pursuant to such certificate or certificates, all receipts collected pursuant to section six hundred seventy-one of the tax law, section eight hundred fifty-four of the tax law, section eight hundred sixty-four of the tax law, and section eight hundred sixty-five of the tax law shall be deposited in the revenue bond tax fund until the greater of forty percent of the aggregate of the receipts from the imposition of (A) the personal income tax imposed by article twenty-two of the tax law, (B) the employer compensation expense tax imposed by article twenty-four of the tax law, and (C) the pass-through entity tax imposed by article twenty-four-A of the tax law for the fiscal year beginning on April first and as specified in the certificate or certificates filed by the director of the budget pursuant to this paragraph or a total of twelve billion dollars has been deposited in the revenue bond tax fund. Notwithstanding any other provision of law, if the state has appropriated and paid to the authorized issuers the amounts necessary for the authorized issuers to meet their requirements for the current fiscal year pursuant to the certificate or certificates submitted by the director of the budget pursuant to paragraph (b) of this section, the state comptroller shall, on the last day of each fiscal year, pay to the general fund of the state all sums remaining in the revenue bond tax fund on such date except such amounts as the director of the budget may certify are needed to meet the cash requirements of authorized issuers during the subsequent fiscal year.

(b) No later than thirty days after the submission of the executive budget in accordance with article seven of the constitution, the director of the budget shall prepare a certificate of the amount of monthly receipts anticipated to be deposited pursuant to subdivision two of this section during the fiscal year beginning April first of that year together with the monthly amounts necessary to be set aside from the receipts of such fund, as shall be sufficient to meet the total cash requirements of authorized issuers, as defined by section sixty-eight-a of this chapter during such fiscal year, based on information that shall be provided by such authorized issuers, consistent with the terms of any contract with outstanding bondholders. Such monthly set asides shall equal not less than the total debt service requirements due to all authorized issuers in the following month and as certified by the director of the budget, except in the case of revenue bonds of an authorized issuer that are due on a monthly or more frequent basis. The state comptroller shall set aside all such moneys as received in the revenue bond tax fund until the amount set aside is equal to the monthly amount of cash requirements, as certified by the director of the budget. Notwithstanding subdivision three of section seventy-two of this article or any other provision of law, all moneys set aside in the revenue bond tax fund to meet the annual cash requirements of authorized issuers pursuant to a certificate or certificates as required in this paragraph shall remain in the revenue bond tax fund until needed for payment to authorized issuers, as provided in this section. For the purpose of meeting any required payment on any issue of revenue bonds of an authorized issuer that is due on a monthly or more frequent basis, the state comptroller shall set aside all receipts deposited pursuant to subdivision three of this section as received until the amount so set aside is, in accordance with the schedule set forth for such purpose by the director of the budget, sufficient to pay the required payment on such issue and any other such issue with a payment date on or before such payment date. In the event that the amount set aside by the state comptroller pursuant to this paragraph is not sufficient to meet the cash requirements required pursuant to a certificate or certificates submitted by the director of the budget, the state comptroller shall immediately transfer from the general fund to the revenue bond tax fund an amount which, when combined with the amount set aside pursuant to this paragraph, shall be sufficient to meet the payment required pursuant to such certificate or certificates. The director of the budget may revise such certification at such times as shall be necessary, provided, however, that the director of the budget shall, as necessary, revise such certification not later than thirty days after the issuance of any revenue bonds, including refunding bonds, and after the adoption of any interest rate exchange or other financial arrangement affecting the cash requirements of the authorized issuers. In no event shall the state comptroller be held liable for the failure to set aside an amount sufficient to pay any required payment of an authorized issuer.

6. All payments of moneys from the revenue bond tax fund shall be made on the audit and warrant of the state comptroller.

§ 92-aa. Special school purpose school aid. 1. School aid shall consist of all public funds apportioned or otherwise made payable by the state to the school district of a special school purpose municipality as provided for by article seventy-three of the education law.

2. For purposes of this section, the terms school aid revenues, special school purpose municipality, special school purpose bonds and special school purpose school aid revenues shall have the meanings set forth in section two thousand four hundred thirty-two of the public authorities law.

3. Upon receipt by the comptroller of a certificate or certificates from the chairman of the state of New York municipal bond bank agency pursuant to section two thousand four hundred thirty-six-a of the public authorities law, the comptroller shall pay the school aid revenues to said agency, in accordance with such certification and subject to agreements with holders of outstanding special school purpose bonds of said agency. Any such payment shall be made within thirty days of receipt of the certification or at the time specified in the certification, whichever is later; provided that any such school aid revenues shall have been first appropriated by the state as school aid or shall have been otherwise made available. Any such payment of school aid revenues to the agency shall not obligate the state to make, nor entitle such special school purpose municipality to receive, any additional school aid.

4. Nothing contained herein shall be construed to create a debt of the state within the meaning of any constitutional or statutory provisions. Any provision with respect to school aid or school aid revenues shall be

deemed executory only to the extent of moneys available and no liability shall be incurred by the state beyond the moneys available for that purpose, and any such payment by the comptroller of school aid revenues is subject to annual appropriation of school aid by the state legislature.

5. Nothing contained herein shall be deemed to restrict the right of the state to amend, repeal, modify or otherwise alter article seventy-three of the education law. The state of New York municipal bond bank agency shall not include within any resolution, contract or agreement with holders of its bonds or notes any provision which provides that a default occurs as a result of the state exercising its right to amend, repeal, modify or otherwise alter article seventy-three of the education law.

6. During the period that the comptroller is required to make payments to the state of New York municipal bond bank agency as provided in this section, each special school purpose municipality that has entered into a special school purpose agreement shall have no right, title or interest in or to school aid revenues.

7. Any school aid not required to be transferred by the comptroller to the state of New York municipal bond bank agency as school aid revenues pursuant to subdivision three of this section shall be transferred as special school purpose school aid revenue by the comptroller to the special school purpose municipality pursuant to section twenty-five hundred eighty of the education law and the applicable provisions of article seventy-three of such law.

§ 92-bb. Waste management and cleanup fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance a special fund to be known as the "waste management and cleanup fund".

2. The waste management and cleanup fund shall consist of all revenue collected from waste tire management and recycling fees pursuant to

section 27-1913 of the environmental conservation law and any cost recoveries or other revenues collected pursuant to title nineteen of article twenty-seven of the environmental conservation law, and any other monies deposited into the fund pursuant to law.

3. Moneys of the fund, following appropriation by the legislature, shall be used for execution of waste tire management and recycling pursuant to title nineteen of article twenty-seven of the environmental conservation law, and expended for the purposes as set forth in section 27-1915 of the environmental conservation law.

§ 92-cc. Rainy day reserve fund. 1. There is hereby established in the state treasury a fund to be known as the "rainy day reserve fund". Such fund shall consist of moneys deposited therein and monies shall be withdrawn from such fund only for the purposes as provided therein.

2. Such fund shall have a maximum balance not to exceed twenty-five per centum of the aggregate amount projected to be disbursed from the general fund during the then-current fiscal year. At the request of the director of the budget, the state comptroller shall transfer monies to the rainy day reserve fund up to and including an amount equivalent to fifteen per centum of the aggregate amount projected to be disbursed from the general fund during the then-current fiscal year, unless such transfer would increase the rainy day reserve fund to an amount in excess of twenty-five per centum of the aggregate amount projected to be disbursed from the general fund during the then-current fiscal year, in which event such transfer shall be limited to such amount as will increase the rainy day reserve fund to such twenty-five per centum limitation.

3. a. The amounts available in such reserve may be used if the following conditions are met:

(i) Economic downturn. The commissioner of labor shall calculate and publish, on or before the fifteenth day of each month, a composite index of business cycle indicators. Such index shall be calculated using monthly data on New York state private sector employment, average weekly hours of manufacturing workers, and the unemployment rate prepared by the department of labor or its successor agency, and total sales tax collections adjusted for inflation, prepared by the department of taxation and finance or its successor agency. Such index shall be adjusted for seasonal variations in accordance with the procedures issued by the United States Census Bureau or its successor agency. If the composite index declines for five consecutive months, the commissioner of labor shall notify the governor, the speaker of the assembly, the temporary president of the senate, and the minority leaders of the assembly and the senate. Upon such notification, the director of the budget may authorize and direct the comptroller to transfer from the rainy day reserve fund to the general fund such amounts as the director of the budget deems necessary to meet the requirements of the state financial plan. The authority to transfer funds under the provisions of this subdivision shall lapse when the composite index shall have increased for five consecutive months or twelve months from the original notification of the commissioner of labor, whichever occurs earlier. Provided, however, that for every additional and consecutive monthly decline succeeding the five month decline so noted by the commissioner of labor, the twelve month lapse date shall be extended by one additional month; or

(ii) Catastrophic events. In the event of a need to repel invasion, suppress insurrection, defend the state in war, or to respond to any other emergency resulting from a disaster, including but not limited to, a disaster caused by an act of terrorism, the director of the budget may authorize and direct the comptroller to transfer from the rainy day reserve fund to the general fund such amounts as the director of the budget deems necessary to meet the requirements of the state financial plan.

b. Prior to authorizing any transfer from the rainy day reserve fund pursuant to the provisions of this section, the director of the budget shall notify the speaker of the assembly, the temporary president of the senate, and the minority leaders of the assembly and the senate. Such letter shall specify the reasons for the transfer and the amount thereof. Any amounts transferred from the rainy day reserve fund to the general fund shall be subject to all the repayment provisions of this section.

4. Any transfer authorized in subdivision three of this section shall be repaid in cash within a period of three years after the date that such authority to transfer funds under the provisions of this subdivision lapses, provided however that any transfer authorized as a result of a catastrophic event shall be subject to repayment provisions to be proposed by the governor and implemented by appropriation or transfer of funds.

5. Moneys in the rainy day reserve fund may be temporarily loaned to the general fund during any fiscal year in anticipation of the receipt of revenues from taxes, fees and other sources required to be paid into the general fund during such fiscal year. Moneys so temporarily loaned shall be repaid in cash during the same fiscal year.

§ 92-dd. Health care reform act (HCRA) resources fund. Notwithstanding any contrary provision of law, there is hereby established in the joint custody of the comptroller and the department of health a fund to be known as the health care reform act resources fund. Such fund shall be composed of the HCRA program account and the HCRA transition account, which are hereby established, and such other existing or other duly authorized funds or accounts which the director of the budget, upon recommendation of the commissioner of health, may direct to be transferred into the HCRA resources fund. Such fund shall be administered in accordance with the following:

(a) On and after April first, two thousand five, such fund shall consist of the revenues heretofore and hereafter collected or required to be deposited pursuant to paragraph (a) of subdivision eighteen of section twenty-eight hundred seven-c, and sections twenty-eight hundred seven-j, twenty-eight hundred seven-s and twenty-eight hundred seven-t of the public health law, subdivisions (b) and (c) of section four hundred eighty-two and section eleven hundred eighty-six of the tax law and required to be credited to the tobacco control and insurance initiatives pool, subparagraph (O) of paragraph four of subsection (j) of section four thousand three hundred one of the insurance law, section twenty-seven of part A of chapter one of the laws of two thousand two and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

(b) The pool administrator under contract with the commissioner of health pursuant to section twenty-eight hundred seven-y of the public health law shall continue to collect moneys required to be collected or deposited pursuant to paragraph (a) of subdivision eighteen of section twenty-eight hundred seven-c, and sections twenty-eight hundred seven-j, twenty-eight hundred seven-s and twenty-eight hundred seven-t of the public health law, and shall deposit such moneys in the HCRA resources fund. The comptroller shall deposit moneys collected or required to be deposited pursuant to subdivisions (b) and (c) of section four hundred eighty-two of the tax law and required to be credited to the tobacco control and insurance initiatives pool, subparagraph (O) of paragraph four of subsection (j) of section four thousand three hundred one of the insurance law, section twenty-seven of part A of chapter one of the laws of two thousand two and all other moneys credited or transferred thereto from any other fund or source pursuant to law in the HCRA resources fund.

(c) The pool administrator shall, from appropriated funds transferred to the pool administrator from the comptroller, continue to make payments as required pursuant to sections twenty-eight hundred seven-k, twenty-eight hundred seven-m (not including payments made pursuant to paragraphs (c), (d),, (f) and (g) of subdivision five-a of section twenty-eight hundred seven-m), and twenty-eight hundred seven-w of the public health law, paragraph (e) of subdivision twenty-five of section twenty-eight hundred seven-c of the public health law, paragraphs (b) and (c) of subdivision thirty of section twenty-eight hundred seven-c of the public health law, paragraph (b) of subdivision eighteen of section twenty-eight hundred eight of the public health law, subdivision seven of section twenty-five hundred-d of the public health law and section eighty-eight of chapter one of the laws of nineteen hundred ninety-nine.

(d) Moneys in the health care reform act resources fund shall be kept separate from and shall not be commingled with any other moneys in the joint or sole custody of the comptroller and the department of health.

(e) Moneys of the fund, following appropriation by the legislature, shall be expended in accordance with sections twenty-eight hundred seven-k, twenty-eight hundred seven-l, twenty-eight hundred seven-m, and twenty-eight hundred seven-v of the public health law, pursuant to a certificate of approval of availability issued by the director of the budget, upon the recommendation of the commissioner of health, or where appropriate, the superintendent of financial services, the commissioner of mental health and the director of the state office for the aging, and a copy of such certificate filed with the state comptroller, the chairperson of the senate finance committee and the chairperson of the assembly ways and means committee.

(f) The moneys, following allocation, shall be paid out of the fund on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of health, or by an officer or employee of the department of health designated by the commissioner.

(g) Upon the direction of the director of the budget, the state comptroller shall transfer amounts up to the undisbursed balance of existing funds and accounts supported by revenues collected pursuant to HCRA to the HCRA resources fund.

(h) The comptroller shall provide the pool administrator with any information needed, in a form or format prescribed by the pool administrator, to meet health care reform act reporting requirements as set forth in article twenty-eight of the public health law or as otherwise provided by law.

(i) The commissioner of health and the comptroller are directed to develop an expedited process to make immediate payments to any provider or an immediate transfer of funds to the pool administrator for the purposes of making necessary distributions, within available appropriations therefor, in accordance with sections twenty-eight hundred seven-k, twenty-eight hundred seven-l, twenty-eight hundred seven-m, and twenty-eight hundred seven-v of the public health law to address emergency provider cash needs, as determined by the commissioner of health.

§ 92-ee. New York state higher education endowment. There is hereby established in the custody of the comptroller a fund to be known as the New York state higher education endowment. Notwithstanding any other provision of law, all of the assets and income of the endowment shall be held and invested by the comptroller as trustee of such endowment, except such income as may be allocated or distributed by the comptroller pursuant to appropriation. The endowment shall consist of amounts transferred into such endowment, and any other amounts as may be deposited in the endowment from other public or private sources. Amounts transferred to or deposited into the endowment shall be dedicated to the city university of New York and the state university of New York, and shall be used for no other purpose and distributions from the endowment shall be used to supplement, rather than supplant, appropriations from the state in support of the city university of New York and the state university of New York. The full amount of the principal of the endowment shall be preserved and annual payments shall be made from the investment earnings of the endowment in support of the city university of New York and the state university of New York, to provide funding for purposes including, but not limited to, employment of additional full-time faculty members, student financial aid to improve access, grants for research and development, and for additional higher education purposes as may be authorized.

§ 92-ff. Metropolitan transportation authority financial assistance fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the state comptroller a special fund to be known as the "metropolitan transportation authority financial assistance fund".

2. Moneys in the metropolitan transportation authority financial assistance fund shall be kept separately from and shall not be commingled with any other moneys in the joint or sole custody of the state comptroller or the commissioner of taxation and finance.

3. Such fund shall consist of all moneys collected therefor or credited or transferred thereto from any other fund, account or source. Any interest received by the comptroller on moneys on deposit in the metropolitan transportation authority financial assistance fund shall be retained in and become a part of such fund.

4. The metropolitan transportation authority financial assistance fund shall consist of two separate and distinct accounts: (a) the "mobility tax trust account" and (b) the "metropolitan transportation authority aid trust account." Moneys in each of the accounts shall be kept separately from and not commingled with any other moneys in the metropolitan transportation authority financial assistance fund.

5. (a) The "mobility tax trust account" shall consist of moneys credited or transferred thereto from any fund or source pursuant to law.

(b) Moneys in the "mobility tax trust account" shall, pursuant to appropriation by the legislature, be transferred on a monthly basis to the metropolitan transportation authority finance fund established by section twelve hundred seventy-h of the public authorities law and utilized in accordance with said section. It is the intent of the legislature to enact two appropriations from the mobility tax trust account to the metropolitan transportation authority finance fund established by section twelve hundred seventy-h of the public authorities law. One such appropriation shall be equal to the amounts expected to be available from any monies described in paragraph (a) of this subdivision during the two thousand eighteen--two thousand nineteen fiscal year and shall be effective in that fiscal year. The other such appropriation shall be equal to the amounts expected to be available from any monies described in paragraph (a) of this subdivision during the two thousand nineteen--two thousand twenty fiscal year and shall, notwithstanding the provisions of section forty of this chapter, take effect on the first day of the two thousand nineteen--two thousand twenty fiscal year and lapse on the last day of that fiscal year. It is the intent of the governor to submit and the legislature to enact for each fiscal year after the two thousand eighteen--two thousand nineteen fiscal year in an annual budget bill: (i) an appropriation for the amount expected to be available in the mobility tax trust account during such fiscal year for the metropolitan transportation authority from any monies described in paragraph (a) of this subdivision; and (ii) an appropriation for the amount projected by the director of the budget to be deposited in the mobility tax trust account from any monies described in paragraph (a) of this subdivision for the next succeeding fiscal year. Such appropriation for payment of revenues projected to be deposited in the succeeding fiscal year shall, notwithstanding the provisions of section forty of this chapter, take effect on the first day of such succeeding fiscal year and lapse on the last day of such fiscal year. If for any fiscal year commencing on or after the first day of April, two thousand ten the governor fails to submit a budget bill containing the foregoing, or the legislature fails to enact a bill with such provisions, then the metropolitan transportation authority shall notify the comptroller, the director of the budget, the chairperson of the senate finance committee and the chairperson of the assembly ways and means committee of amounts required to be disbursed from the appropriation made during the preceding fiscal year for payment in such fiscal year. In no event shall the comptroller make any payments from such appropriation prior to May first of such fiscal year, and unless and until the director of the budget, the chairperson of the senate finance committee and the chairperson of the assembly ways and means committee have been notified of the required payments and the timing of such payments to be made from the mobility tax trust account to the metropolitan transportation authority finance fund established by section twelve hundred seventy-h of the public authorities law at least forty-eight hours prior to any such payments. Until such time as payments pursuant to such appropriation are made in full, revenues in the mobility tax trust account shall not be paid over to any person other than the metropolitan transportation authority.

6. (a) The "metropolitan transportation authority aid trust account" shall consist of moneys credited or transferred thereto from any other source pursuant to law.

(b) Moneys in the metropolitan transportation authority aid trust account shall, following appropriation by the legislature, be deposited quarterly by the comptroller into the corporate transportation account of the metropolitan transportation authority special assistance fund established by section twelve hundred seventy-a of the public authorities law, to be applied as provided in paragraph (e) of subdivision four of such section twelve hundred seventy-a of the public authorities law.

7. Nothing contained in this section shall be deemed to restrict the

right of the state to amend, repeal, modify or otherwise alter statutes imposing or relating to the taxes and fees producing revenues for deposit in the metropolitan transportation authority financial assistance fund or the appropriations relating thereto. The metropolitan transportation authority shall not include within any resolution, contract or agreement with holders of the bonds or notes issued under section twelve hundred sixty-nine of the public authorities law any provision which provides that a default occurs as a result of the state exercising its right to amend, repeal, modify or otherwise alter such taxes or appropriations.

*** § 92-gg. Charitable gifts trust fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the state comptroller a special fund pursuant to section eleven of this chapter to be known as the "charitable gifts trust fund".

2. Moneys in the charitable gifts trust fund shall be kept separate from and shall not be commingled with any other moneys in the custody of the comptroller or the commissioner of taxation and finance. Provided, however that any moneys of the fund not required for immediate use may, at the discretion of the comptroller, in consultation with the director of the budget, be invested by the comptroller in obligations of the United States or the state. The proceeds of any such investment shall be retained by the fund as assets to be used for purposes of the fund.

3. Except as set forth in subdivisions two and four of this section, no moneys from the charitable gifts trust fund shall be transferred to any other fund, nor shall moneys from the fund be used to make payments for any purpose other than the purposes set forth in subdivisions two and four of this section.

4. The charitable gifts trust fund shall have two separate and distinct accounts, as set forth in paragraphs a and b of this subdivision. Moneys in each of the accounts shall be kept separate from and shall not be commingled with any other moneys of any other account within the fund.

a. The "health charitable account" shall consist of monetary grants, gifts or bequests received by the state, and all other moneys credited or transferred thereto from any other fund or source. Moneys of such account shall only be expended for the support of services relating to primary, preventive, and inpatient health care, dental and vision care, hunger prevention and nutritional assistance, and other services for New York state residents with the overall goal of ensuring that New York state residents have access to quality health care and other related services.

b. The "elementary and secondary education charitable account" shall consist of monetary grants, gifts or bequests received by the state for the support of elementary and secondary education of children enrolled in public school districts in the state and all other moneys credited or transferred thereto from any other fund or source. Moneys of such account shall only be expended for the provision of elementary and secondary education of children in the state.

* NB There are 2 § 92-gg's

*** § 92-gg. Subway assistance fund.** 1. There is hereby established in the custody of the comptroller a special fund to be known as the subway assistance fund.

2. The subway assistance fund shall consist of any monies directed thereto pursuant to the provisions of section four of part VV of the chapter of the laws of two thousand eighteen which added this section.

3. All monies deposited into the subway assistance fund pursuant to part VV of the chapter of the laws of two thousand eighteen which added this section shall be paid to the metropolitan transportation authority without appropriation, for use in the same manner as the payments required by subdivision (b) of section two of such part, as soon as practicable but not more than five days from the date the comptroller determines that the full amount of the unpaid balance of any payment required by subdivision (b) of section two of such part has been

deposited into the subway assistance fund.
* NB There are 2 § 92-gg's

§ 92-hh. Health care transformation fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "health care transformation fund".

2. Such fund shall consist of moneys paid thereto from (a) contingent reserves redeployed pursuant to section forty-four hundred sixteen of the public health law, (b) moneys transferred to such fund pursuant to law, and (c) contributions, consisting of grants of any money, including grants or other financial assistance from any agency of government or any other source, to be paid into this fund.

3. Moneys in the health care transformation fund shall be kept separate and shall not be commingled with any other moneys in the custody of the state comptroller and the commissioner of taxation and finance.

4. Notwithstanding any provision of law to the contrary, moneys of the health care transformation fund shall be available for transfer to any other fund of the state as authorized and directed by the director of the budget to support health care delivery, including for capital investment, debt retirement or restructuring, housing and other social determinants of health, or transitional operating support to health care providers.

5. Within fifteen days after executing or modifying an allocation, transfer, distribution or other use of the health care transformation fund, the commissioner shall provide written notice to the chairs of the senate finance committee, the assembly ways and means committee, the senate and assembly insurance committees, and the senate and assembly health committees. Such notice shall include, but shall not be limited to, information on the amount, date, and purpose of the allocation, transfer, distribution, or other use, and the methodology used to

distribute the moneys.

6. The director of the budget shall provide quarterly reports to the chair of the senate finance committee and the chair of the assembly ways and means committee on the receipts and distributions of the health care transformation fund, including an itemization of such receipts and disbursements, the historical and projected expenditures, and the projected fund balance.

§ 92-ii. Metropolitan transportation authority capital assistance fund. 1. There is hereby established in the custody of the comptroller a special fund to be known as the metropolitan transportation authority capital assistance fund.

2. Such fund shall consist of any monies directed thereto pursuant to the provisions of section three of part UUU of chapter fifty-eight of the laws of two thousand twenty and to the provisions of section three of the part of the chapter of the laws of two thousand twenty-five which amended this subdivision.

3. All monies deposited into the fund pursuant to part UUU of chapter fifty-eight of the laws of two thousand twenty and the part of the chapter of the laws of two thousand twenty-five which amended this subdivision shall be paid to the metropolitan transportation authority by the comptroller, without appropriation, for use in the same manner as the payments required by section two of such part, as soon as practicable but not more than five days from the date the comptroller determines that the full amount of the unpaid balance of any payment required by section three of part UUU of chapter fifty-eight of the laws of two thousand twenty and by section three of such part of the chapter of the laws of two thousand twenty-five which amended this subdivision has been deposited into the fund.

§ 92-jj. Metropolitan transportation authority paratransit assistance fund. 1. There is hereby established in the custody of the comptroller a special fund to be known as the metropolitan transportation authority paratransit assistance fund.

2. Such fund shall consist of any monies directed thereto pursuant to the provisions of section seven of the part of the chapter of the laws of two thousand twenty which added this section.

3. All monies deposited into the fund pursuant to the part of the chapter of the laws of two thousand twenty which added this section shall be paid to the metropolitan transportation authority by the comptroller, without appropriation, for use in the same manner as the payments required by section six of such part, as soon as practicable but not more than five days from the date the comptroller determines that the full amount of the unpaid balance of any payment required by section seven of such part has been deposited into the fund.

§ 93. Capital projects fund. 1. The fund, heretofore created and known and designated as the post-war reconstruction fund, is hereby continued, and shall be hereafter known as the capital projects fund and classified by the comptroller within the capital projects funds fund type. Such fund shall consist of all moneys collected therefor, or credited or transferred thereto from any other fund or source, pursuant to law.

2. Expenditures pursuant to appropriations may be made from the capital projects fund for construction, reconstruction and improvements, including the acquisition of land, for the acquisition or replacement of equipment, for the preparation and review of plans and specifications including engineering and other services, field surveys and sub-surface investigations incidental thereto, and for the payment by the state, as an advance, of the part or share of the cost of any project, improvement or work heretofore or hereafter authorized by an appropriation act. The state comptroller is hereby authorized to accept and receive amounts of money equal to the amounts of money expended by the state pursuant to any such advance from any other capital projects fund appropriation and to deposit the same to the credit of the capital projects fund or, in the event the capital projects fund expenditure has been reimbursed from

the proceeds of the sale of state bonds, to the credit of the state fund or subfund providing such initial reimbursement of the capital projects fund so that the state shall be reimbursed for any and all such advances for state capital projects including highways, parkways, grade crossing elimination and rail preservation projects; outdoor recreation and environmental conservation projects; and buildings and other capital facilities required by state departments and agencies. Grants to local governments appropriated from bond proceeds shall also be considered capital projects appropriations for the purpose of this section.

3. Notwithstanding the provisions of any general or special law, no part of any capital projects fund appropriation shall be available until a certificate of approval of availability for so much as shall be necessary to accomplish the purposes designated by the appropriations shall have been issued by the director of the budget, and a copy of such certificate of approval filed with the state comptroller, the chairman of the senate finance committee and the chairman of the assembly ways and means committee. Such certificate may be amended by the director of the budget in the same manner as originally authorized. Moneys so approved shall be paid on the audit and warrant of the state comptroller on vouchers approved by the public officers of the respective state departments to which such moneys are made available or as otherwise specified in an appropriation.

4. (a) Whenever it appears to the satisfaction of the director of the budget that: (i) a capital project for which an appropriation or appropriations, including reappropriations, from such capital projects fund has or have been made as part of a comprehensive construction program to a department or agency of the state, cannot or will not be advanced during the current fiscal year because of shortage or unavailability of men or materials, or because plans for the project are incomplete or require revision, or because of excessive cost, or because of forced delay pending completion of other work, or any combination of such reasons; and (ii) the appropriation or appropriations available therefor accordingly will not be used for such project during such year; a portion of such appropriation or appropriations may be transferred and allocated, as hereinafter in this subdivision provided, to and for any

other specific capital project or projects within such program for which an appropriation or appropriations from such fund are in force.

(b) Whenever it appears to the satisfaction of the director of the budget that a capital project for which an appropriation or appropriations, including reappropriations, from such capital projects fund has or have been made as part of a comprehensive construction program to a department or agency of the state, can be completed or undertaken and completed, including payment of all costs chargeable thereto, for an amount less than the total amount available from such appropriation or appropriations, the whole or any portion of the amount not required therefor may be transferred and allocated, as hereinafter in this subdivision provided, to and for any other specific capital project or projects within such program for which an appropriation or appropriations from such fund are in force.

(c) Notwithstanding the foregoing provisions of this subdivision, transfers and allocations of the type authorized by this subdivision may be made by the director of the budget, subject to the further restrictions of this subdivision, only if he determines, after receiving and reviewing the certifications provided for by paragraph (d) of this subdivision, that the amount appropriated for any capital project to which the transfer and allocation is to be made is insufficient to complete such project, and that such project is necessary and urgent.

(d) The director of the budget shall not authorize a transfer and allocation unless and until the commissioner or other chief executive officer of the state department, agency or corporation to which the appropriation is provided, or the commissioner of general services with respect to capital projects pertaining to the design, construction, reconstruction and improvement of public buildings, immediately upon determining the necessity for a transfer, shall submit to the director of the budget, the chairman of the senate finance committee, and the chairman of the assembly ways and means committee on forms and in a manner to be prescribed by the director of the budget a statement certifying: (i) the amount of the requested transfer and an estimate of the timing of the disbursements and expenditures proposed to be made pursuant to the transferred appropriation; (ii) a description of the specific activities to be funded pursuant to the proposed transferred appropriation; (iii) that the amount of the lowest bid received pursuant to law with respect to, or that the amount of the final estimate for, the construction of such a project exceeds the amount appropriated therefor; and (iv) that the project is deemed by him to be necessary and urgent.

(e) In the event that all of the requirements herein before in this subdivision provided for with respect to any such transfer and allocation have been fulfilled, the director of the budget may make and issue a certificate of transfer and allocation of the amount of such appropriation or appropriations to be so transferred and allocated and the amount so specified may be transferred and allocated in accordance with such certificate and may be expended for the capital project to which such transfer and allocation is made except that the director of the budget shall not authorize any transfer which would increase or decrease the total of appropriations including reappropriations for projects sharing the same purpose by an amount in excess of the aggregate of twenty-five percent of the first five million dollars, twenty percent of the second five million dollars, fifteen percent of the third five million dollars and ten percent of any amount in excess of fifteen million dollars, of such total amount as originally appropriated for such purpose.

(f) The director of the budget shall file each certificate of such transfer and allocation made by him with the state comptroller and shall also file a copy of such certificate with the chairman of the senate finance committee and with the chairman of the assembly ways and means committee. Upon such filing the state comptroller shall make the transfer provided for in such certificate and thereupon moneys shall be available for expenditure in accordance with such transfer and allocation.

(g) To the extent that moneys have been or will be encumbered, expended or disbursed against any transferred appropriation prior to the end of the fiscal year then in progress, the governor, at the time he submits the budget bills for the following fiscal year pursuant to section twenty-four of this chapter, shall also submit a budget bill proposing conforming amendments to the previous appropriations bills involved by bracketing the original appropriation amount and by underscoring the new appropriation amount.

5. When, in any act, an appropriation or reappropriation is made from such capital projects fund to any state department or agency or to a city having a population of one million or more or to a public authority owning or operating mass transportation facilities in three or more counties wholly contained in such a city or to a subsidiary of such an authority, for the payment of all or part of the cost of acquisition of omnibuses to be operated by such an authority in such a city no part of such appropriation shall be available for expenditure therefrom until a written agreement is entered into by the department, agency, city or public authority with the director of the budget providing in addition to such other terms and conditions as may be required that a proportionate amount of the total of such moneys shall be made available and expended for the acquisition of omnibuses for each of the established operating depots within the authority in an amount which is at least equal to ninety per cent of the proportion resulting from the annual number of miles traveled, multiplied by the annual number of passengers carried by the omnibuses assigned to the operating depot compared to the sum of the products of such factors for all operating depots within the authority to be determined by the nearest preceding year for which such totals have been ascertained. For the purposes of computing the percentages provided in this subdivision, in any county in which only one depot existed on January first, nineteen hundred seventy-six, any additional depot or depots established after such date shall be deemed to be part of such one depot. In addition, eighty per cent of the omnibuses so acquired shall remain assigned to the original county of assignment for a period of at least five years from the date of acquisition. The provisions of this subdivision shall be controlling and shall supersede any inconsistent provision of this section or chapter or other law, schedule or agreement.

§ 93-b. Dedicated infrastructure investment fund. 1. Dedicated infrastructure investment fund. (a) There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "dedicated infrastructure investment fund".

(b) Account. The dedicated infrastructure investment fund shall consist of one account, the "infrastructure investment account". Moneys in this account shall be kept separate and not commingled with any other moneys in the custody of the comptroller.

(c) Sources of funds. The sources of funds shall consist of all moneys collected therefor, or moneys credited, appropriated or transferred thereto from any other fund or source pursuant to law or any other moneys made available for the purposes of the fund. Any interest received by the comptroller on moneys on deposit shall be retained and become part of the fund, unless otherwise directed by law.

2. Uses of funds. Following appropriation by the legislature, moneys in the infrastructure investment account shall be available to finance projects, works, activities or purposes necessary to support statewide investments as appropriated by the legislature. Nothing contained in this section shall be construed to limit in any way the projects, works, activities or purposes that can be financed from this account, including but not limited to loans of money to public corporations or authorities under terms approved by the director of the budget.

3. Transfers. Notwithstanding any other provisions of law to the contrary, commencing on April first, two thousand twenty-five, and continuing through March thirty-first, two thousand thirty, the comptroller is hereby authorized to transfer monies from the dedicated infrastructure investment fund to the general fund, and from the general fund to the dedicated infrastructure investment fund, in an amount determined by the director of the budget to the extent moneys are available in the fund; provided, however, that the comptroller is only authorized to transfer monies from the dedicated infrastructure investment fund to the general fund in the event of an economic downturn as described in paragraph (a) of this subdivision; and/or to fulfill disallowances and/or settlements related to over-payments of federal medicare and medicaid revenues in excess of one hundred million dollars from anticipated levels, as determined by the director of the budget and described in paragraph (b) of this subdivision.

(a) Economic downturn. Notwithstanding any law to the contrary, for the purpose of this section, the commissioner of labor shall calculate and publish, on or before the fifteenth day of each month, a composite index of business cycle indicators. Such index shall be calculated using monthly data on New York state private sector employment, average weekly hours of manufacturing workers, and the unemployment rate prepared by the department of labor or its successor agency, and total sales tax collections adjusted for inflation, prepared by the department of taxation and finance or its successor agency. Such index shall be adjusted for seasonal variations in accordance with the procedures issued by the United States Census Bureau or its successor agency. If the composite index declines for five consecutive months, the commissioner of labor shall notify the governor, the speaker of the assembly, the temporary president of the senate, and the minority leaders of the assembly and the senate. Upon such notification, the director of the budget may authorize and direct the comptroller to transfer from the dedicated infrastructure investment fund to the general fund such amounts as the director of the budget deems necessary to meet the requirements of the state financial plan. The authority to transfer funds under the provisions of this paragraph shall lapse when the composite index shall have increased for five consecutive months or twelve months from the original notification of the commissioner of labor, whichever occurs earlier. Provided, however, that for every additional and consecutive monthly decline succeeding the five month decline so noted by the commissioner of labor, the twelve month lapse date shall be extended by one additional month.

(b) Federal medicare and medicaid revenues. Notwithstanding any law to the contrary, the director of the budget may authorize and direct the comptroller to transfer from the dedicated infrastructure investment fund to the general fund an amount not to exceed the disallowances and/or settlements related to the over-payments of federal medicare and medicaid revenues. In the event this authorization is utilized, the director of the budget may authorize and direct the comptroller to transfer such amount and the concomitant reduction in state share medicare and medicaid revenues from the general fund to the miscellaneous special revenue fund, mental hygiene program fund (21907), the miscellaneous special revenue fund, patient income account (21909), and the Medicaid Management Information System (MMIS) Statewide Escrow Fund (60901).

(c) Prior to authorizing any transfer from the dedicated infrastructure investment fund accounts pursuant to the provisions of this section, the director of the budget shall notify the speaker of the assembly, the temporary president of the senate, and the minority leaders of the assembly and the senate. Such letter shall specify the reasons for the transfer and the amount thereof.

§ 94. Court facilities incentive aid fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "court facilities incentive aid fund."

Within such fund there is hereby established a special account for each political subdivision of the state to which state assistance is apportioned and payable pursuant to section fifty-four-j of this chapter.

2. (a) Such fund shall consist of the moneys transferred to the account by the comptroller pursuant to subdivision four of this section and pursuant to paragraph (c) of subdivision three of section thirty-nine-b of the judiciary law. Each account in the court facilities incentive aid fund established for a political subdivision shall be credited with a portion of the moneys in the fund, which portion shall be equal to the amount the assistance apportioned during the then current state fiscal year to the political subdivision pursuant to section fifty-four-j of this chapter bears to the total of such assistance apportioned during such state fiscal year to all political subdivisions entitled to such assistance during such state fiscal year; provided, however, that no account established for a political subdivision shall be credited with an amount greater than the amount of assistance apportioned to such political subdivision pursuant to section fifty-four-j of this chapter. Moneys in the fund in excess of the amount credited to the accounts established for political subdivisions shall be retained in the fund for application for the purposes of the fund during subsequent state fiscal years. The moneys in the fund and each account therein shall be appropriated for payment of state assistance apportioned and payable pursuant to section fifty-four-j of

this chapter to the political subdivisions entitled thereto, for payment to the dormitory authority pursuant to subdivision three of this section and section sixteen hundred eighty-b of the public authorities law, and for payment by the judiciary of costs and expenses required by section thirty-nine-b of the judiciary law.

(b) Notwithstanding the foregoing, moneys in the fund in excess of the amount credited to the accounts established for political subdivisions pursuant to paragraph (a) of this subdivision shall be (1) transferred by the state comptroller to the general debt service fund for payment of the judiciary's expenses in relation to the New York state judicial institute as provided in the agreement specified in subdivision two of section two hundred nineteen-a of the judiciary law provided, however, that such transfer shall not exceed amounts actually paid for such expenses; and (2) available, subject to appropriation, for payments by the judiciary for operation and maintenance expenses related to the New York state judicial institute.

3. The moneys in each account within the court facilities incentive aid fund established for a political subdivision shall be paid to the political subdivision for which such account was established on or within thirty days after the first day of May, August, November and February of each state fiscal year; provided, however, that the amount of each such payment shall not exceed twenty-five percent of the assistance apportioned to such political subdivision pursuant to section fifty-four-j of this chapter; and, provided, further, that no payment shall be made to a political subdivision if, prior to such payment, the chairman or another officer of the dormitory authority has certified to the comptroller pursuant to section sixteen hundred eighty-b of the public authorities law that such political subdivision has failed to pay all or part of the rentals or other payments to be made under any lease, sublease or other agreement with the dormitory authority, and the amount set forth in such certificate remains unpaid by such political subdivision or from moneys deducted by the comptroller in accordance with section sixteen hundred eighty-b of the public authorities law from moneys apportioned to such political subdivision. Upon receipt of a certificate of the chairman or another officer of the dormitory authority made in accordance with section sixteen hundred eighty-b of

the public authorities law, the comptroller shall pay to the dormitory authority the moneys from time to time credited to the account in the court facilities incentive aid fund established for such political subdivision and deduct such amount from the assistance apportioned and payable to such political subdivision and the assistance payable to such political subdivision from the fund shall be reduced by the amount deducted notwithstanding the amount appropriated and apportioned by the state to such political subdivision, and the state shall not be obligated to make, and the political subdivision shall not be entitled to receive, any additional apportionment or payment of such assistance.

4. On or before April twentieth in each year, commencing with April twentieth, nineteen hundred ninety-one, the chief administrator shall determine and certify to the comptroller the difference between: (a) the aggregate receipts derived by the state from the fees specified in paragraph (e) of subdivision two of section thirty-nine of the judiciary law during the fiscal year ending the preceding March thirty-first plus all interest paid to the commissioner of taxation and finance during such fiscal year pursuant to section one hundred eighty-two of this chapter, and (b) the aggregate receipts derived by the state from the fees specified in paragraph (e) of subdivision two of section thirty-nine of the judiciary law during the state fiscal year commencing April first, nineteen hundred eighty-six. One-half of the amount of such difference shall thereupon be transferred by the comptroller from the general fund to the court facilities incentive aid fund.

5. All payments of moneys from the court facilities incentive aid fund shall be made on the audit and warrant of the comptroller on vouchers certified or approved by the chief administrator of the courts.

6. On or before April thirtieth of each fiscal year, the comptroller shall certify to the director of the budget and the chief administrator, with copies of such certification filed with the chairmen of the senate finance committee and the assembly ways and means committee, the amount of moneys transferred from the court facilities incentive aid fund to the general fund in the previous fiscal year, as well as the total amount of moneys transferred from the court facilities incentive aid

fund to the general fund from the date of the establishment of the court facilities incentive aid fund to the present, and the total, if any, of moneys transferred from the general fund to the court facilities incentive aid fund in all previous years pursuant to the court facilities incentive aid fund guarantee set forth in this subdivision.

If in any fiscal year, moneys in the court facilities incentive aid fund are insufficient to meet vouchers presented for payment charged to appropriations made pursuant to this section, or for transfers made pursuant to paragraph (b) of subdivision two of this section for payment of the judiciary's expenses in relation to the New York state judicial institute, as authorized pursuant to chapter six hundred thirteen of the laws of nineteen hundred ninety-nine, because of transfers to the general fund as certified by the state comptroller pursuant to this subdivision, the comptroller shall transfer from the general fund to the court facilities incentive aid fund sufficient moneys to meet the vouchers or transfers. Such a transfer shall be made only upon certification of need by the chief administrator of the courts with the approval of the state comptroller, with copies of such certification filed with the chairmen of the senate finance committee, the assembly ways and means committee and the director of the budget. In no case shall such transfers exceed the aggregate amount certified by the comptroller in such fiscal year as having been previously transferred from the court facilities incentive aid fund less the aggregate amount certified by the comptroller in such fiscal year as having been previously transferred to the court facilities incentive aid fund pursuant to this subdivision.

§ 94-a. New York city county clerks' operations offset fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "New York city county clerks' operations offset fund."

2. Such fund shall consist of the moneys transferred thereto by the comptroller pursuant to this section.

3. On or before April twentieth in each year commencing with April twentieth, nineteen hundred ninety-five, the chief administrator shall determine and certify to the comptroller the amount of the aggregate receipts derived by the state from the fees specified in paragraphs one and two of subdivision (f) of section eight thousand twenty and section eight thousand twenty-one of the civil practice law and rules during the fiscal year ending the preceding March thirty-first. That amount shall thereupon transferred by the comptroller from the general fund to the New York city county clerks' operations offset fund.

4. All moneys in the New York city county clerks' operations offset fund shall be available, subject to appropriation, for the payment of services and expenses of the offices of the county clerks in the city of New York, including liabilities incurred in a prior fiscal year but excluding services rendered and expenses incurred by those offices in discharge of a county clerk's powers and duties as commissioner of jurors.

5. All payments of moneys from the New York city county clerks' operations offset fund shall be made on the audit and warrant of the comptroller on vouchers certified or approved by the chief administrator of the courts.

§ 94-b. Judiciary data processing offset fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "judiciary data processing offset fund."

2. Such fund shall consist of the moneys transferred thereto by the comptroller pursuant to this section.

3. All moneys in the judiciary data processing offset fund shall be available, subject to appropriation, for the payment of services and expenses of the office of court administration necessary in the discharge of its data processing function, including liabilities incurred in a prior fiscal year.

4. All payments of moneys from the judiciary data processing offset fund shall be made on the audit and warrant of the comptroller on vouchers certified or approved by the chief administrator of the courts.

§ 95. Abandoned property fund. 1. The state comptroller shall maintain a special fund to be known as the abandoned property fund. Such fund shall consist of all moneys paid to him pursuant to the provisions of the abandoned property law and all moneys which by law are required to be paid into such fund. All personal property, other than money, delivered to him pursuant to the abandoned property law, or which by law shall be delivered to him for the benefit of such fund, shall be retained by him until sold pursuant to the provisions of the abandoned property law in trust for the benefit of such fund.

2. Annually, the comptroller shall file with the director of the budget an itemized estimate of the expenses for the administration of the abandoned property fund for the ensuing year. The director of the budget may revise and amend such estimate. After such revision and amendment, if any, such director shall approve the same for inclusion in the executive budget. No moneys shall be paid out of the abandoned property fund for expenses unless expenditures therefor shall have been authorized by law; provided, however, that the expenses for the administration of the provisions of the abandoned property law paid by the state comptroller pursuant to an appropriation, shall be reimbursed by a transfer of funds no more frequently than monthly, from any balance remaining in the abandoned property fund prior to any payment made pursuant to the provisions of subdivision three of this section.

3. Whenever the amount of moneys in the abandoned property fund as of the last day of any month shall exceed the greater of the sum of six million dollars or an amount which in the comptroller's sole discretion is necessary to satisfy claims against such fund during the immediately succeeding month, the comptroller shall draw a warrant or voucher upon such special fund for the amount in excess of such sum and shall pay such amount into the state treasury to the credit of the general fund.

Notwithstanding the foregoing, the comptroller and the director of the budget or their respective designees shall review the balance remaining in the abandoned property fund as of the last day of the months of March, June, September and December in each year, as soon as practicable after each such date, and may mutually agree upon an amount to be paid from such fund into the state treasury to the credit of the general fund, which may cause the balance in such fund to fall below six million dollars; provided, however, in no event shall the amount of moneys in the abandoned property fund exceed seven hundred fifty thousand dollars at the end of the last day of the fiscal year.

4. All moneys in the abandoned property fund shall be deposited by the state comptroller in one or more state banks, trust companies or savings banks. Any interest received by the comptroller upon any such deposit and any interest or other moneys received by him on account of any personal property other than money, retained by him for the benefit of such fund, shall be the property of the state and shall be credited to such fund.

5. (a) As often as necessary, the co-chairs of the state board of elections shall certify the amount such co-chairs have determined necessary to fund estimated payments from the fund established by section ninety-two-t of this article for the primary, general or special election.

(b) Notwithstanding any provision of this section authorizing the transfer of any moneys in the abandoned property fund to the general fund, the comptroller, after receiving amounts sufficient to pay claims against the abandoned property fund, shall, based upon a certification of the state board of elections pursuant to paragraph (a) of this subdivision, and at the direction of the director of the budget, transfer the requested amount from remaining available monies in the abandoned property fund to the campaign finance fund established by section ninety-two-t of this article.

§ 95-a. New York state innovation in breast cancer early detection and research awards program fund. 1. There is hereby established in the joint custody of the state comptroller and commissioner of taxation and finance a special fund to be known as the "New York state innovation in breast cancer early detection and research awards program fund".

2. Such fund shall consist of all monies appropriated to such fund and any grant, gift or bequest made to the fund.

3. Monies of the fund shall be available for the purposes of the cancer detection and education program, pursuant to section twenty-four hundred five of the public health law.

4. The monies of the fund shall be paid out on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of health, or by an officer or employee of the department of health designated by such commissioner.

§ 95-b. The New York state "drive out diabetes research and education fund". 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the New York state "drive out diabetes research and education fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-s of the vehicle and traffic law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained herein shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund shall be expended only for diabetes research and education projects. As used in this section, "diabetes research and education projects" means scientific research or educational projects which, pursuant to article twenty-seven-H of the public health law as redesignated by chapter five hundred eighty-four of the laws of nineteen hundred eighty-eight, are approved by the department of health.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

§ 95-c. The marine and coastal district of New York conservation, education, and research fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "marine and coastal district of New York conservation, education, and research fund".

2. Such fund shall consist of all revenues received pursuant to, and distributed in accordance with, the provisions of section four hundred four-t of the vehicle and traffic law, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained herein shall prevent the state from receiving grants, gifts, or bequests for the purposes of the marine and coastal district of New York conservation, education, and research program as described in section 13-0501 of the environmental conservation law and depositing them into the fund according to law.

3. Monies of the fund, following appropriation, may be expended only for conservation, research, and education projects relating to the marine and coastal district of New York, as described in section 13-0103 of the environmental conservation law ("district"), that are approved by the marine and coastal district of New York conservation, education, and research board ("board") established pursuant to section 13-0503 of the environmental conservation law.

4. Monies of the fund shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved or certified by the chairperson of the board. No money from such fund may be withdrawn,

transferred, or used by any person or entity for any purpose other than as permitted by this section.

*** § 95-d. The New York state "multiple sclerosis research fund".** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the New York state "multiple sclerosis research fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-u of the vehicle and traffic law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. (a) Monies of the fund shall be expended only for multiple sclerosis research projects conducted by MS care centers in New York state.

(b) As used in this section, "multiple sclerosis research projects" means scientific research into the causes and/or treatment of multiple sclerosis that is approved by the department of health.

(c) As used in this section, "MS care centers" are facilities licensed under article twenty-eight of the public health law that are affiliated with the national multiple sclerosis society for the purpose of providing health care to individuals with multiple sclerosis and conducting research into the causes and treatment of multiple sclerosis.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

* NB There are 2 § 95-d's

*** § 95-d. "Life pass it on trust fund".** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "life pass it on trust fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-u of the vehicle and traffic law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the commissioner of the department of health shall provide a written report to the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee, the chair of the assembly ways and means committee, the chair of the senate committee on health, the chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money disbursed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Monies of the fund shall be expended only for organ transplant research and education projects approved by the commissioner of health, or to provide grants to not-for-profit corporations in this state which are incorporated for the purpose of increasing and promoting organ and

tissue donation awareness provided, however, beginning April first, two thousand fifteen, any revenues received or any monies appropriated, credited or transferred to the fund on and after May first, two thousand fourteen may also be expended to support the maintenance and operation of the donate life registry in accordance with the provisions of section forty-three hundred ten of the public health law.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

* NB There are 2 § 95-d's

*** § 95-e. New York State prostate and testicular cancer research and education fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "New York State prostate and testicular cancer research and education fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and sections two hundred nine-E and six hundred thirty of the tax law, all revenues received pursuant to appropriations by the legislature, and all moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. For each state fiscal year, there shall be appropriated to the fund by the state, in addition to all other moneys required to be deposited into such fund, an amount equal to the amounts of monies collected and deposited into the fund pursuant to section four hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and sections two hundred nine-E and six hundred thirty of the tax law during the

preceding calendar year, as certified by the comptroller. Nothing contained herein shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law. Any interest received by the comptroller on moneys on deposit in such fund shall be retained in and become part of such fund.

3. (a) Moneys of the fund, following appropriation by the legislature and allocation by the director of the budget, shall be made available to the commissioner of health to provide grants for the purpose of advancing and financing prostate and testicular cancer research, support programs and education projects.

(b) Notwithstanding any inconsistent provision of section one hundred sixty-three of the state finance law, the commissioner of health is authorized to enter into a contract or contracts under paragraph (a) of this subdivision without a competitive bid or request for proposal process, provided, however, that:

(i) The department of health shall post on its website, for a period of no less than thirty days:

(1) A description of the proposed services to be provided pursuant to the contract or contracts;

(2) The criteria for selection of a contractor or contractors;

(3) The period of time during which a prospective contractor may seek selection, which shall be no less than thirty days after such information is first posted on the website; and

(4) The manner by which a prospective contractor may seek such selection, which may include submission by electronic means;

(ii) All reasonable and responsive submissions that are received from prospective contractors in timely fashion shall be reviewed by the commissioner of health; and

(iii) The commissioner of health shall select such contractor or contractors that, in his or her discretion, are best suited to serve the purposes of this section.

4. (a) On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee

and chair of the assembly ways and means committee, the amount of money deposited by source in the New York State prostate and testicular cancer research and education fund during the preceding calendar year as the result of revenue derived pursuant to section four hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and sections two hundred nine-E and six hundred thirty of the tax law and from all other sources.

(b) On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, the state comptroller and the public. Such report shall include how monies of the fund were utilized during the preceding calendar year and shall include:

(i) the amount of money disbursed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

5. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved by the comptroller.

* NB There are 2 § 95-e's

*** § 95-e. The New York state autism awareness and research fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the New York state autism awareness and research fund.

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-v of the vehicle and traffic

law, as added by chapter three hundred one of the laws of two thousand four, all revenues received pursuant to section six hundred thirty-d of the tax law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the commissioner of the office for people with developmental disabilities shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money disbursed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. (a) Monies of the fund shall be expended only for autism awareness projects or autism research projects approved by the office for people with developmental disabilities in New York state provided, however, that no more than ten percent of monies from such fund shall be expended on the aggregate number of autism research projects approved in a fiscal year.

(b) As used in this section, the term "autism research project" means scientific research approved by the office for people with developmental disabilities into the causes and/or treatment of autism, and the term "autism awareness project" means a project approved by the office for people with developmental disabilities aimed toward educating the general public about the causes, symptoms, and treatments of autism.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of the office for people with developmental disabilities.

5. To the extent practicable, the commissioner of the office for people with developmental disabilities shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

* NB There are 2 § 95-e's

*** § 95-f. The New York state water rescue team awareness and research fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the New York state water rescue team awareness and research fund.

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-v of the vehicle and traffic law, as added by chapter two hundred sixty-six of the laws of two thousand four, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund shall be expended only for water rescue team awareness or research projects approved by the office of parks, recreation and historic preservation in New York state.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of the office of parks, recreation and historic preservation.

5. To the extent practicable, the commissioner of the office of parks,

recreation and historic preservation shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.
* NB There are 2 § 95-f's

*** § 95-f. The Eighth Air Force Historical Society fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the Eighth Air Force Historical Society Fund.

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-v of the vehicle and traffic law, as added by chapter four hundred eighty-three of the laws of two thousand four, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund shall be expended for the provision of veterans' counseling services provided by local veterans' service agencies pursuant to section fourteen of the veterans' services law under the direction of the department of veterans' services.

4. To the extent practicable, the commissioner of the department of veterans' services shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.
* NB There are 2 § 95-f's

§ 95-g. Department of motor vehicles distinctive plate development fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "department of motor vehicles distinctive plate development fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-oo of the vehicle and traffic law and all moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Moneys of the fund shall be expended only for the design, production, advertising and distribution of distinctive license plates established pursuant to article fourteen of the vehicle and traffic law on or after the effective date of this section, provided, however, that such moneys shall first be expended for the costs of designing and producing such distinctive plates. Any revenue derived from the issuance of any specific distinctive plate in excess of the amount necessary for its design and production shall next be expended for the design and production of all other distinctive plates the service charges of which are deposited pursuant to section four hundred four-oo of the vehicle and traffic law.

4. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved by the commissioner of motor vehicles.

5. To the extent practicable, the commissioner of motor vehicles shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

§ 95-h. Mental illness anti-stigma fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the state comptroller, a special fund to be known as the "mental illness anti-stigma fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section six hundred twenty-nine-a of the tax law, section four hundred four-dd of the vehicle and traffic law, all revenues

received pursuant to appropriations by the legislature, and all moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. No moneys credited to such fund pursuant to section six hundred twenty-nine-a of the tax law shall be deemed to authorize the reduction of the amount of monies otherwise appropriated by the state for the purpose of eliminating the stigma attached to mental illness.

3. The monies of the fund shall be made available to the office of mental health for the purpose of providing grants to organizations dedicated to eliminating the stigma attached to mental illness and persons with mental health needs pursuant to section 7.47 of the mental hygiene law.

4. The monies of the fund shall be paid out on the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner of mental health, or by an officer or employee of the office of mental health designated by such commissioner.

§ 95-i. New York state ALS research and education fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the New York state ALS (Amyotrophic Lateral Sclerosis) research and education fund.

2. Such fund shall consist of all revenues received pursuant to the provisions of sections two hundred nine-L and six hundred thirty-f of the tax law, all revenues received pursuant to appropriations by the legislature, and all moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law. Any interest received by the comptroller on moneys on deposit in such fund shall be retained in and become part of such fund.

3. Moneys of the fund shall be expended by the department of health only to provide grants to the Greater New York ALS Association and the ALS Association Upstate New York Chapter, not-for-profit corporations established in this state which are incorporated for the purpose of advancing and financing ALS research and education projects, provided that moneys of the fund shall be expended only in support of the Greater New York ALS Association's ALSA Certified Treatment Centers of Excellence located in New York state or otherwise in support of the Greater New York ALS Association's work in New York state.

4. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited by source in the New York state ALS research and education fund during the preceding calendar year as the result of revenue derived pursuant to sections two hundred nine-L and six hundred thirty-f of the tax law and from all other sources, as well as all disbursements from the New York state ALS research and education fund during the preceding calendar year. The commissioner of health shall expend funds in the year in which they were donated to the extent practicable. In the event that any such funds were not expended in the year in which they were donated, the commissioner of health shall provide justification, along with a remedial plan to ensure the timely and effective use of the funds in the annual report to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee.

5. As a condition of receiving grants from the fund, the Greater New York ALS Association and the ALS Association Upstate New York Chapter shall agree to issue and shall issue, on or before the first day of February each year, a report including, but not limited to, financial statements, financial reports and reports on the issuance of grants. Such reports shall be delivered to the governor and the chairs of the senate finance committee and the assembly ways and means committee and shall also be made available to the public. Such financial statements and reports shall be audited by a nationally recognized accounting firm.

6. Moneys shall be payable from the fund to the Greater New York ALS Association and the ALS Association Upstate New York Chapter, with sixty-five percent of moneys in the fund to be allocated to the Greater New York ALS Association and thirty-five percent of moneys in the fund to be allocated to the ALS Association Upstate New York Chapter on an annual basis, on the audit and warrant of the comptroller on vouchers certified and approved by the commissioner of health.

*** § 95-j. The New York state two hundred fiftieth commemoration commission fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "New York state two hundred fiftieth commemoration commission fund".

2. Moneys in such fund shall consist of all moneys appropriated for the purpose of such fund, donations to the New York state two hundred fiftieth commemoration commission created by section 14.12 of the parks, recreation and historic preservation law and all moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Any interest received by the comptroller on money on deposit in the fund shall be retained in and become part of the fund.

3. Moneys within such fund shall be made available to the New York state two hundred fiftieth commemoration commission for payment of costs and expenditures for the following purposes:

(a) no more than ten percent annually for the operation and activities of such commission;

(b) no less than forty-five percent annually directed to the New York state museum for grants to local governments and heritage organizations upon recommendation of the commission for historic programming, preservation and natural area protection and management relating to the New York state two hundred fiftieth commemorations, and other heritage projects like the under- ground railroad, women's suffrage, and civil rights sites as such commission shall identify through its strategic plan as described in paragraph (c) of subdivision four of section 14.12

of the parks, recreation and historic preservation law. This grant program shall be administered by the office of state history; and

(c) no less than forty-five percent annually directed to the office of parks, recreation and historic preservation for capital improvements for the state's historic sites and programming, preservation and outreach relating to the New York state two hundred fiftieth commemorations.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by such commission.

* NB Repealed December 31, 2033

* § 95-k. Transgender and non-binary (TGNB) wellness and equity program fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "transgender and non-binary (TGNB) wellness and equity program fund".

2. Moneys in such fund shall consist of all moneys appropriated for the purposes of such fund and all moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Any interest received by the comptroller on money on deposit in the fund shall be retained in and become part of such fund.

* NB There are 2 § 95-k's

*** § 95-k. Lyme and tick-borne diseases education, research and prevention fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "Lyme and tick-borne diseases education, research and prevention fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section two hundred nine-P and section six hundred thirty-k of the tax law, and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing in this section shall

prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund shall be expended solely for Lyme and tick-borne diseases education, research and prevention approved by the department of health of the state of New York, for the purpose of promoting education, research and prevention of Lyme and tick-borne diseases.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of the department of health.

5. To the extent practicable, the commissioner of the department of health shall ensure that all monies received during a fiscal year are expended prior to the end of such fiscal year.

6. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, minority leader of the senate, minority leader of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the Lyme and tick-borne diseases education, research and prevention fund during the preceding calendar year as the result of revenue derived pursuant to sections two hundred nine-P and six hundred thirty-k of the tax law.

7. On or before the first day of February each year, the commissioner of the department of health shall provide a written report to the temporary president of the senate, speaker of the assembly, minority leader of the senate, minority leader of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, and chair of the assembly health committee. Such report shall include how the monies of the fund were utilized during the preceding calendar year and shall include:

(i) the amount of money dispersed from the fund;

(ii) recipients of awards from the fund;
(iii) the amount awarded to each; and
(iv) the purposes for which such awards were granted.
* NB There are 2 § 95-k's

§ 96. The World Trade Center memorial scholarship fund. 1. There is hereby established, in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the World Trade Center memorial scholarship fund.

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-ee of the vehicle and traffic law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts, or bequests for the purposes of the fund, as defined in this section, and depositing them into the fund according to law.

3. Monies of the fund shall be expended only for scholarships awarded pursuant to sections six hundred eight and six hundred sixty-eight-d of the education law.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of education.

5. To the extent possible, the commissioner of education shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

§ 97. Housing debt fund, and urban renewal debt fund. All the moneys repaid to the state, both principal and interest on account of advancements made and to be made to cities, towns, villages or public corporations specified in section two of article eighteen of the state constitution from proceeds of state bonds sold or to be sold to provide moneys for low rent housing or urban renewal shall, when received, be paid into and shall constitute a special fund in the state treasury to be known as "housing debt fund," or "urban renewal debt fund," as the case may be. Such fund shall be available only for payment of appropriations to pay installments of principal of and interest on such bonds. Appropriations in any year to pay installments of principal of and interest on any such state bonds shall first be paid from such special fund, so far as the amount of moneys therein will pay the same, and the remainder, if any, shall be paid from any other moneys in the state treasury not otherwise appropriated.

§ 97-a. Environmental quality protection fund. 1. There is hereby established in the custody of the state comptroller a special fund to be known as the "environmental quality protection fund".

2. Such fund shall consist of all moneys received by the state from the sale of bonds pursuant to the environmental quality bond act of nineteen hundred seventy-two together with all moneys paid to the state by the federal government or a municipality pursuant to sections 51-0305, 51-0507, 51-0711 and 51-0907 of the environmental conservation law.

3. Moneys of the fund, following appropriation by the legislature and allocation by the director of the budget, shall be available only for reimbursement of expenditures made from appropriations in accordance with the provisions of article six of the environmental conservation law as amended.

§ 97-b. Hazardous waste remedial fund. 1. There is hereby established in the custody of the state comptroller a nonlapsing revolving fund to be known as the "hazardous waste remedial fund", which shall consist of a "site investigation and construction account", an "industry fee transfer account", an "environmental restoration project account", a "hazardous waste cleanup account", and a "hazardous waste remediation oversight and assistance account".

2. Such fund shall consist of all of the following:

(a) moneys appropriated for transfer to the fund's site investigation and construction account; (b) all fines and other sums accumulated in the fund prior to April first, nineteen hundred eighty-eight pursuant to section 71-2725 of the environmental conservation law for deposit in the fund's site investigation and construction account; (c) all moneys collected or received by the department of taxation and finance pursuant to section 27-0923 of the environmental conservation law for deposit in the fund's industry fee transfer account; (d) all moneys paid into the fund pursuant to section 72-0201 of the environmental conservation law which shall be deposited in the fund's industry fee transfer account; (e) all moneys paid into the fund pursuant to paragraph (b) of subdivision one of section one hundred eighty-six of the navigation law which shall be deposited in the fund's industry fee transfer account; (f) all moneys recovered under sections 56-0503, 56-0505 and 56-0507 of the environmental conservation law into the fund's environmental restoration project account; (g) all fees paid into the fund pursuant to section 72-0402 of the environmental conservation law which shall be deposited in the fund's industry fee transfer account; (h) payments received for all state costs incurred in negotiating and overseeing the implementation of brownfield site cleanup agreements pursuant to title fourteen of article twenty-seven of the environmental conservation law shall be deposited in the hazardous waste remediation oversight and assistance account;(j) other moneys credited or transferred thereto from any other fund or source for deposit in the fund's site investigation and construction account.

3. Moneys of the hazardous waste remedial fund, except monies in the industry fee transfer account, when allocated, shall be available to the departments of environmental conservation, health and law for the following purposes:

(a) inactive hazardous waste disposal site remedial programs pursuant to section 27-1313 of the environmental conservation law and section thirteen hundred eighty-nine-b of the public health law;

(b) cleaning up or restoring to its original state any area where hazardous wastes were disposed of or possessed unlawfully in violation of article twenty-seven of the environmental conservation law. For the purposes of this section "the original state of the area" shall mean the reasonably ascertainable condition of the property immediately prior to the unlawful disposal or, if it is impracticable to determine such condition, then it is the reasonable environmentally sound condition of the area;

(c) inactive hazardous waste site identification, classification, and investigation actions including testing, analyses, record searches, and other expenditures necessary to develop the state inactive hazardous waste disposal site remedial plan required pursuant to section 27-1305 of the environmental conservation law;

(d) financing the non-federal share of the cost of clean up and site remediation activities, as well as post-closure operation and maintenance costs, pursuant to the federal Comprehensive Environmental Response, Compensation and Liability Act of 1980;

(e) emergency response action to clean up spills or abate other public health or environmental hazards involving hazardous wastes, except those provided for under the New York state environmental protection and spill compensation fund;

(f) to undertake such remedial measures as the department of environmental conservation may determine necessary due to environmental conditions related to the property subject to an agreement to provide state assistance or contract under title five of article fifty-six of the environmental conservation law that were unknown to such department at the time of its approval of such agreement or contract which indicates that conditions on such property are not sufficiently protective of human health for its reasonably anticipated uses or due to information received, in whole or in part, after such department's approval of such agreement's final engineering report and certification, which indicates that such agreement's remedial activities are not sufficiently protective of human health for such property's reasonably anticipated uses; and, shall provide state assistance under title five of article fifty-six of the environmental conservation law;

(g) with respect to moneys in the hazardous waste remediation oversight and assistance account, to pay the reasonable costs incurred by the state in negotiating and overseeing implementation of brownfield site cleanup agreements and conducting remediation under title fourteen of article twenty-seven of the environmental conservation law;

(h) with respect to moneys in the hazardous waste remediation oversight and assistance account, to provide state assistance pursuant to section nine hundred seventy-r of the general municipal law;

(i) with respect to moneys in the hazardous waste remediation oversight and assistance account, non-bondable costs associated with hazardous waste remediation projects. Such costs shall be limited to agency staff costs associated with the administration of state assistance for brownfield opportunity areas pursuant to section nine hundred seventy-r of the general municipal law, agency staff costs associated with the administration of technical assistance grants pursuant to titles thirteen and fourteen of article twenty-seven of the environmental conservation law, and costs of the department of environmental conservation related to the geographic information system required by section 3-0315 of the environmental conservation law;

(j) with respect to moneys in the hazardous waste remediation oversight and assistance account, technical assistance grants pursuant to titles thirteen and fourteen of article twenty-seven of the environmental conservation law;

4. With respect to moneys in the hazardous waste cleanup account, no moneys shall be available from the fund pursuant to paragraph (a) of subdivision three of this section unless the commissioner of environmental conservation finds that all reasonable efforts to secure voluntary agreement to pay the costs of necessary remedial actions from owners or operators of inactive hazardous waste sites or other responsible persons have been made except where the commissioner of environmental conservation has made findings pursuant to paragraph b of subdivision three of section 27-1313 of the environmental conservation law or where; the commissioner of health has declared a condition dangerous to life or health and made findings pursuant to paragraph (b) of subdivision three of section one thousand three hundred eighty-nine-b of the public health law.

6. The commissioner of the department of environmental conservation shall make all reasonable efforts to recover the full amount of any funds expended from the fund pursuant to paragraph (a) and paragraph (l)

of subdivision three of this section through litigation or cooperative agreements with responsible persons. Any and all moneys recovered or reimbursed pursuant to this section through voluntary agreements or court orders shall be deposited with the comptroller and credited to the account of such fund from which such expenditures were made.

7. Notwithstanding the provisions of any general or special law, no moneys shall be available from the fund until a certificate of allocation and a schedule of amounts to be available therefor shall have been issued by the director of the budget, and a copy of such certificate filed with the comptroller, the chairman of the senate finance committee and the chairman of the assembly ways and means committee. Such certificate may be amended from time to time by the director of the budget and a copy of each such amendment shall be filed with the comptroller, the chairman of the senate finance committee and the chairman of the assembly ways and means committee.

8. The moneys, when allocated, shall be paid out of the fund on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of the department of environmental conservation or his duly designated officer.

9. All repayments and other sums collected or received by the department pursuant to loan agreements entered into pursuant to title five of article fifty-two of the environmental conservation law shall be deposited daily to the credit of the comptroller with such responsible banks, banking houses or trust companies as may be designated by the comptroller. The comptroller shall require adequate security from all such depositories. The comptroller shall, on or before the tenth day of each month, pay all moneys collected pursuant to such title and remaining to his credit in such banks, banking houses or trust companies at the close of business on the last day of the preceding month into the site investigation and construction account of the hazardous waste remedial fund. In the event a municipality shall fail to make any payment due to the state pursuant to such title and the commissioner shall have certified that such municipality has failed to make such payment, the comptroller is authorized and shall withhold from such

municipality any state aid payable to it to the extent necessary to meet the certified amount of principal and surcharge due the commissioner and shall immediately pay over to the design and construction account of the hazardous waste remedial fund the amount so withheld.

10. No moneys of the fund derived from any form of tax or fee imposed by title nine of article twenty-seven or article seventy-two of the environmental conservation law or section one hundred seventy-four of the navigation law shall be used for any purpose if such use, under federal law, would preclude the collection of such tax or fee.

11. The industry fee transfer account, established pursuant to subdivision one of this section, is to provide for an equal sharing between the state and industry of the costs of debt service for bonds and notes issued to finance hazardous waste remedial work other than those costs attributable to or payable by responsible parties, a municipality or the federal government. Such sharing shall be provided fifty percent from moneys of the general fund and fifty percent from fees and surcharges designated for this purpose pursuant to subdivisions two and fourteen of this section. When debt service is paid on bonds and notes authorized by the environmental quality bond act of 1986 and sold to provide moneys for hazardous waste site remediation or by section twelve hundred eighty-five-q of the public authorities law, the comptroller shall transfer from the industry fee transfer account to the general fund an amount equal to fifty percent of such debt service payment.

12. (a) The comptroller shall, on July first, nineteen hundred eighty-eight and on each succeeding July first until such time as the surcharges required pursuant to subdivision fourteen of this section are imposed, estimate the amount of revenues to be received by the industry fee transfer account of this fund in the next succeeding twenty months and the transfers which will be required to be made during the same period. When calculating the estimate of industry fee transfer account revenues available for the purpose of certifying, pursuant to this subdivision, when such account's balance will be insufficient to make the transfer required by subdivision eleven of this section, the

comptroller shall add to the amount estimated to actually be available an additional credit factor as determined by paragraph (b) of this subdivision. If the comptroller determines that the industry fee transfer account will, at any time during the succeeding twenty month period, lack sufficient funds to make the transfer required by subdivision eleven of this section, the comptroller shall so certify to the state super fund management board, created pursuant to section 27-1319 of the environmental conservation law, and to the governor and the legislature.

(b) The additional credit factor required by paragraph (a) of this subdivision shall be the sum of the following:

(i) prior to March thirty-first, nineteen hundred ninety-eight, an amount equal to an amount estimated by the comptroller to be transferred from the industry fee transfer account to the general fund during the period March thirty-first, nineteen hundred ninety through March thirty-first, nineteen hundred ninety-eight, pursuant to chapter forty-one of the laws of nineteen hundred ninety as amended by chapter one hundred sixty-six of the laws of nineteen hundred ninety-one, chapter fifty-five of the laws of nineteen hundred ninety-two, chapter fifty-seven of the laws of nineteen hundred ninety-three, chapter one hundred seventy of the laws of nineteen hundred ninety-four, chapter eighty-three of the laws of nineteen hundred ninety-five, chapter three hundred nine of the laws of nineteen hundred ninety-six and a chapter of the laws of nineteen hundred ninety-seven entitled "An act making appropriations for the support of government and to amend chapter 63 of the laws of 1996 relating to making appropriations for the support of government, in relation to extending the effectiveness thereof; to amend chapter 30 of the laws of 1996, relating to a retirement incentive, in relation to payment schedules; to amend chapter 41 of the laws of 1990, relating to authorizing and directing the transfer of hazardous waste remedial fund industry fee transfer account balances and receipts to the general fund, and the state finance law, in relation to industry fee surcharges and the calculations relating thereto; to amend chapter 83 of the laws of 1995, amending the state finance law and other laws relating to state finances, in relation to the deposit of funds; and to authorize the transfer and deposit of various moneys," which is in excess of amounts estimated to be needed to make the transfers required by subdivision eleven of this section during the same period and, after March thirty-first, nineteen hundred ninety-eight, an amount equal to the amount actually transferred from the industry fee transfer account to the general fund during the period March thirty-first, nineteen hundred ninety through March thirty-first, nineteen hundred ninety-eight, pursuant to chapter forty-one of the laws of nineteen hundred ninety, as amended by chapter one hundred sixty-six of the laws of nineteen hundred ninety-one, chapter fifty-five of the laws of nineteen hundred ninety-two, chapter fifty-seven of the laws of nineteen hundred ninety-three, chapter one hundred seventy of the laws of nineteen hundred ninety-four, chapter eighty-three of the laws of nineteen hundred ninety-five, chapter three hundred nine of the laws of nineteen hundred ninety-six and a chapter of the laws of nineteen hundred ninety-seven entitled "AN ACT making appropriations for the support of government and to amend chapter 63 of the laws of 1996 relating to making appropriations for the support of government, in relation to extending the effectiveness thereof; to amend chapter 30 of the laws of 1996, relating to a retirement incentive, in relation to payment schedules; to amend chapter 41 of the laws of 1990, relating to authorizing and directing the transfer of hazardous waste remedial fund industry fee transfer account balances and receipts to the general fund, and the state finance law, in relation to industry fee surcharges and the calculations relating thereto; to amend chapter 83 of the laws of 1995, amending the state finance law and other laws relating to state finances, in relation to the deposit of funds; and to authorize the transfer and deposit of various moneys," which was in excess of the amount required to be transferred during the same period pursuant to subdivision eleven of this section; except that the comptroller shall reduce this amount by an amount equal to the amount which would have been debited against such calculated balance during the prior estimating periods for transfers pursuant to subdivision eleven of this section, if the amount transferred from the industry fee transfer account to the general fund pursuant to chapter forty-one of the laws of nineteen hundred ninety, as amended by chapter one hundred sixty-six of the laws of nineteen hundred ninety-one, chapter fifty-five of the laws of nineteen hundred ninety-two, chapter fifty-seven of the laws of nineteen hundred ninety-three, chapter one hundred seventy of the laws of nineteen hundred ninety-four, chapter eighty-three of the laws of nineteen hundred ninety-five, chapter three hundred nine of the laws of nineteen hundred ninety-six and a chapter of the laws of nineteen hundred ninety-seven entitled "AN ACT making appropriations for the support of government and to amend chapter 63 of the laws of 1996 relating to making appropriations for the support of government, in relation to extending the effectiveness thereof; to amend chapter 30 of the laws of 1996, relating to a retirement incentive, in relation to payment schedules; to amend chapter 41 of the laws of 1990, relating to authorizing and directing the transfer of hazardous waste remedial fund industry fee transfer account balances and receipts to the general fund, and the state finance law, in relation to industry fee surcharges and the calculations relating thereto; to amend chapter 83 of the laws of 1995, amending the state finance law and other laws relating to state finances, in relation to the deposit of funds; and to authorize the transfer and deposit of various moneys," had been left on deposit in the industry fee transfer account, and had been the only amount available to cover the transfers which would have been made pursuant to subdivision eleven of this section if an actual balance had been available in the industry fee transfer account at such time.

(ii) an amount, as estimated by the comptroller, equal to the amount of interest which would otherwise have been earned on the amount determined by subparagraph (i) of this paragraph, if such amount had been left on deposit in the industry fee transfer account and accrued through the period for which the comptroller is estimating the available account balances pursuant to paragraph (a) of this subdivision.

13. Upon the receipt of a certification provided pursuant to subdivision twelve of this section, the state superfund management board shall review and analyze the historical pattern of revenue received by the industry fee transfer account and the long term projection of future transfers from such account, and shall report on or before December first of such year to the governor and the legislature its recommendations, if any, as to the sources of additional revenues which could be used to supplement the revenues to be received by such fund in order to achieve the equal sharing of debt service costs as implemented in subdivision nine of this section.

14. In the absence of further direction by law, effective April first of the fiscal year immediately following the certification by the comptroller made pursuant to subdivision twelve of this section, surcharges in the following amount shall be imposed: (a) twenty-five percent of the fees imposed by sections 72-0402 and 72-0502 of the environmental conservation law. Notwithstanding any other provision of law to the contrary, moneys collected from such surcharge shall be deposited in their entirety to the industry fee transfer account established pursuant to subdivision one of this section; (b) fifty percent of the fees imposed by section 27-0923 of the environmental conservation law, except for those fees contained in paragraphs b and c of subdivision one, and paragraph b of subdivision two of such section, which shall be exempt from such surcharge. Moneys collected from such surcharge shall be deposited to the industry fee transfer account established pursuant to subdivision one of this section.

15. On and after the date of such certification, the comptroller shall maintain records with respect to such account to reflect each unpaid transfer for the period during which it is unpaid. On and after such date, any deposits in the industry fee transfer account shall be immediately transferred to the general fund of the state until an amount equal to the total of any unpaid transfers and accumulated interest shall have been transferred to the general fund.

§ 97-c. Training and education program on occupational safety and health fund. 1. There is hereby established in the custody of the state comptroller the training and education program on occupational safety and health fund.

2. Such fund shall consist of moneys collected from special compensation assessments collected pursuant to the provisions of section one hundred fifty-one of the workers' compensation law.

3. Moneys of the fund shall be available to the New York state occupational safety and health hazard abatement board for purposes of

carrying out the provisions of article twenty-nine of the labor law and to the department of labor for worker protection activities under its jurisdiction.

4. The moneys shall be paid out of the fund on the audit and warrant of the comptroller on vouchers certified or approved by the chairperson of the board or his or her designee or by the commissioner of labor or his or her designee.

5. Notwithstanding the provisions of any general or special law, no moneys shall be available from the fund until a certificate of allocation and a schedule of amounts to be available therefor shall have been issued by the director of the budget, and a copy of such certificate filed with the comptroller. Such certificate may be amended from time to time by the director of the budget and a copy of each such amendment shall be filed with the comptroller.

§ 97-d. Environmental quality bond act fund. 1. There is hereby established in the custody of the state comptroller and the commissioner of taxation and finance a special fund, to be known as the "environmental quality bond act fund".

2. The comptroller shall establish two separate and distinct accounts within the environmental quality bond act fund; (a) hazardous waste remediation and municipal solid waste landfill closure account; and (b) forest preserve, historic preservation, municipal park and environmentally sensitive lands account.

3. All moneys received by the state from the sale of bonds or notes for the purpose stated in paragraph a of section four of the environmental quality bond act of nineteen hundred eighty-six shall be deposited by the comptroller in the hazardous waste remediation and municipal solid waste landfill closure account established by the comptroller pursuant to the provisions of subdivision two of this section.

4. All moneys received by the state from the sale of bonds or notes for the purpose stated in paragraph b of section four of the environmental quality bond act of nineteen hundred eighty-six shall be deposited by the comptroller in the forest preserve, historic preservation, municipal park and environmentally sensitive lands account established by the comptroller pursuant to the provisions of subdivision two of this section.

5. Moneys in any account of this fund, following appropriation by the legislature and allocation by the director of the budget, shall be available only for the reimbursement of expenditures made from appropriations from the capital projects fund for the purpose as set forth in the environmental quality bond act of nineteen hundred eighty-six.

§ 97-e. Forest preserve expansion fund. 1. There is hereby established in the state treasury a special fund, to be known as the forest preserve expansion fund, which shall consist of and into which shall be paid all moneys derived from the sale of certain forest preserve lands specified in section twenty-four of the public lands law, monies received from a project sponsor of an eligible project for a health and safety land account transaction pursuant to section 9-2101 of the environmental conservation law and such other moneys as may be paid into said fund pursuant to law. The moneys in such fund shall be expended only for the acquisition of additional lands for the forest preserve within either the Adirondack or Catskill park as now fixed by law. Upon appropriation by the legislature, the department of environmental conservation may use such moneys or any portion thereof for the acquisition of such additional lands subject to the approval of title thereto by the attorney general. All payments from such fund shall be made by the department of taxation and finance after audit by and upon warrant of the comptroller, on vouchers approved by the commissioner of environmental conservation.

2. The commissioner of environmental conservation is authorized to accept, in the name of the people of the state of New York, any gift or

bequest of moneys to be paid into such forest preserve expansion fund and to be expended and disbursed as provided in subdivision one of this section.

§ 97-f. Mental health services fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a debt service fund to be known as the "mental health services fund".

2. The mental health services fund shall consist of all moneys received from the mental hygiene facilities improvement fund income account pursuant to paragraph f of subdivision three of section nine of the facilities development corporation act and any other moneys made available for purposes of the fund.

3. Moneys in the mental health services fund shall be kept separate and shall not be commingled with any other moneys in the custody of the comptroller. All deposits of such moneys shall be secured by obligations of the United States or of the state of market value equal at all times to the amount of the deposit and all banks and trust companies are authorized to give such securities for such deposits.

4. Subject to the terms of any agreement between the facilities development corporation and the New York state medical care facilities finance agency any moneys in the mental health services fund may be invested by the comptroller in obligations of the United States or the state or obligations the principal and interest of which are guaranteed by the United States or the state.

5. The comptroller shall from time to time, but in no event later than the fifteenth day of each month, pay over for deposit in the mental hygiene general fund state operations account, including moneys pursuant to subdivision eight of this section, all moneys in the mental health services fund in excess of the amount of money required to be maintained on deposit in the mental health services fund. Subject to subdivision nine of this section, the amount required to be maintained in such fund

shall be (i) twenty percent of the amount of the next payment coming due relating to the mental health services facilities improvement program under any agreement between the facilities development corporation and the New York state medical care facilities finance agency multiplied by the number of months from the date of the last such payment with respect to payments under any such agreement required to be made semi-annually, plus (ii) those amounts specified in any such agreement with respect to payments required to be made other than semi-annually, including for variable rate bonds, interest rate exchange or similar agreements or other financing arrangements permitted by law. Concurrently with the making of any such payment, the facilities development corporation shall deliver to the comptroller, the director of the budget and the New York state medical care facilities finance agency a certificate stating the aggregate amount to be maintained on deposit in the mental health services fund to comply in full with the provisions of this subdivision.

6. To secure the payment, subject to legislative appropriation, of any money due or to become due relating to the mental health services facilities improvement program in any year under any lease, sublease, loan or other financing agreement between the facilities development corporation and the New York state medical care facilities finance agency, or, to pay to the New York state housing finance agency for the refunding of mental hygiene improvement bonds issued pursuant to section forty-seven-b of the private housing finance law, as the case may be, the comptroller and the commissioner of taxation and finance may pledge or assign to the New York state medical care facilities finance agency, any or all moneys in the mental health services fund established pursuant to this section, and any and all moneys which may be received by the commissioner of taxation and finance and the comptroller and credited to such mental health services fund in the future, and any right, title and interest of the commissioner of taxation and finance and the comptroller in and to the money in or to be deposited in such mental health services fund.

7. The moneys in the mental health services fund shall be appropriated and paid out on audit and warrant of the comptroller on the certification of the chairman of the facilities development corporation

or such other officer or employee or officers or employees as such comptroller and such chairman shall authorize to make such requisitions. Payments shall be made to the New York state medical care facilities finance agency at least five days prior to the date such agency is required to make any debt service, interest rate exchange or similar agreement, or any other financing arrangement payments with respect to mental health services facilities improvement bonds, notes or other obligations, or at such times as the comptroller and the agency shall determine.

8. The amount of payment on such mental health services facilities bonds pursuant to sections ninety-two-z and ninety-two-h of this article, shall be transferred by the state comptroller from the mental health services fund to the mental hygiene general fund state operation account. The accumulation of moneys pursuant to this subdivision and subsequent transfer to the mental hygiene general fund state operation account shall be subordinate in all respects to payments to be made to the New York state medical care facilities finance agency and to any pledge or assignment pursuant to subdivision six of this section.

9. In determining the amounts required to be maintained in the mental health services fund under subdivision five of this section in each month, the amount of receipts associated with loans, leases and other agreements with voluntary agencies accumulated and set aside in the mental hygiene facilities improvement fund income account under paragraph g of subdivision three of section nine of the facilities development corporation act shall be taken into account as a credit but only if such crediting does not result in the amounts required to be maintained in the mental health services fund exclusive of any credit to be less than the amount required under subdivision five of this section in each month.

§ 97-g. Centralized services fund. 1. There is hereby established in the custody of the state comptroller a special fund to be known as the centralized services fund.

2. (a) Such fund shall consist of all moneys appropriated for the purpose of such fund, all moneys transferred to such fund pursuant to law and all moneys required by the provisions of this section to be paid to the credit of such fund.

(b) The state comptroller is authorized and directed to loan money by transfer to such fund from the general fund or any other fund, which loans shall be limited to the amounts immediately required to meet disbursements, made in pursuance of an appropriation by law and authorized by a certificate of approval issued by the director of the budget with copies thereof filed with the comptroller and the chairs of the senate finance committee and assembly ways and means committee. The director of the budget shall not issue such a certificate unless he shall have determined that the amounts to be so transferred are receivable on account or are otherwise readily available for payment. When making a loan, the comptroller shall establish appropriate accounts and if the loan is not repaid by the end of the month, provide on or before the fifteenth day of the following month to the director of the budget, the chairs of the senate finance committee and assembly ways and means committee, an accurate accounting and reporting of the financial resources of such fund at the end of the month. Within ten days of the receipt of such accounting and reporting, the director of the budget shall provide to the chairs of the senate finance committee and assembly ways and means committee a schedule of expected repayments and the source of such repayment. Repayment shall be made by the comptroller by transfer of the first cash receipts of such fund.

* 3. Moneys of the fund shall be available to the commissioner of general services for the purchase of food, supplies and equipment for state agencies, and for the purpose of furnishing or providing centralized services to or for state agencies; provided further that such moneys shall be available to the commissioner of general services for purposes pursuant to items (d) and (f) of subdivision four of this section to or for political subdivisions, public authorities, and public benefit corporations. Beginning the first day of April, two thousand two, moneys in such fund shall also be transferred by the state comptroller to the revenue bond tax fund account of the general debt service fund in amounts equal to those required for payments to authorized issuers for revenue bonds issued pursuant to article five-C

and article five-F of this chapter for the purpose of lease purchases and installment purchases by or for state agencies and institutions for personal or real property purposes.

* NB Effective until July 31, 2029

* 3. Moneys of the fund shall be available to the commissioner of general services for the purchase of food, supplies and equipment for state institutions and other state agencies, and for the purpose of furnishing or providing centralized services to or for state institutions and other state agencies, public authorities, and public benfit corporations. Beginning the first day of April, two thousand two, moneys in such fund shall also be transferred by the state comptroller to the revenue bond tax fund account of the general debt service fund in amounts equal to those required for payments to authorized issuers for revenue bonds issued pursuant to article five-C of this chapter for the purpose of lease purchases and installment purchases by or for state agencies and institutions for personal or real property purposes.

* NB Effective July 31, 2029

* 4. The term "centralized services" as used in this section shall mean and include only (a) communications services, (b) mail, messenger and reproduction services, (c) computer services, (d) fuels, including natural gas, hydrogen, biofuels and gasoline, and automotive services, (e) renovation and maintenance services, (f) purchases of electricity, renewable energy, renewable energy credits or attributes from the power authority of the state of New York and, in consultation with the power authority of the state of New York, from other suppliers, (g) real property management services, (h) building design and construction services, (i) parking services, (j) distribution of United States department of agriculture donated foods to eligible recipients, pursuant to all applicable statutes and regulations, (k) distribution of federal surplus property donations to all eligible recipients, pursuant to applicable statutes and regulations, and (l) payments and related services for lease purchases and installment purchases by or for state agencies and institutions for personal property purposes financed through the issuance of certificates of participation. The services defined in items (a) through (c), (e), (g) and (h) of this subdivision shall be provided to state agencies and institutions only.

* NB Effective until July 31, 2029

* 4. The term "centralized services" as used in this section shall mean and include only (a) communications services, (b) mail, messenger and reproduction services, (c) computer services, (d) gasoline and automotive services, (e) renovation and maintenance services, (f) purchases of electricity from the power authority of the state of New York, (g) real property management services, (h) building design and construction services, (i) parking services, (j) distribution of United States department of agriculture donated foods to eligible recipients, pursuant to all applicable statutes and regulations, (k) distribution of federal surplus property donations to all eligible recipients, pursuant to applicable statutes and regulations and (l) payments and related services for lease purchases and installment purchases by or for state agencies and institutions for personal property purposes financed through the issuance of certificates of participation. The services defined in items (a) through (c), (e), (g) and (h) of this subdivision shall be provided to state agencies and institutions only.

* NB Effective July 31, 2029

* 5. The amount expended from such fund for the above-stated purposes shall be charged against the agency, political subdivision, public authority or public benefit corporation above receiving such food, supplies, equipment and services and all payments received therefor shall be credited to such fund.

* NB Effective until July 31, 2029

* 5. The amount expended from such fund for the above-stated purposes shall be charged against the state institution or agency, political subdivision, public authority or public benefit corporation above receiving such food, supplies, equipment and services and all payments received therefor shall be credited to such fund.

* NB Effective July 31, 2029

* NB Law not the same as chapter text

6. Payments from such fund shall be made upon audit and warrant of the state comptroller upon vouchers certified or approved by the commissioner of general services in the manner provided by law.

7. If the state comptroller shall find at the expiration of the fiscal

year, commencing April first, nineteen hundred sixty-four and at the expiration of each fiscal year thereafter that the total amount to the credit of the fund is in excess of the sum of two million dollars, he shall within thirty days thereafter, transfer to the general fund of the state a sum equal to the amount of such excess.

§ 97-h. Lake George park trust fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the Lake George park trust fund.

2. Such fund shall consist of all moneys appropriated for the purpose of such fund and all moneys transferred to such fund pursuant to law including section 43-0125 of the environmental conservation law and section two thousand two hundred thirty-one of the vehicle and traffic law. Any interest earned by the investment of moneys in such fund shall be added to such fund, become a part of such fund, and be used for the purpose of such fund.

3. Moneys of such fund shall be available for appropriation and allocation only to the Lake George park commission for the purposes of carrying out the provisions of article forty-three of the environmental conservation law and for the acquisition by the commission of integral environmental areas and open space resources within the Lake George park or for grants to municipalities or nonprofit land trusts within such park for the purposes of such acquisition.

4. The moneys of the fund shall be paid out on the audit and warrant of the comptroller on vouchers certified or approved by the chairman of the Lake George park commission or his duly designated representative.

5. Notwithstanding the provisions of any general or special law, no moneys shall be available from the fund until a certificate of allocation and a schedule of amounts to be available therefor shall have been issued by the director of the budget, and a copy of such certificate filed with the comptroller. Such certificate may be amended

from time to time by the director of the budget and a copy of each such amendment shall be filed with the comptroller.

§ 97-i. New York state local government records management improvement fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the New York state local government records management improvement fund.

2. Such fund shall consist of revenues derived from the imposition of the additional fee authorized pursuant to the third undesignated paragraph of subdivision (a) of section eight thousand eighteen, subparagraph b of paragraph four of subdivision (a) of section eight thousand twenty-one, subparagraph b of paragraph eleven of subdivision (b) of section eight thousand twenty-one of the civil practice law and rules, and subdivision one of section 7-614 of the administrative code of the city of New York, all monies required by section 57.35 of the arts and cultural affairs law to be paid into or credited to the fund, any advances hereafter made by the state to the fund in anticipation of being reimbursed by such fund, and any other monies credited or transferred thereto from any other fund or sources pursuant to law.

3. The monies in such fund, when allocated, shall be available as follows: (i) two million three hundred thousand dollars per year adjusted annually to reflect the direct and indirect charges resulting from negotiated salary increases may be used for payment of necessary and reasonable expenses incurred by the commissioner of education in carrying out the advisory services required in subdivision one of section 57.23 of the arts and cultural affairs law and to implement sections 57.21, 57.35 and 57.37 of the arts and cultural affairs law; (ii) not less than five hundred thousand dollars per year shall be made available to the Documentary Heritage program as provided in section 140 of the education law; (iii) not less than three hundred thousand dollars per year shall be made available to the New York state archives partnership trust established in chapter 758 of the laws of 1992; and (iv) the remainder of the monies in the fund shall be used for the award

of grants to individual local governments or groups of cooperating local governments as provided in section 57.35 of the arts and cultural affairs law.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved by the commissioner of education or by an officer or employee of the commissioner of education designated by the commissioner of education.

§ 97-j. Firearm violence research fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the firearm violence research fund.

2. The firearm violence research fund shall consist of all moneys credited or transferred thereto from any other fund or source, including any federal, state, or private funds, pursuant to law for the purposes of firearm violence research.

3. Moneys in the firearm violence research fund may be invested by the comptroller pursuant to section ninety-eight-a of this article, and any income received by the comptroller shall be used for the purposes of such fund.

4. The moneys held in or credited to the fund shall be expended for the purposes set forth in this section, and may not be interchanged or commingled with any other account or fund but may be commingled with any other fund or account for investment purposes.

5. Moneys in the firearm violence research fund, following appropriation by the legislature, shall be available to the New York firearm violence research institute for its activities as set forth in section three hundred fifty-five-e of the education law.

§ 97-k. Minority and women-owned business enterprise fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "minority and women-owned business enterprise fund".

2. Such funds shall consist of all moneys appropriated for the purpose of such fund, all moneys transferred or paid to such fund pursuant to law, including pursuant to section three hundred sixteen of the executive law, and contributions consisting of grants, including grants or other financial assistance from any agency of government and all moneys required by the provisions of this section or any other law to be paid into or credited to this fund.

3. Monies of the fund, following appropriation by the legislature, shall be expended by the appropriate New York state offices, agencies, or authorities to acquire software, employ personnel to audit, investigate and prosecute minority and women-owned business enterprise fraud and to underwrite minority and women-owned business enterprise programs to assist minority and women business enterprise owners to develop sustainable businesses, provided that expenditures for such activities shall only be required under this section to the extent that monies are available in the fund to support them.

§ 97-l. Sewage treatment program management and administration fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "sewage treatment program management and administration fund".

2. The sewage treatment program management and administration fund may consist of (a) all moneys transferred to the state from the water pollution control revolving fund pursuant to section twelve hundred eighty-five-j of the public authorities law, (b) all or a portion of moneys made available to New York state for the purposes of administering and managing financial assistance provided to municipalities from the water pollution control revolving fund pursuant to the Federal Water Pollution Control Act, and (c) all other moneys

credited or transferred thereto from any other fund or source pursuant to law. Notwithstanding the foregoing, no money reserved for planning pursuant to section six hundred four (b) of the Federal Water Pollution Control Act shall be deposited in the sewage treatment program management and administration fund.

3. Moneys in the sewage treatment program management and administration fund shall be kept separately from and shall not be commingled with any other moneys in the custody of the state comptroller.

4. Moneys in such fund, following appropriation by the legislature, may be used, for the purpose of paying all costs of the department of environmental conservation and New York state environmental facilities corporation for management and administration of the sewage treatment program established by section 17-1909 of the environmental conservation law and of the water pollution control revolving fund established by section twelve hundred eighty-five-j of the public authorities law.

§ 97-m. Climate change adaptation fund. 1. There is hereby established in the custody of the comptroller and the commissioner of taxation and finance a special revenue fund to be known as the "climate change adaptation fund" for the purpose of receiving moneys through cost recovery demands and issuing funds for qualifying expenditures pursuant to the climate change adaptation cost recovery program established in article seventy-six of the environmental conservation law.

2. No monies shall be expended from the fund for any purpose except:

a. following appropriation by the legislature, qualifying expenditures pursuant to the program, including their operation and maintenance, as well as reasonable costs and expenses incurred by state entities for administering and directly supporting the implementation of climate change adaptive infrastructure projects under the program; provided, however, that no more than one percent of the receipts of the fund may be used for such administrative or implementation costs; and

b. Following appropriation or authorization by the legislature, transfer to other funds for investments, payments or benefits directly related to such climate change adaptive infrastructure projects, as appropriate.

3. Any appropriation for qualifying expenditures shall indicate by project type the amount of qualifying expenditures to be made available, however, notwithstanding any other provision of law to the contrary, amounts associated with various project types shall be fully interchangeable within the overall appropriation.

4. Revenues in the fund shall be kept separate and shall not be commingled with any other moneys in the custody of the comptroller or the commissioner of taxation and finance. All deposits of such revenues shall, if required by the comptroller, be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such revenues in such fund may, upon the discretion of the comptroller, be invested in obligations in which the comptroller is authorized to invest pursuant to section ninety-eight-a of this article.

5. All payments of moneys from the fund shall be made on the audit and warrant of the comptroller.

§ 97-p. Community college tuition and instructional income fund. 1. There is hereby established in the custody of the commissioner of taxation and finance a special account to be known as the "community college tuition and instructional income fund."

2. All moneys (i) received by any local sponsor of a community college or any community college from tuition and instructional fees received from students attending any such community college, (ii) appropriated or made available by any local sponsor of a community college pursuant to the provisions of subdivision five of section sixty-three hundred four

of the education law, and (iii) appropriated or made available from any state aid or other financial assistance provided to a local sponsor or community college by the state of New York, to the extent such moneys are either (a) assigned by the local sponsor of such community college to the dormitory authority, or (b) payable to the dormitory authority pursuant to an agreement entered into by the dormitory authority and the state university of New York pursuant to subdivision twenty-one of section sixteen hundred seventy-eight of the public authorities law and paragraph x of subdivision two of section three hundred fifty-five of the education law shall be paid over to the commissioner of taxation and finance and such funds shall be deposited by the commissioner of taxation and finance to the credit of the community college tuition and instructional income fund.

3. Moneys in the community college tuition and instructional income fund shall be kept separate and shall not be commingled with any other moneys in the hands of the commissioner of taxation and finance. All deposits of such moneys shall, if required by the commissioner of taxation and finance, be secured by obligations of the United States or of the state of market value equal at all times to the amount of the deposit and all banks and trust companies are authorized to give such securities for such deposits.

4. Subject to the terms of any agreement between any local sponsor and the dormitory authority, or between the state university of New York and the dormitory authority, any such moneys in the community college tuition and instructional income fund may, in the discretion of the commissioner of taxation and finance, be invested by the commissioner of taxation and finance in obligations of the United States or the state or obligations the principal and interest of which are guaranteed by the United States or the state, or in certificates of deposit fully secured by similar obligations, or in accordance with the provisions of section ninety-eight-b of this article.

5. The commissioner of taxation and finance shall at all times maintain on deposit in the community college tuition and instructional income fund the aggregate amount of money needed by each local sponsor

to comply in full with each obligation of each local sponsor under the terms of each lease, sublease or agreement of each local sponsor with the dormitory authority or with the terms of any agreement between the state university of New York and the dormitory authority, which is then in effect until the next succeeding June thirtieth.

The commissioner of taxation and finance shall make payments from the moneys on deposit in the community college tuition and instructional income fund to the authority in amounts and at the times required by each obligation of each local sponsor under the terms of each lease, sublease or agreement of each local sponsor with the dormitory authority or at the times required by any agreement between the state university of New York and the dormitory authority which is then in effect.

6. The commissioner of taxation and finance shall from time to time but in no event later than the last day of each month of each year pay over to each community college the moneys in excess of the amount of money required to be maintained in the community college tuition and instructional income fund pursuant to subdivision five of such section, except those moneys resulting from the investment of funds paid by the state of New York pursuant to the provisions of subdivision eight of section sixty-three hundred four of the education law which moneys shall be a credit to the state against future payments pursuant to such statute. Prior to making any such transfer, the commissioner of taxation and finance shall make and deliver to the director of the budget, the chancellor of the state university and the dormitory authority his certificate stating the amount to be maintained on deposit in the community college tuition and instructional income fund for each community college to comply in full with the provisions of subdivision five of this section.

7. The provisions of this section shall not apply to the local sponsor of any community college in the city of New York or to any community college in the city of New York.

§ 97-q. New York state emergency medical services training account. 1.

There is hereby established in the custody of the comptroller, a special fund to be known as the "New York state emergency medical services training account".

2. The account shall consist of all moneys appropriated for its purpose, all moneys transferred to such account pursuant to law and all moneys required by the provisions of this section or any other law to be paid into or credited to such account, including all moneys received by the account or donated to it. Moneys in the account shall be kept separate and shall not be commingled with any other moneys otherwise appropriated or received except as hereby provided.

3. Moneys of the account, when allocated, shall be available to the department of health for the purpose of funding the training of emergency medical services personnel, and funding as shall be provided by appropriation for the state emergency medical services council, regional emergency medical services councils, emergency medical services program agencies or other emergency medical services training programs, in order to carry out the purposes of articles thirty and thirty-A of the public health law.

4. Not less than fifty percent of the monies of the account shall be expended for the direct costs of providing emergency medical services training at the local level. The legislature shall annually appropriate from the remaining available monies, funding for the state emergency medical services council, the regional emergency medical services councils, the emergency medical services program agencies and the department of health in order to carry out the purposes of articles thirty and thirty-A of the public health law. At the end of any fiscal year, any funds not encumbered for these purposes shall be reallocated for the costs of training advanced life support personnel.

5. Nothing contained herein shall prevent the commissioner of health or the comptroller from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the account according to law.

§ 97-r. State cemetery vandalism restoration, monument repair or removal and administration fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the state cemetery vandalism restoration, monument repair or removal and administration fund.

2. Such fund shall consist of all revenues received from the assessment pursuant to paragraph (h) of section fifteen hundred seven of the not-for-profit corporation law and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. Moneys of the fund may be expended for the purposes provided in subparagraph three of paragraph (h) of section fifteen hundred seven of the not-for-profit corporation law according to the requirements of such paragraph (h). Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers certified or approved by the secretary of state.

4. The fund shall be held within the business and licensing services account as established in section ninety-seven-y of this article.

§ 97-s. Nelson A. Rockefeller Empire State Plaza performing arts center corporation fund. 1. There is hereby established in the custody of the commissioner of taxation and finance a special account to be known as the "performing arts center corporation fund".

2. All moneys of the corporation received in accordance with subdivision four of this section shall be deposited to the credit of such fund, provided that such deposit is consistent with any contract awarded pursuant to chapter six hundred eighty-eight of the laws of nineteen hundred seventy-nine as amended by a chapter of the laws of nineteen hundred ninety-two. Said moneys shall be kept separate and shall not be commingled with any other moneys in the custody of the commissioner of taxation and finance.

3. The moneys in said account shall be retained by it and deposited in a general account and such other accounts as the corporation may deem necessary for the transaction of its business and shall be paid out on checks signed by the chairperson of the corporation or by such other member or officer as the corporation may authorize.

4. Notwithstanding any other provision of law, revenues received from rentals of the performing arts center and related facilities and revenue from any other fees and charges and any other funds so designated shall be deposited into this fund.

§ 97-t. Lawyers' fund for client protection of the state of New York. 1. There is hereby established in the custody of the state comptroller a special fund to be known as the "lawyers' fund for clients protection of the state of New York".

2. The full amount of the allocable portion of the biennial registration fee collected pursuant to the provisions of section four hundred sixty-eight-a of the judiciary law and such other monies as may be credited or otherwise transferred from any other fund or source, pursuant to law, including voluntary contributions, together with any interest accrued thereon, shall be deposited to the credit of the lawyers' fund for client protection of the state of New York. All deposits of such revenues not otherwise required for the payment of claims as hereinafter prescribed shall be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such revenues in such fund, may be invested in obligations of the United States or of the state, or in obligations the principal and interest on which are guaranteed by the United States or by the state.

* § 97-v. The New York interest on lawyer account (IOLA) fund. 1. There is hereby established in the custody of the state comptroller a fiduciary fund to be known as the New York interest on lawyer account

(IOLA) fund. A board of trustees shall be appointed to administer the New York IOLA fund.

2. The board shall consist of fifteen members appointed by the governor. All members shall be residents of the state of New York and shall be knowledgeable and supportive of the delivery of civil legal services to the poor and the improvement of the administration of justice. At least eight of the members shall be attorneys licensed to practice law in the state of New York. Two members shall be appointed upon the recommendation of the temporary president of the senate, at least one of whom shall be an attorney; two members shall be appointed upon the recommendation of the speaker of the assembly, at least one of whom shall be an attorney; one member shall be appointed upon the recommendation of the minority leader of the senate; and one member shall be appointed upon the recommendation of the minority leader of the assembly. Two members shall be appointed upon the recommendation of the court of appeals, each of whom shall be an attorney. The governor shall designate one of the members of the board as chairman.

a. The term of office shall be three years, provided, however, that of the members first appointed, five shall be appointed for terms expiring on December thirty-first, nineteen hundred eighty-four, five shall be appointed for terms expiring on December thirty-first, nineteen hundred eighty-five and five shall be appointed for terms expiring on December thirty-first, nineteen hundred eighty-six. Vacancies shall be filled in the manner of original appointments for the remainder of the term.

b. The members shall receive no compensation for their services as members, but shall be reimbursed for their actual and necessary expenses incurred in the performance of their duties.

c. The members shall be considered employees of the state for the purposes of section seventeen of the public officers law.

d. No member of the senate or assembly shall be eligible to serve as a member of the board.

3. a. The board shall have the power to receive, hold and manage any moneys and property received from any source. It shall distribute funds as grants and contracts to not-for-profit tax-exempt entities for the purpose of delivering civil legal services to the poor and for purposes related to the improvement of the administration of justice, including, but not limited to, the provision of civil legal services to groups currently underserved by legal services, such as the elderly and the disabled, and the enhancement of civil legal services to the poor through innovative and cost-effective means, such as volunteer lawyer programs and support and training services.

b. No less than seventy-five percent of the total funds distributed in any fiscal year shall be allocated to not-for-profit tax-exempt providers for the purpose of delivering civil legal services to the poor. The funds distributed annually to legal services providers shall be allocated according to the geographical distribution of poor persons throughout the state based on the latest available figures from the United States department of commerce, bureau of census, as prescribed by rules and regulations of the board of trustees.

c. The remaining funds shall be allocated for purposes related to the improvement of the administration of justice, including, but not limited to, the provision of civil legal services to groups currently underserved by legal services, such as the elderly and the disabled, and the enhancement of civil legal services to the poor through innovative and cost-effective means, such as volunteer lawyer programs and support and training services.

d. The board shall adopt rules and regulations for the administration of the IOLA fund to carry out the purposes and provisions of this section and of section four hundred ninety-seven of the judiciary law. Such regulations shall be adopted in accordance with article two of the state administrative procedure act.

e. The board may employ and remove such personnel as it may deem necessary for the performance of its functions and fix their compensation within the amounts made available therefor and may allocate funds for the actual and necessary nonpersonnel administrative costs of the program. No more than ten percent of the funds available in any fiscal year shall be spent on personnel and related services, and on necessary nonpersonnel administrative costs of the program provided, however, that such limitations may be waived by the board by the adoption of a resolution and such waiver shall remain in effect until the board determines by a subsequent resolution that the program is fully operational.

f. The board shall insure that grants and contracts are made with not-for-profit providers of civil legal services for the poor to provide stable, economical and high quality delivery of civil legal services to the poor throughout the state.

g. Notwithstanding any statute or rule to the contrary, the board shall maintain all papers, records, documents or other information identifying an attorney, client or beneficial owner of an IOLA account on a private and confidential basis and shall not disclose such information unless such disclosure is necessary to accomplish the purposes of this section and section four hundred ninety-seven of the judiciary law, or unless disclosure is pursuant to compulsory legal process.

h. All payments from the IOLA fund shall be made by the state comptroller upon certification and authorization of the board of trustees of the fund.

4. a. The board of trustees shall establish by regulation a specific dollar amount equivalent to the cost of administering a segregated interest bearing account for a client or beneficial owner. This dollar amount may be used by participating attorneys as a guide when determining whether the moneys are qualified funds.

b. The board of trustees shall also establish by regulation the qualifications of a recipient of funds and the nature and scope of civil legal services to be provided to poor persons by the funds disbursed under this section.

5. If it shall appear to the satisfaction of the board of trustees that, because of a mistake of fact, error in calculation or erroneous interpretation of the provisions of this chapter or of section four hundred ninety-seven of the judiciary law, or of any regulation adopted by the board, a banking institution has remitted to the IOLA fund any moneys not required by such provisions to be remitted, the board shall refund such moneys upon application of any aggrieved party. Any such refund shall be paid from the IOLA fund without interest and without the deduction of any service charge, and shall be and constitute a full satisfaction and discharge of any claim for such refund.

* NB There are 2 § 97-v's

*** § 97-v. New York state music grant fund.** 1. There is hereby established in the custody of the state comptroller and the commissioner of taxation and finance, a special fund to be known as the "New York state music grant fund".

2. The fund shall consist of all monies appropriated for its purpose, all monies transferred to such fund pursuant to law and all monies required by the provisions of this section or any other law to be paid into or credited to this fund, including all monies received by the fund or donated to it. The total of monies deposited as a result of appropriations from state funds into this fund shall not exceed the sum of five hundred thousand dollars. Monies in the fund shall be kept separate and shall not be commingled with any other monies otherwise appropriated or received except as hereby provided.

3. Monies of the fund, when allocated, shall be available to the New York state council on the arts for the purpose of providing assistance, excluding administrative costs, for grants to not-for-profit symphony orchestras and/or other not-for-profit musical entities incorporated in the state and organized for the purpose of the presentation of performing arts for the benefit of the public, which purpose may include musical education in school districts and boards of cooperative educational services, and which have been approved pursuant to

guidelines established by the council. Such monies shall also be available for administrative costs of the council pursuant to approval by the director of the budget.

4. Nothing contained herein shall prevent the council from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

5. No monies shall be payable from this fund, except on the audit and warrant of the comptroller on vouchers certified and submitted by the state council on the arts.
* NB There are 2 § 97-v's

§ 97-w. Chemical dependence service fund. 1. There is hereby established in the custody of the state comptroller a special fund to be known as the chemical dependence service fund.

2. Such fund shall consist of all moneys appropriated for the purpose of such fund, all moneys transferred to such fund pursuant to law, contributions consisting of promises or grants of any money or property of any kind or value, or any other thing of value, including grants or other financial assistance from any agency of government and all moneys required by the provisions of this section or any other law to be paid into or credited to this fund.

3. Moneys of the fund, when allocated, shall be available to the commissioner of the office of alcoholism and substance abuse services and shall be used to provide support for (a) funded agencies approved by the New York state office of alcoholism and substance abuse services, (b) local school-based and community programs which provide chemical dependence prevention and education services, and (c) law enforcement assisted diversion of individuals with substance use disorders. Consideration shall be given to innovative approaches to providing chemical dependence services.

4. Notwithstanding the provisions of any general or special law, no

moneys shall be available from such chemical dependence service fund until a certificate of allocation and a schedule of amounts to be available therefor shall have been issued by the director of the budget, upon the recommendation of the commissioner of the office of alcoholism and substance abuse services, and a copy of such certificate filed with the comptroller, the chairman of the senate finance committee and the chairman of the assembly ways and means committee. Such certificate may be amended from time to time by the director of the budget, upon the recommendation of the commissioner of the office of alcoholism and substance abuse services, and a copy of such amendment shall be filed with the comptroller, the chairman of the senate finance committee and the chairman of the assembly ways and means committee.

5. The moneys when allocated, shall be paid out of the fund on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of the office of alcoholism and substance abuse services, or by an officer or employee of the office of alcoholism and substance abuse services designated by the commissioner.

6. The commissioner of the office of alcoholism and substance abuse services shall promulgate rules and regulations pertaining to the allocation of moneys from this fund.

§ 97-x. Statewide planning and research cooperative system; assessment of annual fees on general hospitals. 1. Each general hospital shall be assessed an annual fee by the commissioner of health calculated on the basis of its proportionate share of the sum of total costs reported by all general hospitals in the most recent calendar year for which certified data are available. Such fee shall not exceed one-tenth of one percent of the total costs reported by such general hospital. Where rates of payment for general hospital services established pursuant to section twenty-eight hundred seven-a of the public health law or pursuant to section twenty-eight hundred seven-c of the public health law have not been adjusted to reflect the proportionate share of costs associated with such annual fee, rates shall be so adjusted. The commissioner of health shall promulgate regulations establishing a time schedule for payment of annual fees assessed on general hospitals. The commissioner of health shall charge a user fee for the production of any data to any person or organization, provided, however, that the commissioner of health may waive such fee for the provision of reports, to be defined in regulation, to a general hospital or its designee as approved by the commissioner of health or third-party payor or health systems agency to perform duties and functions provided for in subdivision seven, excluding paragraph (s) of such subdivision, of section twenty-nine hundred four-b of the public health law. Notwithstanding any inconsistent provisions of any general or special law, charges established pursuant to subdivision twelve of section twenty-eight hundred seven-a of the public health law or pursuant to paragraph (c) of subdivision one of section twenty-eight hundred seven-c of the public health law shall be permitted to increase to reflect increased costs resulting from the proportionate cost of the annual fees assessed pursuant to this subdivision.

2. The sum of annual fees collected from general hospitals and user fees shall be sufficient to provide all monies necessary to repay any monies which may be appropriated to support the statewide planning and research cooperative system, established under section two thousand eight hundred sixteen of the public health law, in the manner provided by law, provided, however, that such fees may be adjusted at any time in the event that monies received exceed the appropriation. In the event that monies available are not sufficient to fully make such repayments, the commissioner of health shall, after notification and subsequent consultation with the state hospital review and planning council and subject to the approval of the director of the budget, modify, amend, alter or otherwise adjust the scope of the activities undertaken and/or the manner in which the activities are undertaken, or to the extent allowed by law, after notification of and subsequent consultation with the state hospital review and planning council and subject to the approval of the director of the budget, modify, amend, alter or otherwise adjust the fees assessed on general hospitals, within the percent limitation set forth above, such that monies will be available to make all necessary repayments. Whenever an adjustment in the annual fee assessed on general hospitals is made, reimbursement rates shall

also be adjusted to reflect the increase or decrease in cost associated with the annual fee.

3. The commissioner of health shall consult with the state hospital review and planning council regarding the operation and continued development of the statewide planning and research cooperative system.

4. Notwithstanding any inconsistent provision of this section, general hospitals shall not be liable for payment of an allocable share of the annual fees applicable on or after January first, nineteen hundred eighty-eight based on services provided to persons eligible for payments by state governmental agencies and rates of payment for state governmental agencies established pursuant to section twenty-eight hundred seven-c of the public health law shall not be adjusted to reflect costs associated with the annual fees, provided, however, solely for purposes of the calculations pursuant to subdivision two of this section annual fees collected from general hospitals shall be deemed to include the amount of the allocable share of such annual fees for which the hospital is not liable for payment pursuant to this subdivision.

§ 97-y. Business and licensing services account. 1. There is hereby established within the miscellaneous special revenue fund in the joint custody of the state comptroller and the commissioner of taxation and finance an account to be known as the "business and licensing services account".

2. The business and licensing services account shall consist of all monies collected by the department of state from: (a) fees paid to it in conjunction with its activities pursuant to the business corporation law, the not-for-profit corporation law, or other corporate law, the partnership law, the limited liability company law, and correlative provisions of the executive law, the general business law and any other law, consolidated or unconsolidated; (b) fees paid to it in conjunction with its activities pursuant to the provisions of section ninety-six-a of the executive law or pursuant to any other provision of law, for services rendered in accordance with the provisions of the uniform

commercial code or article ten-A of the lien law; (c) fees charged for the regulation, licensing, examination, certification, registration and discipline activities of the department of state; (d) monies received from licenses granted under section four hundred thirty-eight of the judiciary law; and (e) fees collected pursuant to section three hundred ninety-nine-pp of the general business law.

3. Monies within the business and licensing services account, upon appropriation by the legislature, shall be available to the department of state for the operation of the department in relation to (a) uniform commercial code and related tax lien requirements, (b) corporations and state records functions and services, including but not limited to reviewing, filing, searching, certifying or copying of documents, instruments and records rendered by the department in conjunction therewith, (c) the regulation, licensing, examination, certification, registration and discipline activities of the department of state, and (d) implementation, operation and enforcement of articles seven-A, eight-B and eight-C of the general business law.

4. Notwithstanding any other provisions of this section to the contrary, moneys deposited pursuant to sections ninety-seven-r and ninety-seven-nn of this article shall be available to the department of state for the purposes set forth in such sections.

§ 97-z. Arts capital grants fund. 1. A special fund to be known as the "arts capital grants fund" is hereby established in the custody of the state comptroller and the commissioner of taxation and finance.

2. The fund shall consist of all monies appropriated for its purpose, all monies transferred to such fund pursuant to law, all monies required by this section or any other provision of law to be paid into or credited to the fund and any interest earnings which may accrue from the investment of monies in the fund. Nothing contained herein shall prevent the New York state council on the arts from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund, when allocated, shall be available for administrative costs of the council and to make grants to eligible not-for-profit arts organizations as provided in section 3.07 of the arts and cultural affairs law.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the chairman of the New York state council on the arts.

§ 97-aa. The New York state "Discover Queens fund". 1. There is hereby established, in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the New York state "Discover Queens fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-v of the vehicle and traffic law and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing contained herein shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund shall be expended only for tourism promotion projects which promote tourism in the county of Queens. Monies of the fund shall be available for tourism promotion purposes, exclusive of administrative expenses, to an entity designated by local law as responsible for tourism promotion for the county of Queens, provided, however, that such designated entity shall cause to be developed annually a plan for tourism promotion approved by the commissioner of the department of economic development. Such tourism promotion plan shall include, but not be limited to, proposed expenditures for tourism promotion projects promoting tourism in the county of Queens, and evidence that such plan will not duplicate tourism promotions conducted by the local tourism promotion agency.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of economic development.

5. To the extent practicable, the commissioner of economic development shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

§ 97-bb. Criminal justice improvement account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance a fund to be known as the "criminal justice improvement account".

2. The criminal justice improvement account shall consist of monies received by the state pursuant to section 60.35 of the penal law and monies received by the state pursuant to section eighteen hundred nine of the vehicle and traffic law from any court of the unified court system other than town or village courts and all other fees, fines, grants, bequests or other monies credited, appropriated or transferred thereto from any other fund or source. Such account shall also consist of all monies received by the division of criminal justice services pursuant to subdivision ten of section one hundred sixty-eight-b of the correction law.

3. Monies of the criminal justice improvement account, following appropriation by the legislature and allocation by the director of the budget shall be made available for local assistance services and expenses of programs to provide services to crime victims and witnesses, including operations of the office of victim services, and for payments to victims in accordance with the federal crime control act of 1984, as administered pursuant to article twenty-two of the executive law.

§ 97-cc. Municipal gun buyback program fund. 1. There is hereby established, in the joint custody of the comptroller and the commissioner of taxation and finance a fund to be known as the municipal gun buyback program fund.

2. Such fund shall consist of all moneys appropriated for the purpose of such fund, all other moneys required to be paid into, transferred or credited to such fund, and all moneys received by the fund or donated to it.

3. Moneys of the municipal gun buyback program fund shall be solely available, following appropriation by the legislature and in accordance with law to assist agencies, as defined in section two hundred thirty-three of the executive law, to operate buyback programs according to the rules and regulations of the superintendent of the state police.

§ 97-dd. Eminent domain account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an eminent domain account.

2. The eminent domain account shall consist of all moneys deposited pursuant to the provisions of subdivision (E) of section three hundred four of the eminent domain procedure law, and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. The comptroller shall establish a sub-account for each deposit made pursuant to the provision of subdivision (E) of section three hundred four of the eminent domain procedure law.

4. Moneys of the account may be invested by the comptroller in any obligation in which moneys of the state may be invested pursuant to the provisions of section ninety-eight-a of this article and the interest earnings shall be credited to the account.

5. Moneys of the account shall be payable to condemnees or otherwise expended in accordance with the provisions of subdivision (E) of section three hundred four of the eminent domain procedure law.

§ 97-ee. New York Great Lakes protection fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "New York Great Lakes protection fund". Such fund shall consist of revenues received from the Great Lakes protection fund and all other moneys, credited or transferred thereto from any other fund or source pursuant to law.

2. Moneys of the New York Great Lakes protection fund, within amounts appropriated by the legislature, may be expended only for programs or grants to supplement existing Great Lakes research and protection programs consistent with the purposes of the Great Lakes protection fund agreement including the following:

(a) Research on the economic, environmental and human health effects of contamination in the Great Lakes;

(b) The collection and analysis of data on the Great Lakes;

(c) The development of new or improved environmental cleanup technologies applicable to the Great Lakes;

(d) Research to assess the effectiveness of pollution control policies affecting the Great Lakes; and

(e) The assessment of the health of the Great Lakes fish, wildlife, waterfowl and other organisms.

3. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner of the department of environmental conservation, as the contract administrator for the New York Great Lakes protection program, for which the department will enter into contracts with qualified parties to carry out the program submitted by the Great Lakes Basin advisory council.

4. Any income earned on moneys in the New York Great Lakes protection fund shall be added to and used for the purposes of such fund.

§ 97-ff. Empire state entertainment diversity job training development fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the empire state entertainment diversity job training development fund.

2. Such fund shall consist of the funds transferred by the comptroller to the fund from the general fund without appropriation, as determined under subdivision (f) of section twenty-four and subdivision (e) of section thirty-one of the tax law. Nothing contained herein shall prevent the state from receiving grants, gifts, or bequests for the fund and depositing them into the fund according to law.

3. Monies in the fund shall be expended only for job creation and training programs approved by the commissioner of economic development that support efforts to recruit, hire, promote, retain, develop and train a diverse and inclusive workforce as production company employees in the motion picture and television industry within the state of New York including, but not limited to, those programs that promote development in economically distressed areas of the state. The commissioner of economic development shall promulgate regulations that set forth relevant definitions, minimum standards and criteria for such fund and eligible training programs.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of economic development.

§ 97-gg. Division for youth facilities improvement fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "division for youth facilities improvement fund". Such fund shall consist of the proceeds from the issuance of bonds and notes by the urban development corporation authorized pursuant to the chapter of the laws of nineteen hundred ninety which enacted this section and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Moneys within the division for youth facilities improvement fund shall be held solely for the benefit of the division for youth.

2. All moneys in the division for youth facilities improvement fund shall be made available to the division for youth pursuant to an annual appropriation or appropriations.

§ 97-hh. Tuition reimbursement fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a fund to be known as the "tuition reimbursement fund".

2. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance two accounts of the tuition reimbursement fund to be known as:

(a) the "tuition reimbursement account": for reimbursement of tuition to certain students of proprietary vocational schools pursuant to article one hundred one of the education law; and

(b) the "proprietary vocational school supervision account": for services and expenses related to the supervision of proprietary vocational schools pursuant to article one hundred one of the education law.

3. (a) Notwithstanding any other law, rule, or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the accounts established in subdivision two of this section moneys collected pursuant to article one hundred one of the education law including, but not limited to, all fees, assessments, penalties, fines, and settlements relating to the supervision of proprietary vocational schools received after April first, nineteen hundred ninety pursuant to such article and all other moneys credited or transferred to such accounts from any other fund or source pursuant to law.

(b) The comptroller is hereby authorized and directed to permit interest earnings on any account balances on accounts established in subdivision two of this section to accrue to the benefit of each of the accounts.

4. Monies of the accounts established in subdivision two of this section, following appropriation by the legislature, shall be available to the education department and may be expended pursuant to article one hundred one of the education law. Monies shall be paid out of such accounts on the audit and warrant of the state comptroller pursuant to such article.

*** § 97-jj. Industrial and utility service account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an industrial and utility service account within the miscellaneous special revenue fund.

2. All moneys charged and received by the commissioner of taxation and finance for services performed and information furnished relating to the assessment or appraisal of any industrial or utility property for purposes of the real property tax shall be deposited to the credit of the industrial and utility service account.

3. Moneys within the industrial and utility service account, upon appropriation by the legislature, shall be available to the commissioner of taxation and finance for services and expenses of the office relating to the calculation, determination and certification of railroad ceilings, special franchise assessments and oil and gas unit of production values.

* NB There are 2 § 97-jj's

*** § 97-jj. Not-for-profit short-term revolving loan fund.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a fund to be known as the not-for-profit short-term revolving loan fund. Such fund shall consist of moneys made available pursuant to appropriation and any other sources in order to provide support for prompt contracting with and payment of not-for-profit organizations.

2. Moneys of the fund may be expended pursuant to section one hundred

seventy-nine-z of this chapter. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller pursuant to such section.

* NB There are 2 § 97-jj's

§ 97-kk. Local services account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a local services account within the miscellaneous special revenue fund.

2. All revenue received by the commissioner of taxation and finance from charge-backs and fees for services related to the real property information system, fees for services related to the geographical information systems and any other fees, fines and penalties collected by the office and not assigned to another fund or account shall be deposited to the credit of the local services account.

3. Moneys within the local services account, upon appropriation by the legislature, shall be available to the commissioner of taxation and finance for services and expenses of the commissioner relating to the provision of technical and administrative assistance to local governments.

§ 97-ll. Improvement of real property tax administration account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an improvement of real property tax administration account within the miscellaneous special revenue fund.

2. Moneys within the improvement of real property tax administration account, upon appropriation by the legislature, shall be available to the commissioner of taxation and finance for all services and expenses of the state office which relate to activities including, but not limited to, preparation and certification of state equalization rates, the administration of state technical and financial assistance to local governments, review and certification of adjusted base proportions for

special assessing units and approved assessing units pursuant to articles eighteen and nineteen of the real property tax law, the determination of class equalization rates for portions within special assessing units and approved assessing units pursuant to article twelve of the real property tax law, continuance of the market value survey cycle, maintenance of effort in the production of agricultural lands value assessments, advisory appraisals, and assessor training and certification.

*** § 97-mm. State park infrastructure fund.** 1. There is established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the state park infrastructure fund.

2. Such fund shall consist of: (a) revenues received by the state pursuant to section 13.15 and subdivisions two, two-a and two-b of section 3.09 of the parks, recreation and historic preservation law except those revenues required for the support of the patron services account in the miscellaneous special revenue fund pursuant to appropriation by the legislature; (b) all revenues received by the state pursuant to section 13.16 of the parks, recreation and historic preservation law; (c) all revenues received by the state pursuant to contracts, leases, licenses and easements entered into by or with the consent of the commissioner of parks, recreation and historic preservation pursuant to section 13.06 of the parks, recreation and historic preservation law; and (d) all other moneys credited or appropriated for transfer thereto from any other fund or source according to law.

3. Moneys in the fund, pursuant to appropriation by the legislature and issuance of a certificate of availability by the director of the budget, shall be made available for the following purposes: (a) payment of debt service and related expenses authorized by and incurred pursuant to section twelve hundred eighty-five-l of the public authorities law; and (b) payment or reimbursement of costs associated with a state park infrastructure project as such a project is defined in subdivision

thirty of section twelve hundred eighty-one of the public authorities law.

4. Moneys in the state park infrastructure fund shall be kept separate and shall not be commingled with any other moneys in the custody of the comptroller. All deposits of such moneys shall, if required by the comptroller, be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such moneys in such fund may, in the discretion of the comptroller, be invested in obligations in which the comptroller is authorized to invest pursuant to section ninety-eight-a of this article.

5. All payments of moneys from the fund shall be made on the audit and warrant of the comptroller.

* NB There are 2 § 97-mm's

**** § 97-mm. State police motor vehicle law enforcement account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "state police motor vehicle law enforcement account".

2. The state police motor vehicle law enforcement account shall consist of all moneys received by the state pursuant to subsection (b) of section nine thousand one hundred ten of the insurance law that are transferred to the account pursuant to paragraph two of subsection (e) of section nine thousand one hundred ten of the insurance law and all other grants, bequests or other moneys credited, appropriated, or transferred thereto from any other fund or source.

3. Nine million one hundred thousand dollars annually of the state police motor vehicle law enforcement account, following appropriation by the legislature and allocation by the director of the budget, shall be made available for the state operation expenses of the division of state police including but not limited to the costs of activities relating to

the detection, prosecution or reduction of automobile theft and related purposes. All other funds of the state police motor vehicle law enforcement account, following appropriation by the legislature and allocation by the director of the budget, shall be made available for the state operation expenses of the division of state police including but not limited to the costs of activities relating to highway safety and public security.

4. The superintendent of state police, no later than March fifteenth of each year, shall furnish to the governor, the speaker of the assembly and the temporary president of the senate, a report detailing each programmatic component associated with the automobile theft prevention activities of the state police for the previous year. The report shall include, but not be limited to, a breakdown of the funds allocated to each programmatic component, including a breakdown by personal and nonpersonal services and number of employees, and the number of arrests, convictions, and vehicle recoveries. The report shall also contain an analysis of the incidence of automobile theft for each of the state police troop jurisdictions.

** NB There are 2 § 97-mm's

*** § 97-nn. Pet cemetery and pet crematorium inspection and licensing fund.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance an account to be known as the pet cemetery and pet crematorium inspection and licensing fund. Such account shall consist of all fees, penalties, fines and settlements received after March first, nineteen hundred ninety-three pursuant to article thirty-five-C of the general business law and all other monies credited or transferred thereto from any other fund or source pursuant to law.

2. Monies of the account shall be made available to the secretary of state for the purpose of the operation of the pet cemetery and pet crematorium inspection and licensing program pursuant to the provisions of article thirty-five-C of the general business law. Monies shall be paid out of the account on the audit and warrant of the state

comptroller pursuant to such article.

3. The fund shall be held within the business and licensing services account as established in section ninety-seven-y of this article.
* NB There are 3 § 97-nn's

*** § 97-nn. World University Games Fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund in the state purposes account to be known as the World University Games Fund.

2. Such fund shall consist of all revenues received from the sale of World University Games license plates pursuant to section four hundred four-k of the vehicle and traffic law and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. Moneys of the fund, following appropriation by the legislature, may be expended for the World University Games in Buffalo. Moneys shall be paid out of the account on the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner of the department of economic development.
* NB There are 3 § 97-nn's

*** § 97-nn. "I love NY waterways" fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the state comptroller a special fund to be known as the "I love NY waterways" fund.

2. The "I love NY waterways" fund shall consist of the "I love NY waterways" boating safety account.

3. The "I love NY waterways" boating safety account shall consist of the revenues required to be deposited pursuant to the provisions of sections seventy-eight and two hundred one of the navigation law, and all other moneys credited or transferred thereto from any other fund or

source pursuant to law and shall be available for the administration and enforcement of the boating safety program including payments to counties for expenditures incurred in connection with such county's waterway boating safety program pursuant to section seventy-nine-b of the navigation law, including costs and expenses incidental and appurtenant thereto.

5. The moneys in such fund shall be paid out as appropriated by the legislature. No moneys in the "I love NY waterways" fund shall be paid except upon the audit and warrant of the state comptroller on vouchers certified by the commissioner of parks, recreation and historic preservation.

* NB There are 3 § 97-nn's

*** § 97-oo. Biodiversity stewardship and research fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the biodiversity stewardship and research fund which shall consist of a state land biodiversity stewardship account and a biodiversity research account.

2. The state land biodiversity stewardship account and the biodiversity research account shall consist of all moneys credited or transferred thereto from any other fund or source pursuant to law for the purposes of biodiversity stewardship, research or education.

3. Moneys in the biodiversity stewardship and research fund may be invested by the comptroller pursuant to section ninety-eight-a of this article, and any income received by the comptroller shall be used for the purposes of such fund.

4. The moneys held in or credited to the fund shall be expended for the purposes set forth in this section, and may not be interchanged or commingled with any other account or fund but may be commingled with any other fund or account for investment purposes.

5. Moneys in the state land biodiversity stewardship account, following appropriation by the legislature, shall be available to the department of environmental conservation, office of parks, recreation and historic preservation, and the New York state museum within the education department for the following purposes:

a. To undertake reviews pursuant to section 3-0302 of the environmental conservation law and subdivision seventeen of section 3.09 of the parks, recreation and historic preservation law.

b. To identify lands of ecological significance that are candidates to recommend to the governor and legislature for dedication to the state nature and historical preserve trust pursuant to section 45-0113 of the environmental conservation law or designation as park preserves or park preservation areas pursuant to section 20.02 of the parks, recreation and historic preservation law. Such moneys may be spent to conduct surveys of state property boundaries.

c. To complete natural resource inventories and scientific studies to identify, study and monitor occurrences of plants, animals and ecological communities that are rare in New York state.

d. To develop and implement stewardship activities designed to conserve and enhance plants, animals and ecological communities that are rare in New York state, on state-owned lands including, but not limited to, lands dedicated to the state nature and historical preserve trust pursuant to section 45-0113 of the environmental conservation law and lands designated park preserves or park preservation areas pursuant to section 20.02 of the parks, recreation and historic preservation law.

e. To conduct studies and inventories of environmentally significant state-owned underwater lands, including lands now or formally underwater, currently under the jurisdiction of the office of general services to facilitate the proper management and, where appropriate, transfer of such lands to the department of environmental conservation or the office of parks, recreation and historic preservation pursuant to section seventy-five of the public lands law.

f. To support and administer the New York natural heritage program created pursuant to section 11-0539 of the environmental conservation law.

6. No more than two-thirds of the moneys deposited in the state land biodiversity stewardship account may be used for personal service costs incurred by the department of environmental conservation, office of parks, recreation and historic preservation, and the New York state museum within the education department for the purposes set forth in subdivision five of this section. The remaining moneys deposited in the account may be utilized to support projects undertaken by contracts with non-profit conservation organizations, scientific institutions, and other qualified entities for the purposes set forth in subdivision five of this section.

7. Moneys in the biodiversity research account, following appropriation by the legislature, shall be available to the New York biodiversity research institute for biodiversity research, education, and information transfer programs as set forth in section two hundred thirty-five-a of the education law.

8. The expenses of the executive committee and scientific working group shall be charged to the respective accounts equitably.

* NB There are 2 § 97-oo's

*** § 97-oo. Clean air fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "clean air fund" which shall consist of an "operating permit program account" and a "mobile source account".

2. The operating permit program account shall consist of the following:

a. monies collected pursuant to section 72-0303 of the environmental conservation law;

b. all fines and penalties collected pursuant to subdivision twelve of section 72-0201 of the environmental conservation law for the nonpayment of fees; and

3. Monies in the operating permit program account shall be available, following appropriation by the legislature, to pay the reasonable direct and indirect costs of developing and implementing the operating permit program established pursuant to section 19-0311 of the environmental conservation law. Such reasonable direct and indirect costs shall include:

a. reviewing and acting upon any application for an operating permit or permit revision issued pursuant to section 19-0311 of the environmental conservation law;

b. implementing and enforcing the terms and conditions of any operating permit or permit revision issued pursuant to section 19-0311 of the environmental conservation law;

c. emissions and ambient monitoring, including auditing and inspecting source-operated monitoring programs, related to operating permits or permit revisions issued pursuant to section 19-0311 of the environmental conservation law;

d. preparing generally applicable regulations and non-enforceable guidance;

e. modelling, analyses and demonstrations;

f. preparing inventories and tracking emissions;

g. developing and implementing the small business stationary source technical and environmental compliance assistance program established pursuant to section 19-0313 of the environmental conservation law;

h. providing support to the small business stationary source compliance advisory panel established pursuant to section 19-0315 of the environmental conservation law;

i. developing and implementing the small business stationary source ombudsman program established pursuant to section one hundred thirty-seven of the economic development law; and

j. providing loans to the mobile source account, provided that any such loan shall be repaid from such account.

4. The mobile source account shall consist of monies collected pursuant to section three hundred one-b of the vehicle and traffic law, paragraph two of subdivision (a) of section three hundred five of the vehicle and traffic law, any monies collected pursuant to paragraph K of subdivision seven of section four hundred one of the vehicle and traffic law and subdivision four of section 71-2103 of the environmental conservation law, and all interest accrued on any such monies deposited into the account.

5. Monies in the mobile source account shall be available, following appropriation by the legislature, to pay the reasonable direct and indirect costs of developing and implementing the mobile source program including inspection and maintenance, SIP planning and preparation relating to mobile sources, fuels, preparing generally applicable regulations and guidance, and other such additional reasonable costs attributable to the mobile source program.

* NB There are 2 § 97-oo's

§ 97-pp. New York state emergency services revolving loan account. 1. There is hereby established within the combined expendable trust fund-020 in the custody of the state comptroller a new account to be known as the "New York state emergency services revolving loan account".

2. The account shall consist of all moneys appropriated for its purpose, all moneys transferred to such account pursuant to law, and all moneys required by this section or any other law to be paid into or

credited to this account, including all moneys received by the account or donated to it, payments of principal and interest on loans made from the account, and any interest earnings which may accrue from the investment or reinvestment of moneys from the account.

3. Moneys of the account, when allocated, shall be available to the commissioner of the division of homeland security and emergency services to make loans as provided in this section. Up to five percent of the moneys of the account or two hundred fifty thousand dollars, whichever is less, may be used to pay the expenses, including personal service and maintenance and operation, in connection with the administration of such loans.

4. (a) The commissioner of the division of homeland security and emergency services, on recommendation of the state fire administrator, may make, upon application duly made, up to the amounts available by appropriation, loans for:

(i) Purchasing fire fighting apparatus. A loan for purchasing fire fighting apparatus shall not exceed the lesser of three hundred seventy-five thousand dollars or seventy-five percent of the cost of the fire fighting apparatus; provided, however, that loans issued in response to a joint application shall not exceed the lesser of five hundred fifty thousand dollars or seventy-five percent of the cost of the fire fighting apparatus.

(ii) Purchasing ambulances or rescue vehicles. A loan for purchasing an ambulance or a rescue vehicle shall not exceed the lesser of two hundred twenty-five thousand dollars or seventy-five percent of the cost of the ambulance or rescue vehicle; provided, however, that loans issued in response to a joint application shall not exceed the lesser of three hundred fifty thousand dollars or seventy-five percent of the cost of the ambulance or rescue vehicle.

(iii) Purchasing protective equipment or communication equipment. A loan for purchasing protective equipment or communication equipment or both shall not exceed two hundred thousand dollars. Communication equipment purchased with such loan shall, to the maximum extent practicable, be compatible with the communication equipment of adjacent services and jurisdictions; provided, however, that loans issued in response to a joint application shall not exceed two hundred sixty-five thousand dollars.

(iv) Repairing or rehabilitating fire fighting apparatus, ambulances, or rescue vehicles. A loan for repairing or rehabilitating fire fighting apparatus, ambulances, or rescue vehicles shall not exceed the lesser of two hundred thousand dollars or one hundred percent of the cost of the repair or rehabilitation; provided, however, that loans issued in response to a joint application shall not exceed the lesser of four hundred thousand dollars or one hundred percent of the cost of the repair or rehabilitation.

(v) Purchasing accessory equipment. A loan for purchasing accessory equipment shall not exceed one hundred twenty-five thousand dollars; provided, however, that loans issued in response to a joint application shall not exceed one hundred seventy-five thousand dollars.

(vi) Renovating, rehabilitating or repairing facilities that house firefighting equipment, ambulances, rescue vehicles and related equipment. A loan for this purpose shall not exceed the lesser of two hundred fifty thousand dollars or seventy-five percent of the cost of the project; provided, however, that loans issued in response to a joint application shall not exceed the lesser of five hundred thousand dollars or seventy-five percent of the cost of the project.

(vii) Construction costs associated with the establishment of facilities that house firefighting equipment, ambulances, rescue vehicles and related equipment. A loan for this purpose shall not exceed the lesser of five hundred thousand dollars or seventy-five percent of the cost of the construction, or be used for the payment of fees for design, planning, preparation of applications or other costs not directly attributable to land acquisitions or construction; provided, however, that loans issued in response to a joint application shall not exceed the lesser of seven hundred fifty thousand dollars or seventy-five percent of the cost of the construction, or be used for the payment of fees for design, planning, preparation of applications or other costs not directly attributable to land acquisitions or construction.

(viii) Construction costs associated with the establishment of facilities for the purpose of live fire training. A loan for this purpose shall not be granted if another live fire training facility is located within the boundaries of the county or within twenty-five miles. A loan for this purpose shall not exceed the lesser of two hundred fifty thousand dollars or seventy-five percent of the cost of construction, provided, however, joint applications shall not exceed the lesser of four hundred thousand dollars or seventy-five percent of the cost of construction or be used for the payment of fees for design, planning, preparation of applications or other costs not directly attributable to land acquisitions or construction.

(b) No loan authorized by this section shall have an interest rate exceeding two and one-half percent. No applicant shall receive a loan for any purpose under paragraph (a) of this subdivision more than once in any five-year period; provided, however, that joint applicants may receive up to two loans in any five year period. The minimum amount of any loan shall be five thousand dollars. The period of any loan shall not exceed the period of probable usefulness, prescribed by section 11.00 of the local finance law, for the emergency equipment to be purchased with the proceeds of the loan or, if no period be there prescribed, five years. The total amount of any interest earned by the investment or reinvestment of all or part of the principal of any loan made under this section shall be returned to the commissioner of the division of homeland security and emergency services for deposit in the account and shall not be credited as payment of principal or interest on the loan. The commissioner of the division of homeland security and emergency services may require security for any loan and may specify the priority of liens against any emergency equipment wholly or partially purchased with moneys loaned under this section. The commissioner of the division of homeland security and emergency services may make loans under this section subject to such other terms and conditions the commissioner of the division of homeland security and emergency services deems proper.

(c) The commissioner of the division of homeland security and emergency services shall have the power to make such rules and regulations as may be necessary and proper to effectuate the purposes of this section.

(d) The commissioner of the division of homeland security and emergency services shall annually report by March fifteenth to the governor and the legislature describing the activities and operation of the loan program authorized by this section. Such report shall set forth the number of loan applications received and approved; the number of joint applications received and approved; the names of counties, cities, towns, villages and fire districts receiving loans together with the amount and purpose of the loan, the interest rate charged, and the outstanding balance; and the balance remaining in the New York state emergency services revolving loan account, along with fund revenues and expenditures for the previous fiscal year, and projected revenues and expenditures for the current and following fiscal years.

5. (a) Application for loans may be made by a town, village, city, fire district, fire protection district, independent, not-for-profit fire and ambulance corporation or county, other than a county wholly contained within a city, provided that the application is otherwise consistent with its respective powers. Applications may also be submitted jointly by multiple applicants provided that the application is otherwise consistent with each applicant's respective powers.

(b) Every application shall be in a form acceptable to the commissioner of the division of homeland security and emergency services. Every application shall accurately reflect the conditions which give rise to the proposed expenditure and accurately reflect the ability of the applicant to make such an expenditure without the proceeds of a loan under this section.

(c) (i) The commissioner of the division of homeland security and emergency services shall give preference to those applications which demonstrate the greatest need, joint applications, and to those applications the proceeds of which will be applied toward attaining compliance with federal and state laws and may disapprove any application which contains no adequate demonstration of need or which would result in inequitable or inefficient use of the moneys in the account.

(ii) In making determinations on loan applications, the commissioner of the division of homeland security and emergency services shall assure that loan fund moneys are equitably distributed among all sectors of the emergency services community and all geographical areas of the state. Loans for the purpose of personal protective firefighting equipment shall be given preference for a period of two years from the date the first loan is made. Not less than fifty percent of the loans annually made shall be made to applicants whose fire protection or ambulance service is provided by a fire department or ambulance service whose membership is comprised exclusively of volunteers.

(d) An application or joint application shall not be approved:

(i) if the applicant or applicants are in arrears on any prior loan under this section,

(ii) if it shall be shown that at any time in the prior ten years the applicant or applicants used state funds to repay all or part of any loan made under this section.

(e) The commissioner of the division of homeland security and emergency services shall, to the maximum extent feasible, and consistent with the other provisions of this section, seek to provide that loans authorized by this section reflect an appropriate geographic distribution, are distributed equitably and encourage regional cooperation.

6. For purposes of this section, the following terms shall have the accompanying meanings:

(a) "Fire companies" means (i) a fire company, the members of which are firefighters, volunteer, paid or both, of a county, city, town, village, fire district or fire department, or (ii) a fire corporation, the members of which are firefighters, volunteer, paid or both, providing fire protection pursuant to a fire protection contract within a fire protection district of a town.

(b) "Volunteer ambulance service" means an individual, partnership, association, corporation, municipality or any legal or public entity or subdivision thereof engaged in providing emergency medical services and the transportation of sick, disabled or injured persons by motor vehicle, aircraft or other form of transportation to or from facilities providing hospital services which is (i) operating not for pecuniary profit or financial gain, and (ii) no part of the assets or income of which is distributable to, or inures to the benefit of, its members, directors or officers.

(c) "Ambulance" means a motor vehicle designed, appropriately equipped, and used for carrying sick or injured persons.

(d) "Accessory equipment" means equipment necessary to support the ordinary functions of fire fighting, emergency medical services, or rescue activities other than communication equipment, protective equipment, and motor vehicles together with their fixtures and appointments.

(e) "Account" means the New York state emergency services revolving loan account established by this section within the combined expendable trust fund-020.

(f) "Communication equipment" means any voice or original transmission system or telemetry system used to enhance fire fighter safety on the grounds of a fire or other emergency.

(g) "Emergency equipment" means any or all of the following: ambulances, accessory equipment, communication equipment, fire fighting apparatus, protective equipment, and rescue vehicles.

(h) "Fire fighting apparatus" means elevated equipment, pumpers, tankers, ladder trucks, hazardous materials emergency response vehicles, or other such specially equipped motor vehicles used for fire protection, together with the fixtures and appointments necessary to support their functions.

(i) "Joint application" means an application submitted by two or more towns, villages, cities, fire districts, fire protection districts, not-for-profit fire and ambulance corporations or counties, other than a county wholly contained within a city, for any purposes provided in subdivision four of this section.

(j) "Protective equipment" means any clothing and devices that comply with occupational safety and health administration standards (federal occupational safety and health act regulations) used to protect personnel who provide emergency services from injury while performing their functions, including, but not limited to, helmets, coats, boots, eyeshields, gloves and self contained respiratory protection devices.

(k) "Rescue vehicle" means a motor vehicle, other than an ambulance or fire fighting apparatus, appropriately equipped and used to support fire department operations and includes a vehicle specifically for carrying accessory equipment.

§ 97-qq. Statewide public safety communications account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "statewide public safety communications account".

2. The statewide public safety communications account shall consist of all monies deposited in this account pursuant to a subsequent chapter of the laws of nineteen hundred ninety-eight, all monies appropriated for its purpose, all monies transferred to such account pursuant to law, and all monies deposited pursuant to any other law to be paid into or credited to the account, including all monies received by the account or donated to it.

§ 97-rr. Pet dealer licensing fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance, a fund to be known as the "pet dealer licensing fund".

2. Such fund shall consist of all monies collected pursuant to article twenty-six-A of the agriculture and markets law, except for monies collected pursuant to subdivision five of section four hundred three of such article, and all other monies credited or transferred thereto from any other fund or source pursuant to law.

3. Monies of the fund shall be expended solely for the purposes of carrying out the provisions of article thirty-five-D of the general business law and article twenty-six-A of the agriculture and markets law. Monies shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers approved by the commissioner of agriculture and markets. Any interest received by the comptroller on monies on deposit in the pet dealer licensing fund shall be retained in and become part of such fund.

§ 97-tt. Intervenor account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account to be known as the intervenor account.

2. Such account shall consist of all revenues received from siting application fees for electric major utility transmission facilities pursuant to section one hundred twenty-two of the public service law.

3. Moneys of the account, following appropriation by the legislature, may be expended in accordance with the provisions of section one hundred twenty-two of the public service law. Moneys shall be paid out of the account on the audit and warrant of the state comptroller on vouchers certified or approved by the chair of the public service commission.

§ 97-uu. Legislative computer services fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the legislative computer services fund.

2. Such fund shall consist of all revenues received from royalties and receipts from computer related operations and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. Moneys of the fund, following appropriation by the legislature, may be expended for services and expenses relative to research, development, training of personnel and acquisition of support services directly related to data processing capabilities of the legislature. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers certified or approved by the temporary president of the senate or his or her designee and the speaker of the assembly or his or her designee. Funds appropriated may be suballocated to any legislative entity subject to the written approval of the temporary president of the senate or his or her designee and the speaker of the assembly or his or her designee.

§ 97-vv. Senate recyclable materials, information services and conference fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the senate recyclable materials, information services and conference fund.

2. Such fund shall consist of all revenues received from the sale of recyclable materials, fees received for the distribution of senate documents, materials, computerized information and conference fees.

3. Moneys of the fund, following appropriation by the legislature, may be expended for services and expenses including but not limited to waste disposal, production and distribution of senate documents, materials and computerized information, or expenses related to conferences sponsored by the senate.

§ 97-ww. Assembly recyclable materials, information services and conference fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the assembly recyclable materials, information services and conference fund.

2. Such fund shall consist of all revenues received from the sale of recyclable materials, fees received for the distribution of assembly documents, materials, computerized information and conference fees.

3. Moneys of the fund, following appropriation by the legislature, may be expended for services and expenses including but not limited to waste disposal, production and distribution of assembly documents, materials and computerized information, or expenses related to conferences sponsored by the assembly.

§ 97-xx. Animal population control fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "animal population control fund".

2. Such fund shall consist of all moneys collected pursuant to subdivision three of section one hundred ten of the agriculture and

markets law, and section one hundred seventeen-a of the agriculture and markets law, and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. Moneys of the fund shall be expended for the purposes of carrying out the provisions of section one hundred seventeen-a of the agriculture and markets law. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller pursuant to subdivision four of this section. Any interest received by the comptroller on moneys on deposit in the animal population control fund shall be retained in and become part of such fund.

4. The comptroller shall disperse the full balance of funds accrued pursuant to subdivision two of this section to the administering entity selected pursuant to subdivision one of section one hundred seventeen-a of the agriculture and markets law on a quarterly basis for the purposes of administering the animal population control program established pursuant to such section.

§ 97-yy. Breast cancer research and education fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "breast cancer research and education fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section two hundred nine-D and section six hundred twenty-seven of the tax law, all moneys collected pursuant to section four hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. For each state fiscal year, there shall be appropriated to the fund by the state, in addition to all other moneys required to be deposited into such fund, an amount equal to the amounts of monies collected and deposited into the fund pursuant to sections two hundred nine-D and six hundred twenty-seven of the tax law and section four

hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and the amounts of moneys received and deposited into the fund from grants, gifts and bequests during the preceding calendar year, as certified by the comptroller. Nothing contained herein shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the breast cancer research and education fund during the preceding calendar year as the result of revenue derived pursuant to sections two hundred nine-D and six hundred twenty-seven of the tax law and section four hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and from grants, gifts and bequests.

2-b. On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Monies of the fund shall be expended only for breast cancer research and educational projects. As used in this section, "breast cancer research and education projects" means scientific research or educational projects which, pursuant to section two thousand four hundred eleven of the public health law, are approved by the department of health, upon the recommendation of the health research science board.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

§ 97-zz. Federal revenue maximization contract fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund known as the federal revenue maximization contract fund.

2. Such fund shall consist of those revenues specified by the department of social services, subject to the approval of the director of the budget, and properly received from the federal government on account of federal revenue maximization activities conducted by the department of social services and social services districts, both directly and through their contractors, that are credited or transferred thereto from any other fund or source pursuant to law.

3. Moneys in the fund, pursuant to appropriation by the legislature and issuance of a certificate of approval by the director of the budget, shall be made available for the following purposes:

(a) payment of fees, pursuant to a contract approved by the state comptroller, to any contractor of the department of social services providing federal revenue maximization services; and,

(b) payment or reimbursement of the federal share of social services district expenditures based on social services district claims for additional federal reimbursements submitted in accordance with section one hundred thirty-one-g of the social services law and identified by the commissioner of social services as federal revenue maximization claims submitted on behalf of a city or county department or social services district. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner of social services and the director of the budget.

4. Notwithstanding any other provision of law to the contrary, any federal revenues received by the state based on federal revenue maximization contractor activities which reimburse social services districts for activities which have been or will be subject to state reimbursement shall be proportionately reduced by the amount of state reimbursement received by the social services district or, as determined by the commissioner of social services and the director of the budget, by any other city or county agency.

5. Moneys in the federal revenue maximization contract fund shall be kept separate and shall not be commingled with any moneys in the custody of the comptroller. Further, the comptroller shall establish within the federal revenue maximization contract fund a revenue maximization contractor account and a local maximization account.

6. Upon the identification, by the director of the budget, of moneys resulting from federal revenue maximization activities conducted by the department of social services, the comptroller shall apportion the monies as follows:

(a) The first portion shall be deposited to the revenue maximization contractor account, pursuant to the provisions of the applicable contract with the department of social services or a social services district. The director of the budget shall review and approve or disapprove the amounts to be so deposited.

(b) The second portion shall be deposited to the local maximization account, in amounts to be determined by the director of the budget in consultation with the department of social services and any other state department or agency, as necessary.

(c) Remaining moneys shall be deposited to the contingency reserve fund.

7. Payments to a contractor of a department of social services, or a social services district, who was engaged in revenue maximization activities generating reimbursement specified for deposit in the federal revenue maximization fund pursuant to subdivision three of this section, shall be made only from the revenue maximization account.

§ 97-aaa. Clean water/clean air bond fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "clean water/clean air bond fund".

2. The comptroller shall establish the following separate and distinct accounts within the clean water/clean air bond fund: (a) safe drinking water account; (b) clean water account; (c) solid waste account; (d) environmental restoration account; and (e) air quality improvement account.

3. All moneys received by the state from the sale of bonds or notes for the purpose of the clean water/clean air bond fund shall be deposited by the comptroller into the clean water/clean air bond fund established pursuant to this section.

4. Moneys in this fund, following appropriation by the legislature and allocation by the director of the budget, shall be available only for the reimbursement of expenditures made from appropriations from the capital projects fund for the purposes set forth in the Clean Water/Clean Air Bond Act of 1996.

§ 97-bbb. Clean water/clean air fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the Clean Water/Clean Air Fund.

2. Such fund shall consist of revenues collected in the state from the tax on the conveyance of real property pursuant to section fourteen hundred two of the tax law and deposited to the fund pursuant to section fourteen hundred twenty-one of the tax law.

3. Revenues in the clean water/clean air fund shall be kept separate and shall not be commingled with any other moneys in the custody of the comptroller. All deposits of such revenues shall, if required by the comptroller, be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such revenues in such fund may, upon the discretion of the comptroller, be invested in obligations of the United States or of the state or in obligations the principal of and interest on which are guaranteed by the United States or by the state.

4. On or before each April first, and at least quarterly thereafter, the director of the budget shall certify to the comptroller, the chairperson of the senate finance committee and the chairperson of the assembly ways and means committee a monthly amount projected to be necessary to meet the total annual debt service requirements for the current fiscal year on any bonds issued as authorized by the Clean Water/Clean Air Bond Act of 1996. Such amount shall be calculated by estimating the total annual debt service for the current fiscal year less any amounts already retained to meet such requirement divided by the number of months remaining in such year. Such monthly amount shall be retained within such fund for transfer to the general debt service fund for reimbursement of debt service on such bonds.

5. The comptroller shall transfer, as needed, to the general debt service fund such moneys as are necessary to reimburse such fund for any debt service disbursements made on such bonds. In the event that moneys retained in the clean water/clean air fund are less than the amount needed for such reimbursement, the comptroller shall offset such shortfall from subsequent deposits in the clean water/clean air fund as soon as the revenue is available.

6. No later than the last day of the month, the comptroller shall transfer to the general fund any moneys received in such fund during the month that are in excess of the monthly amount certified by the director of the budget. Notwithstanding any other provision of law, the comptroller shall, on the last day of each fiscal year pay to the general fund all moneys remaining in such fund that are not needed for reimbursement of debt service for the current fiscal year.

*** § 97-ddd. Federal single audit chargeback account.** There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account to be known as the federal single audit chargeback account in the internal services fund.

Notwithstanding any other law, rule or regulation to the contrary, expenditures from the federal single audit chargeback account of the division of the budget internal services fund shall be recovered by charging those state departments and agencies responsible for their respective percentages of costs associated with conducting and managing the single audit, in accordance with a schedule of federal program audit costs approved by the director of the budget.

* NB There are 3 § 97-ddd's

*** § 97-ddd. Drinking water program management and administration fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "drinking water program management and administration fund".

2. The drinking water program management and administration fund may consist of (a) all moneys transferred to the state from the drinking water revolving fund pursuant to section twelve hundred eighty-five-m of the public authorities law, (b) all or a portion of moneys made available to New York state for purposes of administering and managing financial assistance provided to recipients from the drinking water

revolving fund pursuant to the Federal Safe Drinking Water Act, and (c) all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. Moneys in the drinking water program management and administration fund shall be kept separately from and shall not be commingled with any other moneys in the custody of the state comptroller.

4. Moneys in the fund, following appropriation by the legislature, may be used, for the purpose of paying all costs of the department of health and New York state environmental facilities corporation for management and administration of the drinking water program established by title four of article eleven of the public health law and of the drinking water revolving fund established by section twelve hundred eighty-five-m of the public authorities law.

* NB There are 3 § 97-ddd's

*** § 97-ddd. Education archives account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous special revenue fund to be known as the education archives account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the education archives account, fees, including charge backs to other agencies and department units for research and reference services; revenue resulting from donations and the sale of publications; charges for duplication of information in any format including, but not limited to electrostatic and photographic copies, photocopies, microform, or data discs; and public or private funds received as payment in lieu of honorarium for services rendered by state education department employees which are related to such employees' official duties or responsibilities.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and

expenses of the state archives and records administration.
* NB There are 3 § 97-ddd's

*** § 97-eee. Clean water/clean air implementation fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "clean water/clean air implementation fund."

2. Such fund shall consist of moneys credited or transferred thereto from any other fund or source for deposit in the fund.

3. Moneys of the clean water/clean air implementation fund shall be available, following appropriation by the legislature, to pay for the costs of state departments, agencies, public authorities and public benefit corporations to implement, manage and administer state assistance payments for the state share of projects authorized pursuant to chapter four hundred thirteen of the laws of nineteen hundred ninety-six.

4. Moneys in the fund shall be kept separately from and shall not be commingled with any other moneys in the custody of the state comptroller.

5. All payments of moneys from the fund shall be made on the audit and the warrant of the comptroller.
* NB There are 2 § 97-eee's

*** § 97-eee. Education library account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous special revenue fund to be known as the education library account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the education library account, fees, including

charge backs to other state agencies and department units; fees charged to public or private entities or individuals for services including licenses or certificates; fines for overdue or lost materials; charges for services and data interpretation; donations; sales of excess library properties; sales of photocopies, microform, data discs, publications or other printed or electronic information, including copies of electronic information purchases from public or private sources for resale to other public or private entities or individuals; and public or private funds received as payment in lieu of honorarium for services rendered by state education department employees which are related to such employees' official duties or responsibilities.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and expenses of the state library.

* NB There are 2 § 97-eee's

§ 97-fff. Summer school of the arts account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous special revenue fund to be known as the summer school of the arts account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the summer school of the arts account, tuition, fees, monies transferred from other funds and accounts pursuant to law and charge backs to other state agencies and school districts for services and programs of the summer school of the arts.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and expenses of the summer school of the arts.

§ 97-ggg. Teacher certification program account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous special revenue fund to be known as the teacher certification program account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the teacher certification account, fees related to responsibilities of the education department pursuant to section three thousand six of the education law including workload pursuant to chapter six hundred fifty of the laws of nineteen hundred ninety including all fees for teaching certificates, temporary licenses, including temporary coaching licenses, temporary certificates and continuing and duplicate certificates and penalties and fines pursuant to subdivision seven of section three hundred five of the education law.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and expenses related to the administration of the teacher certification program.

§ 97-hhh. High school equivalency account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous special revenue fund to be known as the high school equivalency account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the high school equivalency account, fees established by the commissioner of education and approved by the director of the budget to supplement administration of the general educational development tests for the high school equivalency diploma.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for

services and expenses related to the administration of the general educational development tests for the high school equivalency diploma.

§ 97-iii. Indirect cost recovery account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous special revenue fund to be known as the indirect cost recovery account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the indirect cost recovery account, charge backs to the general fund - state purposes account, to special revenue fund - other, to special revenue funds - federal, and to internal services funds; moneys recovered from the sale of department publications, fees for technical assistance services, fees for printing services provided to other department units, other state agencies, governmental bodies and other entities; and fees collected from outside use of department of education facilities.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for policy, legal and administrative services provided to other department units, other state agencies, governmental bodies and other entities.

§ 97-jjj. Rome school for the deaf account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous special revenue fund to be known as the Rome school for the deaf account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the Rome school for the deaf account, revenues received pursuant to section forty three hundred fifty-seven of the

education law and fees from school districts, BOCES, other entities and individuals for other appropriate education-related services.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and expenses related to the operation of the Rome school for the deaf.

§ 97-kkk. Batavia school for the blind account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous special revenue fund to be known as the Batavia school for the blind account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the Batavia school for the blind account, revenues received pursuant to section forty three hundred thirteen of the education law and fees from school districts, BOCES, other entities and individuals for other appropriate education-related services.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and expenses related to the operation of the Batavia school for the blind.

§ 97-lll. Vocational rehabilitation fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance a fund to be known as the vocational rehabilitation fund.

2. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance two accounts of the vocational rehabilitation fund to be known as:

(a) the workers' compensation death benefit accounts. Expenditures from this account shall support services and expenses of the special workers' compensation program. Notwithstanding any other law, rule or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of this account all moneys collected pursuant to subdivision nine of section fifteen of the workers' compensation law; and

(b) the workers' compensation evaluation fees account. Expenditures from this account shall support rehabilitation services for injured workers. Notwithstanding any other law, rule or regulation to the contrary, the comptroller is hereby authorized and directed to deposit to the credit of this account fees charged to insurance carriers in accordance with a fee schedule adopted by the board of regents.

3. Moneys of the accounts established in subdivision two of this section, following appropriation by the legislature, shall be available to the state education department for services and expenses of the special workers' compensation program.

§ 97-mmm. Archives records management account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous internal service fund to be known as the archives records management account.

2. Notwithstanding any other law, rule or regulation to the contrary, expenditures from the archives records management account shall support records management activities pursuant to section 57.05 of the arts and cultural affairs law. This account shall consist of fees charged to state, local and miscellaneous agencies, in accordance with section 57.05 of the arts and cultural affairs law.

3. Notwithstanding any other law, rule or regulation to the contrary, the comptroller is hereby authorized and directed to transfer to the archives records management account, within forty-five days of enactment of the state budget, fees for records management activities from various

state, local and miscellaneous agencies, and deposit in the archives records management account such amounts as determined by a schedule of fees developed by the commissioner of education and approved by the director of the budget, pursuant to section 57.05 of the arts and cultural affairs law.

4. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and expenses of archives records management.

§ 97-nnn. Office of the professions account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special revenue fund to be known as the office of the professions account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the office of the professions account, payments relating to the responsibilities of the education department pursuant to title VIII of the education law, including fees for professional licenses and registration, penalties for professional misconduct, charges for test administration, verification and certification of credentials, and restoration of revoked and annulled licenses and fees related to foreign and out-of-state medical school evaluations and any other related fees, surcharges and charges as established by statute or by the commissioner's regulations pursuant to such title.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and expenses of the office of the professions.

§ 97-ooo. Department of corrections and community supervision asset forfeiture account. 1. There is hereby established in the joint custody of the state comptroller and the department of corrections and community supervision a special account within the miscellaneous special revenue fund to be known as the department of corrections and community supervision asset forfeiture account. Such account shall consist, subject to necessary federal approval, of moneys received by the department of corrections and community supervision through the equitable sharing that is authorized in federal forfeiture actions.

2. The moneys of the account shall be available for purposes of developing additional resources such as, but not limited to, obtaining equipment, establishing training programs, or accessing existing technology or databases.

3. The commissioner of the department of corrections and community supervision shall report to the commissioner of the division of criminal justice services, the director of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee by October first, nineteen hundred ninety-eight and every six months thereafter, on the source and amounts of moneys in the account. Such report shall describe the amount of moneys received by the federal government and the department of corrections and community supervision from the joint activities of the department and federal law enforcement agencies, the law enforcement activities which led to such forfeiture and the value of the assets so seized.

4. The moneys of such account shall be made available on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of the department of corrections and community supervision.

§ 97-ppp. Education museum account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous special revenue fund to be known as the education museum account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the education museum account, fees, including

charge backs to other state agencies and department units; fees charged for the use of museum facilities or for services including licenses or certificates; charges for services and data interpretation; donations; sales of photocopies, microform, data discs, publications or other materials, including the sale of excess museum properties; public or private funds received for research activities managed by the state museum; and from public or private funds received as payment in lieu of honorarium for services rendered by state education department employees which are related to such employees official duties or responsibilities.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and expenses of the state museum.

§ 97-qqq. Automation and printing chargeback account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous internal service fund to be known as the automation and printing chargeback account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the automation and printing chargeback account chargebacks to the general fund - state purposes account, to special revenue fund - other, to special revenue funds - federal and to internal services funds for centralized information technology and printing services and moneys recovered from the sale of department publications, fees for technical assistance services, fees for printing services provided to other department units, other state agencies, governmental bodies and other entities.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and expenses related to the administration of the automation and printing chargeback account.

*** § 97-rrr. School tax relief fund.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the school tax relief fund.

2. Such fund shall consist of all monies credited or transferred thereto from the general fund or from any other fund or sources pursuant to law.

3. The monies in such fund shall be appropriated for school property tax exemptions granted pursuant to the real property tax law and payable pursuant to section thirty-six hundred nine-e of the education law.

4. All payments from the fund shall be made on the audit and warrant of the comptroller on vouchers approved by the commissioner of the state education department.

5. Notwithstanding the provisions of section one hundred seventy-one-a of the tax law, as separately amended by chapters four hundred eighty-one and four hundred eighty-four of the laws of nineteen hundred eighty-one, and notwithstanding the provisions of chapter ninety-four of the laws of two thousand eleven, or any other provisions of law to the contrary, during the fiscal year beginning April first, two thousand twenty-six, the state comptroller is hereby authorized and directed to deposit to the fund created pursuant to this section from amounts collected pursuant to article twenty-two of the tax law and pursuant to a schedule submitted by the director of the budget, up to $1,294,911,000 as may be certified in such schedule as necessary to meet the purposes of such fund for the fiscal year beginning April first, two thousand twenty-six.

* NB There are 2 § 97-rrr's

*** § 97-rrr. Debt reduction reserve fund.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a fund to be known as the debt reduction reserve fund. Such fund shall be established as a capital projects fund.

2. Such fund shall consist of all monies credited or transferred thereto from the general fund or from any other fund or sources pursuant to law.

3. The monies in such fund, following appropriation by the legislature and allocation by the director of the budget, shall be available for the following purposes:

(a) for the payment of principal, interest, and related expenses on general obligation bonds, lease purchase payments, or special contractual obligation payments, or for the purposes of retiring or defeasing bonds previously issued, including any accrued interest thereon, for any state-supported bonding program or programs, and;

(b) for the funding of capital projects, equipment acquisitions, or similar expenses which have been authorized by law to be financed through the issuance of bonds, notes, or other obligations.

4. Any amounts disbursed from such fund shall be excluded from the calculation of annual spending growth in state operating funds until June 30, 2019.

* NB There are 2 § 97-rrr's

§ 97-sss. Charter schools stimulus fund. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a fund to be known as the charter schools stimulus fund. Such fund shall consist of all monies made available pursuant to appropriation for this purpose, all monies transferred to such fund pursuant to law, and grants, gifts and devises and donations from any public or private source. The purpose of such fund is to provide discretionary financial support, including grants and loans to charter school applicants and to charter schools for start-up costs and for costs associated with the acquisition, renovation, or construction of school facilities.

§ 97-ttt. Federal revenue maximization contract fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the federal revenue maximization contract fund.

2. Such fund shall consist of those revenues specified by the office of temporary and disability assistance or the department of health, as approved by the director of the budget, and properly received from the federal government on account of federal revenue maximization activities conducted by the former department of social services or the office of temporary and disability assistance or the department of health, and social services districts, both directly and through their contractors, that are credited or transferred thereto from any other fund or source pursuant to law.

3. Notwithstanding any provision of law to the contrary, to the extent that federal revenues specified under subdivision two of this section and related to medical assistance expenditures are properly received under a federal revenue maximization contract which has been properly executed by the department of health, and approved by the director of the budget, and are used to reduce the state and local district cost of medical assistance expenditures, the commissioner of health shall, subject to the approval of the director of the budget, transfer such specified revenues to the federal revenue maximization contract fund and shall make all payments or transfers required by this section.

4. Moneys in the fund, pursuant to appropriation by the legislature and issuance of a certificate of approval by the director of the budget shall be made available for the following purposes:

(a) payment of fees, pursuant to a contract approved by the state comptroller, to a contractor of the former department of social services or the office of temporary and disability assistance or the department of health providing federal revenue maximization services; and

(b) payment or reimbursement of the federal share of social services district expenditures based on social services district claims for additional federal reimbursements submitted in accordance with section one hundred thirty-one-g of the social services law and identified by the commissioner of the office of temporary and disability assistance or the department of health, as federal revenue maximization claims submitted on behalf of a city or county department or social services district. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner of the office of temporary and disability assistance or the department of health and the director of the budget.

5. Notwithstanding any other provision of law to the contrary, any federal revenues received by the state based on federal revenue maximization contractor activities which reimburse social services districts for activities which have been or will be subject to state reimbursement shall be proportionately reduced by the amount of state reimbursement received by the social services district, or, as determined by the commissioner of the office of temporary and disability assistance or the department of health and the director of the budget, by any other city or county agency.

6. Moneys in the federal revenue maximization contract fund shall be kept separate and shall not be commingled with any moneys in the custody of the comptroller. Further, the comptroller shall establish within the federal revenue maximization contract fund a revenue maximization contractor account and a local maximization account.

7. Upon the identification, by the director of the budget, of moneys resulting from federal revenue maximization activities conducted by the former department of social services or the office of temporary and disability assistance or the department of health, the state comptroller shall apportion the moneys as follows:

(a) the first portion shall be deposited to the revenue maximization contractor account, pursuant to the provisions of the applicable contract with the former department of social services or the office of temporary and disability assistance or the department of health, or a social services district. The director of the budget shall review and approve or disapprove the amounts to be so deposited;

(b) the second portion shall be deposited to the local maximization account, in amounts to be determined by the director of the budget in consultation with the commissioner of the office of temporary and disability assistance and any other state department or agency, as necessary; and

(c) remaining moneys shall be deposited to the contingency reserve fund.

8. Payments to a contractor of the former department of social services or the office of temporary and disability assistance or the department of health or a social services district, who was engaged in revenue maximization activities generating reimbursement specified for deposit in the federal revenue maximization fund pursuant to subdivision three of this section, shall be made only from the revenue maximization contractor account.

9. Notwithstanding any law to the contrary, and in accordance with section four of the state finance law, the comptroller is hereby authorized and directed to transfer, upon request from the director of the budget, $95,000,000 from any of the office of temporary and disability assistance special revenue federal funds to the federal revenue maximization fund (359) or the contingency reserve fund (005).

*** § 97-uuu. Tax revenue arrearage account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special revenue fund to be known as the tax revenue arrearage account.

2. Such account shall consist of all moneys collected by any private contractor to whom an outstanding tax liability owed by a taxpayer has been referred for collection.

3. Moneys of the fund, following appropriation by the legislature, may be expended to make payments to private contractors which have provided collection services. After the payment of such contractor services the state comptroller is authorized and directed to transfer the remaining moneys in such account to the general fund or to any other fund of the state to which tax payments are directed to be deposited pursuant to statute, on the last day of each month. The commissioner of taxation and

finance shall certify to the state comptroller the amounts from such account which are to be paid to the private contractors, from appropriations provided therefore, and the amounts from such account which are to be paid to the general fund or any other fund of the state to which tax payments are directed to be deposited pursuant to statute.

4. Moneys shall be paid out of the fund upon audit and warrant of the state comptroller on vouchers certified or approved by the commissioner.
* NB There are 2 § 97-uuu's

*** § 97-uuu. Transportation infrastructure bond fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "transportation infrastructure bond fund."

2. The comptroller shall establish at least three separate and distinct accounts within the transportation infrastructure bond fund as follows, which shall include the following: (a) an account containing all moneys received by the state from the sale of bonds and/or notes for uses eligible pursuant to subdivision a of section four of the Transportation Infrastructure Bond Act of 2000, enacted by a chapter of the laws of two thousand; (b) an account containing all moneys received by the state from the sale of bonds and/or notes for uses eligible pursuant to subdivision b of section four of the Transportation Infrastructure Bond Act of 2000, enacted by a chapter of the laws of two thousand; and (c) an account containing all moneys received by the state from the sale of bonds and/or notes for uses eligible pursuant to subdivision c of section four of the Transportation Infrastructure Bond Act of 2000, enacted by a chapter of the laws of two thousand.

3. Moneys in any account of this fund, following appropriation by the legislature and allocation by the director of the budget, shall be available only for reimbursement of expenditures made from appropriations from the capital projects fund for the purpose of the transportation infrastructure bond fund, as set forth in the Transportation Infrastructure Bond Act of 2000.

4. No moneys received by the state from the sale of bonds and/or notes sold pursuant to the Transportation Infrastructure Bond Act of 2000 shall be expended for any project until funds therefor have been allocated pursuant to the provisions of this section and copies of the appropriate certificates of approval filed with the chairman of the senate finance committee, the chairman of the assembly ways and means committee and the state comptroller.

* NB Not effective due to defeat of the Transportation Bond Act of 2000.

* NB There are 2 § 97-uuu's

§ 97-vvv. Universal prekindergarten reserve fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a fund, to be known as the "universal prekindergarten reserve fund".

2. Such fund shall consist of moneys transferred from the general fund pursuant to paragraph f of subdivision ten of section thirty-six hundred two-e of the education law on behalf of school districts eligible to receive funds pursuant to such section which do not provide a universal prekindergarten program or do not serve all aidable pupils in the current school year. School districts reserving moneys within this fund shall access such moneys for use in providing a universal prekindergarten program pursuant to section thirty-six hundred two-e of the education law based upon a plan approved by the commissioner of education and the director of the budget. Notwithstanding any provision of law to the contrary, any funds remaining on deposit in the universal prekindergarten fund as of September fifteenth, two thousand two shall be transferred to the general fund.

*** § 97-www. Cuba lake management fund.** 1. There is hereby established in the joint custody of the state comptroller and commissioner of taxation and finance a special fund to be known as the "Cuba lake management fund".

2. The Cuba lake management fund shall consist of all revenues collected from the rental, sale or lease of state lands within the Cuba Lake district, as established by chapter two hundred sixty-three of the laws of nineteen hundred eighty-one, and paid pursuant to a lease, sale, or other agreement or application entered into or made after the effective date of this section.

3. The monies of the Cuba lake management fund, following appropriation by the legislature and the issuance of a certificate of approval by the director of the budget, shall be made available for the following purposes:

(a) payment of fees, pursuant to a contract approved in accordance with all applicable statutes, to a contractor or contractors for capital improvements to the lands and appurtenant structures necessary for the continued protection and preservation of the impoundment area known as the Oil Creek reservoir, including without limitation the spillway and the dam;

(b) payment of fees, pursuant to a contract approved in accordance with all applicable statutes, to the Cuba Lake district or other entity identified by the commissioner of general services, for the purpose of management of the Cuba Lake district, including, without limitation, for the services of collection of rentals or other fees related to the use or occupation of state owned lands within such district or fees and costs related to the sale of state or Cuba Lake district owned lands or for other such purpose as the commissioner of general services shall determine; and

(c) payment of fees, pursuant to a contract approved in accordance with all applicable statutes, to a contractor or contractors, which may include the Cuba Lake district, for the establishment and maintenance of public access to the waters of Cuba lake for the purposes of fishing, boating and other recreational uses.

4. No monies deposited to the Cuba lake management fund shall be made available for the purposes set forth in subdivision three of this section until such time as the Cuba Lake district shall assume responsibility for the collection and payment to the state of all

outstanding rentals or fees for the use and occupancy of state owned lands within such district for any period prior to the effective date of this section and for the collection and payment to the state for the deposit into such fund of all rentals or fees for the use and occupancy of state owned lands within the said Cuba Lake district for any period subsequent to the effective date of this section.

5. Any income earned on moneys within the Cuba lake management fund shall be added to and made available for the purposes of such fund.

6. Any monies deposited into the Cuba lake management fund, except for monies obtained from the sale of state or Cuba Lake district owned lands within the Cuba Lake district, in excess of the amounts necessary to accomplish the purposes thereof shall, at the end of each state fiscal year, be transferred to and deposited into the general fund of the state.

7. Moneys shall be paid out of the Cuba lake management fund on the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner of general services.

8. If after having assumed responsibility for the collection and payment to the state of all outstanding rentals or fees, pursuant to subdivision four of this section, and after having exerted its best efforts to collect rentals or fees for the use and occupancy of state owned lands within the Cuba Lake district, such district shall determine that one or more accounts are not collectable by it, the Cuba Lake district shall identify each such account to the commissioner of general services with a request that such account be referred to the attorney general for collection or eviction.

* NB There are 4 § 97-www's

*** § 97-www. Quality child care and protection fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "quality child care and protection fund".

2. The quality child care and protection fund shall consist of moneys received by the state pursuant to subdivision eleven of section three hundred ninety of the social services law and all other moneys appropriated, credited or transferred thereto from any other fund or source.

3. Moneys of the quality child care and protection fund, following appropriation by the legislature and allocation by the director of the budget, shall be made available to the commissioner of the office of children and family services to provide grants to child day care providers for health and safety purposes, for training of child day care provider staff and other activities to increase the availability and/or quality of child care programs.

4. The commissioner of the office of children and family services shall submit a report to the governor, temporary president of the senate and the speaker of the assembly on an annual basis commencing on August thirty-first, two thousand one concerning the implementation of this section. This report shall include information on the amount of funds made available to the commissioner of the office of children and family services and the use of such funds.

* NB There are 4 § 97-www's

*** § 97-www. Consumer protection account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account within the miscellaneous special revenue fund to be known as the "consumer protection account."

2. Such account shall consist of all penalties received by the department of state pursuant to section three hundred ninety-nine-z of the general business law, section 16-106 of the energy law and any additional monies appropriated, credited or transferred to such account by the Legislature. Any interest earned by the investment of monies in such account shall be added to such account, become part of such account, and be used for the purposes of such account.

3. Monies in the account shall be available to the department of state for all costs and expenditures related to consumer protection activities.

4. Monies in the account shall be paid out of the account on the audit and warrant of the state comptroller on vouchers certified or approved by the department of state or any officer or employee designated by the secretary of state.

* NB There are 4 § 97-www's

*** § 97-www. New York State Dental Foundation fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the " New York State Dental Foundation Fund".

2. Such fund shall consist of all moneys collected pursuant to section four hundred four-r of the vehicle and traffic law, and all other moneys credited or transferred thereto from any other fund or source pursuant to law, provided that section four hundred four-r of the vehicle and traffic law shall control the method of payment for the costs of producing the distinctive license plates authorized pursuant to such section of law.

3. Moneys of the fund shall be expended for the benefit of the dental education and public access programs of the New York State Dental Foundation. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers approved and certified by the commissioner of health. Any interest received by the comptroller on moneys on deposit in the New York State Dental Foundation fund shall be retained in and become part of such fund. No money from such fund may be withdrawn, transferred, or used by any person for any purpose other than as permitted in this section.

* NB There are 4 § 97-www's

*** § 97-xxx. Additional mass transportation assistance fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of tax and finance a fund to be known as the additional mass transportation assistance fund.

2. Moneys in the additional mass transportation assistance fund shall be used for the payment of operating assistance to the metropolitan transportation authority for the operating expenses of the Long Island rail road company and the Metro-North commuter railroad company which includes the New York state portion of Harlem, Hudson, Port Jervis, Pascack, and the New Haven commuter railroad services regardless of whether the services are provided directly or pursuant to joint service agreements.

* NB There are 2 § 97-xxx's

*** § 97-xxx. Agriculture in the classroom fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "agriculture in the classroom fund".

2. Such fund shall consist of all moneys collected pursuant to section four hundred four-s of the vehicle and traffic law, and all other moneys credited or transferred thereto from any other fund or source pursuant to law, provided, however that any funds necessary to complete design and production of the distinctive license plates authorized by section four hundred four-s of the vehicle and traffic law shall first be allocated for such purposes.

3. Moneys of the fund shall be expended for the purposes of providing funding for agriculture in the classroom programs conducted in cooperation with the department of agriculture and markets. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers approved by the commissioner of agriculture and markets. Any interest received by the comptroller on moneys on deposit in the agriculture in the classroom fund shall be retained in and become part of such fund.

* NB There are 2 § 97-xxx's

*** § 97-yyy. Children and family services quality enhancement fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special revenue fund to be known as the children and family services quality enhancement fund.

2. The children and family services quality enhancement fund shall consist of moneys received by the state pursuant to subdivision ten of section one hundred fifty-three-k of the social services law and subdivision six of section three hundred eighty-seven of the social services law, moneys donated or given to the state, and all other moneys appropriated, credited or transferred thereto from any other fund or source.

3. Moneys of the children and family services quality enhancement fund, following appropriation by the legislature and allocation by the director of the budget, shall be made available to the commissioner of the office of children and family services for activities to increase the availability and/or quality of children and family services programs which may include, but not be limited to, staff recruitment, retention and training activities, research projects and targeted services expansion and/or demonstration projects to test innovative models for service delivery including such areas as health, mental health and substance abuse services.

4. The office of children and family services shall submit a report to the governor and the legislature by January thirty-first, two thousand three and annually thereafter detailing all expenditures made from the children and family services quality enhancement fund during the previous year, the status of any research projects and demonstration projects funded by the quality enhancement fund, and the office's priorities for allocating funds from the quality enhancement fund for the current year.

* NB Repealed June 30, 2027

* NB There are 2 § 97-yyy's

*** § 97-yyy. Domestic violence awareness fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "domestic violence awareness fund."

2. Such fund shall consist of all revenues received pursuant to an appropriation by the legislature, all moneys collected pursuant to section four hundred four-t of the vehicle and traffic law, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained herein shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Moneys of the fund, following appropriation by the legislature and allocation by the director of the budget, shall be available for the purpose of funding expenses of the office for the prevention of domestic violence for educational and prevention programs undertaken pursuant to article twenty-one of the executive law.

* NB There are 2 § 97-yyy's

§ 97-zzz. Cultural education account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special fund to be known as the cultural education account.

2. The comptroller is authorized and directed to receive for deposit to the credit of the cultural education account revenues designated for such deposit by law including those derived from the surcharge authorized by the third undesignated paragraph of subdivision (a) of section eight thousand eighteen of the civil practice and law and rules, subparagraph b of paragraph four of subdivision (a) of section eight thousand twenty-one of such law, subparagraph b of paragraph eleven of

subdivision (b) of section eight thousand twenty-one of such law, and subdivision a of section 7-604, subdivision 1 of section 7-614 of the administrative code of the city of New York.

3. Moneys of this account, following appropriation by the legislature, shall be available to support the following agencies and programs: (a) the state education department for services and expenses of the cultural education program including operating expenses and capital projects and the New York state summer school of the arts subject to a plan approved by the commissioner of education and the director of the budget; and (b) the Nelson A. Rockefeller performing arts center corporation subject to a plan approved by the director of the budget.

*** § 97-cccc. Interest assessment surcharge fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the state comptroller a fund to be known as the "interest assessment surcharge fund".

2. The interest assessment surcharge fund shall consist of all moneys collected and received by the commissioner from employers pursuant to section five hundred eighty-one-d of the labor law and of interest earned upon moneys belonging to such fund and deposited or invested. All moneys so collected shall be deposited in a bank, trust company or industrial bank designated by the state comptroller. Moneys so deposited shall be credited immediately to the account of the interest assessment surcharge fund and shall be used for the purposes set forth in this section. Moneys in such fund may be invested by the state comptroller in accordance with the provisions of section ninety-eight of this article, and shall be used for the purposes specified in this section. Any balance in such fund shall not lapse but shall remain continuously available for such purposes until full interest payments are paid to the federal government in accordance with the provisions of this section.

3. Moneys in the interest assessment surcharge fund shall be kept separate from and shall not be commingled with any other moneys in the custody of the commissioner of taxation and finance and the state

comptroller. All deposits of such moneys shall, if required by the state comptroller, be secured by obligations of the United States or of this state of market value equal at all times to the amount of the deposit and all banks and trust companies are authorized to give such securities for such deposits.

4. Moneys of the fund shall be used exclusively for the purpose of paying interest due on advances from the federal unemployment account under Title XII of the Social Security Act (42 U.S. Code Sections 1321 to 1324) and thereafter crediting employer accounts as provided in section five hundred eighty-one-d of the labor law. The moneys shall be paid out of the fund on the audit and warrant of the state comptroller.

5. The interest assessment surcharge fund shall not be used in whole or in part for any purpose or in any manner which (a) would permit its substitution for, or a corresponding reduction in, federal funds that would be available in its absence to finance expenditures for the administration of this article; or (b) would cause the appropriate agency of the United States government to withhold any part of an administrative grant which would otherwise be made.

* NB There are 4 § 97-cccc's

*** § 97-cccc. Vital records management account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special revenue fund to be known as the vital records management account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the health department payments relating to the responsibilities of the vital records management program, including fees for certification, certified copy or certified transcripts of certificates of birth, death, or dissolution of marriage; or for certification, certified copy or certified transcript of certificate of marriage.

3. Moneys of this account, following appropriation by the legislature, shall be available to the health department for services and expenses of the vital records management program.

* NB There are 4 § 97-cccc's

*** § 97-cccc. Tobacco revenue guarantee fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the tobacco revenue guarantee fund.

2. Notwithstanding any inconsistent provision of law, rule or regulation to the contrary, the director of the division of the budget shall provide to chairpersons of the senate finance and assembly ways and means committees, as part of the annual executive budget submissions, a health care reform act financial plan which shall include, but not be limited to, quarterly estimates of health care reform act receipts and disbursements. Such plan shall be updated on a quarterly basis, within thirty days of the quarter to which it shall pertain, based on the actual experience of receipts, disbursements and transfers, in a form suitable for comparison to the annual financial plan. Such plan and quarterly updates shall be delivered to the temporary president of the senate, the speaker of the assembly and the comptroller annually with the submission of the summary financial plan as required by section twenty-two of this chapter, and within thirty days after the end of each quarter, respectively.

3. During each such quarter, the commissioner of health shall assess the receipts deposited to the credit of the health care reform act pursuant to a chapter of the laws of two thousand three. At the same time, the director of the division of the budget shall determine the amount of the payment that would have been due to the state for the state's share of the tobacco master settlement agreement as of April thirtieth of each such state fiscal year. The director of the division of the budget in consultation with the commissioner of health shall then determine: (a) whether the actual receipts to be received prior to the

end of each quarter are less than the greater of the planned receipts or estimated disbursements; (b) if such determination results in an underpayment or deficiency, the director of the division of the budget shall immediately issue a declaration to the comptroller and the commissioner of health identifying the amount of such underpayment or deficiency; (c) notwithstanding any provision of law, upon receipt of such declaration of underpayment or deficiency, the comptroller shall transfer from amounts available in the general fund including, but not limited to amounts collected pursuant to article twenty-two of the tax law, to the tobacco revenue guarantee fund the amount identified as the underpayment or deficiency pursuant to paragraph (b) of this subdivision. Provided, however, that the total amount so transferred to the tobacco revenue guarantee fund during any such state fiscal year shall not exceed the amount of the payment that would have been due to the state for the state's share of the tobacco master settlement agreement as of April thirtieth of each such state fiscal year.

4. At the request of the commissioner of health, the comptroller shall transfer any and all funds in the tobacco revenue guarantee fund to the tobacco control and insurance initiatives pool established pursuant to section twenty-eight hundred seven-v of the public health law. No later than the thirty-first day of March, two thousand five, and again on the thirty-first day of March, two thousand six, the commissioner of health shall issue a report to the chairpersons of the assembly ways and means committee and the senate finance committee setting forth the calculations performed and the transfers made pursuant to this section.

5. Notwithstanding any other provision of this section or any other contrary provision of law, for the period April first, two thousand seven through March thirty-first, two thousand eleven, the provisions of subdivision three of this section shall be suspended and have no force and effect.

* NB There are 4 § 97-cccc's

*** § 97-cccc. Erie canal museum fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the Erie canal museum fund.

2. Such fund shall consist of all moneys collected pursuant to section four hundred four-u of the vehicle and traffic law, and all other moneys credited or transferred thereto from any other fund or source pursuant to law, provided that section four hundred four-u of the vehicle and traffic law shall control the method of payment for the costs of producing the distinctive license plates authorized pursuant to such section of law.

3. Moneys of the fund shall be expended for the benefit of the programs of the Erie Canal Museum, Inc. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers approved by the chairman of the board of trustees of the Erie Canal Museum, Inc. Any interest received by the comptroller on moneys on deposit in the Erie canal museum fund shall be retained in and become part of such fund. No money from such fund may be withdrawn, transferred, or used by any person for any purpose other than as permitted by this section.

* NB There are 4 § 97-cccc's

*** § 97-dddd. Community mental health support and workforce reinvestment account.** 1. There is hereby created in the custody of the state comptroller and the commissioner of taxation and finance an account of the special revenue fund to be known as the community mental health support and workforce reinvestment account.

2. The commissioner of the office of mental health shall notify the director of the budget when the number of children's psychiatric center beds or adult, non-geriatric psychiatric center beds closed in any one year exceeds the number of beds projected to be closed by the office of mental health in the executive budget request submitted in the year prior to the fiscal year for which the executive budget is being submitted. Notwithstanding any other law, rule or regulation to the contrary the director of the budget shall then transfer the amount of actual state operations general fund appropriation reductions, including

personal service and nonpersonal service, directly attributed to the closure of such beds, to the state comptroller who shall then credit such appropriation reductions to the community mental health support and workforce reinvestment account. The per bed appropriation reduction shall be no less than one hundred ten thousand dollars on a full annual basis.

3. Moneys of this account, following appropriation by the legislature, shall be available to the office of mental health for disbursement to local governments and not-for-profit operated mental health agencies for services and expenses of community support and workforce reinvestment.

* NB Repealed March 31, 2027

*** § 97-eeee. Rebuild and renew New York transportation bond fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "rebuild and renew New York transportation bond fund."

2. The comptroller shall establish at least two separate and distinct accounts within the rebuild and renew New York transportation bond fund as follows, which shall include the following: (a) an account containing all moneys received by the state from the sale of bonds and/or notes for uses eligible pursuant to subdivision a of section four of the rebuild and renew New York transportation bond act of two thousand five, enacted by a chapter of the laws of two thousand five; and (b) an account containing all moneys received by the state from the sale of bonds and/or notes for uses eligible pursuant to subdivision b of section four of the rebuild and renew New York transportation bond act of two thousand five, enacted by a chapter of the laws of two thousand five.

3. Moneys in any account of this fund, following appropriation by the legislature and allocation by the director of the budget, shall be available only for reimbursement of expenditures made from appropriations from the capital projects fund for the purpose of the rebuild and renew New York transportation bond fund, as set forth in the

rebuild and renew New York transportation bond act of two thousand five.

4. No moneys received by the state from the sale of bonds and/or notes sold pursuant to the rebuild and renew New York transportation bond act of two thousand five shall be expended for any project until funds therefor have been allocated pursuant to the provisions of this section and copies of the appropriate certificates of approval filed with the chair of the senate finance committee, the chair of the assembly ways and means committee and the state comptroller.

* NB There are 3 § 97-eeee's

*** § 97-eeee. Cultural resource survey account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance an account of the miscellaneous internal service fund to be known as the cultural resource survey account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the cultural resource survey account fees charged to state agencies and institutions in support of the cultural resource survey program.

3. The amount expended from this account for cultural resource surveys shall be charged to the state agency or institution for which the survey is required.

4. Notwithstanding any other law, rule or regulation to the contrary, moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and expenses of the cultural resource survey program.

* NB There are 3 § 97-eeee's

*** § 97-eeee. Federal-state health reform partnership program account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a miscellaneous special revenue account to be known as the "federal-state health reform partnership program account".

2. The account shall consist of those monies received from the federal government for additional medical assistance revenues or savings achieved under the federal-state health reform partnership program or monies earned by the state and received from the federal government to support expenditures under the federal-state health reform partnership program and/or successor program pursuant to section 1115 of the federal social security act.

3. Notwithstanding any provision of law to the contrary, where and to the extent that federal revenues or savings under subdivision two of this section made available to the state under any such New York State section 1115 waiver or amendment thereto, such revenues or savings shall be deposited in the account.

4. All monies shall remain in such account unless otherwise disbursed pursuant to appropriation by the legislature.

* NB There are 3 § 97-eeee's

§ 97-gggg. Medicaid training contract account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special revenue fund to be known as the "medicaid training contract account".

2. Such account shall consist of monies received from a contract management fee resulting from contracts relating to training of local social services district and state staff for the medical assistance program.

3. Moneys of this account, following appropriation by the legislature, shall be available to the department of health for administrative activities related to the development and management of training

contracts.

§ 97-hhhh. The student lending education account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account to be known as the student lending education account.

2. Such account shall consist of all revenues generated pursuant to section six hundred thirty of the education law and all other moneys credited or transferred thereto from any other fund or source pursuant to law.

3. Moneys of the account, following appropriation by the legislature shall be made available to the state education department for the purposes of: (a) supporting programs that educate students, potential students, and parents of such students on the educational loan process, including, but not limited to, available educational loan options, understanding rates and terms of student loans, managing costs and credit responsibilities, student loan repayment and loan consolidation; and (b) reimbursing students from inflated educational loan prices caused by revenue sharing agreements between such covered institution and a lending institution. Money shall be paid out of the account on the audit and warrant of the state comptroller on vouchers certified or approved by the state education department.

*** § 97-iiii. Patient safety center account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special revenue fund to be known as the "patient safety center account."

2. Such account shall consist of monies received from civil penalties in excess of two thousand dollars per violation pursuant to subdivision one of section twelve of the public health law and subdivision two of section twelve-b of the public health law.

3. Moneys of this account, following appropriations by the legislature, shall be available to the department of health for the patient safety center created by title two of article twenty-nine-D of the public health law.

* NB Expires April 1, 2029

§ 97-jjjj. Education assessment account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special revenue fund to be known as the "education assessment account".

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the education assessment account all revenues received pursuant to an appropriation for such account, including but not limited to funds transferred from another account.

3. Moneys of this account, following appropriation by the legislature, shall be available to the state education department for services and expenses relating to state assessments of elementary and secondary school students, including but not limited to the state high school equivalency diploma examination. Moneys of this account shall only be available for expenditure pursuant to approval of an expenditure plan by the director of the budget.

§ 97-kkkk. Intervenor account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account to be known as the intervenor account.

2. Such account shall consist of all revenues received from siting application fees for electric generating facilities pursuant to sections one hundred sixty-three and one hundred sixty-four of the public service law.

3. Moneys of the account, following appropriation by the legislature,

may be expended in accordance with the provisions of sections one hundred sixty-three and one hundred sixty-four of the public service law. Moneys shall be paid out of the account on the audit and warrant of the state comptroller on vouchers certified or approved by the chair of the public service commission.

*** § 97-llll. Interstate reciprocity for post-secondary distance education account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special revenue fund to be known as the interstate reciprocity for post-secondary distance education account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the interstate reciprocity for post-secondary distance education account, any appropriation and/or fees established in the regulations of the commissioner of education for services and expenses incurred by the education department in conducting evaluations of post-secondary distance education conducted pursuant to the interstate reciprocity agreement and processing any complaints related thereto and/or for administering and/or participating in such interstate agreement.

3. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the interstate reciprocity for post-secondary distance education account, any appropriation and/or fees established in the regulations of the commissioner of education for services and expenses incurred by the education department in conducting evaluations, processing complaints or other administrative functions related to post-secondary distance education conducted by the department for out-of-state institutions seeking approval to offer distance education in New York state that do not participate in the interstate reciprocity agreement. This fee may also include an application and processing charge for those institutions seeking to establish a physical presence in New York state.

* NB There are 2 § 97-llll's

*** § 97-llll. Women's cancers education and prevention fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "women's cancers education and prevention fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section two hundred nine-I and section six hundred thirty-d of the tax law, and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund shall be expended only for women's cancers education and prevention projects. As used in this section, "women's cancers education and prevention projects" means educational projects, including grants for women's cancers education and prevention programs, which are approved by the department of health.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

* NB There are 2 § 97-llll's

§ 97-mmmm. Veterans remembrance and cemetery maintenance and operation fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "veterans remembrance and cemetery maintenance and operation fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of sections two hundred-nine-H and six hundred twenty-seven-a of the tax law, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing in this section shall prevent the state from soliciting and receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the commissioner of the New York state department of veterans' services shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on veterans, homeland security and military affairs, chair of the assembly veterans' affairs committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. On or before the first day of February of each calendar year, the comptroller shall certify to the governor, the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee and the chair of the assembly ways and means committee, the amount of money deposited in the veterans remembrance and cemetery maintenance and operation fund during the preceding calendar year as the result of revenue derived pursuant to sections two hundred nine-H and

six hundred twenty-seven-a of the tax law, and from all grants, gifts and bequests.

4. Moneys of the fund shall be expended only for the construction, establishment, expansion, improvement, support, operation, maintenance and the provision of perpetual care of state veterans cemeteries. As used in this section, "the construction, establishment, expansion, improvement, support, operation, maintenance and the provision of perpetual care of state veterans cemeteries" shall include, but not be limited to:

(a) The purchase, leasing or improvement of land for the purpose of the construction, establishment, expansion, improvement, support, operation, maintenance and the provision of perpetual care of state veterans cemeteries;

(b) The purchase, leasing, construction or improvement of buildings or infrastructure for the purpose of the construction, establishment, expansion, improvement, support, operation, maintenance and the provision of perpetual care of state veterans cemeteries;

(c) The purchase or leasing of equipment, tools, building materials, landscaping materials, memorial headstones or markers, monuments, columbarium niches, mausoleums, crypts, flags, flag poles, or related remembrance or cemetery items for the construction, establishment, expansion, improvement, support, operation, maintenance and the provision of perpetual care of state veterans cemeteries;

(d) The payment of salaries, wages, benefits, professional service fees, contract fees, association fees, or other charges necessary for the construction, establishment, expansion, improvement, support, operation, maintenance and the provision of perpetual care of state veterans cemeteries; and/or

(e) The purchase of any other item or service necessary for the construction, establishment, expansion, improvement, support, operation, maintenance and the provision of perpetual care of a state veterans cemetery.

5. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of the department of veterans' services.

6. Moneys in the veterans remembrance and cemetery maintenance and operation fund shall be kept separate and shall not be commingled with any other moneys in the custody of the commissioner of taxation and/or the comptroller.

§ 97-nnnn. Commercial gaming revenue fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance an account in the miscellaneous special revenue fund to be known as the "commercial gaming revenue fund".

2. Such account shall consist of all revenues received from the gaming commission pursuant to paragraphs (a), (b), (c), (d) and (e) of subdivision one of section thirteen hundred fifty-two of the racing, pari-mutuel wagering and breeding law.

3. Moneys of the account shall be available as follows, unless otherwise specified by the upstate New York gaming economic development act of two thousand thirteen, following appropriation by the legislature:

a. eighty percent of the moneys in such fund shall be appropriated or transferred only for elementary and secondary education or real property tax relief.

b. ten percent of the moneys in such fund, as attributable to a specific licensed gaming facility, shall be appropriated or transferred from the commercial gaming revenue fund equally between the host municipality and host county of such facility.

c. ten percent of the moneys in such fund, as attributable to a specific licensed gaming facility, shall be appropriated or transferred from the commercial gaming revenue fund among counties within the region, as defined by section one thousand three hundred ten of the racing, pari-mutuel wagering and breeding law, hosting said facility for the purpose of real property tax relief and for education assistance.

Such distribution shall be made among the counties on a per capita basis, subtracting the population of host municipality and county.

4. Notwithstanding the foregoing, monies received pursuant to:

a. sections one thousand three hundred forty-five and one thousand three hundred forty-eight of the racing, pari-mutuel wagering and breeding law shall be exclusively appropriated to the office of alcoholism and substance abuse services to be used for problem gambling education and treatment purposes.

b. section one thousand three hundred forty-nine of the racing, pari-mutuel wagering and breeding law shall be exclusively appropriated to the commission for regulatory investigations.

c. section one thousand three hundred fifty of the racing, pari-mutuel wagering and breeding law shall be exclusively appropriated to the commission for costs regulation.

5. a. Moneys appropriated from the fund for the two thousand fourteen--two thousand fifteen and two thousand fifteen--two thousand sixteen school years, for the purposes of providing aid pursuant to paragraph a of subdivision three of this section shall be apportioned and paid by the education department on or after April first, two thousand fifteen.

b. Each school district eligible to receive total foundation aid pursuant to section thirty-six hundred two of the education law shall receive a commercial gaming grant in an amount equal to the product of the amount of the appropriation of such commercial gaming grants for the current state fiscal year multiplied by the district's commercial gaming ratio. The "commercial gaming ratio" shall be equal to the quotient of the moneys apportioned for such district pursuant to section thirty-six hundred nine-a of the education law as set forth in the school aid computer listing produced by the commissioner in support of the enacted state budget for the current school year, divided by the sum of such moneys apportioned for all school districts as set forth in such school aid computer listing in support of the enacted state budget for the current school year.

Moneys to be appropriated from the fund in any state fiscal year, commencing on and after April first, two thousand fifteen, for the purposes of providing aid pursuant to this subparagraph shall be apportioned and paid by the education department pursuant to section thirty-six hundred nine-h of the education law.

6. Notwithstanding any provision of this section to the contrary, any money deposited into this fund pursuant to section thirteen hundred fifty-two of the racing, pari-mutuel wagering and breeding law shall be distributed as specified in that section.

*** § 97-oooo. Basic health program trust fund.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a fund, to be known as the "basic health program trust fund".

2. Such fund shall consist of moneys transferred from the federal government pursuant to 42 U.S.C. § 18051(d) for the purpose of reducing the premiums and cost-sharing of, or providing benefits for, eligible individuals enrolled in the basic health program, established pursuant to section three hundred sixty-nine-gg of the social services law.

3. Upon federal approval, all monies in such fund shall be used to implement and operate the basic health plan, pursuant to section three hundred sixty-nine-gg of the social services law, except to the extent that the provisions of such section conflict or are inconsistent with federal law, in which case the provisions of such federal law shall supersede such state law provisions.
* NB There are 2 § 97-oooo's

*** § 97-oooo. Smart schools bond fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "smart schools bond fund".

2. The state comptroller shall deposit into the smart schools bond fund all moneys received by the state from the sale of bonds and/or notes for uses eligible pursuant to section four of the smart schools bond act of 2014.

3. Moneys in the smart schools bond fund, following appropriation by the legislature and allocation by the director of the budget, shall be available only for reimbursement of expenditures made from appropriations from the capital projects fund for the purpose of the smart schools bond fund, as set forth in the smart schools bond act of 2014.

4. No moneys received by the state from the sale of bonds and/or notes sold pursuant to the smart schools bond act of 2014 shall be expended for any project until funds therefor have been allocated pursuant to the provisions of this section and copies of the appropriate certificates of approval filed with the chair of the senate finance committee, the chair of the assembly ways and means committee and the state comptroller.

* NB There are 2 § 97-oooo's

*** § 97-pppp. Lupus research and education fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller a fund to be known as the "lupus research and education fund".

2. Such fund shall consist of all revenues received pursuant to section four hundred four-y of the vehicle and traffic law, and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the lupus research and education fund during the preceding calendar year as the result of revenue derived pursuant to section four hundred four-y of the vehicle and traffic law and from grants, gifts and bequests.

2-b. On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money disbursed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such moneys which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Moneys of the fund shall be expended only for lupus research projects and lupus education projects approved by the department of health in New York state. As used in this section, the term "lupus research project" means scientific research approved by the department of health into the causes and/or treatment of lupus, and the term "lupus education project" means a project approved by the department of health aimed toward educating the general public about the causes, symptoms, and treatment of lupus.

4. Moneys shall be payable from the fund on the audit and warrant of

the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all moneys received during a fiscal year are expended prior to the end of that fiscal year.

* NB There are 2 § 97-pppp's

*** § 97-pppp. Sickle cell disease research and education fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller a fund to be known as the "sickle cell disease research and education fund".

2. Such fund shall consist of all revenues received pursuant to section four hundred four-y of the vehicle and traffic law, and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the sickle cell disease research and education fund during the preceding calendar year as the result of revenue derived pursuant to section four hundred four-y of the vehicle and traffic law and from grants, gifts and bequests.

2-b. On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money disbursed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such moneys which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Moneys of the fund shall be expended only for sickle cell disease research projects and sickle cell disease education projects approved by the department of health in New York state. As used in this section, the term "sickle cell disease research project" means scientific research approved by the department of health into the causes and/or treatment of sickle cell disease, and the term "sickle cell disease education project" means a project approved by the department of health aimed toward educating the general public about the causes, symptoms, and treatment of sickle cell disease.

4. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all moneys received during a fiscal year are expended prior to the end of that fiscal year.

* NB There are 2 § 97-pppp's

§ 97-qqqq. Cystic fibrosis research and education fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller a fund to be known as the "cystic fibrosis research and education fund".

2. Such fund shall consist of all revenues received pursuant to section four hundred four-bb of the vehicle and traffic law, and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the cystic fibrosis research and education fund during the preceding calendar year as the result of revenue derived pursuant to section four hundred four-bb of the vehicle and traffic law and from grants, gifts and bequests.

2-b. On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money disbursed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such moneys which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Moneys of the fund shall be expended only for cystic fibrosis research projects and cystic fibrosis education projects approved by the

department of health in New York state. As used in this section, the term "cystic fibrosis research project" means scientific research approved by the department of health into the causes and/or treatment of cystic fibrosis, and the term "cystic fibrosis education project" means a project approved by the department of health aimed toward educating the general public about the causes, symptoms, and treatment of cystic fibrosis.

4. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all moneys received during a fiscal year are expended prior to the end of that fiscal year.

§ 97-rrrr. Lupus education and prevention fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "lupus education and prevention fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section two hundred nine-L and section six hundred thirty-f of the tax law, and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund shall be expended only for lupus education and prevention projects. As used in this section, "lupus education and prevention projects" means educational projects, including grants for lupus education and prevention programs, which are approved by the department of health.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

6. On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(a) the amount of money disbursed from the fund and the award process used for such disbursements;

(b) recipients of awards from the fund;

(c) the amount awarded to each;

(d) the purposes for which such awards were granted; and

(e) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

*** § 97-ssss. Leukemia, lymphoma and myeloma research, education and treatment fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "leukemia, lymphoma and myeloma research, education and treatment fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section two hundred nine-M and section six hundred thirty-g of the tax law and all other moneys appropriated, credited, or transferred thereto from any

other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee, the chair of the assembly ways and means committee, the chair of the senate committee on health, the chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each recipient;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Monies of the fund shall be expended only for leukemia, lymphoma and myeloma research, education and treatment projects. As used in this section, "leukemia, lymphoma and myeloma research, education and treatment projects" means research, education and treatment projects, including grants for leukemia, lymphoma and myeloma research, education and treatment, which, pursuant to section twenty-seven hundred forty-seven of the public health law, are approved by the department of health. Such grants may include, among others, grants to public and private hospitals, medical centers, medical schools and other organizations.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

* NB There are 2 § 97-ssss's

*** § 97-ssss. Elevator and related conveyances safety program account.** 1. There is hereby established in the custody of the state comptroller the elevator and related conveyances safety program account.

2. Such fund shall consist of moneys collected pursuant to the provisions of article thirty-three of the labor law.

3. Moneys of the fund shall be available to the commissioner of labor for purposes of offsetting the costs incurred by the commissioner of labor for the administration of article thirty-three of the labor law, including the administration of elevator and related conveyances safety programs, the administration of licenses, and the administration of licenses as set forth in such article thirty-three.

4. The moneys shall be paid out of the fund on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner or his or her designee.

5. Notwithstanding the provisions of any general or special law, no moneys shall be available from the fund until a certificate of allocation and a schedule of amounts to be available therefor shall have been issued by the director of the budget, and a copy of such certificate filed with the comptroller. Such certificate may be amended from time to time by the director of the budget and a copy of each such amendment shall be filed with the comptroller.

* NB There are 2 § 97-ssss's

§ 97-tttt. Clean water, clean air, and green jobs bond fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the " clean water, clean air, and green jobs bond fund".

2. The state comptroller shall deposit into the clean water, clean air, and green jobs bond fund all moneys received by the state from the sale of bonds and/or notes for uses eligible pursuant to section four of the clean water, clean air, and green jobs environmental bond act of 2022.

3. Moneys in the clean water, clean air, and green jobs bond fund, following appropriation by the legislature and allocation by the director of the budget, shall be available only for reimbursement of expenditures made from appropriations from the capital projects fund for the purpose of the clean water, clean air, and green jobs bond fund, as set forth in the clean water, clean air, and green jobs environmental bond act of 2022.

4. No moneys received by the state from the sale of bonds and/or notes sold pursuant to the clean water, clean air, and green jobs environmental bond act of 2022 shall be expended for any project until funds therefor have been allocated pursuant to the provisions of this section and copies of the appropriate certificates of approval filed with the chair of the senate finance committee, the chair of the assembly ways and means committee and the state comptroller.

§ 97-xxxx. State health innovation plan account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of health an account of the miscellaneous special revenue fund to be known as the state health innovation plan account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive for deposit to the credit of the state health innovation plan account, monies received pursuant to the state innovation model initiative from the centers for medicare and medicaid innovation.

3. Moneys of this account, following appropriation by the legislature, shall be available to the department of health for services and expenses of the state health innovation plan.

§ 97-yyyy. Arts fund. 1. There is hereby created in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "arts fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section six hundred thirty-g of the tax law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. For each state fiscal year, there shall be appropriated to the fund by the state, in addition to all other moneys required to be deposited into such fund, an amount equal to the amounts of moneys collected and deposited into the fund pursuant to section six hundred thirty-g of the tax law during the preceding calendar year, as certified by the comptroller. Nothing contained herein shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Moneys of the fund may be invested by the state comptroller, and income from the investments of moneys deposited to this fund pursuant to section six hundred thirty-g of the tax law shall be credited solely to this fund.

*** § 97-aaaaa. Opioid stewardship fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special revenue account to be known as the "opioid stewardship fund".

2. Moneys in opioid stewardship fund shall be kept separate and shall not be commingled with any other moneys in the custody of the state

comptroller and the commissioner of taxation and finance.

3. The opioid stewardship fund shall consist of moneys appropriated for the purpose of such account, moneys transferred to such account pursuant to law, contributions consisting of promises or grants of any money or property of any kind or value, or any other thing of value, including grants or other financial assistance from any agency of government and moneys required by the provisions of this section or any other law to be paid into or credited to this account.

4. Moneys of the opioid stewardship fund, when allocated, shall be available, subject to the approval of the director of the budget, to support programs operated by the New York state office of alcoholism and substance abuse services or agencies certified, authorized, approved or otherwise funded by the New York state office of alcoholism and substance abuse services to provide opioid treatment, recovery and prevention and education services; and to provide support for the prescription monitoring program registry as established pursuant to section thirty-three hundred forty-three-a of the public health law.

5. At the request of the budget director, the state comptroller shall transfer moneys to support the costs of opioid treatment, recovery, prevention, education services, and other related programs, from the opioid stewardship fund to any other fund of the state to support this purpose.

6. (i) Notwithstanding the provisions of any general or special law, no moneys shall be available from the opioid stewardship fund until a certificate of allocation and a schedule of amounts to be available therefor shall have been issued by the director of the budget, upon the recommendation of the commissioner of the office of alcoholism and substance abuse services, and a copy of such certificate filed with the comptroller, the chairman of the senate finance committee and the chairman of the assembly ways and means committee.

(ii) Such certificate may be amended from time to time by the director of the budget, upon the recommendation of the commissioner of the office of alcoholism and substance abuse services, and a copy of such amendment shall be filed with the comptroller, the chairman of the senate finance committee and the chairman of the assembly ways and means committee.

7. The moneys, when allocated, shall be paid out of the opioid stewardship fund, pursuant to subdivision four of this section, and subject to the approval of the director of the budget, on the audit and warrant of the comptroller on vouchers certified or approved by (i) the commissioner of the office of alcoholism and substance abuse services or his or her designee; or (ii) the commissioner of the department of health or his or her designee.

* NB Repealed June 30, 2029

§ 98. Investment of state funds. The comptroller shall invest and keep invested all moneys belonging to any and all funds which the comptroller now is or hereafter shall be authorized to invest, in any of the following securities:

1. Bonds and notes of the United States.

2. Bonds and notes of this state.

2-a. General obligation bonds and notes of any state other than this state, provided that such bonds and notes receive the highest rating of at least one independent rating agency designated by the comptroller.

3. Obligations for the payment of which the faith and credit of the United States or of this state are pledged.

3-a. Notes, bonds, debentures, mortgages and other evidences of indebtedness of the United States Postal Service; the federal national mortgage association; federal home loan mortgage corporation; student loan marketing association; federal farm credit system or any other United States government sponsored agency, provided that at the time of the investment such agency or its obligations are rated and the agency receives, or its obligations receive, the highest rating of all independent rating agencies that rate such agency or its obligations, provided, however, that no more than five hundred million dollars may be invested in the obligations of any one agency.

4. Judgments or awards of the court of claims of this state.

5. Stocks, bonds, or notes of any county, town, city, village, fire district or school district of this state issued pursuant to law.

6. Mortgage bonds or any obligations for the payment of money, no matter how designated, secured by another instrument representing a lien on specific real property or a leasehold thereof, heretofore or hereafter and at the time of the assignment thereof to the comptroller insured by the federal housing administrator or any of his successors in office and guaranteed by the United States under the provisions of the national housing act, as amended or supplemented. Any such mortgage bonds or obligations as aforesaid in which the comptroller has invested or shall have invested pursuant to this subdivision shall be serviced by the comptroller or in his discretion, by mortgagees, as such are defined by the national housing act, as amended or supplemented, duly appointed by him and subject to the inspection and supervision of some governmental agency. The comptroller may receive and hold such debentures and certificates or other obligations as are issued in payment of such insurance or guarantee.

7. Bonds and notes of the Savings and Loan Bank of the state of New York.

8. Bonds or notes of any housing authority of this state duly issued pursuant to law.

9. Bonds or notes of any regulating district of this state duly issued pursuant to law.

10. Bonds or notes of any drainage improvement district of this state duly issued pursuant to law.

11. Bonds or notes of the authorities or commissions set forth below

when issued pursuant to law:

a. Port of New York Authority.

b. Niagara Frontier Authority.

c. Triborough bridge and tunnel authority.

d. Thousand Islands Bridge Authority.

e. New York State Bridge Authority.

f. New York City Tunnel Authority.

g. Lake Champlain Bridge Commission.

h. Lower Hudson Regional Market Authority.

i. Albany Regional Market Authority.

k. American Museum of Natural History Planetarium Authority.

l. Industrial Exhibit Authority.

m. Buffalo Sewer Authority.

n. Whiteface Mountain Authority.

o. Pelham-Portchester Parkway Authority.

p. Jones Beach State Parkway Authority.

q. Bethpage Park Authority.

r. Dormitory Authority.

s. Central New York Regional Market Authority.

t. Erie County Water Authority.

u. Suffolk County Water Authority.

v. New York State Thruway Authority.

w. Genesee Valley Regional Market Authority.

x. Onondaga county water authority.

y. Power Authority of the state of New York.

z. Ogdensburg Bridge and Port Authority.

aa. East Hudson Parkway Authority.

aa. Niagara Frontier Port Authority.

bb. Northwestern New York Water Authority.

cc. Metropolitan Commuter Transportation Authority.

dd. Niagara Frontier Transportation Authority.

dd. New York State Pure Waters Authority.

ee. Rochester-Genesee Regional Transportation Authority.

ff. Capital District Transportation Authority.

ff. Central New York Regional Transportation Authority.

12. Obligations of the International Bank for Reconstruction and Development duly issued pursuant to law.

13. Obligations of the inter-American development bank duly issued

pursuant to law.

13-a. Obligations of the Asian Development Bank duly issued pursuant to law.

13-b. Obligations of the African Development Bank duly issued pursuant to law.

13-c. Obligations of the International Finance Corporation duly issued pursuant to law.

* 14. Collateral trust notes issued by a trust company, all of the capital stock of which is owned by not less than twenty savings banks of the state of New York.

* NB There are 2 sb 14's

* 14. Bonds and notes issued for any of the corporate purposes of the New York state housing finance agency.

* NB There are 2 sb 14's

15. Bonds and notes issued for any of the corporate purposes of the New York state medical care facilities finance agency.

16. Bonds and notes issued for any of the corporate purposes of the New York state project finance agency.

17. Bonds and notes issued for any of the corporate purposes of the municipal assistance corporation for New York City.

18. Obligations of any corporation organized under the laws of any state in the United States maturing within two hundred seventy days provided that such obligations receive the highest rating of two independent rating services designated by the comptroller and that the issuer of such obligations has maintained such ratings on similar obligations during the preceding six months provided, however, that the issuer of such obligations need not have received such rating during the prior six month period if such issuer has received the highest rating of two independent rating services designated by the state comptroller and is the successor or wholly owned subsidiary of an issuer that has

maintained such ratings on similar obligations during the preceding six month period or if the issuer is the product of a merger of two or more issuers, one of which has maintained such ratings on similar obligations during the preceding six month period, provided, however, that no more than five hundred million dollars may be invested in such obligations of any one corporation.

19. Bankers' acceptances maturing within ninety days which are eligible for purchase in the open market by federal reserve banks and which have been accepted by a bank or trust company, which is organized under the laws of the United States or of any state thereof and which is a member of the federal reserve system and whose short-term obligations meet the criteria outlined in subdivision eighteen of this section. Provided, however, that no more than five hundred million dollars may be invested in such bankers' acceptance of any one bank or trust company.

20. No-load money market mutual funds registered under the Securities Act of 1933, as amended, and operated in accordance with Rule 2a-7 of the Investment Company Act of 1940, as amended, provided that such funds are limited to investments in obligations issued or guaranteed by the United States of America or in obligations of agencies or instrumentalities of the United States of America where the payment of principal and interest are guaranteed by the United States of America (including contracts for the sale and repurchase of any such obligations), and are rated in the highest rating category by at least one nationally recognized statistical rating organization, provided, however, that no more than two hundred fifty million dollars may be invested in such funds.

The comptroller, whenever he deems it for the best interest of any of such funds, may dispose of any of the securities therein or investments therefor, in making other investments authorized by law, and he may exchange any such securities for those held in any other of such funds, and the comptroller may take such action as may be necessary to obtain the benefits of the insurance provided for in the national housing act, and may draw his warrant upon the treasurer for the amount required for such investments and exchanges.

Notwithstanding the provisions of any other general or special law, the comptroller shall not invest the moneys of any fund in any security or securities except as above described, provided, however, that: (a) the comptroller may, in order to maximize the rate of return on investments, invest the moneys belonging to the New York interest on lawyer account fund in notes, securities and deposits of banking institutions which accept IOLA accounts, and (b) the provisions of this section shall not limit the types of investments that may be made with moneys belonging to the volunteer ambulance service award fund established by section two hundred nineteen-h of the general municipal law.

§ 98-a. Investment of general funds, bond proceeds, and other funds not immediately required. 1. Except as otherwise provided in subdivision two of this section, any moneys in the general fund of the state or moneys received from the sale of any bonds or notes issued by the state, any moneys in any fund or account of the state, heretofore or hereafter established, the investment of which is not otherwise authorized and which are not immediately required may be invested by the comptroller. Such moneys may be invested only in obligations of the categories specified in subdivisions one to five, both inclusive, and subdivision seven, subdivision fourteen, as added by chapters seven hundred ninety-seven and nine hundred thirty-two of the laws of nineteen hundred sixty-three, respectively, subdivisions fifteen, sixteen and seventeen of section ninety-eight of this article, maturing or redeemable at the option of the holder within twelve years of the date of such investment, subdivisions two-a, eighteen, nineteen and twenty of section ninety-eight of this article or in a certificate of deposit of a bank or trust company in this state. Any certificate of deposit shall be fully secured by the issuer thereof depositing with the comptroller stocks, bonds, or notes of any county, town, city, village, fire district or school district of this state issued pursuant to law and maturing within five years from the date of issuance of such certificate of deposit, bonds or notes or direct or guaranteed obligation of the United States of America or its agencies or of the state of New York or bonds and notes issued for any of the corporate purposes of the municipal assistance corporation for the city of New York in an amount equal to the amount of such certificate of deposit. Any bonds, notes or certificates of deposit purchased with moneys of the general fund shall be available always to pay any lawful appropriation in force. Any bonds, notes or certificates of deposit purchased with moneys received from the sale of any bonds or notes issued by the state shall be available always for the purposes or purpose for which such bonds or notes were issued. Any bonds, notes or certificates of deposit purchased with moneys of any other funds shall be available always for the purpose for which such fund was created. Unless otherwise required by law, income received on any moneys invested pursuant to this section shall be credited to the fund or funds from which such moneys were invested, provided, however, the comptroller is hereby precluded from crediting interest earnings to funds/accounts which:

(a) are funded entirely from the general fund; or

(b) are, or were, authorized to receive temporary loans pursuant to subdivision five of section four of the state finance law; or

(c) are federal funds, except such funds which are required to earn such interest pursuant to a court order or federal law or regulation; or

(d) are agency funds, except such funds which are held pending the outcome of litigation or are required to earn interest pursuant to a court order, contractual obligation, or state or federal law or regulation, or are appropriated.

Notwithstanding the provisions of paragraph (b) of this subdivision, the comptroller shall credit or charge interest to fund/accounts which are authorized to receive temporary loans if so requested by the state department or division responsible for such fund/account within thirty days of the beginning of each fiscal year or thirty days following the final approval of any bill containing language authorizing such temporary loans, whichever is later, and interest must be credited or charged from the first day of such fiscal year. Within ten days of the beginning of each month, the comptroller shall credit or charge interest to such funds/accounts based upon the average daily balance of the preceding month of such funds/accounts and shall provide notification to the director of the budget and the chairs of the senate finance and assembly ways and means committees of such funds/accounts to be credited or charged interest.

Provided, however, that income received from the investment of moneys of the local assistance account, the state purposes account and the capital projects fund may be credited in whole or in part to one or more of such funds to the extent necessary to reimburse first instance appropriations for interest on temporary obligations issued on behalf of the fund or funds to be credited. Notwithstanding any other provision of this section or of any other general or special law, all moneys available and retained on deposit for the payment of lottery prizes may be invested in obligations by the comptroller as herein provided, except that such obligations need not mature or be redeemable at the option of the holder within seven years of the date of such investment. Income received from such investments may be used for the payment of prizes awarded and made payable in more than one payment, including prizes awarded and made payable throughout the lifetime of the lottery prize winner.

2. Notwithstanding any provision of law to the contrary, investment of bond proceeds and other funds not immediately required may be invested by the comptroller in linked deposits pursuant to article fifteen of this chapter. If any moneys are invested by the comptroller in linked deposits pursuant to article fifteen of this chapter, the comptroller shall compute the monthly earnings for all funds, other than the general fund, as if no such moneys had been invested in such linked deposits.

§ 98-b. Indigent legal services fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the indigent legal services fund.

2. Such fund shall consist of all moneys appropriated for the purpose of such fund, all other moneys required to be paid into or credited to such fund, and all moneys received by the fund or donated to it.

(a) The purpose of such fund shall be to (i) assist counties and, in the case of a county wholly contained within a city, such city, in providing legal representation for persons who are financially unable to afford counsel pursuant to article eighteen-B of the county law; (ii) assist the state, in improving the quality of public defense services and funding representation provided by assigned counsel paid in accordance with section thirty-five of the judiciary law; and (iii) provide support for the operations, duties, responsibilities and expenses of the office of indigent legal services and the indigent legal services board established, respectively, pursuant to sections eight hundred thirty-two and eight hundred thirty-three of the executive law.

(b) State funds received by a county or city from such fund shall be used to supplement and not supplant any local funds which such county or city would otherwise have had to expend for the provision of counsel and expert, investigative and other services pursuant to article eighteen-B of the county law. All such state funds received by a county or city shall be used to improve the quality of services provided pursuant to article eighteen-B of the county law. Nothing in this paragraph shall preclude a county from decreasing local funds as long as the county demonstrates to the office of indigent legal services established by section eight hundred thirty-two of the executive law that the quality of services has been maintained or enhanced notwithstanding the use of state funds.

(c) As used in this section, "local funds" shall mean all funds appropriated or allocated by a county or, in the case of a county wholly contained within a city, such city, for services and expenses in accordance with article eighteen-B of the county law, other than funds received from: (i) the federal government or the state; or (ii) a private source, where such city or county does not have authority or control over the payment of such funds by such private source.

3. Amounts distributed from such fund shall be limited to amounts appropriated therefor and shall be distributed as follows:

(a) The office of court administration may expend a portion of the funds available in such fund to provide assigned counsel paid in accordance with section thirty-five of the judiciary law, up to an annual sum of twenty-five million dollars.

(b) An annual amount of forty million dollars shall be made available to the city of New York from such fund for the provision of services pursuant to article eighteen-B of the county law; provided that the city of New York shall continue to provide at minimum the aggregate amount of funding for public defense services including, but not limited to, the amount of funding for contractors of public defense services and individual defense attorneys, that it provided, pursuant to article eighteen-B of the county law during its two thousand nine--two thousand ten fiscal year.

(c) Within the first fifteen days of March two thousand eleven, each county other than a county wholly contained within the city of New York, shall receive ninety percent of the amount paid to such county in March two thousand ten. Within the first fifteen days of March two thousand twelve, each county other than a county wholly contained within the city of New York shall receive seventy-five percent of the amount paid to such county in March two thousand ten. Within the first fifteen days of March two thousand thirteen, each county other than a county wholly contained within the city of New York shall receive fifty percent of the amount paid to such county in March two thousand ten. Within the first fifteen days of March two thousand fourteen, each county other than a county wholly contained within the city of New York shall receive twenty-five percent of the amount paid to such county in March two thousand ten. For all state fiscal years following the two thousand thirteen--two thousand fourteen fiscal year, there shall be no required annual payments pursuant to this paragraph. Notwithstanding the provisions of this paragraph, for each of the four required payments made to counties within the first fifteen days of March two thousand eleven, two thousand twelve, two thousand thirteen and two thousand fourteen, Hamilton and Orleans counties shall receive such percentage payments based on the amounts that each county would have received in March two thousand ten had it satisfied the maintenance of effort requirement set forth in paragraph (c) of subdivision four of this section in effect on such date.

(d) Remaining amounts within such fund, after accounting for annual payments required in paragraphs (a), (b) and (c) of this subdivision and subparagraph (iii) of paragraph (a) of subdivision two of this section shall be distributed in accordance with sections eight hundred thirty-two and eight hundred thirty-three of the executive law.

§ 98-c. Legal services assistance fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance a fund to be known as the legal services assistance fund.

2. Such fund shall consist of all moneys appropriated for the purpose of such fund, all other moneys required to be paid into or credited to such fund, and all moneys received by such fund or donated to it.

3. Moneys of the legal services assistance fund shall be solely available, following appropriation by the legislature and in accordance with law to assist in the provision of and the reimbursement of expenses incurred by local government agencies and not for profit providers or their employees relating to providing criminal or civil legal services.

§ 98-d. 1332 state innovation program fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "1332 state innovation program fund".

2. Such fund shall be kept separate and shall not be commingled with any other funds in the custody of the state comptroller and the commissioner of taxation and finance.

3. Such fund shall consist of moneys transferred from the federal government pursuant to 42 U.S.C. 18052 and an approved 1332 state innovation program waiver application for the purpose implementing the state plan under the 1332 state innovation program, established pursuant to section three hundred sixty-nine-ii of the social services law.

4. Upon federal approval, all moneys in such fund shall be used to implement and operate the 1332 state innovation program, pursuant to section three hundred sixty-nine-ii of the social services law, except to the extent that the provisions of such section conflict or are

inconsistent with federal law, in which case the provisions of such federal law shall supersede such state law provisions.

§ 99. Withholding of state assistance upon default in payment of bonds held by the state. When any municipality shall be in default for a period of more than six months on account of principal of its bonds or on account of interest on such bonds, or on account of both such principal and interest, and such bonds shall have been owned for not less than two years by the state or by the state comptroller in trust, or for the benefit of the New York state employees' retirement system or of any fund of the state the allotment, apportionment and payment of state assistance pursuant to the provisions of article four-A of this chapter or of section one hundred twelve of the highway law to any such municipality shall be withheld by the state comptroller in the following manner. At the time of remittance of any installment or quarterly payment of such state assistance the comptroller shall withhold payment of installments or quarterly payments of such state assistance to such municipality until the indebtedness due from such municipality to the state or to the state comptroller as trustee or for the benefit of the New York state employees' retirement system or of any fund of the state shall be paid in full or until the installments or quarterly payments of such state assistance or portions thereof so withheld shall equal the amount so due from the municipality.

§ 99-a. Justice court fund. 1. All moneys received by the comptroller pursuant to section twenty hundred twenty-one of the uniform justice court act, section twenty-seven of the town law, section 4-410 of the village law, section eighteen hundred and three of the vehicle and traffic law, section forty-five of the agriculture and markets law, sections 71-0211, 71-0507 and 71-0521 of the environmental conservation law, section fifty-two of the workers' compensation law, section 27.13 of the parks, recreation and historic preservation law, section two hundred one of the navigation law and pursuant to this section shall constitute a special fund to be held by the comptroller and to be known as the justice court fund. Notwithstanding any general, special or local law which provides for the direct payment of fines, penalties or forfeitures to a state or local governmental unit, official or agency, and except as provided in subdivision three of this section, all fines, penalties or forfeitures received by a town or village justice court shall be paid first to the state comptroller pursuant to this section and the other aforementioned sections of law whereupon the state comptroller shall distribute such moneys to the proper state or local governmental unit, official or fund pursuant to subdivision two of this section. The justice court fund shall be deposited to the credit of the comptroller in one or more state banks, trust companies or savings banks as may be designated by the comptroller at such rate of interest, if any, as from time to time may be agreed upon by the depositories and the comptroller.

2. The comptroller shall examine the reports accompanying the remittances and shall determine the amounts which shall be credited to or charged to the state, any special fund of the state, towns and villages on account of fines, penalties, forfeited bail, fees or costs, and shall on the last day of March, June, September and December of each year, or as soon as practical thereafter, state an account with the general fund of the state, the special funds of the state, towns and villages, and shall pay to the general fund of the state, the special funds of the state and towns and villages any balance to the credit thereof and shall demand and receive from any town or village the amount of any balance chargeable to such town or village. Such reports accompanying the remittances may be filed in paper form or by electronic transmission or in such other media form as the comptroller determines offers reasonably the same degree of accountability and control provided by the filing of a paper document.

3. The comptroller is hereby authorized to implement alternative procedures, including guidelines in conjunction therewith, relating to the remittance of fines, penalties, forfeitures and other moneys by town and village justice courts, and by the Nassau and Suffolk counties traffic and parking violations agencies, and by the city of Buffalo traffic violations agency, and by the city of Rochester traffic violations agency to the justice court fund and for the distribution of

such moneys by the justice court fund. Notwithstanding any law to the contrary, the alternative procedures utilized may include:

a. electronic funds transfer;

b. remittance of funds by the justice court to the chief fiscal office of the town or village, or, in the case of the Nassau and Suffolk counties traffic and parking violations agencies, to the county treasurer, or, in the case of the Buffalo traffic violations agency, to the city of Buffalo comptroller, or in the case of the Rochester traffic violations agency, to the city of Rochester treasurer, for distribution in accordance with instructions by the comptroller; and/or

c. monthly, rather than quarterly, distribution of funds.

The comptroller may require such reporting and record keeping as he or she deems necessary to ensure the proper distribution of moneys in accordance with applicable laws. A justice court or the Nassau and Suffolk counties traffic and parking violations agencies or the city of Buffalo traffic violations agency or the city of Rochester traffic violations agency may utilize these procedures only when permitted by the comptroller, and such permission, once given, may subsequently be withdrawn by the comptroller on due notice.

§ 99-b. Withholding of state aid for school purposes upon default in payment of obligations of the prospective recipient. Whenever a city, city school district or school district, as such terms are used and defined in the education law, or the public benefit corporation to which the city of New York has assigned payments pursuant to section twenty-seven hundred ninety-nine-tt of the public authorities law, shall default in the payment of the principal of its bonds or notes issued for school purposes or the payment of the interest on such bonds or notes or in the payment of both the principal of and interest on such bonds or notes, the allotment, apportionment and payment of state aid and assistance pursuant to the education law, or pursuant to any other law hereinafter enacted providing for state aid and assistance in lieu of or substitution for the state aid and assistance presently provided pursuant to the education law, to any such city, city school district or school district, or to the city of New York or its school district in the case of a default by such public benefit corporation, shall be withheld by the state upon the following terms and conditions. In the event a holder or owner of any such bond or note shall file with the state comptroller a verified statement describing such bond or note and alleging default in the payment thereof or the interest thereon or both such principal and interest, it shall be the duty of the state comptroller to immediately investigate the circumstances of the alleged default and prepare and file in his office a certificate setting forth his determinations with respect thereto and to serve a copy thereof by registered mail upon the chief fiscal officer, as such term is defined in the local finance law, of the city, city school district, or school district which issued such bond or note, or in the case of such public benefit corporation, upon the comptroller of the city of New York, the chancellor of the school district of the city of New York, and the chief fiscal officer of such public benefit corporation.

Such investigation by the state comptroller shall cover the current status with respect to the payment of principal of and interest on all such outstanding bonds and notes of such city, city school district, school district, or public benefit corporation and the statement prepared and filed by the state comptroller pursuant to the foregoing provision shall set forth a description of all such bonds and notes of such city, city school district school district, or public benefit corporation found to be in default and the amount of principal and interest thereon past due.

Upon the filing of such a certificate in the office of the state comptroller, the state comptroller shall thereafter deduct and withhold from the next succeeding allotment, apportionment or payment of such state aid or assistance due such city, city school district or school district, or due the city of New York or its school district in the case of a default by such public benefit corporation, such amount thereof as may be required to pay the principal of and interest on such bonds and notes of such city, city school district, school district, or public benefit corporation then in default. In the event such state aid or assistance initially so withheld shall be insufficient to pay all of the principal of and interest on such bonds or notes of such city, city school district school district, or public benefit corporation so in default, the state comptroller shall similarly deduct and withhold from each succeeding allotment, apportionment or payment of such state aid or assistance due such city, city school district, or school district, or due the city of New York or its school district in the case of a default by such public benefit corporation, such amount or amounts thereof as may be required to pay all of the principal of and interest on such bonds and notes then in default and to cure such default. Allotments, apportionments and payments of such state aid so deducted or withheld by the state comptroller shall be forwarded promptly to the paying agent or agents for the bonds and notes in default of such city, city school district school district, or public benefit corporation for the sole purpose of the payment of defaulted principal of and interest on such bonds or notes; provided, however, that in the event any such allotment, apportionment or payment of such state aid so deducted or withheld shall be less than the total amount of all principal and interest on the bonds and notes in default with respect to which the same was so deducted or withheld, then the state comptroller shall forward to each paying agent an amount in the proportion that the amount of such bonds and notes in default payable to such paying agent bears to the total amount of the principal of and interest then in default on such bonds and notes of such city, city school district, school district, or public benefit corporation. The state comptroller shall promptly notify the chief fiscal officer of such city, city school district or school district, or in the case of such public benefit corporation, the comptroller of the city of New York, the chancellor of the school district of the city of New York, and the chief fiscal officer of such public benefit corporation, of any payment or payments made to any paying agent or paying agents of defaulted bonds or notes pursuant to this provision.

The state of New York hereby covenants with the purchasers and holders and owners from time to time of bonds and notes issued by cities, city school districts, school districts, and such public benefit corporations for school purposes that it will not repeal, revoke or rescind the provisions of this section or amend or modify the same so as to limit, impair or impede the rights and remedies granted hereby; provided, however, that nothing herein contained shall be deemed or construed as requiring the state to continue the payment of state aid or assistance to any city, city school district or school district or as limiting or prohibiting the state from repealing or amending any law heretofore or hereafter enacted relating to state aid or assistance, the manner and time of payment or apportionment thereof, or the amount thereof.

§ 99-c. Withholding of state aid upon failure of municipalities and school districts to repay health insurance reserve receipts when required. 1. In the event a county, city, town, village or school district which has elected to receive distribution or distributions from the health insurance reserve receipts fund, pursuant to an agreement between such municipality or school district and the state and which has elected to terminate its contractual agreement for health benefits with the New York state department of civil service, or if called upon by the New York state department of civil service, pursuant to such agreement, to return such distribution within the time period and under the conditions specified in such agreement, shall be in default of its obligation to repay such distribution, the allotment, apportionment, and payment of local assistance aid, education aid or other state aid as appropriate and as determined by the comptroller shall be withheld by the state upon the following terms and conditions.

2. In the event of the failure or inability of the municipality or school district to repay its distribution pursuant to the contractual agreement, the department of civil service shall forthwith make and deliver to the comptroller of the state of New York a certificate stating the amount due and not paid, and the state comptroller shall thereafter deduct and withhold from the next succeeding allotments, apportionments or payments of state aid or assistance due such municipality or school district such amount or amounts thereof as may be required to pay the amount due. The state shall not be obligated to pay, by virtue of such withholdings, any additional or increased apportionment or payment of state aid or assistance.

2-a. Notwithstanding the provisions of subdivision two of this section or any other inconsistent provision of law, a school district or board of cooperative educational services which is subject to the requirements of this section may repay its distribution pursuant to a contractual agreement authorized by this section over a period of ten state fiscal years, in equal annual installments, payable by March thirty-first of each year. For school districts or boards of cooperative educational services which terminate the contractual agreement prior to July first, nineteen hundred eighty-three, the first installment shall be paid prior to March thirty-first, nineteen hundred eighty-four. For all other school districts and boards of cooperative educational services, the first installment shall be paid prior to March thirty-first first succeeding the termination of such agreement. The comptroller shall not withhold from state aid or other assistance due a school district or board of cooperative educational services any amount of such distribution due and owing as certified by the department of civil service to the comptroller pursuant to subdivision two of this section, until and unless such school district or board of cooperative educational services fails to make an installment payment authorized by this subdivision by March thirty-first of the applicable year. Upon failure of a school district or board of cooperative educational services to make an installment payment, the withholding provisions of subdivision two of this section shall take effect to the extent of the amount of that unpaid installment. The comptroller shall within sixty days of the date on which this subdivision becomes effective or within sixty days of any subsequent termination of the contractual agreement notify the applicable school district or board of cooperative educational services of the provisions of this subdivision, of the amount due and owing, and the amount of each installment.

3. Notwithstanding any inconsistent provisions of law, the comptroller shall establish a fund, to be called the health insurance reserve receipts fund, to receive transfers of funds from the health insurance carriers or the plan administrator or administrators of the New York state employee health benefit plan, pursuant to contractual agreements between such carriers and the New York state department of civil service

and/or from the health insurance fund. Moneys returned by the municipalities and school districts or withheld from state aid by the comptroller pursuant to provisions governing termination of the contractual agreements shall be deposited in this fund. Disbursements from the health insurance reserve receipts fund shall be for the purpose of remitting to the carriers any moneys due them as a result of termination of the state's contract with the carriers or termination of agreements between the state and municipalities and school districts and/or for the purpose of transferring funds to the health insurance fund. Disbursements from such fund shall be made pursuant to the procedures for authorization of expenditures contained in article eleven of the civil service law upon the issuance of a certificate of approval of availability by the director of the budget and subject to audit and warrant of the comptroller.

*** § 99-d. City university stabilization account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account to be known as the city university stabilization account.

2. Such account shall consist of any and all unexpended and unencumbered moneys in the fiduciary fund appropriated for the city university of New York senior colleges, net of reductions for deficiencies in tuition and fee collections as determined by the director of the budget, available as of the last day of the city university fiscal year as reduced pursuant to section six thousand two hundred twenty-one of the education law to reflect any aggregate amount established by the director of the budget less than the amount appropriated. Such moneys shall be transferred by the state comptroller into the stabilization account on or before the next fifteenth day of September succeeding the last day of the city university fiscal year.

3. Moneys of the account shall only be available to the city university of New York and following appropriation by the legislature, shall be credited to the senior colleges and/or central administration stabilization subaccounts from which the savings were achieved.

Notwithstanding section forty of this chapter, section six thousand two hundred twenty-one of the education law or any other law to the contrary, all appropriations made from this account to the city university of New York shall remain in full force and effect for two years from the effective date of the chapter in which the appropriations were made. Moneys shall be paid out of the account on the audit and warrant of the state comptroller on vouchers certified or approved by the chancellor of the city university of New York or his or her designee.

* NB There are 2 § 99-d's

*** § 99-d. Community projects fund.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the community projects fund. This fund may have separate accounts designated pursuant to a specific appropriation to such account or pursuant to a written suballocation plan approved in a memorandum of understanding executed by the director of the budget, the secretary of the senate finance committee and the secretary of the assembly ways and means committee. Such suballocation shall be submitted to the comptroller.

2. Such fund shall consist of monies transferred to such fund from the general fund/state purposes account, or any other monies required to be transferred or deposited, pursuant to law. Monies may not be transferred or loaned between the accounts of this fund, unless specifically provided (a) by law, or (b) by letter signed by the director of the budget, but only upon the joint request of the secretary of the senate finance committee and the secretary of the assembly ways and means committee.

3. (a) As required to make timely payments from such accounts upon presentment of proper vouchers therefor, the state comptroller shall make transfers to any account in this fund up to the amounts annually specified for transfer to such account and in compliance with subdivision two of this section, but only from such fund or funds authorized to provide such transfers.

(b) By the close of each fiscal year, all remaining amounts not yet transferred shall be transferred to the designated accounts for which such transfers were authorized, up to the total amounts specified for transfer to each account in each fiscal year, pursuant to law and in compliance with subdivision two of this section.

4. Notwithstanding section forty of this chapter or any other provision of law, appropriations of this fund shall be available for liabilities incurred during and after the close of the fiscal year for which such appropriations are enacted, provided however that such appropriations shall lapse on the fifteenth day of September following the close of the fiscal year, and no monies shall thereafter be paid out of the state treasury or any of its funds or the funds under its management pursuant to such appropriations.

5. The director of the budget shall issue a certificate of approval for any appropriation in any account of this fund no later than the later of sixty days after the enactment of such appropriation or five days after the execution of a written suballocation plan pursuant to the provisions of subdivision one of this section. Such approval shall satisfy any other requirement for a certificate of approval.

6. (a) The state shall not be liable for payments pursuant to any contract, grant or agreement made pursuant to an appropriation in any account of this fund if insufficient monies are available for transfer to such account of this fund, after required transfers pursuant to subdivision three of this section. Except with respect to contracts, grants, or agreements executed by any state officer, employee, department, institution, commission, board, or other agency of the state prior to the effective date of this section, any contract, grant or agreement made pursuant to an appropriation in this fund shall incorporate this provision as a term of such contract, grant or agreement.

(b) The exhaustion of funds available for such transfers shall not preclude the approval of contracts hereunder pursuant to section one hundred twelve of this chapter. Notwithstanding any other provision of law, interest shall not be due to any recipient for any late payments made from this fund which result from insufficient monies being available in an account of this fund.

7. Monies shall be paid out of such accounts on the audit and warrant of the state comptroller on vouchers certified or approved by the head of the appropriate agency.

* NB There are 2 § 99-d's

§ 99-e. State university stabilization account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account in the miscellaneous special revenue fund to be known as the state university stabilization account.

2. Such account shall consist (a) of any and all unexpended and unencumbered moneys received by the state university of New York from tuition, fees, user charges, or other sources and deposited into the income offset account, and (b) any other undisbursed balance of the general fund appropriation as of the last day of the state university fiscal year as reduced pursuant to subparagraph six of paragraph c of subdivision four of section three hundred fifty-five of the education law to reflect any aggregate amount established by the director of the budget less than the amount appropriated. Such moneys shall be transferred by the state comptroller into the stabilization account on or before September fifteenth within thirty days of such date. In addition, all or a portion of the account balances in other state university income accounts, except the dormitory income reimbursable account, shall be transferred by the state comptroller, at the request of the state university, to the stabilization account.

3. Moneys of the account shall only be available to the state university of New York and following appropriation by the legislature, shall be credited to the state operated institutions, statutory or contract colleges, hospitals and/or system administration stabilization subaccounts from which the savings were achieved. Notwithstanding section forty of this chapter, section three hundred fifty-five of the

education law or any other law to the contrary, all appropriations made from this account to the state university of New York shall remain in full force and effect for two years from July first of the effective year of the chapter in which the appropriations were made. Moneys shall be paid out of the account on the audit and warrant of the state comptroller on vouchers certified or approved by the chancellor of the state university of New York or his or her designee.

§ 99-f. Spinal cord injury research trust fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "spinal cord injury research trust fund".

2. The fund shall consist of all monies appropriated for its purpose, all monies required by this section or any other provision of law to be paid into or credited to such fund, and monies of at least eight million five hundred thousand dollars collected by the mandatory surcharges imposed pursuant to subdivision one of section eighteen hundred nine of the vehicle and traffic law. Nothing contained herein shall prevent the department of health from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund, when allocated, shall be available for administrative costs of the spinal cord injury research board established pursuant to title four of article two of the public health law and for funding spinal cord injury research projects administered by such board.

4. Monies shall be payable from the fund on the audit and warrant of the state comptroller on vouchers approved and certified by the commissioner of health.

*** § 99-h. Tribal-state compact revenue account.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance an account in the miscellaneous special revenue fund to be known as the "tribal-state compact revenue account".

2. Such account shall consist of all revenues resulting from tribal-state compacts executed pursuant to article two of the executive law, a tribal-state compact with the St. Regis Mohawk tribe executed pursuant to chapter five hundred ninety of the laws of two thousand four and the Oneida Settlement Agreement referenced in section eleven of the executive law.

3. Moneys of the account, following the segregation of appropriations enacted by the legislature, shall be available for purposes including but not limited to: (a) reimbursements or payments to municipal governments that host tribal casinos pursuant to a tribal-state compact for costs incurred in connection with services provided to such casinos or arising as a result thereof, for economic development opportunities and job expansion programs authorized by the executive law; provided, however, that for any gaming facility located in the county of Erie or Niagara, the municipal governments hosting the facility shall collectively receive a minimum of twenty-five percent of the negotiated percentage of the net drop from electronic gaming devices the state receives pursuant to the compact and provided further that for any gaming facility located in the county or counties of Cattaraugus, Chautauqua or Allegany, the municipal governments of the state hosting the facility shall collectively receive a minimum of twenty-five percent of the negotiated percentage of the net drop from electronic gaming devices the state receives pursuant to the compact; and provided further that pursuant to chapter five hundred ninety of the laws of two thousand four, a minimum of twenty-five percent of the revenues received by the state pursuant to the state's compact with the St. Regis Mohawk tribe shall be made available to the counties of Franklin and St. Lawrence, and affected towns in such counties. Each such county and its affected towns shall receive fifty percent of the moneys made available by the state; and provided further that the state shall annually make twenty-five percent of the negotiated percentage of the net drop from all gaming devices the state actually receives pursuant to the Oneida Settlement Agreement confirmed by section eleven of the executive law

available to the county of Oneida, and a sum of three and one-half million dollars to the county of Madison. Additionally, the state shall distribute, for a period of nineteen and one-quarter years, an additional annual sum of two and one-half million dollars to the county of Oneida. Additionally, the state shall distribute the one-time eleven million dollar payment actually received by the state pursuant to the Oneida Settlement Agreement to the county of Madison by wire transfer upon receipt of such payment by the state; and (b) support and services of treatment programs for persons suffering from gambling addictions. Moneys not segregated for such purposes shall be transferred to the general fund for the support of government during the fiscal year in which they are received.

3-a. Ten percent of any of the funds actually received by the state pursuant to the tribal-state compacts and agreements described in subdivision two of this section prior to the transfer of unsegregated moneys to the general fund required by such subdivision, shall be distributed to counties in each respective exclusivity zone provided they do not otherwise receive a share of said revenues pursuant to this section. Such distribution shall be made among such counties on a per capita basis, excluding the population of any municipality that receives a distribution pursuant to subdivision three of this section.

* NB There are 2 § 99-h's

*** § 99-h. Teacher education accreditation account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account of the miscellaneous special revenue fund to be known as the teacher education accreditation account.

2. Notwithstanding any other law, rule or regulation to the contrary, the state comptroller is hereby authorized and directed to receive, on and after February first, two thousand one, for deposit to the credit of the teacher education accreditation account, fees related to responsibilities of the education department pursuant to section two hundred twelve-c of the education law for expenses of consultants and

education department staff related to conducting visits and inspections at institutions of higher education for the purpose of accrediting teacher education programs.

* NB There are 2 § 99-h's

§ 99-i. Racing regulation account. 1. There is hereby established in the joint custody of the comptroller and the gaming commission a special revenue fund to be known as the "racing regulation account".

2. The racing regulation account shall consist of all money received by the commission as regulatory fees and market origin fees pursuant to the provisions of the racing, pari-mutuel wagering and breeding law.

3. Moneys of this account shall be available to the commission to pay for the costs of carrying out the purposes of the racing, pari-mutuel wagering and breeding law; provided, however, an amount equal to twelve and eight-tenths percent of the amount received by the account from the market origin fee imposed by subdivision six of section one thousand twelve-a of the racing, pari-mutuel wagering and breeding law shall be transferred to the state department of taxation and finance and the department shall deem this transfer as a payment of a pari-mutuel tax.

4. All payments from the fund shall be made on the audit and warrant of the comptroller.

§ 99-j. Child performer's protection fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special revenue fund known as the "child performer's protection fund".

2. Such fund shall consist of the revenues received pursuant to article four-A of the labor law, part seven of article seven of the estates, powers and trusts law, and all other monies appropriated, credited, or transferred thereto from any other fund or source pursuant to law.

3. Monies of the fund shall be expended by the commissioner of labor solely for the purpose of administering article four-A of the labor law.

§ 99-k. Child performer's holding fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special revenue fund known as the "child performer's holding fund".

2. Such fund shall consist of revenues received and interest accrued pursuant to part seven of article seven of the estates, powers and trusts law, and all other monies appropriated, credited, or transferred thereto from any other fund or source pursuant to law.

3. Monies of the fund shall be distributed to the child performer upon receipt of the child performer trust fund pursuant to part seven of article seven of the estates, powers and trusts law. The comptroller shall notify the commissioner of the department of labor within thirty days of receipt of the funds and the child performer's name and last known address. Within thirty days of receipt of the funds, the comptroller shall give notice to the parent or guardian about funds and the procedures to transfer funds from the comptroller to the child performer trust fund account in the name of the child performer. Monies not claimed shall be used solely to fund programs for the health, education and welfare of child performers. The comptroller shall submit a report about the child performer's holding fund to the governor, the temporary president of the senate and the speaker of the assembly concerning the implementation of this section.

*** § 99-l. Assisted living residence quality oversight fund.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of health a special fund to be known as the "assisted living residence quality oversight fund".

2. Such fund shall consist of all moneys collected by the department

of health pursuant to article forty-six-B of the public health law. Any interest earned by the investment of moneys in such fund shall be added to such fund, become a part of such fund, and be used for the purpose of such fund.

3. Moneys of such fund shall be available to the department of health for the purpose of carrying out the provisions of article forty-six-B of the public health law. Additionally, five hundred thousand dollars shall be available to the state office for the aging for the long term care ombudsman program for the purpose of carrying out the provisions of article forty-six-B of the public health law.

4. The moneys of the fund shall be paid out on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of health.

* NB There are 2 § 99-l's

*** § 99-l. Love your library fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "love your library fund."

2. Such fund shall consist of all revenues received by the department of motor vehicles pursuant to section four hundred four-v of the vehicle and traffic law, as added by chapter three hundred three of the laws of two thousand four, all the revenues received by the department of taxation and finance pursuant to sections two hundred nine-K and six hundred thirty-e of the tax law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law.

2-a. On or before the first day of February each year, the commissioner of the department of education shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money disbursed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Moneys of the fund, following appropriation by the legislature shall be expended only for the purposes of providing funding for the statewide summer reading program set forth in subdivision ten of section two hundred seventy-three of the education law. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers approved and certified by the commissioner of education. Any interest received by the comptroller on moneys on deposit in the love your library fund shall be retained in and become part of such fund.

* NB There are 2 § 99-l's

§ 99-n. Highway construction and maintenance safety education fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special revenue fund to be known as the "highway construction and maintenance safety education fund".

2. The fund shall consist of all monies appropriated for its purpose, all monies required by this section or any other provision of law to be paid into or credited to such fund, collected by the mandatory surcharges imposed pursuant to subdivision one of section eighteen hundred nine-d of the vehicle and traffic law. Nothing contained in this section shall prevent the department of motor vehicles from receiving grants or other appropriations for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Monies of the fund, when allocated, shall be disbursed to provide education, advocacy and increased awareness of the laws pertaining to maximum speed limits in highway construction and maintenance work areas and may be used to execute contracts with private organizations for such purposes. Such contracts shall be awarded upon competitive bids after the issuance of requests for proposals.

§ 99-o. Arts institutions revolving loan fund. 1. There is hereby established within the custody of the state comptroller a new fund to be known as the "arts institutions revolving loan fund".

2. The fund shall consist of all moneys appropriated for its purpose, all moneys transferred to such fund pursuant to law, and all moneys required by this section or any other law to be paid into or credited to this fund, including all moneys received by the fund or donated to it, and payments of principal on loans made from the fund.

3. Moneys of the fund, when allocated, shall be available to the chairperson of the council on the arts to make loans as provided in this section. Up to five percent of the moneys of the fund or fifty thousand dollars, whichever is less, may be used to pay the expenses, including personal service and maintenance and operation, in connection with the administration of such loans.

4. (a) The chairperson of the council on the arts, on recommendation of the members of the council may make, upon application duly made, up to the amounts available by appropriation, loans for project support at arts institutions.

(b) No loan authorized by this section shall have an interest rate greater than two and one-half percent. The minimum amount of any loan shall be five thousand dollars. The period of any loan shall not exceed the period of one year. The chairperson of the council on the arts may make loans under this section subject to such other terms and conditions the council board deems proper.

(c) The council board shall have the power to make such rules and regulations as may be necessary and proper to effectuate the purposes of this section.

(d) The council board shall annually report by March fifteenth to the governor and the legislature describing the activities and operation of the loan program authorized by this section. Such report shall set forth the number of loan applications received and approved; the names of the arts institutions receiving loans together with the amount and purpose of the loan, and the outstanding balance; and the balance remaining in the arts institutions revolving loan fund.

5. (a) Application for loans may be made by an arts institution, including but not limited to museums, orchestras, dance companies and theatre groups.

(b) Every application shall be in the form acceptable to the chairman of the council on the arts. Every application shall accurately reflect the conditions which give rise to the proposed expenditure and accurately reflect the ability of the applicant to make such an expenditure without the proceeds of a loan under this section.

(c)(i) The council board shall give preference to those applications which demonstrate the greatest need and benefit to the arts community and public at large.

(ii) In making determinations on loan applications, the council board shall assure that loan fund moneys are equitably distributed among all sectors of the arts community and all geographical areas of the state.

(d) An application shall be referred by the chairperson of the council on the arts to the council board as defined by article three of the arts and cultural affairs law.

(e) An application shall not be approved:

(i) if the applicant is in arrears on any prior loan under this section,

(ii) if it shall be shown that at any time in the prior ten years, the applicant used state funds to repay all or part of any loan made under this section.

(f) The council board shall, to the maximum extent feasible, and consistent with the other provisions of this section, seek to provide that loans authorized by this section reflect an appropriate geographic distribution and are distributed equitably.

§ 99-q. Volunteer firefighting and volunteer emergency services recruitment and retention fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "volunteer firefighting and volunteer emergency services recruitment and retention fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of sections two hundred nine-G and six hundred thirty-b of the tax law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law. Any interest received by the comptroller on moneys on deposit in such fund shall be retained in and become part of such fund.

2-a. On or before the first day of February each year, the state fire administrator shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on local government, chair of the assembly local government committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Moneys in such fund shall be expended only to provide grants to volunteer firefighting and volunteer emergency services organizations and to statewide organizations which represent the interests of volunteer firefighters and/or volunteer emergency services providers for the purpose of encouraging the recruitment and retention of volunteer firefighters and volunteer emergency services personnel. Such purposes may include, but need not be limited to: development and implementation of marketing plans, publicity campaigns, and community awareness initiatives; design, production and distribution of promotional merchandise, brochures and other materials; sponsorship of local community events designed to help recruit volunteers; newspaper publications, promotional mailings and other advertising designed to help recruit volunteers.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the state fire administrator.

5. To the extent practicable, the state fire administrator shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

§ 99-s. Youth facility per diem account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an account in the miscellaneous special revenue fund to be known as the "youth facility per diem account".

2. The youth facility per diem account shall consist of all moneys received by the state pursuant to section five hundred twenty-nine of the executive law.

§ 99-t. New York state medical indemnity fund account. 1. There is hereby established in the custody of the commissioner of taxation and finance a special account to be known as the "New York state medical indemnity fund account".

2. All moneys received by the New York state medical indemnity fund pursuant to title four of article twenty-nine-D of the public health law from whatever source derived shall be deposited to the exclusive credit of such fund account. Said moneys shall be kept separate and shall not be commingled with any other moneys in the custody of the commissioner of taxation and finance.

3. The moneys in said account shall be retained by the fund and shall be released by the commissioner of taxation and finance only upon certificates signed by the commissioner of health or his or her designee and only for the purposes set forth in title four of article twenty-nine-D of the public health law.

*** § 99-u. New York state gaming commission account.** 1. There is hereby established in the joint custody of the comptroller and the executive director of the New York state gaming commission an account in the miscellaneous special revenue fund to be known as the "New York state gaming commission account".

2. Such account shall consist of moneys transferred thereto from the state lottery fund administration account, the regulation of racing account, the bell jar collection account or the regulation of Indian gaming account.

3. In no circumstance shall net proceeds of the lottery, including the proceeds from video lottery gaming, be used for the payment of non-lottery expenses of the New York gaming commission, administrative or otherwise.

4. All moneys in the New York state gaming commission account shall be available, subject to appropriation, for the payment of administrative expenses of the New York state gaming commission.

* NB There are 2 § 99-u's

*** § 99-u. New York state teen health education fund.** 1. There is hereby established in the joint custody of the state comptroller and commissioner of taxation and finance a special fund to be known as the "New York state teen health education fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section six hundred thirty-c of the tax law and all other moneys appropriated thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the commissioner of education shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of education.

4. The moneys in such fund shall be expended for the purpose of

supplementing educational programs in schools for health and awareness of issues facing teens today when it comes to their health. Eligible health programs are those with an established curriculum providing instruction on alcohol, tobacco and other drug abuse prevention, the causes and problems associated with teen obesity, and for awareness of the symptoms of teen endometriosis.

* NB There are 2 § 99-u's

*** § 99-v. Mortgage settlement proceeds trust fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a trust and agency fund known as the "mortgage settlement proceeds trust fund".

2. Such fund shall consist of monies paid pursuant to the settlement agreement dated November nineteenth, two thousand thirteen between J.P. Morgan Securities LLC (f/k/a "Bear, Stearns & Co. Inc."), JPMorgan Chase Bank, N.A., EMC Mortgage LLC (f/k/a "EMC Mortgage Corporation") and the People of the State of New York and that were transferred thereto pursuant to law from the department of law restitution fund and the general fund.

3. Up to $439,549,965 of the monies of the fund shall be distributed in accordance with a plan approved in a memorandum of understanding executed by the director of the budget, the speaker of the assembly, and the temporary president of the senate, or their designee, in consultation with the commissioner of the division of housing and community renewal, to provide compensation to the state of New York and its communities for harms purportedly caused by the allegedly unlawful conduct of J.P. Morgan Securities LLC (f/k/a "Bear, Sterns & Co. Inc."), JPMorgan Chase Bank, N.A., EMC Mortgage LLC (f/k/a "EMC Mortgage Corporation") for purposes intended to avoid preventable foreclosures, to ameliorate the effects of the foreclosure crisis, to enhance law enforcement efforts to prevent and prosecute financial fraud or unfair or deceptive acts or practices, and to otherwise promote the interests of the investing public. Such permissible purposes for allocation of the funds include, but are not limited to, providing funding for housing

counselors, state and local foreclosure assistance hotlines, state and local foreclosure mediation programs, legal assistance, housing remediation and anti-blight projects, and for the training and staffing of, and capital expenditures required by, financial fraud and consumer protection efforts, and for any other purpose consistent with the terms of the settlement agreement dated November nineteenth, two thousand thirteen between J.P. Morgan Securities LLC (f/k/a "Bear, Stearns & Co. Inc."), JPMorgan Chase Bank, N.A., EMC Mortgage LLC (f/k/a "EMC Mortgage Corporation") and the People of the State of New York.

4. Up to $81,500,234 of the monies of the fund shall be distributed in accordance with a plan developed by the attorney general to provide compensation to the state of New York and its communities for harms purportedly caused by the allegedly unlawful conduct of J.P. Morgan Securities LLC (f/k/a "Bear, Stearns & Co. Inc."), JPMorgan Chase Bank, N.A., EMC Mortgage LLC (f/k/a "EMC Mortgage Corporation"), for purposes intended to avoid preventable foreclosures, to ameliorate the effects of the foreclosure crisis, to enhance law enforcement efforts to prevent and prosecute financial fraud or unfair or deceptive acts or practices, and to otherwise promote the interests of the investing public. Such permissible purposes for allocation of the funds include, but are not limited to, providing funding for housing counselors, state and local foreclosure assistance hotlines, state and local foreclosure mediation programs, legal assistance, housing remediation and anti-blight projects, and for the training and staffing of, and capital expenditures required by, financial fraud and consumer protection efforts, and for any other purpose consistent with the terms of the Settlement Agreement dated November 19, 2013 between J.P. Morgan Securities LLC (f/k/a "Bear, Stearns & Co. Inc.") JPMorgan Chase Bank, N.A., EMC Mortgage LLC (f/k/a "EMC Mortgage Corporation") and the People of the State of New York.

* NB There are 2 § 99-v's

*** § 99-v. Homeless veterans assistance fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance, the New York state commissioner of veterans' services and the comptroller, a special fund to be known as the "homeless veterans assistance fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section six hundred twenty-seven-b of the tax law, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. For each state fiscal year, there shall be appropriated to the fund by the state, in addition to all other moneys required to be deposited into such fund, an amount equal to the amounts of moneys collected and deposited into the fund pursuant to section six hundred twenty-seven-b of the tax law, and the amounts of moneys received and deposited into the fund from grants, gifts and bequests during the preceding calendar year, as certified by the comptroller. Nothing in this section shall prevent the state from soliciting and receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the commissioner of the New York state department of veterans' services shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on veterans, homeland security and military affairs, chair of the assembly veterans' affairs committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. On or before the first day of February of each calendar year, the comptroller shall certify to the governor, the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee and the chair of the assembly ways and means committee, the amount of money deposited in the homeless veterans assistance fund during the preceding calendar year as the result of revenue derived pursuant to section six hundred twenty-seven-b of the tax law, and from all grants, gifts and bequests.

4. Moneys of the fund shall be expended only for the assistance and care of homeless veterans, for housing and housing-related expenses, as determined by the department of veterans' services.

5. Moneys shall be paid out of the fund on the audit and warrant of the comptroller on vouchers approved and certified by the New York state commissioner of veterans' services. Any interest received by the comptroller on moneys on deposit in the homeless veterans assistance fund shall be retained in and become part of such fund.

* NB There are 2 § 99-v's

*** § 99-w. Transit assistance for capital investments fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special capital fund to be known as the "transit assistance for capital investments fund."

2. The comptroller shall establish the following separate and distinct account within the transit assistance for capital investments fund:

Metropolitan transit assistance for capital investments account

3. The transit assistance for capital investments fund shall consist of all moneys collected therefor or credited or transferred thereto from any other fund, account or source. Any interest received by the comptroller on moneys on deposit in the transit assistance for capital investments fund shall be retained in and become a part of such fund.

4. Moneys in the transit assistance for capital investments fund shall, following appropriation by the legislature, be utilized for capital purposes, including, but not limited to the planning and design, acquisition, construction, reconstruction, replacement, improvement, reconditioning, rehabilitation and preservation of mass transit facilities, vehicles, related equipment and rolling stock with an average service life of no less than five years.

5. Moneys deposited into the metropolitan transit assistance for capital investments account shall be available to the metropolitan transportation authority (MTA) and to all other public transportation systems serving primarily within the metropolitan commuter transportation district, as defined in section twelve hundred sixty-two of the public authorities law, eligible to receive operating assistance under the provisions of section eighteen-b of the transportation law consistent with the uses outlined in subdivision four of this section.

6. Notwithstanding any other provision of law, no capital assistance payment authorized under this section may be applied to operating expenses.

7. All payments of money from the transit assistance for capital investments fund shall be made in accordance with a formula to be established by the commissioner of transportation with the approval of the director of the budget.

8. All payments of moneys from the transit assistance for capital investments fund shall be made on the audit and warrant of the comptroller.

* NB There are 2 § 99-w's

*** § 99-w. SUNY DSRIP escrow fund.** 1. Notwithstanding any other provision of law, rule, regulation, or practice to the contrary, there is hereby established in the joint custody of the comptroller and the chancellor of the state university of New York (SUNY) a trust and agency fund, to be known as the "SUNY DSRIP escrow fund" which shall be available without fiscal year limitation.

2. The SUNY DSRIP escrow fund shall consist of (i) monies transferred to SUNY hospital facilities, acting as lead providers under the delivery system reform incentive payment program from the medicaid management information system (MMIS) statewide escrow fund (179) to provide funds to SUNY hospital facilities to make those payments specified in subdivision three of this section that are authorized by New York State's Section 1115 Waiver Partnership Plan pursuant to Section 1115 of Title XI of the Social Security Act, and (ii) monies transferred by SUNY from a state university health care account referenced in subdivision eight-a of section three hundred fifty-five of the education law to pay any amount owed by a SUNY hospital to a performing provider system for which such SUNY hospital is the lead provider resulting from a successful payment distribution challenge by such performing provider system. Notwithstanding any law to the contrary, such amounts owed by a SUNY hospital may be transferred without appropriation by SUNY from the health care account referenced in subdivision eight-a of section three hundred fifty-five of the education law to the SUNY DSRIP escrow fund.

3. Monies of the SUNY DSRIP escrow fund shall be expended only for such purposes as authorized under the delivery system reform incentive payment program of New York State's Section 1115 Waiver Partnership Plan pursuant to Section 1115 of Title XI of the Social Security Act. Notwithstanding any other law, rule, regulation or practice to the contrary, upon the request of the chancellor of SUNY, or her or his designee, payments from the SUNY DSRIP escrow fund shall be made, solely and exclusively to Central New York Care Collaborative, Inc. and SB Clinical Network IPA, LLC, or any successor in interest to either entity, as necessary to implement the distribution of the net award of health care delivery system reform incentive payments in accordance with the methodology and distribution plan for award distribution adopted and amended from time to time by the performing provider system for which a SUNY hospital is the lead provider.

* NB There are 2 § 99-w's

§ 99-x. New York achieving a better life experience (NY ABLE) savings program trust fund. 1. There is hereby established in the sole custody of the state comptroller a special fund to be known as the New York achieving a better life experience (NY ABLE) savings program trust fund. All payments from such fund shall be made in accordance with article eighty-four of the mental hygiene law.

2. The fund shall be a trust fund and shall consist of a trust account and an operating account. The trust account shall include amounts received by the NY ABLE savings program pursuant to NY ABLE savings agreements, administrative charges, fees, and all other amounts received by the program from other sources, and interest and investment income earned by the trust fund. The comptroller shall, from time to time, make transfers from the trust account to the operating account for the immediate payment of obligations under NY ABLE savings agreements, operating expenses and administrative costs of the NY ABLE savings program. Administrative costs shall be paid out of the operating account according to the terms and conditions established pursuant to the provisions of section 84.05 of the mental hygiene law.

3. (a) The comptroller, as trustee, shall invest the assets of the trust fund with the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims.

(b) Trust fund assets shall be kept separate and shall not be commingled with other assets, except as provided herein. The comptroller may enter into contracts to provide for investment advice and management, custodial services, and other professional services for the administration and investment of the program. Administrative fees, costs and expenses, including investment fees and expenses, shall be paid from the assets of the fund.

4. The comptroller shall provide for the administration of the trust fund, including maintaining participant records and accounts, and providing annual audited reports. The comptroller may enter into contracts to provide administrative services and reporting.

*** § 99-y. SUNY Stony Brook Affiliation escrow fund.** 1. Notwithstanding any other provision of law, rule, regulation, or practice to the contrary, there is hereby established in the joint custody of the comptroller and the chancellor of the state university of New York (SUNY) a trust and agency fund, to be known as the "SUNY Stony Brook Affiliation escrow fund" which shall be available without fiscal year limitation.

2. The SUNY Stony Brook Affiliation escrow fund shall consist of (i) all monies generated through the activities of Stony Brook at Southampton Hospital, including but not limited to patient revenue, federal reimbursement, and other associated revenue sources, (ii) rent payments made by Stony Brook University Hospital to the Southampton Hospital Association under a certain lease agreement approved by the director of the budget, the office of the New York state attorney general and the office of the New York state comptroller and (iii) to the extent permitted under the lease agreement referred to in paragraph (ii) of this subdivision, working capital advances and capital acquisition advances made by Stony Brook University Hospital to the Southampton Hospital Association.

3. Monies of the SUNY Stony Brook Affiliation escrow fund shall be expended only for the purposes of Stony Brook Hospital at Southampton.
* NB There are 3 § 99-y's

*** § 99-y. Health republic insurance of New York fund.** 1. There is hereby established in the joint custody of the state comptroller and the superintendent of the department of financial services a special fund to be known as the "health republic insurance of New York fund".

2. (a) Such fund shall consist of transfers as authorized by the director of the budget, in his or her sole discretion, between April first, two thousand sixteen and March thirty-first, two thousand nineteen, from amounts collected as a result of a judgement,

stipulation, decree, agreement to settle, assurance of discontinuance, or other legal instrument resolving any claim or cause of action, whether filed or unfiled, actual or potential, and whether arising under common law, equity, or any provision of law, and all other monies appropriated, credited, or transferred thereto from any other fund or source pursuant to law.

(b) Paragraph (a) of this subdivision shall not apply to: (i) moneys to be distributed to the federal government, to a local government, or to any holder of a bond or other debt instrument issued by the state, any public authority, or any public benefit corporation; (ii) moneys to be distributed solely or exclusively as a payment of damages or restitution to individuals or entities that were specifically injured or harmed by the defendant's or settling party's conduct and that are identified in, or can be identified by the terms of, the relevant judgment, agreement to settle, assurance of discontinuance, or relevant instrument resolving the claim or cause of action; (iii) moneys recovered or obtained by a state agency or a state official or employee acting in their official capacity where application of paragraph (a) of this subdivision is prohibited by federal law, rule, or regulation, or would result in the reduction or loss of federal funds or eligibility for federal benefits pursuant to federal law, rule, or regulation; (iv) moneys recovered or obtained by or on behalf of a public authority, a public benefit corporation, the department of taxation and finance, the workers' compensation board, the New York state higher education services corporation, the tobacco settlement financing corporation, a state or local retirement system, an employee health benefit program administered by the New York state department of civil service, the Title IV-D child support fund, the lottery prize fund, the abandoned property fund, or an endowment of the state university of New York or any unit thereof or any state agency, provided that all of the moneys received or recovered are immediately transferred to the relevant public authority, public benefit corporation, department, fund, program, or endowment; (v) moneys to be refunded to an individual or entity as (1) an overpayment of a tax, fine, penalty, fee, insurance premium, loan payment, charge or surcharge; (2) a return of seized assets; or (3) a payment made in error; and (vi) moneys to be used to prevent, abate, restore, mitigate, or control any identifiable instance of prior or ongoing water, land or air pollution.

3. Monies shall be paid out of this fund at the discretion of the superintendent of the department of financial services only pursuant to appropriation and the terms to be set forth in a future chapter of law.

4. Monies shall be paid out of this fund only after the distribution of all assets in connection with a liquidation proceeding of Health Republic Insurance of New York filed pursuant to article seventy-four of the insurance law has been completed.

5. Monies shall be paid out of this fund on the audit and warrant of the state comptroller on vouchers certified or approved by the superintendent of the department of financial services.

* NB There are 3 § 99-y's

*** § 99-y. Highway use tax administration account.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance a special account to be known as the "highway use tax administration account".

2. The highway use tax administration account shall consist of all monies collected from the highway use tax registration and decal fees collected pursuant to sections five hundred two-a and five hundred nine of the tax law, and any other monies deposited into the account pursuant to law.

3. Monies of the account, following appropriation by the legislature, shall be used for the costs of the commissioner of taxation and finance in administering sections five hundred two, five hundred two-a and five hundred nine of the tax law, and expended for the purposes set forth in section five hundred fifteen of the tax law.

* NB There are 3 § 99-y's

§ 99-z. Cure childhood cancer research fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller a fund to be known as the "cure childhood cancer research fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-cc of the vehicle and traffic law, all the revenues received by the department of taxation and finance pursuant to section six hundred thirty-l of the tax law and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing contained herein shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the cure childhood cancer research fund during the preceding calendar year as the result of revenue derived pursuant to section four hundred four-cc of the vehicle and traffic law and from grants, gifts and bequests.

2-b. On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money disbursed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Monies of the fund shall be expended only for childhood cancer research projects approved by the department of health in New York state. As used in this section, the term "childhood cancer research project" means scientific research into the causes, prevention, screening, treatment and cure of childhood cancers.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

5. To the extent practicable, the commissioner of health shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

§ 99-aa. Retiree health benefit trust fund. 1. There is hereby established in the joint custody of the commissioner of the department of civil service and the state comptroller a special investment trust fund to be known as the retiree health benefit trust fund, which shall be classified as a fiduciary fund type.

2. For purposes of this section: (a) "commissioner" shall mean the commissioner of the department of civil service;

(b) "state" shall mean the state of New York;

(c) "fund", or "trust", or "trust fund" shall mean the retiree health benefit trust fund created by this section; and

(d) "retiree health benefits" shall mean benefits, except pensions or other benefits funded through a public retirement system, provided or to be provided by the state as compensation, whether pursuant to statute, contract or other lawful authority, to its current or former officers or employees, or their families or beneficiaries, after service to the state has ended, including, but not limited to, health care benefits.

3. (a) Notwithstanding any provision of law to the contrary, the retiree health benefit trust fund is established for the exclusive benefit of retired state employees and their dependents.

(b) The sole purpose of the trust fund established pursuant to subdivision one of this section shall be to fund the retiree health benefits of retired state employees and their dependents.

4. (a) Payments into and from the trust fund established pursuant to subdivision one of this section shall be made in accordance with this section.

(b) Contributions to the trust, and any interest or other income or earnings on contributions, shall be irrevocable before all liabilities of the state government for retiree health benefits have been satisfied and shall be solely dedicated to, and used solely for, providing retiree health benefits and paying appropriate and reasonable expenses of administering the trust. No assets, income, earnings or distributions of the trust shall be subject to any claim of creditors of the state, or to assignment or execution, attachment or any other claim enforcement process initiated by or on behalf of such creditors. Except as otherwise provided in subdivision eight of this section, the commissioner shall not be responsible for the adequacy of the assets of the trust to meet any other post-employment benefit. The trust may be terminated only when all liabilities of the state for retiree health benefits have been satisfied and there is no present or future obligation, contingent or otherwise, of the state to provide such retiree health benefits. Upon such termination, any remaining trust assets, after any proper expenses of the trust have been paid, shall revert to the state.

(c) At the request of the director of the budget, the state comptroller shall transfer monies from the general fund to the trust fund up to and including an amount equivalent to one and fifty one-hundredths of one per centum of the total actuarial accrued liability included in the state of New York comprehensive annual financial report.

(d) Any use of funds for retiree health benefits from such trust fund shall not be subject to an appropriation and shall be transferred by the state comptroller, at the request of the director of the budget, to the extent funds are available in such trust fund, to the health insurance fund for the sole and exclusive purpose of funding retiree health benefits. The director of the budget shall notify both houses of the legislature in writing thirty days prior to initiating transfers pursuant to this authorization.

5. Investments. (a) The commissioner may establish a trust in joint custody with the state comptroller for the purpose of accumulating assets to fund the cost of providing retiree health benefits.

(b) The commissioner is hereby declared to be the trustee of the trust established pursuant to subdivision one of this section, and the commissioner shall delegate responsibility for managing the investments of the trust fund established pursuant to subdivision one of this section to the state comptroller. The state comptroller shall manage the investments of the trust fund established pursuant to subdivision one of this section in a careful and prudent manner consistent with the guidelines and provisions of section ninety-eight this article.

(c) Any interest or other income or earnings resulting from the investment of assets of the trust shall accrue to and become part of the assets of the trust.

6. In accordance with paragraph (b) of subdivision five of this section, the state comptroller shall develop, in consultation with the state health insurance council, a written investment policy for selecting investment options in a manner consistent with the investment options prescribed in section ninety-eight of this article so that the state comptroller may be able to invest fund monies in accordance with such policy. Such policy shall include a statement of investment objectives addressing, in the following order of priority, the ability to timely meet disbursement requests without forced sale of assets, safety of principal and attainment of market rates of return.

7. Neither the state nor the commissioner shall be liable for any loss or expense suffered by the trust in the absence of bad faith, willful misconduct or intentional wrongdoing. The commissioner shall be considered to be acting as an officer of the state for purposes of section seventeen of the public officers law, provided, however, that the costs of any defense or indemnification of the commissioner arising

from the exercise of the functions of trustee shall be payable from the assets of the trust.

8. Nothing contained in this section shall be interpreted or construed to: (a) create any obligation in, impose any obligation on, or alter any obligation of the state to provide retiree health benefits;

(b) limit or restrict the authority of the state to modify or eliminate retiree health benefits;

(c) assure or deny retiree health benefits; or

(d) require the state to fund its liability for retiree health benefits.

*** § 99-bb. Armory rental account.** 1. Notwithstanding sections eight, eight-a and seventy of this chapter or any other provision of law, rule, regulation or practice to the contrary, there is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance an armory rental account fund, which shall consist of all moneys paid as rent pursuant to section one hundred eighty-three of the military law.

2. Moneys within the armory rental account shall be available to the adjutant general for services and expenses of the office relating to the direct maintenance and operation of armories.

* NB There are 5 § 99-bb's

*** § 99-bb. Parking services fund.** 1. Notwithstanding sections eight, eight-a and seventy of this chapter or any other provision of law, rule, regulation, or practice to the contrary, there is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a parking services fund, which shall be classified by the state comptroller as an enterprise fund type, and which shall consist of all moneys received from private entities and individuals as fees for the use of state-owned parking lots and garages.

2. Moneys within the parking services fund shall be available to the

commissioner of general services for services and expenses of the office relating to the direct maintenance and operation of state-owned parking lots and garages.

* NB There are 5 § 99-bb's

*** § 99-bb. New York state secure choice administrative fund.** 1. There is hereby established within the joint custody of the commissioner of taxation and finance and the state comptroller in consultation with the New York state secure choice savings program board, a new fund to be known as the New York state secure choice administrative fund.

2. The New York state secure choice savings program board shall use moneys in the administrative fund to pay for administrative expenses it incurs in the performance of its duties under the New York state secure choice savings program pursuant to article forty-three of the general business law.

3. The New York state secure choice savings program board shall use moneys in the administrative fund to cover start-up administrative expenses it incurs in the performance of its duties under article forty-three of the general business law.

4. The administrative fund may receive any grants or other moneys designated for administrative purposes from the state, or any unit of federal or local government, or any other person, firm, partnership, or corporation. Any interest earnings that are attributable to moneys in the administrative fund must be deposited into the administrative fund.

* NB There are 5 § 99-bb's

*** § 99-bb. SUNY Stony Brook Eastern Long Island Hospital Affiliation escrow fund.** 1. Notwithstanding any other provision of law, rule, regulation, or practice to the contrary, there is hereby established in the joint custody of the comptroller and the chancellor of the state university of New York (SUNY) a trust and agency fund, to be known as the "SUNY Stony Brook Eastern Long Island Hospital Affiliation escrow fund" which shall be available without fiscal year limitation.

2. The SUNY Stony Brook Eastern Long Island Hospital Affiliation escrow fund shall consist of (i) all monies generated through the activities of Stony Brook at Eastern Long Island Hospital, including but not limited to patient revenue, federal reimbursement, and other associated revenue sources, (ii) rent payments made by Stony Brook University Hospital to the Eastern Long Island Hospital Association under a certain lease agreement approved by the director of the budget, the office of the New York state attorney general and the office of the New York state comptroller and (iii) to the extent permitted under the lease agreement referred to in paragraph (ii) of this subdivision, working capital advances and capital acquisition advances made by Stony Brook University Hospital to the Eastern Long Island Hospital Association.

3. Monies of the SUNY Stony Brook Eastern Long Island Hospital Affiliation escrow fund shall be expended only for the purposes of Stony Brook at Eastern Long Island Hospital.

* NB There are 5 § 99-bb's

*** § 99-bb. School-based health centers fund.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of health, a special fund to be known as the "school-based health centers fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section six hundred thirty-f of the tax law, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained herein shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. On or before the first day of February each year, the commissioner of health shall provide a written report to the temporary president of

the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

a. the amount of money dispersed from the fund and the award process used for such disbursements;

b. recipients of awards from the fund;

c. the amount awarded to each;

d. the purposes for which such awards were granted; and

e. a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

4. Monies of the fund shall be expended to fund expansion of medical services at existing school-based health centers or to establish new school-based health centers.

5. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of health.

6. Amounts expended for school-based health centers pursuant to this section shall not affect the amount that would otherwise be appropriated for school-based health centers under any other provision of law.

7. Services performed by school-based health centers available for moneys from this fund shall include, but not be limited to:

a. comprehensive physical health and mental health assessments;

b. diagnosis and treatment of acute illnesses;

c. vision, hearing, dental, nutritional, and tuberculosis screenings;

d. routine management of chronic diseases;

e. health education;

f. mental health counseling and referrals;

g. immunizations;

h. working papers and sports physicals; and

i. population-based primary prevention.

Services shall be provided on-site by a multi-disciplinary team consisting of a mid-level practitioner, a mental health counselor, and a medical assistant in consultation with a physician. The centers shall also provide access to health care twenty-four hours per day, seven days per week.

* NB There are 5 § 99-b's

§ 99-cc. Solid waste fund. 1. Notwithstanding sections eight, eight-a and seventy of this chapter or any other provision of law, rule, regulation, or practice to the contrary, there is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a solid waste fund, which shall be classified by the state comptroller as an enterprise fund type, and which shall consist of all moneys received from private entities by the commissioner of general services for the sale of recyclables.

2. Moneys within the solid waste fund shall be available to the commissioner of general services for services and expenses of the office relating to the collection, processing and sale of recycled materials.

§ 99-dd. Special events fund. 1. Notwithstanding sections eight, eight-a and seventy of this chapter and any other provision of law, rule, regulation, or practice to the contrary, there is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special events fund, which shall be classified by the state comptroller as an enterprise fund type, and which shall consist of all moneys received from private entities and individuals as fees for the use of physical space at state-owned facilities, including, but not limited to, the Empire State Plaza and Harriman Campus, and any other miscellaneous fees associated with the use of such physical space at such state-owned facilities by private entities and individuals.

2. Moneys within the special events fund shall be available to the commissioner of general services for services and expenses of the office relating to the use of state-owned facilities by private entities and individuals.

§ 99-ee. Down's syndrome research fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller a fund to be known as the "Down's syndrome research fund".

2. Such fund shall consist of all revenues received pursuant to section four hundred four-ee of the vehicle and traffic law and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the Down's syndrome research fund during the preceding calendar year as the result of revenue derived pursuant to section four hundred four-ee of the vehicle and traffic law and from grants, gifts and bequests.

2-b. On or before the first day of February each year, the commissioner of the office for people with developmental disabilities shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on mental health and developmental disabilities, chair of the assembly committee on mental health, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(i) the amount of money disbursed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

3. Monies of the fund shall be expended only for Down's syndrome research projects approved by the office for people with developmental disabilities in New York state. As used in this section, the term "Down's syndrome research project" means scientific research approved by the office for people with developmental disabilities into the causes, prevention, screening, treatment and cure of Down's syndrome.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of the office for people with developmental disabilities.

5. To the extent practicable, the commissioner of the office for people with developmental disabilities shall ensure that all monies received during a fiscal year are expended prior to the end of that

fiscal year.

*** § 99-ff. Parks retail stores fund.** 1. Notwithstanding sections eight, eight-a and seventy of this chapter and any other provision of law, rule, regulation or practice to the contrary, there is hereby established in the joint custody of the state comptroller and the commissioner of tax and finance a parks retail stores fund, which shall be classified by the state comptroller as an enterprise fund, and which shall consist of all moneys received from private entities and individuals from retail operations at state parks, recreational facilities and historic sites operated by the office of parks, recreation and historic preservation.

2. Moneys within the parks retail stores fund shall be made available to the commissioner of parks, recreation and historic preservation for services and expenses relating to the operation of retail stores and in support of the sale of retail goods at state parks, recreational facilities and historic sites.

* NB There are 2 § 99-ff's

*** § 99-ff. New York central business district trust fund.** 1. Establishment of the fund. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the New York central business district trust fund. Moneys in this account shall be kept separate and not commingled with any other moneys in the custody of the comptroller.

2. Sources of funds. The sources of funds shall consist of all moneys deposited pursuant to subdivision (c) of section eleven hundred forty-eight of the tax law. Any interest received by the comptroller on moneys on deposit shall be retained and become part of the fund, unless otherwise directed by law.

3. Uses of funds. Following appropriation by the legislature, moneys shall be available for distribution to the central business district

tolling capital lockbox established pursuant to section five hundred fifty-three-j of the public authorities law.

* NB There are 2 § 99-ff's

§ 99-gg. Golf fund. 1. Notwithstanding sections eight, eight-a and seventy of this chapter and any other provision of law, rule, regulation or practice to the contrary, there is hereby established in the joint custody of the state comptroller and the commissioner of tax and finance a golf fund, which shall be classified by the state comptroller as an enterprise fund, and which shall consist of all moneys collected from private entities and individuals for the use of state-owned golf courses, any other miscellaneous fees associated with the use of such golf courses, and sale of retail goods and services at state owned golf courses.

2. Moneys within the golf fund shall be made available to the commissioner of parks, recreation and historic preservation for services and expenses of the office of parks, recreation and historic preservation relating to the direct maintenance and operation of state owned golf courses, and in support of the sale of retail goods and services at state owned golf courses.

*** § 99-hh. Criminal justice discovery compensation fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the criminal justice discovery compensation fund.

3. (a) Monies of the criminal justice discovery compensation fund, following appropriation by the legislature and allocation by the director of the budget, shall be made available for local assistance services and expenses related to discovery reform implementation, including but not limited to, digital evidence transmission technology, administrative support, computers, hardware and operating software, data connectivity, development of training materials, staff training, overtime costs, litigation readiness, and pretrial services. Eligible

entities shall include, but not be limited to counties, cities with populations less than one million, and law enforcement and prosecutorial entities within towns and villages.

(b) The director of the budget shall provide the amount of the monies allocated pursuant to this section to the chief administrator of the courts and the division of criminal justice services for the purpose of completing the report required pursuant to subdivision six of section two hundred sixteen of the judiciary law.

* NB There are 4 § 99-hh's

*** § 99-hh. Public health emergency charitable gifts trust fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the state comptroller a special fund to be known as the "public health emergency charitable gifts trust fund".

2. The public health emergency charitable gifts trust fund shall consist of monetary grants, gifts or bequests received by the state for the purposes of the fund, and all other moneys credited or transferred thereto from any other fund or source. Moneys of such fund shall be expended only for goods and services necessary to respond to a public health disaster emergency or to assist or aid in responding to such a disaster. Nothing in this section shall prevent the state from soliciting and receiving grants, gifts or bequests for the purposes of such fund and depositing them into the fund according to law.

3. Moneys in such fund shall be kept separate from and shall not be commingled with any other moneys in the custody of the comptroller or the commissioner of taxation and finance. Any moneys of the fund not required for immediate use may, at the discretion of the comptroller, in consultation with the director of the budget, be invested by the comptroller in obligations of the United States or the state, or in obligations the principal and interest on which are guaranteed by the United States or by the state. Any income earned by the investment of such moneys shall be added to and become a part of, and shall be used for the purposes of such fund.

* NB There are 4 § 99-hh's

*** § 99-hh. Endangered and threatened species mitigation bank fund.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the "Endangered and threatened species mitigation bank fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section 11-0535-c of the environmental conservation law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law.

3. All moneys deposited in the endangered and threatened species mitigation bank fund shall be available for projects undertaken to facilitate a net conservation benefit to endangered and threatened species potentially impacted by a major renewable energy facility.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of environmental conservation.

* NB There are 4 § 99-hh's

* NB Repealed December 31, 2030

*** § 99-hh. Behavioral health parity compliance fund.** 1. There is hereby established in the custody of the state comptroller and the department of taxation and finance a special fund to be known as the behavioral health parity compliance fund.

2. Moneys in the behavioral health parity compliance fund shall be kept separate from and shall not be commingled with any other moneys in the custody of the comptroller or the commissioner of taxation and finance. Provided, however that any moneys of the fund not required for immediate use may, at the discretion of the comptroller, in consultation with the director of the budget, be invested by the comptroller in obligations of the United States or the state. The proceeds of any such investment shall be retained by the fund as assets to be used for

purposes of this fund.

3. Such fund shall consist of all moneys required to be deposited thereto pursuant to section three hundred forty-four of the insurance law, section forty-four hundred fourteen of the public health law or any other provision of law, monetary grants, gifts or bequests received by the state, and all other moneys credited or transferred thereto from any other fund or source.

4. Moneys of the fund shall only be expended for initiatives supporting parity implementation and enforcement on behalf of consumers, including the behavioral health ombudsman program.

* NB There are 4 § 99-hh's

§ 99-ii. New York state cannabis revenue fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "New York state cannabis revenue fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of article twenty-C of the tax law and all other moneys credited or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

2-a. Revenues deposited into this fund pursuant to section fifteen of the cannabis law shall first be used to reimburse the state general fund for any funds transferred to this fund from the state general fund for the purposes of supporting expenditures authorized under paragraph (d) of subdivision three of this section.

3. The moneys in such fund shall be expended for the following purposes:

(a) Reasonable costs incurred by the department of taxation and finance for administering and collecting the taxes imposed by this part.

(b) Reasonable costs incurred by the office of cannabis management and the cannabis control board for implementing, administering, and enforcing the marihuana regulation and taxation act.

(c) Actual and necessary costs incurred by the office of cannabis management and the cannabis control board, and the urban development corporation, related to the administration of incubators and other assistance to qualified social and economic equity applicants including the administration, capitalization, and provision of low and zero interest loans to such applicants pursuant to section sixteen-ee of the urban development corporation act. Such costs shall be paid out of revenues received, including, but not limited to, from special license fees paid by registered organizations pursuant to section sixty-three of the cannabis law.

(d) subject to available appropriations and providing that no more than fifty million dollars in funding, shall be made available, whether directly or indirectly for investment in a private debt or equity fund formed pursuant to subdivision thirty-two of section one thousand six hundred seventy-eight of the public authorities law or to cover capital costs associated with establishing conditional adult-use cannabis retail dispensaries for operation by social equity licensees duly licensed pursuant to article two of the cannabis law. Such capital costs shall include all costs, including closely related ancillary costs, related to the leasing, planning, design, construction, reconstruction, rehabilitation, improvement, furnishing, and equipping of such adult-use cannabis retail dispensaries, to the extent such work has been undertaken or costs for such work incurred by: (i) the office of cannabis management and the cannabis control board, (ii) the dormitory authority of the state of New York, or any subsidiary thereof, under agreement with the office of cannabis management and the cannabis control board, or with the private debt or equity fund formed pursuant to subdivision thirty-two of section one thousand six hundred seventy-eight of the public authorities law, or (iii) the private debt or equity fund formed pursuant to subdivision thirty-two of section one thousand six hundred seventy-eight of the public authorities law. Any repayment of the state's investment by the fund, as authorized in this paragraph shall be deposited in the New York state cannabis revenue fund.

(e) Beginning with the two thousand twenty-two--two thousand twenty-three fiscal year and continuing through the two thousand thirty-two--two thousand thirty-three fiscal year, the commissioner of taxation and finance shall annually disburse the following sums for the purposes of data collection and reporting:

(i) Reasonable costs incurred by the office of cannabis management to track and report data related to the licensing of cannabis businesses, including the geographic location, structure, and function of licensed cannabis businesses, and demographic data, including race, ethnicity, and gender, of applicants and license holders. The cannabis control board shall publish reports on its findings annually and shall make the reports available to the public.

(ii) Reasonable costs incurred by the department of criminal justice services to track and report data related to any infractions, violations, or criminal convictions that occur under any of the remaining cannabis statutes. The department of criminal justice services shall publish reports on its findings annually and shall make the reports available to the public.

(iii) Reasonable costs incurred by agencies of the state, including the state university of New York to research and evaluate the implementation and effect of the cannabis law. No more than four percent of these monies may be used for expenses related to administrative costs of conducting such research, and to, if appropriate, make recommendations to the legislature and governor regarding possible amendments to the cannabis law. The recipients of these funds shall publish reports on their findings at a minimum of every two years and shall make the reports available to the public. The research funded pursuant to this subdivision shall include but not necessarily be limited to:

(A) the impact on public health, including health costs associated with cannabis use, as well as whether cannabis use is associated with an increase or decrease in use of alcohol or other drugs;

(B) the impact of treatment for cannabis use disorder and the effectiveness of different treatment programs;

(C) public safety issues related to cannabis use, including, but not limited to studying the effectiveness of the packaging and labeling requirements and advertising and marketing restrictions contained in the act at preventing underage access to and use of cannabis and cannabis products, and studying the health-related effects among users of varying potency levels of cannabis and cannabis products;

(D) cannabis use rates, maladaptive use rates for adults and youth, and diagnosis rates of cannabis-related substance use disorders;

(E) cannabis market prices, illicit market prices, tax structures and rates, including an evaluation of how to best tax cannabis based on potency, and the structure and function of licensed cannabis businesses;

(F) whether additional protections are needed to prevent unlawful monopolies or anti-competitive behavior from occurring in the cannabis industry and, if so, recommendations as to the most effective measures for preventing such behavior;

(G) the economic impacts in the private and public sectors, including but not necessarily limited to, job creation, workplace safety, revenues, taxes generated for state and local budgets, and criminal justice impacts, including, but not necessarily limited to, impacts on law enforcement and public resources, short and long term consequences of involvement in the criminal justice system, and state and local government agency administrative costs and revenue;

(H) the extent to which the regulatory agencies tasked with implementing and enforcing the marihuana regulation and taxation act have been able to implement the provisions of such act, consistent with its intent and purposes, and whether different agencies might be able to do so more effectively; and

(I) any environmental impacts and hazards related to cannabis production.

(f) Reasonable costs incurred by the state police and the department of motor vehicles to implement the provisions of section sixty of the marihuana regulation and taxation act, to expand and enhance the drug recognition expert training program and technologies utilized in the process of maintaining road safety.

(g) Reasonable costs, subject to available appropriations, incurred by the office of cannabis management, the cannabis advisory board, or the urban development corporation to administer grants for qualified community-based nonprofit organizations and approved local government entities for the purpose of reinvesting in communities disproportionately affected by past federal and state drug policies, in accordance with the allowable uses of moneys deposited in the New York state community grants reinvestment fund established by section ninety-nine-kk of this article.

(h) Reasonable costs, subject to available appropriations, incurred by the division of criminal justice services and the office of court administration to implement the expungement provisions of sections seventeen and twenty-four of the marihuana regulation and taxation act, as added by a chapter of the laws of two thousand twenty-one which added this section.

4. After the dispersal of moneys pursuant to subdivision three of this section, the remaining moneys in the fund deposited during the prior fiscal year shall be disbursed into the state lottery fund and two additional sub-funds created within the cannabis revenue fund known as the drug treatment and public education fund and the community grants reinvestment fund, as follows:

(a) forty percent shall be deposited in the state lottery fund for additional lottery grants to eligible school districts pursuant to subparagraph four of paragraph b of subdivision four of section ninety-two-c of this article, and shall be used to increase the total amount of funding available for general support for public schools; provided that notwithstanding any inconsistent provision of law, the amounts appropriated for such additional lottery grants shall be excluded from the calculation of: (i) the allowable growth amount computed pursuant to paragraph dd of subdivision one of section thirty-six hundred two of the education law; (ii) the preliminary growth amount computed pursuant to paragraph ff of subdivision one of section thirty-six hundred two of the education law; and (iii) the allocable growth amount computed pursuant to paragraph gg of subdivision one of section thirty-six hundred two of the education law;

(b) twenty percent shall be deposited in the drug treatment and public education fund established by section ninety-nine-jj of this article; and

(c) forty percent shall be deposited in the community grants reinvestment fund established by section ninety-nine-kk of this article.

§ 99-jj. New York state drug treatment and public education fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "New York state drug treatment public education fund".

2. Such fund shall consist of revenues received pursuant to the provisions of section ninety-nine-ii of this article and all other moneys credited or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. The moneys in such fund shall be expended to the commissioner of the office of addiction services and supports and disbursed, in consultation with the commissioner of the department of health, the office of mental health, the office of cannabis management and the commissioner of education for the following purposes:

(a) Reasonable costs incurred, subject to available appropriations, by the office of addiction services and supports, to administer funds in accordance with the allowable uses in paragraphs (b), (c), (d) and (e) of this subdivision.

(b) To develop and implement a youth-focused public health education and prevention campaign, including school-based prevention, early intervention, and health care services and programs to reduce the risk of cannabis and other substance use by school-aged children;

(c) To develop and implement a statewide public health campaign focused on the health effects of cannabis and legal use, including an ongoing education and prevention campaign that educates the general public, including parents, consumers and retailers, on the legal use of cannabis, the importance of preventing youth access, the importance of safe storage and preventing secondhand cannabis smoke exposure, information for pregnant or breastfeeding women, and the overconsumption of edible cannabis products;

(d) To provide substance use disorder treatment programs for youth and adults, with an emphasis on programs that are culturally and gender competent, trauma-informed, evidence-based and provide a continuum of care that includes screening and assessment (substance use disorder as well as mental health), early intervention, active treatment, family involvement, case management, overdose prevention, prevention of communicable diseases related to substance use, relapse management for substance use and other co-occurring behavioral health disorders, vocational services, literacy services, parenting classes, family therapy and counseling services, medication-assisted treatments, psychiatric medication and psychotherapy; and

(e) To evaluate the programs being funded to determine their effectiveness.

4. On or before the first day of February each year, the commissioner of the office of addiction services and supports shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on alcoholism and drug abuse, chair of the assembly alcoholism and drug abuse committee, the state comptroller and the public. Such report shall detail how the moneys of the fund were utilized during the preceding calendar year, and shall include:

(a) the amount of money dispersed from the fund and the award process used for such disbursements;

(b) recipients of awards from the fund;

(c) the amount awarded to each recipient of an award from the fund;

(d) the purposes for which such awards were granted; and

(e) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

5. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of addiction services and supports.

§ 99-kk. New York state community grants reinvestment fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "New York state community grants reinvestment fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section ninety-nine-ii of this article and all other moneys credited or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. The fund shall be governed and administered by the state cannabis advisory board as set out under article two of the cannabis law.

4. The moneys in such fund shall be awarded by the state cannabis advisory board and administered and disbursed by the office of cannabis management and/or the urban development corporation to provide grants for qualified community-based nonprofit organizations and approved local government entities for the purpose of reinvesting in communities disproportionately affected by past federal and state drug policies. Such grants shall be used, including but not limited to, to support job placement, job skills services, adult education, mental health treatment, substance use disorder treatment, housing, financial literacy, community banking, nutrition services, services to address adverse childhood experiences, afterschool and child care services, system navigation services, legal services to address barriers to reentry, including, but not limited to, providing representation and related assistance with expungement, vacatur, substitution and resentencing of marihuana-related convictions, and linkages to medical care, women's health services and other community-based supportive services. The grants from this program may also be used to further support the social and economic equity program created by article four of the cannabis law and as established by the cannabis control board.

5. On or before the first day of February each year, the office of

cannabis management shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on children and families, chair of the assembly children and families committee, chair of the senate committee on labor, chair of the assembly labor committee, chair of the senate committee on health, chair of the assembly health committee, chair of the senate committee on education, chair of the assembly education committee, the state comptroller and the public. Such report shall detail how the monies of the fund were utilized during the preceding calendar year, and shall include:

(a) the amount of money available and dispersed from the fund and the award process used for such disbursements;

(b) recipients of awards from the fund;

(c) the amount awarded to each recipient of an award from the fund;

(d) the purposes for which such awards were granted; and

(e) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

6. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the office of cannabis management.

§ 99-ll. New York state council on the arts cultural programs fund. 1. There is hereby established in the joint custody of the state comptroller and commissioner of taxation and finance a special fund to be known as the "New York state council on the arts cultural program fund".

2. Such fund shall consist of all revenues received by the state, pursuant to the provisions of section twenty-four-c of the tax law and all other moneys appropriated thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the

fund as defined in this section and depositing them into the fund according to law.

3. On or before the first day of February two thousand twenty-four, the executive director of the New York state council on the arts shall provide a written report to the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee, the chair of the assembly ways and means committee, the chair of the senate committee on health, the chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(a) the amount of money disbursed from the fund and the award process used for such disbursements;

(b) recipients of awards from the fund;

(c) the amount awarded to each;

(d) the purposes for which such awards were granted; and

(e) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

4. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the executive director of the New York state council on the arts.

5. The moneys in such fund shall be expended for the purpose of supplementing art and cultural grant programs of the New York state council on the arts, including but not limited to: arts education programs, and art and cultural programs for children and adults, including programs that increase access to art and cultural programs and events in underserved communities.

§ 99-nn. Opioid settlement fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "opioid settlement fund".

2. Money allocated to the opioid settlement fund shall be kept separate and shall not be commingled with any other funds in the custody of the state comptroller.

3. Money expended from such fund shall be used consistent with the terms of any statewide opioid settlement agreements as defined in section 25.18 of the mental hygiene law. Moneys of the fund shall be used to supplement and not supplant or replace any other funds, including federal or state funding, which would otherwise have been expended for substance use disorder prevention, treatment, recovery or harm reduction services or programs.

4. Notwithstanding subdivision eleven of section four of this chapter, such fund shall consist of money received by the state pursuant to any statewide opioid settlement agreements as defined in section 25.18 of the mental hygiene law. All moneys shall remain in such fund unless and until directed by statute or appropriation.

5. Notwithstanding subdivision eleven of section four of this chapter, or subdivision sixteen of section sixty-three of the executive law, moneys from the opioid settlement fund shall be available following appropriation by the legislature and shall only be expended on eligible expenditures as defined in section 25.18 of the mental hygiene law for prevention, treatment, harm reduction and recovery services related to substance use disorders and co-occurring mental illnesses in New York state pursuant to the terms of the statewide opioid settlement agreements as defined in section 25.18 of the mental hygiene law. Funding shall be distributed regionally and to ensure adequate geographic disbursement across the state in accordance with the statewide opioid settlement agreements. In addition to programs and services overseen by the office of addiction services and supports, funding may also be expended on programs and services overseen by the department of health, the office of mental health, the division of housing and community renewal or any other agency that may oversee an appropriate program or service that is considered an eligible expenditure as provided under section 25.18 of the mental hygiene law.

Funding decisions shall include an emphasis on supporting programs that are culturally, linguistically and gender competent, trauma-informed, evidence-based and, where appropriate, employ individuals with lived experience as part of the services provided.

§ 99-oo. Pharmacy benefit manager regulatory fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "pharmacy benefit manager (PBM) regulatory fund".

2. Money allocated to the PBM regulatory fund shall be kept separate and shall not be commingled with any other funds in the custody of the state comptroller.

3. Such fund shall consist of money received by the state as fees under article twenty-nine of the insurance law or penalties ordered under article twenty-nine of the insurance law and all other monies appropriated, credited, or transferred thereto from any other fund or source pursuant to law. All monies shall remain in such fund unless and until directed by statute or appropriation.

*** § 99-pp. Background check fund.** 1. There is hereby established in the joint custody of the state comptroller and commissioner of taxation and finance a special fund to be known as the "background check fund".

2. Such fund shall consist of all revenues received by the comptroller, pursuant to the provisions of section two hundred twenty-eight of the executive law and all other moneys appropriated thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. The moneys of the background check fund, following appropriation by the legislature, shall be allocated for the direct costs associated with

performing background checks pursuant to section two hundred twenty-eight of the executive law.

4. The state comptroller may invest any moneys in the background check fund not expended for the purpose of this section as provided by law. The state comptroller shall credit any interest and income derived from the deposit and investment of moneys in the background check fund to the background check fund.

5. (a) Any unexpended and unencumbered moneys remaining in the background check fund at the end of a fiscal year shall remain in the background check fund and shall not be credited to any other fund.

(b) To the extent practicable, any such remaining funds shall be used to reduce the amount of the fee described in subdivision two of section two hundred twenty-eight of the executive law.

* NB There are 3 § 99-pp's

*** § 99-pp. Agricultural and farmland viability protection fund.** 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the "agricultural and farmland viability protection fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of paragraph (b) of subdivision one of section eighteen hundred fifty-nine of the public authorities law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law.

3. All moneys deposited in the agricultural and farmland viability protection fund shall be available for agricultural and farmland protection activities pursuant to article twenty-five-AAA of the agriculture and markets law.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of agriculture and markets.

* NB There are 3 § 99-pp's

*** § 99-pp. Animal shelter regulation fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance, a fund to be known as the animal shelter regulation fund.

2. Such fund shall consist of all monies collected pursuant to article twenty-six-C of the agriculture and markets law, and all other monies credited or transferred thereto from any other fund or source pursuant to law.

3. Monies of the fund shall be expended solely for the purposes of carrying out the provisions of article twenty-six-C of the agriculture and markets law. Monies shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers approved by the commissioner of agriculture and markets. Any interest received by the comptroller on monies on deposit in the animal shelter regulation fund shall be retained in and become part of such fund.

* NB There are 3 § 99-pp's

*** § 99-qq. Hazard mitigation state revolving loan fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "hazard mitigation revolving loan fund".

2. The fund shall consist of all moneys appropriated therefore, all moneys received by the state pursuant to a capitalization grant from the federal emergency management agency in accordance with the Safeguarding Tomorrow through Ongoing Risk Mitigation Act of 2020 (STORM Act) (P.L. 116-284), payments of principal and interest on loans made from the fund, and interest earned on amounts in the fund.

3. Moneys of the account, when allocated, shall be available to the commissioner of the Division of Homeland Security and Emergency Services

to make loans pursuant to section seven hundred nineteen of the executive law.

* NB There are 2 §99-qq's

*** § 99-qq. New York climate action fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the state comptroller a special fund to be known as the "New York climate action fund".

2. The comptroller shall establish the following separate and distinct accounts within the New York climate action fund:

(a) consumer climate action account;

(b) industrial small business climate action account; and

(c) climate investment account.

3. (a) The New York climate action fund consumer climate action account shall consist of moneys received by the state pursuant to paragraph (a) of subdivision twenty-five of section eighteen hundred fifty-four of the public authorities law, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Moneys of the account shall be expended for the purposes of providing benefits to help reduce potential increased costs of various goods and services to consumers in the state.

(b) The New York climate action fund industrial small business climate action account shall consist of moneys received by the state pursuant to paragraph (b) of subdivision twenty-five of section eighteen hundred fifty-four of the public authorities law, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Moneys of the account shall be expended for the purposes of providing benefits to help reduce potential increased costs of various goods and services to industrial small businesses incorporated, formed or organized, and doing business in the state of New York.

(c) The New York climate action fund climate investment account shall consist of moneys received by the state pursuant to paragraph (c) of subdivision twenty-five of section eighteen hundred fifty-four of the public authorities law, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Moneys of the account shall be made available for the purposes of assisting the state in transitioning to a less carbon intensive economy, including but not limited to: (i) purposes which are consistent with the general findings of the scoping plan prepared pursuant to section 75-0103 of the environmental conservation law; (ii) administrative and implementation costs, auction design and support costs, program design, evaluation, and other associated costs; and (iii) measures which prioritize disadvantaged communities by supporting actions consistent with the requirements of paragraph d of subdivision three of section 75-0109 and of section 75-0117 of the environmental conservation law, identified through community decision-making and stakeholder input, including early action to reduce greenhouse gas emissions in disadvantaged communities.

4. Moneys in the New York climate action fund shall be kept separate from and shall not be commingled with any other moneys in the custody of the comptroller or the commissioner of taxation and finance. Provided, however, that any moneys of the fund not required for immediate use may, at the discretion of the comptroller, in consultation with the director of the division of budget, be invested by the comptroller in obligations of the United States or the state. The proceeds of any such investment shall be retained by the fund as assets to be used for purposes of the fund.

* NB There are 2 § 99-qq's

§ 99-rr. Air quality improvement fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a fund to be known as the "air quality improvement fund".

2. Such fund shall consist of revenues received by the state pursuant to section 19-0328 of the environmental conservation law and all other moneys, appropriated, credited, or transferred thereto from any other fund or source pursuant to law.

3. All moneys of the air quality improvement fund, following appropriation by the legislature, shall be made available for the purposes of reducing air pollution and improving or enhancing air quality in affected communities, including but not limited to: (a) measures related to achieving the national ambient air quality standards, including community level projects to reduce or eliminate air pollution from stationary and/or mobile sources of air pollution; and (b) investments which are consistent with the strategies and community emissions reduction programs prepared pursuant to section 75-0115 of the environmental conservation law. Any moneys expended from the fund shall ensure that disadvantaged communities, as defined in subdivision five of section 75-0101 of the environmental conservation law, receive overall benefits that approximate the proportion of disadvantaged communities in the applicable federally designated area of nonattainment in New York, provided that such communities shall not receive less than thirty-five percent of the benefit of such funds.

4. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of environmental conservation.

*** § 99-ss. Healthcare stability fund.** 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a special fund to be known as the "healthcare stability fund" ("fund").

2. (a) The fund shall consist of monies received from the imposition of the centers for medicare and medicaid services-approved MCO provider tax established pursuant to section twenty-eight hundred seven-ff of the public health law, and all other monies appropriated, credited, or transferred thereto from any other fund or source pursuant to law.

(b) The pool administrator under contract with the commissioner of health pursuant to section twenty-eight hundred seven-y of the public health law shall collect moneys required to be collected as a result of the implementation of the MCO provider tax.

3. Notwithstanding any provision of law to the contrary and subject to available legislative appropriation and approval of the director of the budget, monies of the fund may be available to the department of health for the purpose of:

(a) funding the non-federal share of increased capitation payments to managed care providers, as defined in section three hundred sixty-four-j of the social services law, for the medical assistance program, pursuant to a plan developed and approved by the director of the budget;

(b) funding the non-federal share of the medical assistance program, including supplemental support for the delivery of health care services to medical assistance program enrollees and quality incentive programs;

(c) reimbursement to the general fund for expenditures incurred in the medical assistance program, including, but not limited to, reimbursement pursuant to a savings allocation plan established in accordance with section ninety-two of part H of chapter fifty-nine of the laws of two thousand eleven, as amended; and

(d) transfer to the capital projects fund, or any other capital projects fund of the state to support the delivery of health care services.

4. The monies shall be paid out of the fund on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of health, or by an officer or employee of the department of health designated by the commissioner.

5. Monies disbursed from the fund shall be exempt from the calculation of department of health state funds medicaid expenditures under subdivision one of section ninety-two of part H of chapter fifty-nine of the laws of two thousand eleven, as amended.

6. Monies in such fund shall be kept separate from and shall not be commingled with any other monies in the custody of the comptroller or the commissioner of taxation and finance. Any monies of the fund not required for immediate use may, at the discretion of the comptroller, in consultation with the director of the budget, be invested by the comptroller in obligations of the United States or the state. Any income earned by the investment of such monies shall be added to and become a

part of and shall be used for the purposes of such fund.

7. The director of the budget shall provide quarterly reports to the speaker of the assembly, the temporary president of the senate, the chair of the senate finance committee and the chair of the assembly ways and means committee, on the receipts and distributions of the healthcare stability fund, including an itemization of such receipts and disbursements, the historical and projected expenditures, and the projected fund balance.

8. The comptroller shall provide the pool administrator with any information needed, in a form or format prescribed by the pool administrator, to meet reporting requirements as set forth in section twenty-eight hundred seven-y of the public health law or as otherwise provided by law.

* NB There are 3 § 99-ss's

*** § 99-ss. Suicide prevention fund.** 1. There is hereby established in the joint custody of the comptroller, the commissioner of taxation and finance, and the office of mental health, a fund, to be known as the "suicide prevention fund".

2. Such fund shall consist of moneys required to be deposited thereto pursuant to article forty-seven of the general business law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law.

3. Moneys of the fund shall be made available to the office of mental health for initiatives supporting suicide prevention, education, and awareness.

4. The commissioner of the office of mental health shall include in its written report pursuant to subdivision (g) of section 7.07 of the

mental hygiene law how the moneys of the fund were utilized during the preceding fiscal year, and shall include:

(a) the amount of money disbursed from the fund and the award process used for such disbursements;

(b) recipients of awards from the fund;

(c) the amount awarded to each; and

(d) the purposes for which such awards were granted.

* NB There are 3 § 99-ss's

*** § 99-ss. Nursing home worker recruitment and safety fund.** 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the "nursing home worker recruitment and safety fund".

2. Money allocated to the nursing home worker recruitment and safety fund shall be kept separate and shall not be commingled with any other funds in the custody of the state comptroller.

3. Such fund shall consist of all fines and civil penalties received by the department of health, pursuant to the provisions of section twenty-eight hundred ninety-five-b of the public health law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law. Any interest received by the comptroller on moneys on deposit in such fund shall be retained in and become part of such fund.

4. Moneys in such fund shall be expended only to provide grants to enhance the quality of employment for residential health care facility employees and assist in the recruitment and safety of residential health care facility staff.

5. Moneys shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved or certified by the commissioner of

health, or by an officer or employee of the department of health designated by the commissioner.

* NB Effective December 19, 2026

* NB There are 3 § 99-ss's

§ 99-tt. Veterans' services fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance, the commissioner of veterans' services, and the comptroller, a special fund to be known as the "veterans' services fund".

2. Such fund shall consist of all civil penalties imposed pursuant to section three hundred forty-nine-f of the general business law, any additional moneys appropriated, credited or transferred to such fund by the legislature, and the amounts of moneys received and deposited into the fund from grants, gifts and bequests during the preceding calendar year, as certified by the comptroller. Nothing in this section shall prevent the state from soliciting and receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law. Any interest earned by the investment of moneys in such fund shall be added to such fund, become part of such fund, and be used for the purposes of such fund.

3. On or before the first day of February each year, the commissioner of veterans' services shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on veterans, homeland security and military affairs, chair of the assembly veterans' affairs committee, the state comptroller and the public. Such report shall include how the moneys of the fund were utilized during the preceding calendar year, and shall include:

(a) the amount of money dispersed from the fund and the award process used for such disbursements;

(b) recipients of awards from the fund;

(c) the amount awarded to each;

(d) the purposes for which such awards were granted; and

(e) a summary financial plan for such moneys which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

4. On or before the first day of February of each calendar year, the comptroller shall certify to the governor, the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee and the chair of the assembly ways and means committee, the amount of money deposited in the veterans' services fund during the preceding calendar year as the result of revenue derived pursuant to section three hundred forty-nine-f of the general business law, and from all grants, gifts and bequests.

5. Moneys of the fund shall be expended only for the award of grants to veterans' service organizations certified by the United States department of veterans affairs to assist claimants in the preparation, presentation, and prosecution of claims for United States department of veterans affairs benefits, as determined by the department of veterans' services.

6. Moneys shall be paid out of the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of veterans' services. Any interest received by the comptroller on moneys on deposit in the veterans' services fund shall be retained in and become part of such fund.

ARTICLE VII

ACCOUNTS AND AUDITS

§ 100. Public accounts to be kept in dollars, dimes and cents. All accounts and other computations of money in the treasury and other public offices, whether state or local, shall be kept and made out, in the money of account of the United States, that is to say : in dollars or units, dimes or tenths, cents or hundredths, mills or thousandths; a dime being the tenth part of a dollar, a cent the hundredth part of a dollar, and a mill the thousandth part of a dollar.

§ 101. Checks and accounts. Checks may be signed by the commissioner of taxation and finance, and, if so authorized by such commissioner in writing filed with the comptroller, by the head of the division of the treasury of the department of taxation and finance and by such other officers or persons employed in such department as the commissioner may designate, which authorization may be revoked in like manner. The comptroller shall countersign and enter in the proper books of his department all checks so drawn and all receipts for money paid to the treasury. Duplicate checks in lieu of issued checks lost or destroyed may be executed to persons entitled to payment thereof upon such proofs and conditions as the commissioner of taxation and finance and comptroller may in their discretion require to indemnify the state against loss. No such receipt shall be evidence of payment unless so countersigned. The comptroller shall keep an account between the state and the commissioner of taxation and finance, and therein charge such commissioner with the balance in the treasury when he came into office, and with all moneys received by him, and credit him with all warrants drawn on and paid by him. He shall draw, in favor of the commissioner of taxation and finance, on all corporations or companies in which the state may own stock, for the dividends on such stock as they become due. He shall procure from the books of the banks in which the commissioner of taxation and finance makes his deposits, monthly statements of the moneys received and paid out of the same. On the first Tuesday of every month, or oftener if he deems it necessary, he shall carefully examine the accounts of the debits and credits in the bank books kept by the commissioner of taxation and finance. If he discovers any irregularity or deficiency therein, he shall, unless rectified or explained to his satisfaction, forthwith report the same to the governor.

§ 102. Amounts of unpaid checks, drafts or debit cards to be paid into abandoned property fund. Upon audit and statement of the comptroller, the amounts of all checks or drafts on bank accounts of any funds of the state, and the amounts of all debit cards issued on behalf of the state for the purpose of paying a tax refund which checks or drafts have not been paid or which debit cards have not been activated and which shall have been outstanding for more than one year from the respective dates thereof, shall be paid into the abandoned property fund pursuant to subdivision four of section one thousand three hundred fifteen of the abandoned property law. The proper disbursing officers or agents of such funds shall notify the bank or banks on which such checks, drafts or debit cards were drawn not to pay or permit the activation of the same. The comptroller shall keep a record of all such checks, drafts or debit cards and upon presentation to him by the lawful holder of any such check, draft or debit card at any time, the amount of which shall thus have been paid into the state treasury to the credit of the general fund, the comptroller, to the extent appropriations are available, shall issue a new check, draft or electronic payment to the payee upon submission of proof satisfactory to the comptroller as to the legitimacy of the claim and, if insufficient appropriations are available, shall include in his next request for appropriations by the legislature the amount or amounts of any such checks, drafts or debit cards so presented to him, for the purpose of payment without interest to the lawful holder or holders thereof.

§ 103. State papers and securities. All papers relating to the duties of the comptroller, and all deeds to the state, abstracts of title, and state contracts, unless otherwise specially directed, shall be deposited in the office of the comptroller. Upon request of the attorney-general, the comptroller shall transfer to his custody all abstracts of title and title searches relating to the ownership of real property. All leases, bonds, mortgages, certificates of stock and other securities belonging to the state also shall be deposited in the office of the comptroller, but the commissioner of taxation and finance, jointly with the comptroller, shall have custody thereof.

§ 104. Examination and inventory of state securities. The comptroller, from time to time, shall examine the securities on which money may be due to the state, and make inquiries relating to the sufficiency of the security for the payment of such money. He shall require the immediate payment of all interest due, and the payment of such part of the principal as he deems necessary for the security and interest of the state. The commissioner of taxation and finance and the comptroller, jointly, at the close of each fiscal year shall make an inventory of all securities belonging to the state in duplicate and file it with the department of taxation and finance and the department of audit and control.

§ 105. Deposits in banks. 1. All moneys received by the commissioner of taxation and finance on account of the state, excepting such moneys as are required by law to be deposited to the credit of the comptroller, but including such moneys as are thereafter paid into the state treasury by the comptroller, shall be deposited by the commissioner of taxation and finance within three business days after the receipt thereof, either as a demand deposit or an interest-bearing time deposit (other than a time certificate of deposit), as the commissioner and the comptroller may determine, in such banks, trust companies and industrial banks as in the opinion of the commissioner and the opinion of the comptroller are secure. The moneys so deposited shall be placed to the account of the commissioner of taxation and finance. The commissioner shall keep a bankbook in which shall be entered their account of deposit in and moneys drawn from the banks and trust companies and industrial banks in which deposits are made by the commissioner, which they shall exhibit to the comptroller for inspection on the first Tuesday of every month and oftener if required. The commissioner shall not draw any moneys from such banks, trust companies or industrial banks unless by checks signed and countersigned in the manner prescribed by section one hundred one, unless otherwise provided by law. No moneys shall be paid by any such bank, trust company or industrial bank out of any such deposit except upon such checks. Moneys may be paid through electronic transfer in accordance with procedures developed by the commissioner of taxation and finance and the comptroller and consistent with the requirements of this section for recording payments. Such payments through electronic transfer shall be considered, for purposes of this chapter, to be moneys drawn by check. Every such bank, trust company or industrial bank shall transmit to the comptroller monthly statements of all moneys received and paid by it on account of the commissioner of taxation and finance.

2. Every bank, trust company and industrial bank designated for the deposit of state moneys under the provisions of this section shall,

before deposits are made:

a. Execute and file with the commissioner of taxation and finance a bond to the state in such form and with such surety or sureties for such sums as may be prescribed and approved by the commissioner of taxation and finance and comptroller, for the safekeeping and prompt payment of such moneys on legal demand therefor with interest, if any; or

b. In lieu of such surety bond, with the permission of the comptroller and the commissioner of taxation and finance, deposit with the comptroller outstanding unmatured:

(1) bonds or notes of the United States of America, or obligations, the payment of which is guaranteed by the United States of America,

(2) bonds or notes of the state of New York,

(3) bonds or notes of any county, town, city, village, fire district or school districts in the state of New York authorized to be issued by law,

(4) bonds of the Port of New York Authority of any year,

(5) bonds of the Buffalo and Fort Erie Public Bridge Authority,

(6) bonds of the Triborough bridge and tunnel authority,

(7) bonds or notes of the New York state thruway authority,

(8) bonds, notes or other obligations of any municipal housing authority in the state of New York authorized to be issued by law, provided such bonds, notes or other obligations qualify under the provisions of section forty-nine of the public housing law,

(9) bonds or notes of the Power Authority of the state of New York,

(10) bonds or notes of the Niagara Frontier Port Authority,

(11) bonds or notes of the Dormitory Authority of the state of New York,

(12) bonds or notes of the New York state bridge authority,

(13) bonds or notes issued for any of the corporate purposes of the New York state housing finance agency,

(14) bonds or notes of the Metropolitan Commuter Transportation Authority,

(15) bonds or notes of the New York State Pure Waters Authority, for which the commissioner of taxation and finance and the comptroller shall deliver a certificate of deposit containing the conditions of such

deposit,

(16) bonds or notes of the Niagara Frontier Transportation Authority,

(17) bonds or notes of the Rochester-Genesee Regional Transportation Authority,

(18) bonds or notes of the Capital District Transportation Authority,

(19) bonds or notes of the Central New York Regional Transportation Authority,

20 Bonds or notes of the New York state project finance agency,

(21) Bonds or notes of the municipal assistance corporation for the city of New York,

(22) bonds or notes issued for any of the corporate purposes of the New York state medical care facilities finance agency, for which the commissioner of taxation and finance and the comptroller shall deliver a certificate of deposit containing the conditions of such deposit, or

(23) irrevocable letters of credit issued by a federal home loan bank.

c. With the permission of the comptroller and commissioner of taxation and finance execute and file with the commissioner of taxation and finance an undertaking to the effect that such bank, trust company or industrial bank will safely keep and promptly pay over all such deposits on legal demand therefor with interest, if any, and as collateral to such undertaking deposit with the comptroller a certified check or checks drawn on and certified by the federal reserve bank within the state payable to his order in such amount or amounts as shall be agreed upon by the comptroller and the depositary.

3. Notwithstanding any other general or special law, no bonds, notes or other obligations, except as above described, shall be accepted as security for moneys deposited pursuant to this section or section one hundred six of this chapter. No general or special law which in substance or in effect authorizes or requires the deposit of specified bonds, notes or other obligations with any public officer or body of this state for any purpose for which the deposit of bonds or other obligations of this state may be authorized or required, shall be construed to authorize or require the acceptance of such bonds, notes or other obligations as security for moneys deposited pursuant to this

section or section one hundred six of this chapter.

4. The comptroller and the commissioner of taxation and finance may, in their discretion, accept and substitute for any surety bond or undertaking given, pursuant to this section, a bond or undertaking in such form and with other surety or sureties, or other security as required by this section, for such sums as may be prescribed and approved by the comptroller and the commissioner of taxation and finance for the safe keeping and prompt payment of such moneys on legal demand therefor with interest, if any, and the comptroller and the commissioner of taxation and finance may thereupon execute and deliver to the surety or sureties, upon the former bond or undertaking, a release of such surety or sureties from any liability accruing subsequent to the date of such release. Such release shall not relieve such surety or sureties from any obligation for losses incurred prior to the date thereof.

5. On the withdrawal of all moneys from any such depositary and a closing and settlement of the account thereof, the commissioner of taxation and finance and the comptroller may in their discretion certify to such settlement and direct the release of such surety bond, undertaking, certified check or checks, or other security to the obligors or owner or owners entitled thereto.

6. The state comptroller, public authorities or public benefit corporations of the state, and the commissioner of taxation and finance may deposit public funds with a bank, trust company or national bank located in a banking development district designated pursuant to section ninety-six-d of the banking law. Subject to an agreement between such body or officer and such bank, trust company or national bank located in a banking development district, any such deposits made by the state or any of its public authorities or public benefit corporations may earn a fixed interest rate which is at or below such banking institution's posted two year certificate of deposit rate.

§ 106. Deposit of moneys by state officers, state institutions and charitable and benevolent institutions. Such moneys received by the commissioner of taxation and finance as are now deposited to the credit of the comptroller pursuant to statute, and thereafter paid into the state treasury, shall be deposited by him or her to the credit of the comptroller in such bank or trust company as shall be designated by the comptroller at such rate of interest, if any, as shall be agreed upon by the depositary and the comptroller.

All other moneys received by the commissioner of taxation and finance except as provided in section one hundred five of this article and all moneys received by any other state officer or other person receiving moneys belonging to the state, or for which such state officer or other person may be responsible in his or her official capacity, and all moneys received by any state institution, except for moneys received pursuant to a clinical practice plan established pursuant to subdivision fourteen of section two hundred six of the public health law and all moneys received from the state by any charitable or benevolent institution supported in whole or in part by the state, shall be deposited to his, her, or its credit in such bank or trust company as shall be designated by the comptroller at such rate of interest, if any, as shall be agreed upon by the depositary and the comptroller.

Every bank or trust company designated by the comptroller for the deposit of any such moneys

A. Shall give a bond with sufficient sureties for the security of such deposit, to be approved by the comptroller and filed in his or her office,

B. Or shall, in lieu of such surety bond, with the permission of the comptroller deposit with the comptroller such outstanding unmatured bonds or notes or such certified check or checks as are described in section one hundred five of this article. The comptroller may, in his or her discretion, accept and substitute for any surety bond or undertaking given, pursuant to this section, a bond or undertaking in such form and with other surety or sureties, or other security as required by this section, for such sums as may be prescribed and approved by the comptroller for the safe keeping and prompt payment of such moneys on legal demand therefor with interest, if any, and the comptroller may thereupon execute and deliver to the surety or sureties, upon the former bond or undertaking, a release of such surety or sureties from any liability accruing subsequent to the date of such release. Such release shall not relieve such surety or sureties from any obligation for losses incurred prior to the date thereof. On the withdrawal of all moneys from any such depository and a closing and settlement of the account thereof, the comptroller may in his or her discretion certify to such settlement and release to the obligor or owner or owners entitled thereto, of such surety bond, undertaking, certified check or checks, or other security deposited with him or her.

C. Notwithstanding any other provisions of this section, the comptroller shall not designate for the deposit of moneys by state officers, state institutions and charitable and benevolent institutions supported in whole or in part by the state a banking institution to which the Community Reinvestment Act of 1977, United States P.L. 95-128, applies unless such institution shall have received a record of performance no lower than "satisfactory" as determined under such act in accordance with section twenty-eight-b of the banking law.

D. In lieu of a security bond as prescribed under subdivision A of this section or other security as prescribed under subdivision B of this section, the comptroller may authorize a designated bank or trust company to arrange for the redeposit of the moneys through a deposit placement program that meets all of the following conditions:

(1) The designated bank or trust company arranges for the redeposit of the moneys into deposit accounts with one or more banking institutions, as defined in section nine-r of the banking law, for the account of the state, and serves as custodian for the state with respect to the moneys redeposited into such deposit accounts.

(2) Moneys held by a designated bank or trust company pending redeposit pursuant to paragraph one of this subdivision that are in excess of the amount insured by the federal deposit insurance corporation shall be secured in accordance with subdivision A or B of this section.

(3) The full amount of the moneys redeposited into deposit accounts

pursuant to paragraph one of this subdivision, plus accrued interest, if any, shall be insured by the federal deposit insurance corporation.

(4) At the same time that the moneys are redeposited pursuant to paragraph one of this subdivision, the designated bank or trust company receives an amount of deposits from customers of other financial institutions pursuant to the deposit placement program that are at least equal to the amount of the moneys redeposited by the designated bank or trust company.

This section shall not apply to any funds held by the superintendent of financial services in a fiduciary capacity.

§ 106-a. Public funds on deposit. All moneys in the possession, custody, control or under the authority of the comptroller, the commissioner of taxation and finance or other state officer, for the security of the deposit whereof a bond or other security may be required under the provisions of this chapter or any other statute, shall be deemed to be public funds or public moneys under the laws of this state.

§ 107. Monthly statement of balances in state depositories. The commissioner of taxation and finance shall cause to be published in the state bulletin, on or before the last day of each month, a detailed statement of the balance in the several banks designated by any state officer or board as a depository of state funds. Such statement shall contain the name of each bank and the amount subject to draft at the close of the month preceding such publication.

§ 108. Application of federal moneys to expense of the audit and disbursement thereof. Where a law of this state enacted or to be enacted to supplement or aid in effecting the purposes of an act of congress under which federal moneys are granted or allocated to this state or to an agency thereof provides, in terms or effect, that the commissioner or department of taxation and finance shall be the custodian and disbursing agency of such moneys and that they shall be paid out on the audit and warrant of the comptroller, and the cost of such additional service, within an amount stated, is made a lawful charge against such moneys so granted or allocated as part of the expense of administering such law and act of congress, by authorized action of state or federal authorities, the comptroller and such commissioner are hereby authorized to accept and expend such moneys, within the amount so stated, for employing any additional assistants and paying necessary expenses required for the performance of such added duties. The director of the budget shall allocate to the comptroller and the commissioner or department of taxation and finance, respectively, the moneys, if any, available for each; and so much thereof as may be used for additional personal service shall be paid in accordance with schedules approved by him.

§ 109. Proofs required upon audit by the comptroller. 1. The comptroller shall not draw his warrant for the payment of any sum appropriated, except for salaries and other expenditures and appropriations, the amounts of which are duly established and fixed by law, until the person demanding the same presents to him a detailed statement thereof in items and makes all reports required of him by law. If such statement is for services rendered or articles furnished, it must show when, where, to whom and under what authority they were rendered or furnished; if for traveling expenses, the distance traveled, between what places, the duty or business for the performance of which the expenses were incurred, and the dates and items of each expenditure; if for reimbursement of other necessary and incidental expenses, a bill duly receipted must be attached to the statement. Each statement of accounts must contain a certificate by or on behalf of the party presenting the same to the effect that it is just, true and correct, that no part thereof has been paid, except as stated therein, and that the balance therein stated is actually due and owing. No payment shall be made to any salaried state officer or commissioner having an office established by law, for personal expenses incurred by him while in the discharge of his duties as such officer or commissioner at the place where such office is located. No manager, trustee or other officer of any state charitable or other institution, receiving moneys from the state treasury for the maintenance or support in whole or in part of such institution, shall be interested in any purchase or sale by any of such officers.

1-a. Notwithstanding the provisions of subdivision one of this section the comptroller may authorize payment based on any invoice used in the vendor's normal course of business without requiring certification.

2. The comptroller may fix for any state department, institution, agency or any part thereof a per diem allowance in lieu of the submission of an itemized travel expense claim.

3. The comptroller shall not draw his warrant for the payment of the salary of any person except upon audit of a payroll, or other voucher, therefor, approved by the department employing such person. Such approval shall be in writing and signed by the head of such department or by a person designated in writing by the head of such department to act for him. Such designation shall be filed in the office of the comptroller.

4. The comptroller shall not approve for payment any expenditure from any fund except upon audit of such vouchers or other documents as are necessary to insure that such payment is lawful and proper.

5. Notwithstanding the provisions of this or any other law, those officers and employees of the state, other than those specified in subdivision six of this section, who hold positions in the executive branch for which there is in force on December thirty-first, nineteen hundred eighty an appropriation which specifies an amount for a payment in lieu of expenses, shall on and after January first, nineteen hundred eighty-one not be eligible to receive such payment and shall instead receive, and officers holding positions indicated in section one hundred sixty-nine of the executive law shall receive, effective January first, nineteen hundred eighty-five, a per diem allowance when in travel status, in accordance with rules and regulations of the comptroller, of seventy-five dollars or, effective April first, nineteen hundred ninety-three, at the option of the officer or employee, reimbursement

for expenses incurred when in travel status, in accordance with rules and regulations of the comptroller, in amounts which shall be equal to the allowances provided to managerial or confidential employees under procurement and disbursement guidelines of the comptroller, and shall receive reimbursement for actual and necessary transportation expenses when in travel status in accordance with rules and regulations of the comptroller.

6. Notwithstanding the provisions of this or any other law, on and after January first, nineteen hundred eighty-one, the heads of the executive department, the department of law and the department of audit and control and the lieutenant governor, upon certification to the department of audit and control by such officer or his duly designated representative that the amounts in lieu of expenses currently provided or the currently provided payment in reimbursement of all necessary and actual expenses incurred incidental to the performance of official duties and obligations applicable on the effective date of this act have been expended, shall receive reimbursement for actual, reasonable and necessary expenses incurred incidental to the performance of official duties and obligations for expenses in excess of such amounts in lieu of expenses or such payments in reimbursement currently provided. Reimbursement for such expenses provided by this subdivision in excess of the amounts currently provided shall be obtained by submitting travel or other expense claims to the comptroller, in accordance with rules and regulations of the comptroller.

7. Notwithstanding the provisions of this or any other law, the heads of the executive department, the department of law and the department of audit and control and the lieutenant governor shall on and after January first, nineteen hundred eighty-three, receive payment in reimbursement for actual, reasonable and necessary expenses incurred incidental to the performance of official duties and obligations. Such payment may be made monthly in installments pursuant to a schedule approved by the director of the budget; provided, however, that in no event shall the annual amount of such payments exceed the amount of such expenses as certified by such officer. Effective on that date payment in lieu of expenses shall no longer be made.

8. The foregoing provisions of this section shall not be construed to limit, in any manner, the right of the comptroller to demand such other proofs as he shall deem necessary.

§ 109-a. Alternative proofs authorized for audit by the comptroller. 1. Notwithstanding sections one hundred nine and one hundred ten of this article, the comptroller may, by regulation, provide for a system whereby state agencies, vendors and providers of services submit proofs required for payment upon audit without the submission of vouchers or invoices. Such proofs may be in the form of paperless vouchers, electronic vouchers or in any other media form which the comptroller reasonably determines offers the same degree of accountability and control now provided by the provisions of sections one hundred nine and one hundred ten of this article.

2. Prior to implementing any alternative method of proof for payment upon audit described in subdivision one of this section, the comptroller shall promulgate regulations in accordance with the state administrative procedure act. In addition to those persons required to receive notice pursuant to subdivision six-a of section two hundred two of the state administrative procedure act, such notice and any amendments thereto shall be provided to the chairman of the senate finance committee and the chairman of the assembly ways and means committee.

3. The proofs described in this section shall constitute written instruments, computer data or statements within the meaning of articles one hundred fifty-six, one hundred seventy, one hundred seventy-five and one hundred seventy-six of the penal law.

§ 110. Certification or approval of accounts and vouchers. 1. Certification or approval of the accounts or vouchers of a department, or of a division, board, body, bureau, officer or employee in a department, for personal service, maintenance, and operation, for submission to the comptroller for audit, shall be made by the head of the department, or by such authority or authorities in the department as shall be designated by the head of the department by a rule or written direction filed with the comptroller. The head of the department may authorize one or more officers or employees in the department to make such designations. Such authorization shall be in writing and shall be effective upon approval by the comptroller and filing in his office.

2. For the purposes of this section, the heads of the commissions, divisions and offices within the executive department shall be treated as department heads.

§ 111. Payment and refund of state moneys except upon audit by comptroller prohibited. No moneys of the state, including moneys collected in its behalf, and no moneys in the possession, custody or control of any officer, agent, or agency of the state in his or its representative capacity, and no moneys in or belonging to any fund or depositary, title to which is vested in the state, shall hereafter be paid, expended or refunded except upon audit by the comptroller. The comptroller is hereby charged with the duty of compelling observance of and compliance with the provisions of this section but any violation of this section may be restrained upon the suit of any taxpayer with the consent of the supreme court in appellate division on notice to the attorney-general.

§ 112. Accounting systems; approval of contracts. 1. The comptroller shall prepare and prescribe a system of accounting and a form of accounts to be installed and observed in every state department and in every state institution, which shall be accepted and followed by them respectively, after thirty days' notice thereof. Such forms shall include such a uniform method of bookkeeping, filing and rendering accounts as may insure a uniform statement of purchase of like articles, whether by the pound, measure or otherwise, as the interests of the public service may require, and a uniform method of reporting in such institutions and departments, the amount and value of all produce and other articles of maintenance raised upon the lands of the state, or manufactured in such institution, and which may enter into the maintenance of such institution or department. All purchases for the use of any department, office or work of the state government, shall be for cash. Each voucher, whether for a purchase or for services or other charge shall be filled up at the time it is taken. Where payment is not made directly by the department of taxation and finance, proof in some proper form shall be furnished on oath that the voucher was so filled up at the time it was taken, and that the money stated therein to have been paid, was in fact paid in cash or by check or draft on some specified bank.

1-a. The system of accounting prescribed by the comptroller pursuant to the provisions of subdivision one of this section shall be subject to such internal control as the comptroller deems necessary.

2. (a) (i) Before any contract: (1) made for or by any state agency, department, board, officer, commission, or institution, except the office of general services or its customer agencies serviced by the office of general services business services center, shall be executed or become effective, whenever such contract exceeds fifty thousand dollars in amount, it shall first be approved by the office of the comptroller and filed in his or her office; (2) made for or by the office of general services, whether for itself or for its customer agencies serviced by the office of general services business services center, shall be executed or become effective, whenever such contract exceeds eighty-five thousand dollars in amount, it shall first be approved by the comptroller and filed in his or her office; or (3) established as a centralized contract through the office of general services shall be executed or become effective, whenever such contract exceeds one hundred twenty-five thousand dollars in amount, it shall first be approved by the comptroller and filed in his or her office; provided, however, before any purchase order or other procurement transaction issued under such centralized contract, which exceeds two hundred thousand dollars in amount shall be executed or become effective, it shall first be approved by the comptroller and filed in his or her office. Provided, further, however, that with the exception of contracts identified in subparagraph (ii) of this paragraph the

comptroller shall make a final written determination with respect to approval of such contract within ninety days of the submission of such contract to his or her office unless the comptroller shall notify, in writing, the state agency, department, board, officer, commission, or institution, prior to the expiration of the ninety day period, and for good cause, of the need for an extension of not more than fifteen days, or a reasonable period of time agreed to by such state agency, department, board, officer, commission, or institution and provided, further, that such written determination or extension shall be made part of the procurement record pursuant to paragraph f of subdivision one of section one hundred sixty-three of this chapter.

(ii) Before any contract established as a centralized contract through the office of general services, as provided for in item three of subparagraph (i) of this paragraph, or any contract made in accordance with subdivision five, six or paragraph b of subdivision sixteen of section three hundred fifty-five of the education law, section three hundred seventy-three of the education law, section sixty-two hundred eighteen of the education law, or section sixty-two hundred seventy-five of the education law, shall be executed or become effective, such contract shall first be approved by the comptroller and filed in his or her office. Provided, however, that the comptroller shall make a final written determination with respect to approval of such contract within seventy-five days of the submission of such contract to his or her office unless the comptroller shall notify, in writing, the state agency, department, board, officer, commission, or institution, prior to the expiration of the seventy-five day period, and for good cause, of the need for an extension of not more than fifteen days, or a reasonable period of time agreed to by such state agency, department, board, officer, commission, or institution and provided, further, that such written determination or extension shall be made part of the procurement record pursuant to paragraph f of subdivision one of section one hundred sixty-three of this chapter.

(b) Whenever any liability of any nature shall be incurred by or for any state department, board, officer, commission, or institution, notice that such liability has been incurred shall be immediately given in writing to the state comptroller.

3. A contract or other instrument wherein the state or any of its officers, agencies, boards or commissions agrees to give a consideration other than the payment of money, when the value or reasonably estimated value of such consideration exceeds twenty-five thousand dollars, shall not become a valid enforceable contract unless such contract or other instrument shall first be approved by the comptroller and filed in his office.

4. The provisions of this section shall be controlling, any other general, special or local law inconsistent therewith notwithstanding, unless this section is expressly and specifically referred to in such other general, special or local law; except that any agreement or contract negotiated pursuant to article fourteen of the civil service law, in accordance with article twenty-four of the executive law or otherwise, shall not be subject to the requirements of this section or chapter and shall become effective and binding in accordance with the provisions of said article fourteen.

§ 113. Itemized accounts of public officers. The proper officer of each department, board, commission and institution, shall, on or before the fifteenth day of each month, render to the comptroller a detailed and itemized account of all receipts and expenditures of such department, board, commission or institution during the month next preceding. Such account shall give in detail the source of all receipts, including the sums received from any county, and shall be accompanied by original and proper vouchers, unless such vouchers have been previously filed with the comptroller.

§ 114. Inspection of supplies. The officer or employee designated by a state agency to perform the duty of inspecting supplies shall receive and examine all articles purchased or received for the operation and maintenance thereof, compare them with the bills for the same, ascertain whether they correspond in weight, quality or quantity, and inspect the supplies thus received. Such officer or employee shall enter each bill of goods thus received in the appropriate books of the agency at the time of receipt thereof. He shall make a full memorandum in such books of any difference in weight, quality or quantity of any article received from the bill thereof. No goods or other articles of purchase or manufacture or farm or garden production shall be received unless so entered in such books with the proper bill, invoice or statement, according to the form of accounts and record prescribed by the comptroller. In accounts for repairs or new work, the name of each workman, the number of days employed and the rate and amount of wages paid to him shall be given.

§ 115. Cash advance accounts. 1. The state comptroller may, upon the request of the head of a state department or agency, authorize the establishment of cash advance accounts for such department or agency, in an amount he deems sufficient.

2. Cash advance accounts may be established when in the judgment of the state comptroller an advance account is necessary and proper to achieve the purposes of the appropriation from which the cash advance account will be established.

3. When a cash advance account is established for the purpose of purchasing materials, supplies or services, the account may be used to purchase such materials, supplies or services where the amount of a single purchase does not exceed two hundred fifty dollars, in accordance with such rules as shall be prescribed by the comptroller. The comptroller shall audit before payment all vouchers, together with the supporting documents, presented to him for reimbursement to the account and approve them in the amount allowed by him and draw his warrant in the amount thereof.

4. The head of the department, office or agency may designate an employee to be in charge of the cash advance account. Such designation shall be filed with the comptroller. Any person authorized to handle the account shall be bonded, either by an individual or blanket undertaking.

5. If, in the judgment of the comptroller, the cash advance account is

being used for purposes other than authorized in this section or otherwise improperly operated, he shall direct the officer responsible for such account to return the cash advanced to establish the account.

6. The comptroller at any time may require the officer responsible to account for the moneys in the cash advance account.

§ 116. Rendition of accounts. The comptroller, from time to time, shall require all public officers and other persons receiving moneys or securities, or having the care and management of any property of the state, of which an account is or is required to be kept in his office, to render statements thereof to him; and all such officers or persons shall render such statements at such time and in such form as he requires, and at all times when required by law. He may require any one presenting to him an account or claim for audit or settlement, to be examined upon oath before him touching such account or claim, as to any facts relating to its justness or correctness. He may issue a notice to any person receiving moneys of the state for which he does not account or to the legal representatives of such a person, requiring an account and vouchers for the expenditure of such moneys to be rendered at a time to be fixed not less than thirty nor more than ninety days from the date of the service of the notice. Such notice shall be served by delivering a copy thereof to such person or representative or leaving such copy at his usual place of abode; and if such service is made by the sheriff of the county, where the person served resided, the certificate of such sheriff, and if made by any other person, the affidavit of such other person, shall be presumptive evidence of such service.

§ 117. Statements of accounts not rendered. The comptroller shall state an account against every person who receives moneys belonging to the state for which he does not account when required, charging him with the amount received according to the best information which the comptroller may have in regard thereto, with interest at six per centum per annum from the time when the same was due and payable, and shall deliver a certified copy of such account to the attorney-general for prosecution, and such certified copy shall be presumptive evidence of the indebtedness of such person to the state for the amount stated therein. The person against whom an action is brought by the attorney-general on any such account, shall be liable for and pay the costs of the action whether final judgment therein shall be against him or in his favor, unless he is sued as the representative of the person originally accountable for such moneys.

§ 118. Statements of accounts rendered. The comptroller shall immediately examine the accounts rendered by every public officer or other person receiving moneys belonging to the state, with the vouchers, and audit, adjust and make a statement thereof. If any necessary vouchers are wanting or defective, he shall give notice to such person to furnish proper vouchers within not less than thirty nor more than ninety days, and at the expiration of such time he shall audit, adjust and make a statement of such accounts on the vouchers and proofs before him. He shall transmit a copy of every account as settled to such persons, and if any balance is stated therein to be due the state, and is not paid to the treasurer within ninety days after its transmission to such person, the comptroller shall deliver a certified copy of such account to the attorney-general for prosecution. Such certified copy shall be presumptive evidence of the indebtedness of such person to the state for the balance so certified, and if on the trial of any action brought thereon, the defendant gives any evidence other than such as was produced to the comptroller before the statement of such accounts, and by means thereof, the balance so stated is reduced or no balance is found to be due, the defendant shall be liable for and pay the costs of such action.

§ 119. Statement of joint accounts. The comptroller may, in his discretion, settle separately the accounts of one or more persons receiving moneys of the state for which they are accountable to the state. In such case no person shall plead as a defense to an action brought for a balance certified to be due from him, the non-joinder of any other person, or give in evidence upon the trial thereof the fact that any other person was concerned with him in the receipt or expenditure of such moneys.

§ 120. Other remedies preserved. This article does not preclude the state from the enforcement of any other remedy, for the recovery of any debt due or to become due to the state.

§ 121. Payments to state treasurer; financial statements. 1. Notwithstanding any other provision of law to the contrary, every state officer, employee, department, institution, commission, board or other agency of the state receiving money for or on behalf of the state from fees, penalties, forfeitures, costs, fines, refunds, reimbursements, sales of property or otherwise, shall on the first day of each month pay into the state treasury all such moneys received from the first through the fifteenth day of the preceding month and on the fifteenth day of each month pay into the state treasury all such moneys received from the sixteenth day through the last day of the preceding month accompanied by a detailed, certified statement thereof and on the same days file a duplicate of such detailed, certified statement with the comptroller, who shall keep an account of such moneys in his office, unless the comptroller shall require, with respect to any one or more officers, employees, departments, institutions, commissions, boards, or other agencies of the state, that such payments and statements be made and filed at more frequent intervals, in which case such payments and statements shall be made and filed as required by the comptroller.

2. There are excepted from payment to the treasury as provided by subdivision one of this section: (i) all moneys to which the provisions of subdivision four of section four of this chapter apply unless such moneys are held in a fund subject to appropriation; (ii) moneys held as part of the principal of an endowment of the state university of New York, units thereof and other state agencies; and (iii) moneys received pursuant to a clinical practice plan established pursuant to subdivision fourteen of section two hundred six of the public health law. In those cases where such moneys are held in the custody of the state officer

other than the comptroller, the officer shall file with the comptroller, at such times as the comptroller shall determine, a detailed statement, in such form and content as the comptroller shall prescribe, for the period covered by the statement. The comptroller shall from time to time, but not less than once in every three years, examine the books and accounts relating to such moneys heretofore or hereinafter established, including its receipts, disbursements, investments, and any financial matters. An independent audit of such moneys may be authorized by the comptroller in lieu of his own examination, which examination shall be undertaken within twelve months of such authorization.

3. The clerk of every court of record, the judge, magistrate or other judicial officer of every court not of record or court of special sessions, except the justice of the peace of a town or the police justice of a village, receiving money for or on behalf of the state from fines, penalties, forfeitures or otherwise, to which the state or any officer, department, commission, board or other agency thereof is entitled to all or any part of the proceeds, shall, between the first and fifteenth days of each month, file with the comptroller a detailed statement of the receipts and expenditures thereof for the preceding month, or at such other times and for such other periods as the comptroller may designate or prescribe.

3-a. On or before the twentieth day of October in each year commencing with the twentieth of October, two thousand three, the comptroller shall determine the difference between: (a) the aggregate receipts derived by the state from mandatory surcharges collected by an administrative tribunal or a town or village justice court pursuant to section eighteen hundred nine of the vehicle and traffic law during the preceding year ending September thirtieth, and (b) the aggregate receipts derived by the state from such mandatory surcharge collected by an administrative tribunal or a town or a village justice court in accordance with the provisions of section eighteen hundred nine of the vehicle and traffic law in effect immediately prior to April first, two thousand three during the preceding year ending September thirtieth. Such difference shall be thereupon transferred by the comptroller to the credit of the indigent legal services fund established by section ninety-eight-b of this chapter.

4. This section, as amended, shall be deemed to supersede any other provision of this chapter or of any other general or special law inconsistent therewith.

5. Notwithstanding any other provision of law to the contrary, before depositing any revenues subject to this section in the treasury, all state agencies shall reserve from such revenues an amount to be determined by the comptroller which shall be used for the payment of refunds. The money so reserved shall be paid to the comptroller who shall deposit such money daily to his credit in accounts with such responsible banks, banking houses or trust companies as he may designate. Such accounts may be established in one or more of such depositories. The comptroller shall require adequate security from all such depositories. The comptroller shall maintain a system of account showing the money deposited in each of the accounts established under this subdivision. Refunds shall be paid from moneys in these accounts pursuant to the provisions of subdivision fifteen of section eight of this chapter.

6. Notwithstanding any other provision of law to the contrary, the taxes, interest and penalties collected or received by the commissioner of taxation and finance under sections four hundred seventy-one and four hundred seventy-one-a of the tax law, and the revenue (including taxes, interest and penalties) from the imposition of cigarette taxes by a local government paid to the comptroller of the state of New York by such local government, which are required to be deposited to the credit of the tobacco control and insurance initiatives pool established by section twenty-eight hundred seven-v of the public health law and moneys received in the tobacco settlement fund established by section ninety-two-x of this chapter shall be exempt from the provisions of this section.

7. Notwithstanding any other provision of law to the contrary, moneys received in the universal prekindergarten reserve fund established by section ninety-seven-vvv of this chapter shall be exempt from the

provisions of this section.

§ 122. Transmission of public moneys. The comptroller may make such regulations and give such directions from time to time, respecting the transmission to the treasury of moneys belonging to the state from the several county treasurers and other public officers as in his judgment is most conducive to the interests of the state. He may, in his discretion, audit, allow and cause to be paid the expenses necessarily incurred under or in consequence of such regulations and directions or so much thereof as he deems equitable and just.

§ 122-a. Independent audit of annual financial statements. 1. The chairmen and ranking minority members of the senate finance committee and the assembly ways and means committee, in order to ensure that the provisions of this section and paragraph b of subdivision nine of section eight of this chapter are complied with, shall function as an audit committee for the purposes of receiving the results of each independent audit prepared pursuant to section eight of this chapter.

2. The comptroller, the director of the budget, the state treasurer, the commissioner of taxation and finance, and any other state officer or employee shall make available upon request to such independent certified public accountant all books and records relevant to such independent audit.

3. The cost of the audit shall be paid out of amounts appropriated for such purpose.

4. The scope of any audit performed pursuant to this section shall be an audit of all of the basic financial statements and all of the supporting schedules required by generally accepted accounting principles to be included in a comprehensive annual financial report.

5. Each member of the audit committee shall be entitled to designate a representative to attend meetings of such committee in his place, and to

vote or otherwise act on his behalf in his absence. Notice of such designation shall be furnished in writing to such committee by the designating member. A representative shall serve at the pleasure of the designating member during the member's term of office. A representative shall not be authorized to delegate any of his duties or functions to any other person.

ARTICLE 7-A

CITIZEN-TAXPAYER ACTIONS

§ 123. Legislative purpose. It is the purpose of the legislature to recognize that each individual citizen and taxpayer of the state has an interest in the proper disposition of all state funds and properties. Whenever this interest is or may be threatened by an illegal or unconstitutional act of a state officer or employee, the need for relief is so urgent that any citizen-taxpayer should have and hereafter does have a right to seek the remedies provided for herein.

§ 123-a. Definitions. 1. Citizen. A "citizen" is any person who is a resident of the state.

2. Taxpayer. A "taxpayer" is any citizen who has paid or is paying state income or state sales taxes.

3. Person. A "person" is any individual, public or private corporation, political subdivision, department or agency of the state or any local government, the attorney general, an association, or any other legal entity whatsoever.

§ 123-b. Action for declaratory and equitable relief. 1. Notwithstanding any inconsistent provision of law, any person, who is a citizen taxpayer, whether or not such person is or may be affected or specially aggrieved by the activity herein referred to, may maintain an action for equitable or declaratory relief, or both, against an officer or employee of the state who in the course of his or her duties has caused, is now causing, or is about to cause a wrongful expenditure, misappropriation, misapplication, or any other illegal or unconstitutional disbursement of state funds or state property, except that the provisions of this subdivision shall not apply to the authorization, sale, execution or delivery of a bond issue or notes issued in anticipation thereof by the state or any agency, instrumentality or subdivision thereof or by any public corporation or public benefit corporation.

2. A plaintiff in such an action may join as a party defendant the recipient or intended recipient of such a wrongful expenditure, misappropriation, misapplication, or any other illegal or unconstitutional disbursement of state funds or state property.

§ 123-c. Pleadings and procedure. 1. An action pursuant to this article shall be brought in the supreme court in any county wherein the disbursement has occurred, is likely to occur, or is occurring, or in the county in which the state officer or employee has his or her principal office.

2. The complaint in such action shall be either verified or supported by affidavits.

3. Where the plaintiff in such action is a person other than the

attorney general, a copy of the summons and complaint shall be served upon the attorney general.

4. An action under the provisions of this article shall be heard upon such notice to such officer or employee as the court, justice or judge shall direct, and shall be promptly determined. The action shall have preference over all other causes in all courts.

§ 123-d. Security for costs. At any stage of the action, upon motion by the defendant, or upon its own initiative, the court may order the plaintiff to give an undertaking for costs and taxable disbursements not to exceed the sum of twenty-five hundred dollars. If plaintiff shall not have given such undertaking at the expiration of sixty days from the date of service of the order upon him or her, the court may, upon motion of the defendant, dismiss the action and award costs to the defendant. This section shall not apply to any action commenced by the attorney general in the name of and on behalf of the people of the state.

§ 123-e. Relief by the court. 1. The court may grant equitable or declaratory relief, or both, including, but not limited to: enjoining the activity complained of; restitution to the state of those public funds disbursed or public property alienated; in the case of public property wrongfully alienated, compelling payment of the full market value; a declaration that a proposed disbursement or alienation of property would be illegal; and such other and further relief as to the court may seem just and proper.

2. The court, at the commencement of an action pursuant to this article, or at any time subsequent thereto and prior to entry of judgment, upon application by the plaintiff or the attorney general on behalf of the people of the state, may grant a preliminary injunction and impose such terms and conditions as may be necessary to restrain the defendant if he or she threatens to commit or is committing an act or acts which, if committed or continued during the pendency of the action, would be detrimental to the public interest. A temporary restraining

order may be granted pending a hearing for a preliminary injunction notwithstanding the requirements of section six thousand three hundred thirteen of the civil practice law and rules, where it appears that immediate and irreparable injury, loss, or damage will result unless the defendant is restrained before a hearing can be had.

§ 123-f. Termination of action. No action brought pursuant to this article shall be compromised, discontinued or dismissed by consent, default, or neglect to prosecute, except with approval of the court.

§ 123-g. Costs and fees. 1. The court shall have the authority to fix a reasonable sum to reimburse the plaintiff for costs and expenses, including attorney fees in an action wherein judgment was rendered for the plaintiff. Such attorney fees shall only be paid from the fund established under section one hundred twenty-three-h of this article to the extent of money available therein.

2. No intervenors, unless they are necessary parties, shall be awarded attorney fees.

§ 123-i. Existing rights and remedies preserved. Nothing in this article shall abridge or alter rights of actions or remedies now or hereafter existing.

§ 123-j. Separability. If any provision of this article is held invalid, such invalidity shall not affect other provisions which can be given effect without the invalid provision.

ARTICLE VIII

FISCAL SUPERVISION OF CERTAIN INSTITUTIONS

§ 125. Fiscal supervision of certain institutions. Notwithstanding any other provision of law relative to the supervision and control by departments of any of the institutions under the jurisdiction and control of the office of temporary and disability assistance, the department of health, the department of mental hygiene and the department of corrections and community supervision on the first day of January, nineteen hundred thirty-nine and of any institution which shall hereafter be under the jurisdiction of such departments, such department shall have the powers and duties prescribed by this article with respect to such institution. This section shall not impair or affect the powers of the commissioner of general services under the provisions of article eleven of this chapter with respect to estimates made pursuant to this section so far as they constitute a requisition for material, equipment or supplies.

§ 127. Construction and repair of buildings of institutions reporting to the departments having jurisdiction. As used in this section, the term "departments having jurisdiction" shall be deemed to mean the departments referred to in section one hundred twenty-five of this act, except that with respect to construction, acquisition, reconstruction, rehabilitation or improvement work at any state institution or facility under the professional jurisdiction, supervision and control of the department of mental hygiene, it shall not be deemed to mean the department of mental hygiene unless such work is let by the commissioner of general services as agent for the health and mental hygiene facilities improvement corporation pursuant to an agreement with the trustees of said corporation, as authorized by the health and mental hygiene facilities improvement act.

1. All plans and specifications for the construction, alteration, repair and improvement of buildings for institutions reporting to the

departments shall be prepared by the office of general services. The departments having jurisdiction shall adopt or reject any such plans or specifications, and no such work shall be begun until the plans and specifications therefor have been adopted, but before the adoption thereof, the departments having jurisdiction shall submit the same to the board of visitors of the institution, if any, in case such board of visitors is authorized by law to review such plans and specifications, and shall allow such board a period of not more than thirty days in which to submit a statement of their opinions and suggestions in regard thereto.

2. Contracts for such work of construction, alteration, repair or improvement may be let by the department having jurisdiction, or at the request of such department by the commissioner of general services, but in any event such letting shall be in accordance with the procedure set forth in section eight of the public buildings law, with the approval of the comptroller for the whole or any part of the work to be performed, and, in its discretion, such contracts may be sublet. Special orders for such work may be issued upon authorization by the department having jurisdiction pursuant to section twenty of the public buildings law. Copies of all such contracts and special orders shall be filed with the department having jurisdiction, with the comptroller and with the board of visitors, if any. All such contracts and special orders for the construction, alteration, repair or improvement of buildings or plants of such institutions shall contain a clause that the contract shall only be deemed executory to the extent of the moneys available, and no liability shall be incurred by the state beyond the moneys available for the purpose. Except as provided in section twenty of the public buildings law, all contracts in an amount greater than five thousand dollars shall have the performance thereof secured by sufficient bond or bonds, together with a bond or bonds for the payment of labor and material as authorized by section one hundred thirty-seven of this chapter, to be approved by the comptroller and filed in his office and with the department having jurisdiction or the commissioner of general services, as the case may be. No work done by special orders in an amount less than twenty thousand dollars need have a bond. No work shall be done by special order unless the commissioner has presented to the

comptroller evidence that he has made a diligent effort to obtain competition sufficient to protect the interests of the state prior to selecting the contractor to perform the work. In all cases in which contracts to be let are for the purpose of connecting any such institution with the system or line or lines maintained or operated by any public service corporation or repairing or improving any such connection, such public service corporation shall not be required to give a certified check upon submitting its proposal as hereinbefore provided nor to give any bond, nor shall any advertising for proposals be necessary where the public service corporation is to perform the work.

3. The work of construction, alteration, repair or improvement of buildings or plant of any such state institution may be done by the employment of incarcerated individual or outside labor, either or both, and by purchase of materials in the open market whenever, in the opinion of the comptroller, the department having jurisdiction and the commissioner of general services, or an authorized representative of his department, such course shall be more advantageous to the state. No compensation shall be allowed for the employment of incarcerated individual labor except convict labor.

4. Where money is appropriated for any specific purpose other than for maintenance, and the work, materials, furniture, apparatus or other supplies are not to be performed or purchased pursuant to conrtact or special order duly made therefor, such money shall be expended pursuant to special fund estimates made to the department having jurisdiction by the superintendent of the institution for which such appropriation is made. The provisions of this chapter relating to the estimates of the expense required for such institutions shall apply to such estimates; and when such work is to be performed in accordance with plans and specifications prepared by the office of general services, or is to be paid for from appropriations for the construction, alteration, repair or improvement of buildings or plants, such estimates shall also be subject to the approval of the office of general services. Except as above specified all such work shall be done by contract or special order. The form of the contract or special order shall be prescribed by the

commissioner of general services.

5. All payments on contracts and special orders, other than contracts and special orders made on the approval of the office of general services and special fund estimates, shall be made by the comptroller after audit, on the voucher of the commissioner of general services as the work progresses or the purchase of material is made. All payments on contracts, as the work progresses, shall be made by the comptroller after audit upon the certificate of the office of general services accompanied by the voucher of the contractor to whom the money is due. All final payments on contracts and special orders shall be made by the comptroller after audit upon the certificate of the office of general services with the approval of the department having jurisdiction.

6. No item of an appropriation made for the performance of such work shall be available, except for advertising, unless one or more contracts, special orders or special fund estimates shall first have been made for completion of such work within the appropriation therefor. Each original bid with an abstract thereof, shall accompany the copy of the contract or special order which is to be filed with the comptroller.

§ 127-a. Energy conservation in state-aided programs. 1. As used in this section:

(a) "annual pro-rated project cost" shall mean the amount of reimbursement per year which is sufficient to reimburse an eligible facility, in accordance with its state aid rate, for the cost of an energy conservation project by the final year of the payback period for such project.

(b) "eligible facility" shall mean a facility, other than a hospital or a residential health care facility as defined in article twenty-eight of the public health law, which has a current operating certificate from a state agency and which receives full or partial state reimbursement for energy costs.

(c) "energy conservation measure" shall mean any construction, alteration, repair or improvement of the capital assets of an eligible facility for the purpose of reducing the consumption of energy, but shall not include operating and maintenance measures.

(d) "energy conservation project" shall mean one or more energy conservation measures selected for implementation by an eligible facility.

(e) "operating and maintenance measures" shall mean cost-free or low-cost procedures, or improvements or repairs to an eligible facility, which are intended to reduce energy consumption and which do not impose any costs on an eligible facility which are not reimbursable as operating costs of the facility.

(f) "payback period" shall mean an estimated period of time, within which the costs of an energy conservation measure or project will be recovered from the savings generated by the reduced energy consumption resulting therefrom.

(g) "state aid rate" shall mean the percentage of an eligible facility's energy costs which are reimbursed by the state.

2. Notwithstanding any other provision of law, an eligible facility shall be reimbursed for the costs of implementing energy conservation projects in accordance with the provisions of this section.

3. (a) Prior to implementing any energy conservation project for which reimbursement is sought pursuant to this section, an eligible facility shall obtain an analysis of its energy usage and available opportunities for energy conservation. Such analysis shall be conducted by an architect or engineer licensed by the state of New York who has no financial interest in the facility or in the production, promotion or sale of any energy resource or any energy conservation product or device.

(b) The required analysis shall be prepared after an on-site examination of the facility by the architect or engineer. The analysis shall include recommendations for energy conservation measures and operating and maintenance measures appropriate for the facility, and estimated payback periods for each recommended energy conservation measure. For the purposes of this section, payback period calculations shall take into account implementation of all recommended operating and maintenance measures, shall be based on current energy prices, without any adjustment for anticipated changes in such prices, and shall be based on the average annual energy usage of the facility. The average annual energy usage shall be based on the energy usage for the preceding three years, provided, however, that if the facility has not been in operation for the preceding three years, or if changes in the capacity or usage of the facility in the preceding three years have substantially altered the energy usage of the facility, the architect or engineer shall make and document reasonable assumptions concerning the average annual energy usage of the facility.

(c) The architect or engineer shall prepare a final report presenting a single payback period for the energy conservation project for which reimbursement is sought. The payback period shall be computed as provided in paragraph (b) of this subdivision, and shall take into account the interaction between conservation measures. The cost of such project shall include:

(1) the actual costs of all energy conservation measures selected for implementation by the eligible facility from among those recommended by the architect or engineer;

(2) the fee, if any, charged by the architect or engineer; and

(3) if the facility intends to finance any energy conservation measures by loan or other financing arrangement, the cost of securing such loan or other financing arrangement, provided that no costs shall be included in the cost of the project which are attributable to:

(i) a financing rate in excess of three percentage points above the overpayment rate set by the commissioner of taxation and finance pursuant to section one thousand ninety-six of the tax law; or

(ii) any term of a loan or financing arrangement which exceeds by more than one year the payback period for the energy conservation project being financed.

4. (a) In addition to any information which is ordinarily required for purposes of reimbursement, an application for reimbursement pursuant to this section shall include the analysis and final report of the architect or engineer, along with any supporting documentation which the agency may require to review such analysis and report, and a certification by the facility director that all operating and maintenance measures recommended by the architect or engineer have been and will continue to be implemented, or that the failure to implement

any specific operating and maintenance measure will be justified to the satisfaction of the agency.

(b) An eligible facility which complies with the provisions of this section shall be reimbursed for not less than the annual pro-rated project cost for an energy conservation project; provided, however, that reimbursement in the final year of the payback period for an energy conservation project may be in such lesser amount as is required to fully reimburse an eligible facility for the cost of such project. Such reimbursement may be made in such form and at such time as an agency may require, in conformance with applicable law and regulations but not less frequently than once annually.

(c) Notwithstanding any provision of this section, no reimbursement shall be made to an eligible facility for any part of a payback period in excess of ten years.

(d) An eligible facility which has received an approval for reimbursement of a final report prepared pursuant to this section shall not apply for any further energy conservation measures, not recommended in such final report, for a period of two years from the date of such approval.

5. (a) Notwithstanding the provisions of this section, an agency shall only be required to reimburse eligible facilities for energy conservation projects pursuant to this section to the extent that the total amount of such reimbursement in any year, when combined with the total amount of energy costs actually reimbursed in such year, does not exceed the total amount budgeted for energy costs in such year; provided, however, that nothing in this subdivision shall be construed to preclude an agency from reimbursing energy conservation projects from any funds, not originally budgeted for energy costs, which are made available for such purpose, or from approving with a facility's consent energy conservation projects, for which funds for reimbursement are not immediately available, for the purpose of assigning priority to reimbursement of such projects when funds become available.

6. All state agencies which reimburse eligible facilities for energy costs shall encourage all such facilities to implement measures to reduce energy consumption, and may make available information on energy

conservation. A state agency may provide each eligible facility under its jurisdiction with a list of appropriate operating and maintenance measures, and may require each such facility to certify that it will implement appropriate operating and maintenance measures.

§ 128. Disposition of unclaimed personal property. 1. Any personal property, and any interest or increments accruing thereon, belonging or credited to a person in any institution under the jurisdiction of the office of children and family services, the department of health, the department of mental hygiene, the executive department, or the department of corrections and community supervision who shall have been discharged from such institution or who shall have died or escaped before discharge or before termination of sentence, which is in the custody of the proper officer of such institution, shall, if unclaimed by such discharged or escaped person or by the legal representative of such deceased person for a period of six months after the discharge, decease or escape of such person, be fully inventoried and a copy of such inventory shall be filed with the commissioner of such department having jurisdiction over such institution and with the state comptroller.

2. Any such personal property consisting of money or intangible property shall be paid or delivered forthwith, by such officer, to the state comptroller pursuant to the provisions of section thirteen hundred four of the abandoned property law.

3. Such commissioner shall cause any such property consisting of tangible personal property, other than money, except such property as such commissioner may determine to be valueless or of such little value that the probable proceeds of a sale thereof would be less than the cost of such sale, which property may be ordered destroyed by such commissioner, to be sold at public or private sale as determined by such commissioner, and the proceeds from such sale, less the expenses of such sale, including the costs of any advertising, shall be paid to the state comptroller pursuant to the provisions of section thirteen hundred four of the abandoned property law.

ARTICLE IX

CONTRACTS

§ 135. Separate specifications for contract work for the state. Except as otherwise provided in section two hundred twenty-two of the labor law, every officer, board, department, commission or commissions, charged with the duty of preparing specifications or awarding or entering into contracts for the erection, construction or alteration of buildings, for the state, when the entire cost of such work shall exceed three million dollars in the counties of the Bronx, Kings, New York, Queens, and Richmond; one million five hundred thousand dollars in the counties of Nassau, Suffolk and Westchester; and five hundred thousand dollars in all other counties within the state, must have prepared separate specifications for each of the following three subdivisions of the work to be performed:

1. Plumbing and gas fitting.

2. Steam heating, hot water heating, ventilating and air conditioning apparatus.

3. Electric wiring and standard illuminating fixtures.

Such specifications must be so drawn as to permit separate and independent bidding upon each of the above three subdivisions of work. All contracts hereafter awarded by the state or a department, board, commissioner or officer thereof, for the erection, construction or alteration of buildings, or any part thereof, shall award the three subdivisions of the above specified work separately to responsible and reliable persons, firms or corporations engaged in these classes of work. A contract for one or more buildings in any project shall be awarded to the lowest responsible bidder for all the buildings included in the specifications.

Each bidder on a public work contract, where the preparation of separate specifications is not required, shall submit with its bid a separate sealed list that names each subcontractor that the bidder will use to perform work on the contract, and the agreed-upon amount to be paid to each, for: (a) plumbing and gas fitting, (b) steam heating, hot water heating, ventilating and air conditioning apparatus and (c) electric wiring and standard illuminating fixtures. After the low bid is announced, the sealed list of subcontractors submitted with such low bid shall be opened and the names of such subcontractors shall be announced, and thereafter any change of subcontractor or agreed-upon amount to be paid to each shall require the approval of the public owner, upon a showing presented to the public owner of legitimate construction need for such change, which shall be open to public inspection. Legitimate construction need shall include, but not be limited to, a change in project specifications, a change in construction material costs, a change to subcontractor status as determined pursuant to paragraph (e) of subdivision two of section two hundred twenty-two of the labor law, or the subcontractor has become otherwise unwilling, unable or unavailable to perform the subcontract. The sealed lists of subcontractors submitted by all other bidders shall be returned to them unopened after the contract award.

Nothing in this section shall be construed to prevent the authorities in charge of any state building, from performing any such branches of work by or through their regular employees, or in the case of public institutions, by the incarcerated individuals thereof.

§ 135-a. Definitions. As used in this chapter, unless otherwise indicated, the term "small business concern" shall mean a business which is resident in this state, independently owned and operated, not dominant in its field and employs one hundred or less persons.

§ 136. Contracts in pursuance of appropriations. A contract or contracts made in pursuance of an appropriation by the state for a specific object shall be for the completion of the work contemplated by the appropriation, and in the aggregate shall not exceed the amount of such appropriation. A contract for a part of such work shall not be binding upon the state until contracts are also made covering the entire work contemplated by such appropriation, except that, (a) upon certification by the agency having jurisdiction to the state comptroller that sufficient appropriations remain for completion of the entire work contemplated, preliminary work such as site preparation and infrastructure work may be commenced for a project where the timeliness thereof is of the essence and the director of the budget certifies to such need and to the availability of appropriations, and except (b) where it is expressly provided by such appropriation that a part of the work may be done by day's labor. Except as provided in section thirty-eight of the highway law, every such contract shall be accompanied by a bond for the completion of the work, specified in the contract, within the amount stipulated therein, which bond shall be filed in the office of the state comptroller.

§ 136-a. Contracts for architectural, engineering, geological, landscape architecture and surveying services. 1. As used in this section: the term "professional firm" shall be defined as any individual or sole proprietorship, partnership, corporation, association or other legal entity permitted by law to practice the professions of architecture, engineering, geology, landscape architecture or surveying.

The term "state department" shall be defined as those state government departments, divisions or commissions empowered by the state to enter into contractual agreements on behalf of the state of New York.

2. It is the policy of New York state to negotiate contracts for architectural and/or engineering services and/or geological and/or landscape architecture and/or surveying services on the basis of demonstrated competence and qualification for the type of professional services required and at fair and reasonable fees.

3. In the procurement of architectural, engineering, geological, landscape architecture and surveying services, the requiring state department shall encourage professional firms engaged in the lawful practice of the profession to submit an annual statement of qualifications and performance data. The requiring state department for each proposed project shall evaluate current statements of qualifications and performance data on file with the department. If desired, the requiring state department may conduct discussions with three or more professional firms regarding anticipated design concepts and proposed methods of approach to the assignment. The state department shall select, in order of preference, based upon criteria established by the requiring state department, no less than three professional firms deemed to be the most highly qualified to provide the services required.

4. The requiring state department shall negotiate a contract with the highest qualified professional firm for architectural and/or engineering services and/or geological service and/or landscape architecture and/or surveying services at compensation which the department determines in writing to be fair and reasonable to the state of New York. In making this decision, the department shall take into account the estimated value of the services to be rendered, including the costs, the scope, complexity, and professional nature thereof. The department shall not refuse to negotiate with a professional firm solely because the ratio of the "allowable indirect costs" to direct labor costs of the professional firm or the hourly labor rate in any labor category of the professional firm exceeds a limitation generally set by the department in the determination of the reasonableness of the estimated cost of services to

be rendered by the professional firm, but rather the department should also consider the reasonableness of cost based on the total estimated cost of the service of the professional firm which should include, among other things, all the direct labor costs of the professional firm for such services plus all "allowable indirect costs," other direct costs, and negotiated profit of the professional firm. "Allowable indirect costs" of a professional firm are defined as those costs generally associated with overhead which cannot be specifically identified with a single project or contract and are considered reasonable and allowable under specific state contract or allowability limits. Should the requiring state department be unable to negotiate a satisfactory contract with the professional firm considered to be the most qualified, at a fee the department determines to be fair and reasonable to the state of New York, negotiations with that professional firm shall be formally terminated. The requiring state department shall then undertake negotiations with the second most qualified professional firm. Failing accord with the second most qualified professional firm, the department shall formally terminate negotiations. The requiring state department shall then undertake negotiations with the third most qualified professional firm. Should the requiring state department be unable to negotiate a satisfactory contract with any of the selected professional firms, it shall select additional professional firms in order of their competence and qualification and it shall continue negotiations in accordance with this section until an agreement is reached.

5. This legislation shall only apply to engineering and/or architectural services and/or geological and/or landscape architecture and/or surveying services in excess of twenty-five thousand dollars.

*** § 136-b. Selection of underwriters by state agencies.** Whenever a state agency, as defined in article fifteen-A of the executive law, sells its bonds, notes or other securities at a private sale, in selecting one or more underwriters to purchase such securities the state agency shall consider, among other things, the participation of firms certified pursuant to such article as minority or women-owned firms and the ability of other firms under consideration to work with minority and

women-owned business enterprises so as to promote and assist participation by such enterprises.
* NB Repealed July 1, 2028

§ 136-c. Contracts for employee training and organizational development services. The director of employee relations is hereby authorized to enter into contracts for use by all state departments and agencies for services to support employee training and organizational development initiatives. Pursuant to procedures developed by the director of employee relations in consultation with the state comptroller, agencies shall be permitted to access such contracts directly in a manner similar to that used for centralized commodity contracts let by the commissioner of general services pursuant to section one hundred sixty-three of the state finance law. Nothing contained herein shall preclude the director of employee relations from adherence to New York state bidding requirements or any other law, rule or regulation governing the purchase of consultant services. Further, nothing contained herein shall restrict or preclude state departments or agencies from procuring such training and organizational development services directly without consideration of contracts let by the director of employee relations.

*** § 136-d. Contracts involving industrial painting and industrial coatings.** 1. Any state agency contract for the application of industrial painting or industrial coating shall include provisions regarding contractor, subcontractor and worker certification as follows:

a. Contractors and subcontractors doing work involving industrial painting and industrial coating shall certify that all work completed meets the minimum standards established under this section by the office of general services regarding industrial painting and industrial coating.

b. Contractors and subcontractors doing work involving industrial painting and industrial coating that require the disturbance of lead-based paint or other hazardous materials shall certify that all work conducted on the project meets the minimum standards established under this section by the office of general services.

2. Any certifications required by this section shall be kept current for the duration of the contract.

3. The office of general services shall establish guidelines concerning the procurement of industrial paints and industrial coatings as well as the qualifications required for the application of industrial paints and industrial coatings by contractors and subcontractors pursuant to section one hundred sixty-three of this chapter. Such guidelines shall implement a certification process with minimum standards for contractors and subcontractors to file with the contracting agency upon completion of a project. When establishing guidelines related to industrial paints and industrial coatings, the office shall consider industry standards set forth by the Association for Materials Protection and Performance (AMPP) or other similar associations that set industry standards for protective coatings and shall consult with affected contractors and subcontractors to consider environmental impact as well as the impact on public health and safety. The office of general services shall establish contractor and subcontractor requirements for employees working on industrial painting and industrial coating projects including, but not limited to, requiring specific trainings or certifications for individual employees.

4. As used in this section, the term "state agency" shall mean the same as defined in section one hundred sixty of this chapter.

* NB There are 2 § 136-d's

*** § 136-d. Contracts involving low embodied carbon concrete.** 1. Any state agency contract for low embodied carbon concrete shall include provisions regarding contractor, subcontractor and worker product certification as follows:

(a) Contractors and subcontractors doing work involving low embodied carbon concrete shall certify that all work completed meets the minimum standards established under this section by the office of general services.

(b) Contractors and subcontractors doing work involving low embodied concrete shall certify that all procured low embodied carbon concrete utilized on projects meets the minimum standards established under this section by the office of general services.

2. Any certifications required by this section shall be kept current for the duration of all contracts.

3. (a) The office of general services shall establish guidelines requiring the procurement of low embodied carbon concrete on projects deemed appropriate by such office. Such guidelines shall implement a process with minimum standards for contractors and subcontractors to file with the contracting agency upon completion of a project. When establishing guidelines related to low embodied carbon concrete, the office of general services shall consider industry standards and shall consult with a stakeholder advisory group selected by the commissioner of general services consisting of:

(i) two licensed professional engineers;

(ii) two licensed registered architects;

(iii) two representatives of the construction industry;

(iv) two representatives of the concrete testing and validation industry;

(v) two representatives of an accredited school of civil engineering;

(vi) one representative from the New York State Energy Research and Development Authority; and

(vii) one representative each from the department of transportation, the department of state, and the department of environmental conservation.

(b) The office of general services shall consult with any relevant associations that set industry standards for the procurement of low embodied carbon concrete and shall consult with affected contractors and subcontractors to consider environmental impact as well as the impact on public health and safety.

4. The office of general services shall also examine the use of

incentives, including bid credits, related to bids within five percent of the lowest price, to encourage the usage and innovation of low embodied carbon concrete on state agency projects.

5. In addition, the office of general services shall also examine the use of implementing standards for performance based specification, including but not limited to requirements that a structural material achieve specified performance based outcomes from the use of the structural material, including but not limited to, outcomes related to strength, durability, permeability or other attributes related to the function of the building material for applied uses, as opposed to requiring that a structural material be produced using a specified manufacturer process, design features, technologies, or proportion of materials. The office of general services shall examine the use of methods of compliance, including, but not limited to, maximum cement content specifications and specifications based on maximum potential for global warming.

6. The commissioner of general services, in consultation with the department of transportation and the stakeholder advisory group established in subdivision three of this section, shall examine the use of an expedited product evaluation protocol for low embodied carbon concrete products.

7. As used in this section, the term "state agency" shall mean the same as defined in section one hundred sixty of this chapter.

8. The guidelines established pursuant to this section as well as any recommendations for subsequent legislative action resulting from examining the use of incentives related to bid credits shall be submitted to the governor, the temporary president of the senate and the speaker of the assembly within thirty days of the issuance of such guidelines or within one year from the effective date of this section, whichever may come sooner.

* NB There are 2 § 136-d's

§ 137. Bond to secure payment of certain claims arising from a public improvement; enforcement. 1. In addition to other bond or bonds, if any, required by law for the completion of a work specified in a contract for the prosecution of a public improvement for the state of New York a municipal corporation, a public benefit corporation or a commission appointed pursuant to law, or in the absence of any such requirement, the comptroller may or the other appropriate official, respectively, shall nevertheless require prior to the approval of any such contract a bond guaranteeing prompt payment of moneys due to all persons furnishing labor or materials to the contractor or any subcontractors in the prosecution of the work provided for in such contract. Whenever a municipal corporation issues a permit subject to compliance with section two hundred twenty of the labor law, such permittee or its contractor or subcontractors furnishing workers shall post a payment bond subject to this section. Provided, however, that all performance bonds and payment bonds may, at the discretion of the head of the state agency, public benefit corporation or commission, or his or her designee, be dispensed with for the completion of a work specified in a contract for the prosecution of a public improvement for the state of New York for which bids are solicited where the aggregate amount of the contract is under one hundred thousand dollars and provided further, that in a case where the contract is not subject to the multiple contract award requirements of section one hundred thirty-five of this article, such requirements may be dispensed with where the head of the state agency, public benefit corporation or commission finds it to be in the public interest and where the aggregate amount of the contract awarded or to be awarded is less than two hundred thousand dollars. Provided further, that in a case where a performance or payment bond is dispensed with, twenty per centum may be retained from each progress payment or estimate until the entire contract work has been completed and accepted, at which time the head of the state agency, public benefit corporation or commission shall, pending the payment of the final estimate, pay not to exceed seventy-five per centum of the amount of the retained percentage.

2. A copy of such payment bond shall be kept in the office of the head of the department or bureau having charge of the public improvement in connection with which the bond was given and a copy shall also be kept

in the office of the comptroller or other appropriate official; such copies shall be open to public inspection.

3. Every person who has furnished labor or material, to the contractor or to a subcontractor of the contractor, in the prosecution of the work provided for in the contract and who has not been paid in full therefor before the expiration of a period of ninety days after the day on which the last of the labor was performed or material was furnished by him for which the claim is made, shall have the right to sue on such payment bond in his own name for the amount, or the balance thereof, unpaid at the time of commencement of the action; provided, however, that a person having a direct contractual relationship with a subcontractor of the contractor furnishing the payment bond but no contractual relationship express or implied with such contractor shall not have a right of action upon the bond unless he shall have given written notice to such contractor within one hundred twenty days from the date on which the last of the labor was performed or the last of the material was furnished, for which his claim is made, stating with substantial accuracy the amount claimed and the name of the party to whom the material was furnished or for whom the labor was performed. The notice shall be served by delivering the same personally to the contractor or by mailing the same by registered mail, postage prepaid, in an envelope addressed to the contractor at any place where he maintains an office or conducts his business or at his residence; provided, however, that where such notice is actually received by the contractor by other means, such notice shall be deemed sufficient.

4. (a) A payment bond required pursuant to this section may provide that the place of trial of an action on the bond shall be in the county in which the contract of the contractor who furnished the bond was to be performed or if such contract was to be performed in more than one county, then in any such county, and not elsewhere.

(b) Except as provided in section two hundred twenty-g of the labor law, no action on a payment bond furnished pursuant to this section shall be commenced after the expiration of one year from the date on which the public improvement has been completed and accepted by the public owner.

(c) In any action on a payment bond furnished pursuant to this section, any judgment in favor of a subcontractor or material supplier may include provision for the payment of interest upon the amount recovered from the date when demand for payment was made pursuant to the labor and material payment bond and provided further that the court may determine and award reasonable attorney's fee to either party to such action when, upon reviewing the entire record, it appears that either the original claim or the defense interposed to such claim is without substantial basis in fact or law.

5. (a) The expression "furnishes material" or other similar expression wherever used in this section shall be deemed to include the reasonable rental value for the period of actual use of machinery, tools or equipment, and the value of compressed gases furnished for welding or cutting, and the value of fuel and lubricants consumed by machinery operating on the improvement, or by motor vehicles owned, operated or controlled by the contractor or his subcontractors while engaged exclusively in the transportation of materials to or from the improvement for the purposes thereof.

(b) The expression "moneys due to persons furnishing labor to the contractor or his subcontractors" includes all sums payable to or on behalf of persons furnishing labor to the contractor or his subcontractors, for wages, health, welfare, non-occupational disability, retirement, vacation benefits, holiday pay, life insurance or other benefits, payment of which is required pursuant to the labor law or by the contract in connection with which the bond is furnished or by a collective bargaining agreement between organized labor and the contractor or subcontractor, and which are computed upon labor performed in the prosecution of the contract. A trustee or other person authorized to collect such payments shall have the right to sue on the payment bond in his own name and subject to the same conditions as if he were the person performing the labor upon which such sums are computed.

§ 138. State contracts not to be assigned without consent. A clause shall be inserted in all specifications or contracts hereafter made or awarded by the state, or any public department or official thereof, prohibiting any contractor, to whom any contract shall be let, granted or awarded, as required by law, from assigning, transferring, conveying, sub-letting or otherwise disposing of the same, or of his right, title or interest therein, or his power to execute such contract to any other person, company or corporation, without the previous consent in writing of the department or official awarding the same.

If any contractor, to whom any contract is hereafter let, granted or awarded, as required by law, by the state, or by any public department or official thereof, shall, without the previous written consent specified in the first paragraph of this section, assign, transfer, convey, sublet or otherwise dispose of the same, or his right, title or interest therein, or his power to execute such contract, to any other person, company or other corporation, the state, public department or official, as the case may be, which let, made, granted or awarded said contract, shall revoke and annul such contract, and the state, public department or officer, as the case may be, shall be relieved and discharged from any and all liability and obligations growing out of said contract to such contract, and to the person, company, or corporation to whom he shall assign, transfer, convey, sublet or otherwise dispose of the same, and said contractor, and his assignee, transferee, or sub-lessee, shall forfeit and lose all moneys, theretofore earned under said contract except so much as may be required to pay his employees; provided that nothing herein contained shall be construed to hinder, prevent or affect an assignment by such contract for the benefit of his creditors, made pursuant to the statutes of this state.

Notwithstanding the provisions of this section, the commissioner of general services and state agencies may, with concurrence of the office of state comptroller when the original contract was subject to the office of state comptroller approval, waive prior written consent of an assignment, transfer, conveyance, sublease or other disposition of contracts or monies under a contract let pursuant to article eleven of this chapter. Such waiver may be granted under circumstances where the contractor verifies to the commissioner of general services or state agency, as applicable, that the assignment, transfer, conveyance, sublease or other disposition is due to but not necessarily limited to, a reorganization, merger or consolidation of the contractor's business entity or enterprise. The commissioner of general services and state agencies retain the right, as provided herein, to accept or reject an assignment, transfer, conveyance, sublease or other disposition by the contractor.

§ 138-a. Commencement of actions on state public works contracts. 1. All contracts made and awarded by the state or by any state agency, as defined in section one hundred seventy-nine-e of this chapter, for the design, construction, reconstruction, demolition, alteration, repair, maintenance or improvement of any public works, or for the inspection, supervision or coordination of the foregoing services, shall provide that the time within which an action on the contract against the contractor must be commenced shall be computed from the date of completion of the physical work; and shall further provide that the contractor may notify the state or state agency in writing that such physical work has been completed by specifying a completion date, which date shall be no more than thirty days previous to the date of such notice, in which case the completion date set forth in such notice shall be deemed to be the date of completion of the physical work unless the state or state agency, within thirty days of receipt of such notice, notifies the contractor in writing of its disagreement.

2. In the event that the contractor fails to send the notice provided for herein or the state or state agency disagrees in the manner provided for herein, the date of completion of the physical work shall be determined in any other manner provided by law.

3. The provisions of this section shall in no way modify the duties and obligations of the state or of any state agency to comply with article eleven-A of this chapter.

§ 139. Retained percentages. 1. A clause shall be inserted in all specifications or contracts hereafter made or awarded by the state, or by any public department or official thereof for work to be executed except as provided in section thirty-eight of the highway law in which the execution and delivery by the contractor of a performance bond shall be required, providing that the state shall retain five per centum of the amount of each progress payment in accordance with section one hundred thirty-nine-f of the state finance law.

2. The clause specified in subdivision one of this section may be inserted in the specifications of any uncompleted public contract, of the kind referred to in such subdivision, heretofore made or awarded by the state or by any public department, or official thereof, with the written consent of the commissioner of general services and of the official of the public department by whom such contract was awarded and of the contractor, provided the surety or sureties upon the performance and labor and material bonds given by the contractor upon any such contract shall consent in writing thereto and the retained percentage of moneys earned under such contract shall, after the insertion of such clause, be payable in accordance with the provisions set forth in said clause.

3. Under any contract heretofore or hereafter made or awarded by the state, or by any public department or official thereof, the contractor may, from time to time, withdraw the whole or any portion of the amount retained from payments to the contractor pursuant to the terms of the contract, upon depositing with the state comptroller or, if so directed by the state comptroller, with a bank or trust company which has entered into an agreement with the state comptroller to provide the services which the state comptroller is required to perform pursuant to the provisions of this subdivision (1) United States treasury bonds, United States treasury notes, United States treasury certificates of indebtedness or United States treasury bills, (2) bonds or notes of the state of New York, (3) bonds of any political subdivision in the state of New York, (4) bonds of the New York state housing finance agency, or (5) bonds of the New York state medical care facilities finance agency, of a market value not exceeding par, at the time of deposit, equal to the amount so withdrawn. The state comptroller shall, from time to time, collect all interest or income on the obligations so deposited, and

shall pay the same, when and as collected, to the contractor who deposited the obligations. If the deposit be in the form of coupon bonds, the coupons as they respectively become due shall be clipped, presented for payment, and the proceeds remitted to the contractor. The contractor shall not be entitled to interest or coupons or income on any of the deposited obligations, the proceeds of which shall be or shall have been used, or applied by the state, or by any public department or official thereof, pursuant to the terms of the contract. The state comptroller or any such bank or trust company when authorized by the state comptroller, may impose upon each contractor a service charge for receiving, handling and disbursing obligations, funds and coupons pursuant to the provisions of this subdivision in an amount to be determined by the state comptroller. The provisions of this section, as amended, shall supersede the provisions of any act inconsistent herewith.

§ 139-a. Ground for cancellation of contract by state. A clause shall be inserted in all specifications or contracts hereafter made or awarded by the state or any public department, agency or official thereof, for work or services performed or to be performed, or goods sold or to be sold, to provide that: (a) upon the refusal by a person, when called before a grand jury, head of a state department, temporary state commission or other state agency, or the organized crime task force in the department of law, which is empowered to compel the attendance of witnesses and examine them under oath, to testify in an investigation, concerning any transaction or contract had with the state, any political subdivision thereof, a public authority or with any public department, agency or official of the state or of any political subdivision thereof or of a public authority, to sign a waiver of immunity against subsequent criminal prosecution or to answer any relevant question concerning such transaction or contract; or (b) upon the conviction of any person of a crime defined in article two hundred or four hundred ninety-six or section 195.20 of the penal law,

(i) such person, and any firm, partnership or corporation of which he is a member, partner, director or officer shall be disqualified from thereafter selling to or submitting bids to or receiving awards from or entering into any contracts with the state or any public department, agency or official thereof, for goods, work or services, for a period of five years after such refusal, a period of five years upon a conviction of a misdemeanor defined in article two hundred or article four hundred ninety-six or an attempt to commit a violation of section 195.20 of the penal law, provided that in the event such conviction is the result of a plea agreement resulting in a plea to such charge in lieu of a plea or conviction of a felony defined in section 195.20, article two hundred or article four hundred ninety-six of the penal law, all parties to such agreement may agree that the period of such bar may be for a period of up to ten years from the date of conviction, or upon conviction of a felony defined in article two hundred or four hundred ninety-six or section 195.20 of the penal law, for life, any convicted firm, partnership or corporation is disqualified for its existence and to provide also that

(ii) any and all contracts made with the state or any public department, agency or official thereof, since the effective date of this law, by such person, and by any firm, partnership or corporation of which he is a member, partner, director or officer may be cancelled or terminated by the state without incurring any penalty or damages on account of such cancellation or termination, but any monies owing by the state for goods delivered or work done prior to the cancellation or termination shall be paid.

§ 139-b. Disqualification to contract with state. 1. Any person who, when called before a grand jury, head of a state department, temporary state commission or other state agency, or the organized crime task force in the department of law, which is empowered to compel the attendance of witnesses and examine them under oath, to testify in an investigation, concerning any transaction or contract had with the state, any political subdivision thereof, a public authority or with a public department, agency or official of the state or of any political subdivision thereof or of a public authority, refuses to sign a waiver of immunity against subsequent criminal prosecution or to answer any relevant question concerning such transaction or contract, and any firm, partnership or corporation of which any such person is a member, partner, director or officer shall be disqualified from thereafter selling to or submitting bids to or receiving awards from or entering into any contracts with the state or any public department, agency or official thereof, for goods, work or services, for a period of five years after such refusal or until a disqualification shall be removed pursuant to the provisions of section one hundred thirty-nine-c of this article.

It shall be the duty of the officer conducting the investigation before the grand jury, the head of a state department, the chair of the temporary state commission or other state agency, or the organized crime task force in the department of law before which the refusal occurs to send notice of such refusal, together with the names of any firm, partnership or corporation of which the person so refusing is known to be a member, partner, officer or director, to the state commissioner of transportation, except in the event the investigation concerns a public building transaction or contract said notice shall be sent to the state commissioner of general services, and the appropriate departments, agencies and officials of the state, political subdivisions thereof or public authorities with whom the person so refusing and any firm, partnership or corporation of which he is a member, partner, director or officer, is known to have a contract. However, when such refusal occurs before a body other than a grand jury, notice of refusal shall not be sent for a period of ten days after such refusal occurs. Prior to the expiration of this ten day period, any person, firm, partnership or corporation which has become liable to the cancellation or termination of a contract or disqualification to contract on account of such refusal may commence a special proceeding at a special term of the supreme court, held within the judicial district in which the refusal occurred, for an order determining whether the questions in response to which the refusal occurred were relevant and material to the inquiry. Upon the commencement of such proceeding, the sending of such notice of refusal to answer shall be subject to order of the court in which the proceeding was brought in a manner and on such terms as the court may deem just. If a proceeding is not brought within ten days, notice of refusal shall thereupon be sent as provided herein.

2. Any person who stands convicted of a felony defined in article two hundred or four hundred ninety-six or section 195.20 of the penal law, and any firm, partnership or corporation that stands convicted of such crime shall be disqualified from thereafter selling to or submitting bids to or receiving awards from or entering into any contracts with the state or any public department, agency or official thereof, for goods, work or services. In the event a person or firm, partnership or corporation is so convicted, the office responsible for prosecuting such offense shall send notice of such conviction to the state commissioner of general services, and to the office of the state comptroller and such appropriate departments, agencies and officials of the state, political subdivisions thereof or public authorities with whom the person or the firm, partnership or corporation is known to have a contract.

§ 139-c. Removal of disqualification of public contractors by petition. 1. Any firm, partnership or corporation which has become subject to the cancellation or termination of a contract or disqualification to contract on account of the refusal of a member, partner, director or officer thereof to waive immunity when called to testify, as provided in sections one hundred thirty-nine-a and one hundred thirty-nine-b of this article, may, upon ten days' notice to the attorney general and to the officer who conducted the investigation before the grand jury, the head of a state department, the chairman of the temporary state commission or other state agency, or the organized crime task force in the department of law in which the refusal occurred, commence a special proceeding at a special term of the supreme court held within the judicial district in which the refusal occurred for an order discontinuing the disqualification. The petition shall set forth grounds, including that the cooperation by petitioner with the grand jury or other body which conducted the investigation at the time of the refusal was such, and the amount and degree of control and financial interest, if any, in the petitioning firm, partnership or corporation by the member, partner, officer or director who refused to waive immunity is such, that it will not be in the public interest to cancel or terminate petitioner's contracts or to continue the disqualification, as provided in sections one hundred thirty-nine-a and one hundred thirty-nine-b of this article.

A copy of the petition and accompanying papers shall be served with the notices to be given pursuant to this subdivision.

1-a. Any firm, partnership, or corporation which has become subject to the cancellation or termination of a contract or disqualification to contract on account of conviction of a crime defined in article two hundred or four hundred ninety-six or section 195.20 of the penal law, as provided in sections one hundred thirty-nine-a and one hundred thirty-nine-b of this article, may, upon thirty days' notice to the district attorney who conducted the action that led to the conviction, and the office of the state comptroller commence a special proceeding at a special term of the supreme court held within the judicial district in which the conviction was obtained for an order discontinuing such disqualification. The petition shall set forth the grounds, including that the firm, partnership, or corporation has taken sufficient actions to remove from responsibility officers and employees who engaged in the actions that formed the basis of the conviction, that the firm, partnership, or corporation has taken appropriate and sufficient actions to ensure that the actions that formed the basis of the conviction are unlikely to recur, and that it will not be in the public interest to cancel or terminate petitioner's contracts or to continue the disqualification, as provided in sections one hundred thirty-nine-a and one hundred thirty-nine-b of this article; provided further, at any time after such cancellation or disqualification any such firm, partnership or corporation may apply to the supreme court, upon notice as provided herein for an immediate termination of disqualification upon a reversal of the conviction upon which the debarment was imposed.

2. Upon the filing of such petition the court may stay as to petitioner, pending a decision upon the petition, the cancellation or termination of any contracts resulting from such refusal upon such terms as to notice or otherwise as may be just.

3. At least two days prior to the return day, the officer who conducted the investigation before the grand jury or other body and the

attorney general may file answers to the petition or move for judgment dismissing the petition as a matter of law. On or before the return day the petitioner may file a reply to the answer.

4. Upon the return day the court may, upon the petition and answer and other papers filed, forthwith render such judgment as the case requires, or if a triable issue of fact is duly raised, it shall forthwith be tried before a court sitting without a jury or before a referee. The provisions of statute or rule governing references in an action shall apply to a reference under this subdivision.

5. The court shall render judgment dismissing the petition on the merits or discontinuing the disqualification upon the ground that the public interest would be served by its discontinuance, and granting such other relief as to the cancellation or termination of contracts as may be appropriate, but without costs to petitioner.

§ 139-d. Statement of non-collusion in bids to the state. 1. Every bid hereafter made to the state or any public department, agency or official thereof, where competitive bidding is required by statute, rule or regulation, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.

"(a) By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of his knowledge and belief:

(1) The prices in this bid have been arrived at independently without collusion, consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;

(2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and

(3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition."

(a-1) Notwithstanding the foregoing, the statement of non-collusion may be submitted electronically in accordance with the provisions of subdivision seven of section one hundred sixty-three of the state finance law.

(b) A bid shall not be considered for award nor shall any award be made where (a) (1) (2) and (3) above have not been complied with; provided however, that if in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons therefor. Where (a) (1) (2) and (3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the state, public department or agency to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning of subparagraph one (a).

2. Any bid hereafter made to the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule or regulation, and where such bid contains the certification referred to in subdivision one of this section, shall be deemed to have been authorized by the board of directors of the bidder, and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

§ 139-e. Security bonds; municipal projects. Whenever a security bond is posted by a successful bidder for the faithful performance of a municipal project, for which state aid is approved, the name and address of the bonding company or person issuing the security bond, the number of such bond, and such other information as may be required by the state department or agency responsible for supervising the aid program regarding the project, shall be transmitted to such department or agency, where it shall be reviewed to determine its authenticity prior to award of such contract. The original of such bond shall remain in the office of the municipality. Upon request of such department or agency, the superintendent of financial services shall render such assistance as is necessary to determine the authenticity of the security bond.

§ 139-f. Payment on public work projects. Notwithstanding the provisions of any other law to the contrary, except the provisions of section thirty-eight of the highway law, all contracts made and awarded by the state, or by any public department, or by any public benefit corporation or by any public corporation or official thereof, hereafter referred to as the public owner, for construction, reconstruction or alteration of any public work project shall provide for payment by the public owner to the contractor and payment by the contractor to the subcontractor in accordance with the following:

1. Payment by public owners to contractors. The contractor shall periodically, in accordance with the terms of the contract, submit to the public owner and/or his agent a requisition for a progress payment for the work performed and/or materials furnished to the date of the requisition, less any amount previously paid to the contractor. The public owner shall in accordance with the terms of the contract approve and promptly pay the requisition for the progress payment less an amount necessary to satisfy any claims, liens or judgments against the contractor which have not been suitably discharged and less any retained amount as hereafter described. The public owner shall retain not more than five per centum of each progress payment to the contractor except that the public owner may retain in excess of five per centum but not more than ten per centum of each progress payment to the contractor

provided that there are no requirements by the public owner for the contractor to provide a performance bond and a labor and material bond both in the full amount of the contract. The public owner shall pay, upon requisition from the contractor, for materials pertinent to the project which have been delivered to the site or off-site by the contractor and/or subcontractor and suitably stored and secured as required by the public owner and the contractor provided, the public owner may limit such payment to materials in short and/or critical supply and materials specially fabricated for the project each as defined in the contract. When the work or major portions thereof as contemplated by the terms of the contract are substantially completed, the contractor shall submit to the public owner and/or his agent a requisition for payment of the remaining amount of the contract balance. Upon receipt of such requisition the public owner shall approve and promptly pay the remaining amount of the contract balance less two times the value of any remaining items to be completed and an amount necessary to satisfy any claims, liens or judgments against the contractor which have not been suitably discharged. As the remaining items of work are satisfactorily completed or corrected, the public owner shall promptly pay, upon receipt of a requisition, for these remaining items less an amount necessary to satisfy any claims, liens or judgments against the contractor which have not been suitably discharged. Any claims, liens and judgments referred to in this section shall pertain to the project and shall be filed in accordance with the terms of the applicable contract and/or applicable laws.

1-a. Not later than forty-five business days after the date when the project has reached substantial completion, as such term is defined in the contract or as it is contemplated by the terms of the contract, the public owner shall submit to the contractor a written list describing all remaining items to be completed by the contractor. Not later than five business days after receiving a written list describing all remaining items to be completed by the contractor, the contractor shall submit to each subcontractor from whom the contractor is withholding retainage a written list of all remaining items required to be completed by the subcontractor. Such list may include items in addition to those items on the public owner's list.

1-b. Notwithstanding any other provision of this section to the contrary, payment of the moneys due under a contract awarded (i) by a state agency as defined in article eleven-A of this chapter or (ii) by a corporation as defined in subdivision one of section twenty-eight hundred eighty of the public authorities law which is subject to the provision of this section shall be made in accordance with the provisions of such article eleven-A, in the case of such state agencies, or such section twenty-eight hundred eighty, in the case of such corporations, provided failure to make such payment, as heretofore prescribed, shall not be due to any fault, neglect, or omission on the part of the contractor or by reason of the filing of any lien, attachment, or other legal process against the money due such contractor.

2. Payment by contractors to subcontractors. Within seven calendar days of the receipt of any payment from the public owner, the contractor shall pay each of his subcontractors and materialmen the proceeds from the payment representing the value of the work performed and/or materials furnished by the subcontractor and/or materialman and reflecting the percentage of the subcontractor's work completed or the materialman's material supplied in the requisition approved by the owner and based upon the actual value of the subcontract or purchase order less an amount necessary to satisfy any claims, liens or judgments against the subcontractor or materialman which have not been suitably discharged and less any retained amount as hereafter described. Failure by the contractor to pay any subcontractor or materialman within seven calendar days of the receipt of any payment from the public owner shall result in the commencement and accrual of interest on amounts due to such subcontractor or materialman for the period beginning on the day immediately following the expiration of such seven calendar day period and ending on the date on which payment is made by the contractor to such subcontractor or materialman. Such interest payment shall be the sole responsibility of the contractor, and shall be paid at the rate of interest in effect on the date payment is made by the contractor. Notwithstanding any other provision of law to the contrary, interest shall be computed at the rate established in paragraph (b) of

subdivision one of section seven hundred fifty-six-b of the general business law. The contractor shall retain not more than five per centum of each payment to the subcontractor and/or materialman except that the contractor may retain in excess of five per centum but not more than ten per centum of each payment to the subcontractor provided that prior to entering into a subcontract with the contractor, the subcontractor is unable or unwilling to provide a performance bond and a labor and material bond, both in the full amount of the subcontract, at the request of the contractor. However, the contractor shall retain nothing from those payments representing proceeds owed the subcontractor and/or materialman from the public owner's payments to the contractor for the remaining amounts of the contract balance as provided in subdivision one of this section. If the contractor has failed to submit a requisition for payment of the remaining amounts of the contract balance within ninety days of substantial completion as provided in subdivision one of this section, then any clause in the subcontract between the contractor and the subcontractor or materialman which states that payment by the contractor to such subcontractor or materialman is contingent upon payment by the owner to the contractor shall be deemed invalid. Within seven calendar days of the receipt of payment from the contractor, the subcontractor and/or materialman shall pay each of his subcontractors and materialmen in the same manner as the contractor has paid the subcontractor, including interest as herein provided above. Nothing provided herein shall create any obligation on the part of the public owner to pay or to see to the payment of any moneys to any subcontractor or materialman from any contractor nor shall anything provided herein serve to create any relationship in contract or otherwise, implied or expressed, between the subcontractor or materialman and the public owner.

3. In the event that the terms of payment on a public works project as provided in this section are pre-empted or superseded as a result of the provisions of any federal statute, regulation or rule applicable to the project, the terms of this section shall not apply.

4. Notwithstanding any other provision of this section or other law, requirements for the furnishing of a performance bond or a payment bond

may be dispensed with at the discretion of the head of the state agency or corporation, or his or her designee, where the public owner is a state agency or corporation described in subdivision one-a of this section and the aggregate amount of the contract awarded or to be awarded is under fifty thousand dollars and, in a case where the contract is not subject to the multiple contract award requirements of section one hundred thirty-five of this article, such requirements may be dispensed with where the head of the state agency or corporation finds it to be in the public interest and where the aggregate amount of the contract awarded or to be awarded is under two hundred thousand dollars. Provided further, that in a case where a performance or payment bond is dispensed with, twenty per centum may be retained from each progress payment or estimate until the entire contract work has been completed and accepted, at which time the head of the state agency or corporation shall, pending the payment of the final estimate, pay not to exceed seventy-five per centum of the amount of the retained percentage.

§ 139-g. Obligations to make contracts available to small and certified women and minority-owned business concerns. In every state agency, department and authority which has let more than two million dollars in service and construction contracts in the prior fiscal year, the chief executive officer of that agency, department or authority shall, with respect to those contracts let by his agency, department or authority:

(a) undertake biannual studies submitted to the legislature, governor, department of economic development, and office of general services, to determine:

(i) whether current state policies and practices with respect to the procurement of services and construction for that agency, department or authority, including specifications and requirements for bid bonds, preclude small-business and certified women and minority-owned business concerns from the bidding process; and

(ii) the advisability of a revision of state policies with respect to the procurement of services and construction for that agency, department or authority to include alternatives such as breaking large contracts into smaller contracts. Twelve months from the effective date of this section, or twelve months from the close of the first fiscal year after the effective date of this section in which that agency, department or authority has let more than two million dollars in service and construction contracts, as the case may be, the chief executive officer of that agency, department or authority shall submit recommendations to the governor and the legislature with respect to the need for legislation based on the findings of the study conducted pursuant to this subdivision.

(b) identify all small-business and certified women and minority-owned business concerns which, in the judgment of the chief executive officer of that agency, department or authority, can bid on those contracts which are usually and customarily let by that agency, department or authority with a reasonable expectation of success. Such chief executive officers shall carry out the provisions of this subdivision:

(i) in consultation with the department of commerce of the United States and all agencies and departments of the United States which, in the judgment of the chief executive officer of that agency, department or authority contract for services and construction similar in nature to the services and construction contracted for by that agency, department or authority; and

(ii) with the cooperation of:

(1) the office of general services of the state;

(2) the department of economic development;

(3) all agencies, departments and authorities of the state which, in the judgment of the chief executive officer of the surveying agency, department or authority contract for services and construction similar in nature to the services and construction contracted for by the surveying agency, department or authority; and

(4) all agencies, departments, or authorities of all political subdivisions of the state which, in the judgment of the chief executive officer of the surveying agency, department or authority contract for services and construction similar in nature to the services and construction contracted for by the surveying agency, department or authority; and

(iii) by utilizing a study of those agency, department or authority contracts successfully bid upon by small-business and certified women and minority-owned business concerns at the time the survey is taken;

and

(iv) by utilizing all other resources available to the chief executive officer of that agency, department or authority.

Twelve months from the effective date of this section, or twelve months from the close of the first fiscal year after the effective date of this section in which that agency, department or authority has let more than two million dollars in service and construction contracts, as the case may be, the chief executive officer of that agency, department or authority shall submit a report to the governor and the legislature setting forth in detail the efforts which that agency, department or authority has made to identify New York small-business and certified women and minority-owned business concerns which can bid on those contracts which are usually and customarily let for bid by that agency, department or authority with a reasonable expectation of success, which report shall set forth the number of small-business concerns and certified women and minority-owned business which were identified pursuant to subdivision (c) of this section on contracts usually and customarily let by that agency, department or authority in the last fiscal year.

(c) maintain a list of small-business and certified women and minority-owned business concerns identified pursuant to subdivision (b) of this section, which shall be known as the service directory of small-businesses and certified women and minority-owned businesses and which shall be revised at least annually. Except as otherwise provided in this paragraph, at least annually the chief executive officer of that agency, department or authority shall mail notice to those businesses listed in such directory explaining the opportunities for small-businesses and certified women and minority-owned businesses to sell services and provide construction services to that agency, department or authority and describing procedures necessary for competing for contracts from such agency, department or authority. Such notice shall solicit such businesses to request to be given notice, in the same manner in which other businesses which receive such notice are given notice, of opportunities to bid on contracts let by that agency, department or authority. When such request is received by the chief executive officer of that agency, department or authority, the chief executive officer of that agency, department or authority shall cause such business to receive notice of opportunities to bid on contracts let by that agency, department or authority in the same manner as other businesses which receive such notice are given such notice. Notwithstanding any other provision of law, no business need be given the annual notice explaining opportunities for small-businesses and certified women and minority-owned businesses to sell services and provide construction services to that agency, department or authority if it is receiving regular notices of opportunities to bid on contracts let by that agency, department or authority.

(d) label those invoices of small-business and certified women and minority-owned business concerns which that agency, department or authority processes so as to promote the expeditious payment for services and construction provided by such businesses on a priority basis.

§ 139-h. Participation in an international boycott prohibited. 1. A clause shall be inserted in all specifications or contracts hereafter made or awarded by the state or any public department, agency or official thereof, for work or services performed or to be performed, for goods sold or to be sold, in an amount exceeding five thousand dollars, pursuant to which any contractor, to whom any contract shall be let, granted or awarded, agrees, as a material condition of the contract, that neither such contractor nor any substantially owned or affiliated person, firm, partnership or corporation has participated or is participating or shall participate in an international boycott in violation of the provisions of the United States export administration act of nineteen hundred sixty-nine, as amended, or the export administration act of nineteen hundred seventy-nine, as amended, or the regulations of the United States department of commerce promulgated thereunder.

2. Any such contract shall be rendered forfeit and void by the state comptroller, if, subsequent to execution, such person, firm, partnership or corporation has been convicted of a violation of the provisions of the United States export administration act of nineteen hundred

sixty-nine, as amended, or the export administration act of nineteen hundred seventy-nine, as amended, or the regulations promulgated thereunder or has been found upon the final determination of the United States commerce department or any other appropriate agency of the United States to have violated the provisions of either such federal act or such regulations.

3. Nothing contained in this section shall operate to impair any existing contract, except that any renewal, amendment or modification of such contract occurring on or after the effective date of this section shall be subject to the conditions specified in this section.

4. The comptroller of the state shall have the power to issue rules and regulations pursuant to this section.

§ 139-i. Obligations with respect to procurement contracts with New York state and foreign business enterprises. 1. As used in this section, the following terms shall have the following meanings, unless a different meaning appears from the context:

(a) "Foreign business enterprise" shall mean a business enterprise, including a sole proprietorship, partnership or corporation, which offers for sale, lease or other form of exchange, goods sought by the state agency or department and which are substantially produced outside New York state, or services sought by the state agency or department and which are substantially performed outside New York state.

(b) "New York state business enterprise" shall mean a business enterprise, including a sole proprietorship, partnership, or corporation, which offers for sale or lease or other form of exchange, goods which are sought by the state agency or department and which are substantially manufactured, produced or assembled in New York state, or services which are sought by the state agency or department and which are substantially performed within New York state.

(c) "New York resident" shall mean a natural person who maintains a fixed, permanent and principal home located within New York state and to which such person, whenever temporarily located, always intends to return.

(d) "Procurement contract" shall have the same meaning as that set forth in subdivision two of section one hundred forty-one of the economic development law.

2. In every state agency and department, the chief executive officer shall:

(a) notify the commissioner of economic development of the award of a procurement contract for the purchase of goods or services from a foreign business enterprise in an amount equal to or greater than one million dollars simultaneously with notifying the successful bidder therefor. No state agency or department shall thereafter enter into a procurement contract for said goods or services until at least fifteen days has elapsed, except for procurement contracts awarded on an emergency or critical basis, or where the commissioner of economic development waives the provisions of this sentence. The notification to the commissioner of economic development shall include the name, address and telephone and facsimile number of the foreign business enterprise, a brief description of the goods or services to be obtained pursuant to the proposed procurement contract, the amount of the proposed procurement contract, the term of the proposed procurement contract, and the name of the individual at the foreign business enterprise or acting on behalf of the same who is principally responsible for the proposed procurement contract. Such notification shall be used by the commissioner of economic development solely to provide notification to New York state business enterprises of opportunities to participate as subcontractors and suppliers on such procurement contracts, to promote and encourage the location and development of new business in the state, to assist New York state business enterprises in obtaining offset credits from foreign countries, and to otherwise investigate, study and undertake means of promoting and encouraging the prosperous development and protection of the legitimate interest and welfare of New York state business enterprises, industry and commerce.

(b) include in all bid documents provided to potential bidders a statement that information concerning the availability of New York state subcontractors and suppliers is available from the New York state department of economic development, which shall include the directory of certified minority and women-owned businesses, and it is the policy of

New York state to encourage the use of New York state subcontractors and suppliers, and to promote the participation of minority and women-owned businesses, where possible, in the procurement of goods and services.

(c) provide annually, on or before the first business day of June of each year, to the department of economic development information pertaining to procurement contracts entered into in an amount equal to or greater than one hundred thousand dollars by such agency or department during the previous year. Such information shall include the subject matter and value of such contracts, designation of each contractor as a New York state business enterprise or a foreign business enterprise, the process used to select such contractors, as well as the status of such contracts; and

(d) adopt policies to promote the participation by New York state business enterprises and New York state residents in procurement contracts, with the cooperation of the department of economic development and the community services division of the department of labor including, but not limited to, providing through cooperative efforts with contractors for the notification of New York state business enterprises of opportunities to participate as subcontractors and suppliers on procurement contracts in an amount estimated to be equal to or greater than one million dollars and for the notification of New York state residents of employment opportunities arising in New York state out of procurement contracts in an amount estimated to be equal to or greater than one million dollars; and promulgating procedures which will assure compliance by contractors with such notification. Once awarded the contract, such contractors shall document their efforts to encourage the participation of New York state business enterprises as suppliers and subcontractors on procurement contracts equal to or greater than one million dollars. Documented efforts by a successful contractor shall consist of and be limited to showing that such contractor has (a) solicited bids, in a timely and adequate manner, from New York state business enterprises including certified minority and women-owned business, or (b) contacted the New York state department of economic development to obtain listings of New York state business enterprises, or (c) placed notices for subcontractors and suppliers in newspapers, journals and other trade publications distributed in New York state, or (d) participated in bidder outreach conferences. If the contractor determines that New York state business enterprises are not available to participate on the contract as subcontractors or suppliers, the contractor shall provide a statement indicating the method by which such determination was made. If the contractor does not intend to use subcontractors on the contract, the contractor shall provide a statement verifying such intent. Such contractors shall also provide notification to New York state residents of employment opportunities through listing any such positions with the community services division, or providing for such notification in such manner as is consistent with existing collective bargaining contracts or agreements. On or before the effective date of this section, each state agency or department shall submit such policies to the division of the budget and copies thereof to the department of audit and control, the department of economic development, the senate finance committee and the assembly ways and means committee.

(e) include in each set of documents soliciting bids on procurement contracts to let by the state agency or department a statement notifying potential bidders located in foreign countries that the state agency or department may assign or otherwise transfer offset credits created by such procurement contract to third parties located in New York state; provide for the assignment or other form of transfer of offset credits created by such procurement contracts, directly or indirectly, to third parties located in New York state, in accordance with the written directions of the commissioner of economic development; and provide for the state agency or department to otherwise cooperate with the department of economic development in efforts to get foreign countries to recognize offset credits assigned or transferred to third parties located in New York state created by such procurement contracts.

(f) promulgate procedures which will assure compliance with the federal equal employment opportunity act of 1972 (P.L.92-261), as amended, by contractors of the state agency or department.

*** § 139-j. Restrictions on contacts during the procurement process.** 1. For the purposes of this section, the following terms will have the following meanings unless specified otherwise.

a. "Governmental entity" shall mean: (1) any department, board, bureau, commission, division, office, council, committee or officer of the state, whether permanent or temporary; (2) each house of the state legislature; (3) the unified court system; (4) any public authority, public benefit corporation or commission created by or existing pursuant to the public authorities law; (5) any public authority or public benefit corporation, at least one of whose members is appointed by the governor or who serves as a member by virtue of holding a civil office of the state; (6) a municipal agency, as that term is defined in paragraph (ii) of subdivision (s) of section one-c of the legislative law; or (7) a subsidiary or affiliate of such a public authority.

b. "Article of procurement" shall mean a commodity, service, technology, public work, construction, revenue contract, the purchase, sale or lease of real property or an acquisition or granting of other interest in real property, that is the subject of a governmental procurement.

c. "Contacts" shall mean any oral, written or electronic communication with a governmental entity under circumstances where a reasonable person would infer that the communication was intended to influence the governmental entity's conduct or decision regarding the governmental procurement.

d. "Proposal" shall mean any bid, quotation, offer or response to a governmental entity's solicitation of submissions relating to a procurement.

e. "Governmental procurement" shall mean: (i) the public announcement, public notice, or public communication to any potential vendor of a determination of a need for a procurement, which shall include, but not be limited to, the public notification of the specifications, bid documents, request for proposals, or evaluation criteria for a procurement contract, (ii) solicitation for a procurement contract, (iii) evaluation of a procurement contract, (iv) award, approval, denial or disapproval of a procurement contract, or (v) approval or denial of an assignment, amendment (other than amendments that are authorized and payable under the terms of the procurement contract as it was finally awarded or approved by the comptroller, as applicable), renewal or extension of a procurement contract, or any other material change in the procurement contract resulting in a financial benefit to the offerer.

f. "Restricted period" shall mean the period of time commencing with the earliest posting, on a governmental entity's website, in a newspaper of general circulation, or in the procurement opportunities newsletter in accordance with article four-C of the economic development law of written notice, advertisement or solicitation of a request for proposal, invitation for bids, or solicitation of proposals, or any other method provided for by law or regulation for soliciting a response from offerers intending to result in a procurement contract with a governmental entity and ending with the final contract award and approval by the governmental entity and, where applicable, the state comptroller.

g. "Procurement contract" shall mean any contract or other agreement, including an amendment, extension, renewal or change order to an existing contract (other than amendments, extensions, renewals, or change orders that are authorized and payable under the terms of the contract as it was finally awarded or approved by the comptroller, as applicable), for an article of procurement involving an estimated annualized expenditure in excess of fifteen thousand dollars. Grants, article eleven-B state finance law contracts, program contracts between not-for-profit organizations, as defined in article eleven-B of this chapter, and the unified court system, intergovernmental agreements, railroad and utility force accounts, utility relocation project agreements or orders, contracts governing organ transplants, contracts allowing for state participation in trade shows, and eminent domain transactions shall not be deemed procurement contracts.

h. "Offerer" shall mean the individual or entity, or any employee, agent or consultant or person acting on behalf of such individual or entity, that contacts a governmental entity about a governmental procurement during the restricted period of such governmental procurement whether or not the caller has a financial interest in the outcome of the procurement; provided, however, that a governmental agency or its employees that communicates with the procuring agency regarding a governmental procurement in the exercise of its oversight duties shall not be considered an offerer.

i. "Revenue contract" shall mean any written agreement between a governmental entity, as that term is defined in subparagraphs one, four, five, six or seven of paragraph a of this subdivision, and an offerer whereby the governmental entity gives or grants a concession or a franchise.

j. "Unified court system" shall, for the purposes of this section only, mean the unified court system of the state of New York, or the office of court administration, where appropriate, other than town and village justice courts in jurisdictions with a population under fifty thousand, when it acts solely in an administrative capacity to engage in governmental procurements and shall not include the unified court system or any court of the state judiciary when it acts to hear and decide cases of original or appellate jurisdiction or otherwise acts in its judicial, as opposed to administrative, capacity.

2. Every governmental entity that undertakes a governmental procurement shall:

a. at the same time that a restricted period is imposed, designate, with regard to each governmental procurement, a person or persons who are knowledgeable about the procurement and who may be contacted by offerers relative to the governmental procurement;

b. make any determinations on any governmental procurement: (1) in a manner consistent with the principles provided for under subdivision two of section one hundred sixty-three of this chapter, or, if the governmental entity is a public benefit corporation, as that term is defined in section sixty-six of the general construction law, and the majority of the members consist of persons either appointed by the governor or who serve as members by virtue of holding a civil office of the state, the procurement guidelines adopted pursuant to section twenty-eight hundred seventy-nine of the public authorities law, and (2) free from any conduct that would be prohibited by subdivision five of section seventy-three or section seventy-four of the public officers law, or of other applicable ethics code provisions that are equivalent to subdivision five of section seventy-three or section seventy-four of the public officers law where the public officials that are involved in the governmental procurement are not subject to subdivision five of section seventy-three or section seventy-four of the public officers law;

3. Each offerer that contacts a governmental entity about a governmental procurement shall only make permissible contacts with respect to the governmental procurement, which shall mean that the offerer:

a. shall contact only the person or persons who may be contacted by offerers as designated by the governmental entity pursuant to paragraph a of subdivision two of this section relative to the governmental procurement, except that the following contacts are exempted from the provisions of this paragraph and do not need to be directed to a designated contact pursuant to section one hundred thirty-nine-k of this article:

(1) the submission of written proposals in response to a request for proposals, invitation for bids or any other method for soliciting a response from offerers intending to result in a procurement contract;

(2) the submission of written questions by a method set forth in a request for proposals, or invitation for bids, or any other method for soliciting a response from offerers intending to result in a procurement contract, when all written questions and responses are to be disseminated to all offerers who have expressed an interest in the request for proposals, or invitation for bids, or any other method for soliciting a response from offerers intending to result in a procurement contract;

(3) participation in a demonstration, conference or other means for exchange of information in a setting open to all potential bidders provided for in a request for proposals, invitation for bids, or any other method for soliciting a response from offerers intending to result

in a procurement contract;

(4) complaints by an offerer regarding the failure of the person or persons designated by the procuring governmental entity pursuant to this section to respond in a timely manner to authorized offerer contacts made in writing to the office of general counsel of the procuring governmental entity, provided that any such written complaints shall become a part of the procurement record;

(5) offerers who have been tentatively awarded a contract and are engaged in communications with a governmental entity solely for the purpose of negotiating the terms of the procurement contract after being notified of tentative award;

(6) contacts between designated governmental entity staff of the procuring governmental entity and an offerer to request the review of a procurement contract award;

(7) (a) contacts by offerers in protests, appeals or other review proceedings (including the apparent successful bidder or proposer and his or her representatives) before the governmental entity conducting the procurement seeking a final administrative determination, or in a subsequent judicial proceeding; or

(b) complaints of alleged improper conduct in a governmental procurement to the attorney general, inspector general, district attorney, or court of competent jurisdiction; or

(c) protests, appeals or complaints to the state comptroller's office during the process of contract approval, where the state comptroller's approval is required, provided that the state comptroller shall make a record of such communications and any response thereto which shall be entered into the procurement record pursuant to section one hundred sixty-three of this chapter; or

(d) complaints of alleged improper conduct in a governmental procurement conducted by a municipal agency or local legislative body to the state comptroller's office;

(8) communications between offerers and governmental entities that solely address the determination of responsibility by a governmental entity of an offerer;

(9) Any communications relating to a governmental procurement made under section one hundred sixty-two of the state finance law undertaken by (i) the non-profit-making agencies appointed pursuant to paragraph e

of subdivision six of section one hundred sixty-two of the state finance law by the commissioner of the office of children and family services, the commission for the blind, or the commissioner of education, and (ii) the qualified charitable non-profit-making agencies for the blind, and qualified charitable non-profit-making agencies for other severely disabled persons as identified in subdivision two of section one hundred sixty-two of this chapter; provided, however, that any communications which attempt to influence the issuance or terms of the specifications that serve as the basis for bid documents, requests for proposals, invitations for bids, or solicitations of proposals, or any other method for soliciting a response from offerers intending to result in a procurement contract with a state agency, the state legislature, the unified court system, a municipal agency or local legislative body shall not be exempt from the provisions of this paragraph;

(10) Complaints by minority-owned business enterprises or women-owned business enterprises, certified as such by the division of minority and women's business development, to the minority and women-owned business enterprise statewide advocate concerning the procuring governmental entity's failure to comply with the requirements of section three hundred fifteen of the executive law;

(11) Communications between the minority and women-owned business enterprise statewide advocate and the procuring governmental entity in furtherance of an investigation of the minority and women-owned business enterprise statewide advocate pursuant to section three hundred twelve-a of the executive law.

provided, however, that nothing in this subdivision shall be construed as recognizing or creating any new rights, duties or responsibilities or abrogating any existing rights, duties or responsibilities of any governmental entity as it pertains to implementation and enforcement of article eleven of this chapter or any other provision of law dealing with the governmental procurement process, and that nothing in this subdivision shall be interpreted to limit the authority of a governmental entity involved in a government procurement by exercise of an oversight function from providing information to offerers regarding the status of the review, oversight, or approval of a governmental procurement that has been submitted to or is under review by that governmental entity.

b. shall not attempt to influence the governmental procurement in a manner that would result in a violation or an attempted violation of subdivision five of section seventy-three or section seventy-four of the public officers law, or of other applicable ethics code provisions that are equivalent to subdivision five of section seventy-three or section seventy-four of the public officers law where the public officials that are involved in the governmental procurement are not subject to subdivision five of section seventy-three or section seventy-four of the public officers law;

4. Violations of paragraph a of subdivision three of this section shall include any contacts during the restricted period of a governmental procurement between the offerer and any member, officer or employee of any governmental entity other than the entity conducting the governmental procurement; provided, however, that nothing in this section shall be deemed to prohibit an offerer from communicating with a member of the state legislature or legislative staff about a governmental procurement being conducted by a governmental entity other than the state legislature, or a member of the state legislature or legislative staff contacting a governmental entity about a governmental procurement being conducted by a governmental entity other than the state legislature, provided that the member of the state legislature or legislative staff is acting in his or her official capacity.

5. Governmental entity staff may consult the model guidelines that may be established by the advisory council on procurement lobbying pursuant to section one-t of the legislative law in implementing this section.

6. a. Every governmental entity shall incorporate a summary of the policy and prohibitions regarding permissible contacts during a governmental procurement pursuant to subdivision three of this section, and copies of rules and regulations and applicable governmental entity guidelines and procedures regarding permissible contacts during a governmental procurement pursuant to subdivision three of this section into their solicitation of proposals or bid documents or specifications

for all procurement contracts.

b. Every governmental entity shall seek written affirmations from all offerers as to the offerer's understanding of and agreement to comply with the governmental entity's procedures relating to permissible contacts during a governmental procurement pursuant to subdivision three of this section. Such a written affirmation by an offerer shall be deemed to apply to any amendments to a procurement submitted by the governmental entity after an initial affirmation is received with an initial bid.

7. Notwithstanding any law to the contrary, prior to conducting an award of a procurement contract, a governmental entity conducting a governmental procurement shall make a final determination of responsibility of the proposed awardee in accordance with paragraph f of subdivision nine of section one hundred sixty-three of this chapter, or, if the governmental entity is a public benefit corporation, as that term is defined in section sixty-six of the general construction law, and the majority of the members consist of persons either appointed by the governor or who serve as members by virtue of holding a civil office of the state, according to the procurement guidelines adopted pursuant to subparagraph (iii) of paragraph (b) of subdivision three of section twenty-eight hundred seventy-nine of the public authorities law; provided, however, that nothing in this subdivision shall be construed as abrogating or diminishing any existing rights, duties or responsibilities of any governmental entity as it pertains to determinations of responsibility.

8. Any member, officer or employee of a governmental entity who becomes aware that an offerer has violated the provisions of subdivision three of this section with regard to permissible contacts during any governmental procurement shall immediately notify the ethics officer, inspector general, if any, or other official of the procuring governmental entity responsible for reviewing or investigating such matters. If an offerer violates the provisions of subdivision three of this section with regard to permissible contacts at a governmental entity other than the governmental entity conducting the governmental

procurement, the member, officer or employee who becomes aware of the violation shall notify the ethics officer, inspector general, if any, or other official of the governmental entity responsible for reviewing or investigating such matters where that member, officer or employee works, who shall in turn notify the ethics officer, inspector general, if any, or other official of the procuring governmental entity responsible for reviewing or investigating such matters at the procuring governmental entity.

9. Every governmental entity shall establish a process for review by its ethics officer, inspector general, if any, or other official responsible for reviewing or investigating any allegations of violations of the provisions of subdivision three of this section with regard to permissible contacts on governmental procurements, and for the imposition of sanctions if such violations have been found to exist.

10. a. Upon notification of any allegation of a violation of the provisions of subdivision three of this section with regard to permissible contacts on governmental procurements, the governmental entity's ethics officer, inspector general, if any, or other official of the procuring governmental entity responsible for reviewing or investigating such matters shall immediately investigate such allegation and, if sufficient cause exists to believe that such allegation is true, shall give the offerer reasonable notice that an investigation is ongoing and an opportunity to be heard in response to the allegation.

b. A finding that an offerer has knowingly and willfully violated the provisions of subdivision three of this section shall result in a determination of non-responsibility for such offerer, and such offerer and its subsidiaries, and any related or successor entity with substantially similar function, management, board of directors, officers and shareholders (hereinafter, for the purposes of this paragraph "offerer"), shall not be awarded the procurement contract, unless the governmental entity finds that the award of the procurement contract to the offerer is necessary to protect public property or public health or safety, and that the offerer is the only source capable of supplying the required article of procurement within the necessary timeframe, provided, that the governmental entity shall include in the procurement record a statement describing the basis for such a finding. Any subsequent determination of non-responsibility due to violation of this section within four years of a determination of non-responsibility due to a violation of this section shall result in the offerer being rendered ineligible to submit a proposal on or be awarded any procurement contract for a period of four years from the date of the second final determination. Every governmental entity shall ensure that its solicitations of proposals for procurement contracts require offerers to disclose findings of non-responsibility due to violations of the provisions of subdivision three of this section within the previous four years by any governmental entity. The failure of offerers to timely disclose accurate and complete information or otherwise cooperate with the governmental entity in administering this provision shall be considered by the governmental entity in its determination of responsibility; provided, further, that the governmental entity shall not award a contract to an offerer who fails to timely disclose accurate and complete information or otherwise cooperate with the governmental entity in administering this provision unless the governmental entity finds that the award of the procurement contract to the offerer is necessary to protect public property or public health or safety, and that the offerer is the only source capable of supplying the required article of procurement within the necessary timeframe, provided, that the governmental entity shall include in the procurement record a statement describing the basis for such a finding. Upon a determination of non-responsibility or debarment due to a violation of this section, the governmental entity shall notify the office of general services, which shall keep a list of all offerers who have been determined to be nonresponsible bidders or debarred due to violations of this section; the office of general services shall make publicly available such list and shall publish such list on its web site.

c. If a violation of the provisions of subdivision three of this section is found to have knowingly and willfully occurred, then the ethics officer or inspector general, if any, or other official of the procuring governmental entity responsible for reviewing or investigating such matters shall report instances of employee violation of the guidelines and procedures regarding implementation of subdivision two of this section to the governmental entity's head.

11. Nothing in this section shall be deemed to prevent: (a) contacts by offerers in protests, appeals or other review proceedings (including the apparent successful bidder or proposer and his or her representatives) before the governmental entity conducting the procurement seeking a final administrative determination, or in a subsequent judicial proceeding; or

(b) complaints of alleged improper conduct in a governmental procurement to the attorney general, inspector general, district attorney, or court of competent jurisdiction; or

(c) written protests, appeals or complaints to the state comptroller's office during the process of contract approval, where the state comptroller's approval is required by law, and where such communications and any responses thereto are made in writing and shall be entered in the procurement record pursuant to section one hundred sixty-three of this chapter; or

(d) complaints of alleged improper conduct in a governmental procurement conducted by a municipal agency or local legislative body to the state comptroller's office;

provided, however, that nothing in this subdivision shall be construed as recognizing or creating any new rights, duties or responsibilities or abrogating any existing rights, duties or responsibilities of any governmental entity as it pertains to implementation and enforcement of article eleven of this chapter or any other provision of law dealing with the governmental procurement process.

* NB Repealed July 31, 2028

*** § 139-k. Disclosure of contacts and responsibility of offerers.** 1. For purposes of this section, the following terms will have the following meanings unless specified otherwise.

a. "Governmental entity" shall mean: (1) any department, board, bureau, commission, division, office, council, committee or officer of the state, whether permanent or temporary; (2) each house of the state legislature; (3) the unified court system; (4) any public authority, public benefit corporation or commission created by or existing pursuant to the public authorities law; (5) a public authority or public benefit corporation, at least one of whose members is appointed by the governor or who serves as a member by virtue of holding a civil office of the state; (6) municipal agency, as that term is defined in paragraph (ii) of subdivision (s) of section one-c of the legislative law; or (7) a subsidiary or affiliate of such a public authority.

b. "Article of procurement" shall mean a commodity, service, technology, public work, construction, revenue contract, the purchase, sale or lease of real property or an acquisition or granting of other interest in real property, that is the subject of a governmental procurement.

c. "Contacts" shall mean any oral, written or electronic communication with a governmental entity under circumstances where a reasonable person would infer that the communication was intended to influence the governmental entity's conduct or decision regarding the governmental procurement.

d. "Proposal" shall mean any bid, quotation, offer or response to a governmental entity's solicitation of submissions relating to a procurement.

e. "Governmental procurement" shall mean: (i) the public announcement, public notice, or public communication to any potential vendor of a determination of a need for a procurement, which shall include, but not be limited to, the public notification of the specifications, bid documents, request for proposals, or evaluation criteria for a procurement contract, (ii) solicitation for a procurement contract, (iii) evaluation of a procurement contract, (iv) award, approval, denial or disapproval of a procurement contract, or (v) approval or denial of an assignment, amendment (other than amendments that are authorized and payable under the terms of the procurement contract as it was finally awarded or approved by the comptroller, as applicable), renewal or extension of a procurement contract, or any other material change in the procurement contract resulting in a financial benefit to the offerer.

f. "Restricted period" shall mean the period of time commencing with the earliest posting, on a governmental entity's website, in a newspaper of general circulation, or in the procurement opportunities newsletter in accordance with article four-C of the economic development law of written notice, advertisement or solicitation of a request for proposal, invitation for bids, or solicitation of proposals, or any other method provided for by law or regulation for soliciting a response from offerers intending to result in a procurement contract with a governmental entity and ending with the final contract award and approval by the governmental entity and, where applicable, the state comptroller.

g. "Procurement contract" shall mean any contract or other agreement, including an amendment, extension, renewal, or change order to an existing contract (other than amendments, extensions, renewals, or change orders that are authorized and payable under the terms of the contract as it was finally awarded or approved by the comptroller, as applicable), for an article of procurement involving an estimated annualized expenditure in excess of fifteen thousand dollars. Grants, article eleven-B state finance law contracts, program contracts between not-for-profit organizations, as defined in article eleven-B of this chapter, and the unified court system, intergovernmental agreements, railroad and utility force accounts, utility relocation project agreements or orders, contracts governing organ transplants, contracts allowing for state participation in a trade show, and eminent domain transactions shall not be deemed procurement contracts.

h. "Offerer" shall mean the individual or entity, or any employee, agent or consultant or person acting on behalf of such individual or entity, that contacts a governmental entity about a governmental procurement during the restricted period of such governmental procurement whether or not the caller has a financial interest in the outcome of the procurement; provided, however, that a governmental agency or its employees that communicates with the procuring agency regarding a governmental procurement in the exercise of its oversight duties shall not be considered an offerer.

i. "Revenue contract" shall mean any written agreement between a governmental entity, as that term is defined in subparagraphs one, four, five, six or seven of paragraph a of this subdivision, and an offerer whereby the governmental entity gives or grants a concession or a franchise.

j. "Unified court system" shall, for the purposes of this section only, mean the unified court system of the state of New York, or the office of court administration, where appropriate, other than town and village justice courts in jurisdictions with a population under fifty thousand, when it acts solely in an administrative capacity to engage in governmental procurements and shall not include the unified court system or any court of the state judiciary when it acts to hear and decide cases of original or appellate jurisdiction or otherwise acts in its judicial, as opposed to administrative, capacity.

2. Each governmental entity shall ensure that solicitation of proposals or bid documents or specifications, or contract documents, as applicable, for procurement contracts shall require offerers to disclose findings of non-responsibility made within the previous four years by any governmental entity where such prior finding of non-responsibility was due to: (a) a violation of section one hundred thirty-nine-j of this article, or (b) the intentional provision of false or incomplete information to a governmental entity.

3. The failure of an offerer to timely disclose accurate or complete information to a governmental entity pursuant to subdivision two of this section shall be considered by such governmental entity in its determination of the responsibility of such offerer. No procurement contract shall be awarded to any such offerer, its subsidiaries, and any related or successor entity with substantially similar function, management, board of directors, officers and shareholders (hereinafter, for the purposes of this subdivision, "offerer"), unless the governmental entity finds that the award of the procurement contract to

the offerer is necessary to protect public property or public health or safety, and that the offerer is the only source capable of supplying the required article of procurement within the necessary timeframe, provided, that the governmental entity shall include in the procurement record a statement describing the basis for such a finding.

4. Upon any contact in the restricted period, the governmental entity shall obtain the name, address, telephone number, place of principal employment and occupation of the person or organization making the contact and inquire and record whether the person or organization making such contact was the offerer or was retained, employed or designated by or on behalf of the offerer to appear before or contact the governmental entity about the governmental procurement. All recorded contacts shall be included in the procurement record for the procurement contract.

5. Any procurement contract award subject to the provisions of this section and section one hundred thirty-nine-j of this article shall contain a certification by the offerer that all information provided to the procuring governmental entity with respect to this section is complete, true and accurate, and each such procurement contract shall contain a provision authorizing the governmental entity to terminate such contract in the event such certification is found to be intentionally false or intentionally incomplete. The governmental entity shall include in the procurement record a statement describing the basis for any action taken pursuant to such termination provision.

6. Any communications received by a governmental entity from members of the state legislature, or legislative staffs, when acting in their official capacity, shall not be considered to be a "contact" within the meaning of this section and shall not be recorded by a governmental entity pursuant to this section.

* NB Repealed July 31, 2028

§ 139-l. Statement on sexual harassment, in bids. 1. (a) Every bid hereafter made to the state or any public department or agency thereof, where competitive bidding is required by statute, rule or regulation,

for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under the penalty of perjury:
"By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that the bidder has and has implemented a written policy addressing sexual harassment prevention in the workplace and provides annual sexual harassment prevention training to all of its employees. Such policy shall, at a minimum, meet the requirements of section two hundred one-g of the labor law."

(b) Every bid hereafter made to the state or any public department or agency thereof, where competitive bidding is not required by statute, rule or regulation, for work or services performed or to be performed or goods sold or to be sold, may contain, at the discretion of the department, agency or official, the certification required pursuant to paragraph (a) of this subdivision.

2. Notwithstanding the foregoing, the statement required by paragraph (a) of subdivision one of this section may be submitted electronically in accordance with the provisions of subdivision seven of section one hundred sixty-three of this chapter.

3. A bid shall not be considered for award nor shall any award be made to a bidder who has not complied with subdivision one of this section; provided, however, that if the bidder cannot make the foregoing certification, such bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons therefor.

4. Any bid hereafter made to the state or any public department, agency or official thereof, by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where such bid contains the statement required by subdivision one of this section, shall be deemed to have been authorized by the board of directors of such bidder, and such authorization shall be deemed to include the signing and submission of such bid and the inclusion therein of such statement as the act and deed of the corporation.

§ 139-m. Statement on gender-based violence and the workplace, in bids. 1. (a) Every bid hereafter made to the state or any public department or agency thereof, where competitive bidding is required by statute, rule or regulation, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under the penalty of perjury:

"By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that the bidder has and has implemented a written policy addressing gender-based violence and the workplace and has provided such policy to all of its employees, directors and board members. Such policy shall, at a minimum, meet the requirements of subdivision 11 of section five hundred seventy-five of the executive law."

(b) Every bid hereafter made to the state or any public department or agency thereof, where competitive bidding is not required by statute, rule or regulation, for work or services performed or to be performed or goods sold or to be sold, may contain, at the discretion of the department, agency or official, the certification required pursuant to paragraph (a) of this subdivision.

2. Notwithstanding the foregoing, the statement required by paragraph (a) of subdivision one of this section may be submitted electronically in accordance with the provisions of subdivision seven of section one hundred sixty-three of this chapter.

3. A bid shall not be considered for award, nor shall any award be made to a bidder who has not complied with subdivision one of this section; provided, however, that if the bidder cannot make the foregoing certification, such bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons therefor.

4. Any bid hereafter made to the state or any public department, agency or official thereof, by a corporate bidder for work or services

performed or to be performed or goods sold or to be sold, where such bid contains the statement required by subdivision one of this section, shall be deemed to have been authorized by the board of directors of such bidder, and such authorization shall be deemed to include the signing and submission of such bid and the inclusion therein of such statement as the act and deed of the corporation.

§ 140. Disposition of deposit accompanying bid. Whenever as a condition precedent to the reception or consideration of a proposal for construction, alteration, repair or improvement for the state or any department or officer thereof, a deposit of a certified check, money, bonds, corporate stock, certificates of indebtedness, or otherwise, is required, a bidder under such proposal may withdraw his bid if no award of the contract be made within forty-five days after the receipt of the bids, and upon such withdrawal his deposit shall be forthwith returned to him. A check, money, corporate stock, bond, or other security, the deposit of which is required by statute to secure a bid upon such a proposal shall be retained under the jurisdiction of the comptroller until returned to the bidder, or forfeited as provided by the law pursuant to which such proposal was made. The provisions of this section shall supersede the provisions of any act inconsistent herewith.

§ 141. Claims against contractors. A contractor under a contract heretofore or hereafter made or awarded by the state or by any public department or official thereof, in case any claim or notice of claim for injury or damage to person or property, arising out of or in connection with the performance of such contract, be made to or filed with the state or any public department or official thereof, may file with the comptroller an undertaking in the terms and manner prescribed in this section, and thereupon the comptroller shall be authorized to make payments to such contractor pursuant to the terms of such contract. Such undertaking shall be executed with such sureties, in such form and for such amount as the comptroller may prescribe, and shall be conditioned for the payment by such contractor of any judgment which may be recovered in an action brought upon such claim.

§ 142. Workmen's compensation insurance on public works. Each contract to which the state, any public department or official thereof, or a commission appointed pursuant to law is a party and which is of such a character that the employees engaged thereon are required to be insured by the provisions of the workmen's compensation law shall contain a stipulation that the same shall be void and of no effect unless the person or corporation making or performing the same shall secure compensation for the benefit of, and keep insured during the life of said contract, such employees, in compliance with the provisions of such law.

§ 143. Deposits on plans and specifications for contracts for public work. 1. Notwithstanding any inconsistent provision of any general or special law, the board, division, department, bureau, agency, officer or commission of the state charged with the duty of preparing plans and specifications for and awarding or entering into contracts for the performance of public work may require the payment of a fixed sum of money, not exceeding one hundred dollars, for each copy of such plans and specifications, by persons or corporations desiring a copy thereof. Any person or corporation desiring a copy of such plans and specifications and making the deposit required by this section shall be furnished with one copy of the plans and specifications. Notwithstanding the foregoing, where payment is required it shall be waived upon request by minority- and women-owned business enterprises certified pursuant to article fifteen-A of the executive law or by service-disabled veteran-owned business enterprises certified pursuant to article three of the veterans' services law. Such payment may also be waived when such plans and specifications are made available and obtained electronically or in any non-paper form from the board, division, department, bureau, agency, officer or commission of the state.

2. If a proposal is duly submitted by any person or corporation making the deposit required by subdivision one and such proposal is accompanied by a certified check or other security in accordance with the

requirements contained in the plans and specifications or in the public advertisement for bids, and provided the amount of such deposit is fifty dollars or more, the full amount of such deposit for one copy of the plans and specifications shall be returned to such person or corporation within thirty days following the award of the contract covered by such plans and specifications or the rejection of the bid of such person or corporation provided, however, that such person or corporation shall have returned the plans and specifications in good condition within the thirty days. If the amount of such deposit is fifty dollars or more, partial reimbursement, in an amount equal to the full amount of such deposit for one set of plans and specifications per unsuccessful bidder or non-bidder less the actual cost of reproduction of the plans and specifications as determined by the board, division, department, bureau, agency, officer or commission of the state charged with the duty of preparing the plans and specifications, shall be made for all other copies of the plans and specifications within thirty days following the award of the contract or the rejection of the bids covered by such plans and specifications. The full amount of any such deposit made by a successful bidder shall be refunded to said successful bidder regardless of the amount of such deposit.

§ 144. Opening and reading of bids for contracts for public work; criminal conspiracies. 1. Notwithstanding any inconsistent provisions of any general or special law, contracts for public work in excess of five thousand dollars shall be awarded by any board, officer, agency, department or commission of the state only after advertisement for bids shall contain a statement of the time and place where all bids received in pursuance of such notice will be publicly opened and read and, pursuant to such notice, all bids received shall be publicly opened and read at the time and place so specified.

2. A person or corporation who conspires to prevent competitive bidding on a contract for public work or purchase advertised for bidding shall be guilty of a misdemeanor as provided in section one hundred three-e of the general municipal law.

§ 145. Acceptance of final payment under a state contract. No provision contained in a construction contract awarded by any state department or agency shall bar the commencement of an action for breach of contract on the sole ground of the contractor's acceptance of final payment under such contract provided that a detailed and verified statement of claim is served upon the public body concerned not later than forty days after the mailing of such final payment. The statement shall specify the items upon which the claim will be based and any such claim shall be limited to such items. Any provision of subdivision four, section ten of the court of claims act to the contrary notwithstanding, an action founded upon such statement of claim shall be filed within six months after the mailing of the final payment. No payment to the contractor shall limit or qualify any defense, claim or counterclaim otherwise available to the public body relating to the contract involved.

§ 146. Certain construction contracts involving steel. 1. Notwithstanding any other provisions of law, all contracts over one hundred thousand dollars in value made and awarded by any department or agency of the state for the construction, reconstruction, alteration, repair, maintenance or improvement of any public works shall require that structural steel, reinforcing steel and/or other major steel items to be incorporated in the work of the contract shall be produced or made in whole or substantial part in the United States, its territories or possessions.

2. Notwithstanding the provisions of subdivision one of this section, all contracts over one million dollars in value and made and awarded by the department of transportation, the office of general services, and the state university of New York construction fund for the construction, reconstruction, alteration, repair, maintenance or improvement of any surface roads or bridges, shall contain a provision that the structural iron and structural steel used or supplied in the performance of the contract or any subcontract thereto and permanently incorporated into such surface road or bridge, shall be produced or made in whole or

substantial part in the United States, its territories or possessions. In the case of a structural iron or structural steel product all manufacturing must take place in the United States, from the initial melting stage through the application of coatings, except metallurgical processes involving the refinement of steel additives. For the purposes of this section, "permanently incorporated" shall mean an iron or steel product that is required to remain in place at the end of the project contract, in a fixed location, affixed to the public work to which it was incorporated. Iron and steel products that are capable of being moved from one location to another are not permanently incorporated into a public work.

3. The provisions of this section shall not apply if the head of the department or agency constructing the public works, in his or her sole discretion, determines that such provisions would not be in the public interest, would result in unreasonable costs or that such iron or steel, including without limitation structural iron and structural steel, cannot be produced or made in the United States in sufficient and reasonably available quantities and of satisfactory quality, or would result in the loss or reduction of federal funding for the subject contract or the ability to obtain such federal funding would be limited or jeopardized by compliance with this section; or there is an immediate or emergency need existing for the structural steel or structural iron; or the structural steel or structural iron is not manufactured in the United States in sufficient and reasonably available quantities or of satisfactory quality or design to meet the department's or agency's requirements; or obtaining such steel or iron in the United States would increase the cost of the contract by an unreasonable amount; or such steel or iron is necessary for the operation of or repairs of critical infrastructure that is necessary to avoid a delay in the delivery of critical services that could compromise the public welfare; or a reciprocal trade agreement or treaty has been negotiated by the state or by the United States government on behalf of or including this state with a foreign nation or government for nondiscriminatory governmental procurement practices or policies with such foreign nation or government.

4. Nothing in this section is intended to contravene any existing treaties, laws, trade agreements, or regulations of the United States or subsequent trade agreements entered into between any foreign countries and the state or the United States.

5. Any agency subject to the provisions of this section shall be authorized to establish rules and regulations for the effective administration of this section, provided however, nothing in this section shall be interpreted to require a contractor to certify that the structural iron or structural steel used in a road or bridge pursuant to this section is made in whole or in substantial part in the United States.

§ 147. Mentor-protege program. 1. In every state agency, department and authority which has let more than ten million dollars in service and construction contracts in the prior fiscal year, the chief executive officer of that agency, department or authority shall develop a mentor-protege program to foster long-term relationships between approved mentor firms, and small business concerns and minority and women-owned businesses certified pursuant to article fifteen-A of the executive law, in order to enhance the capabilities of small and minority and women-owned business concerns, improve their success in contracting with the state or receiving subcontracts under a state contract, and to create sources of reliable contractors and subcontractors ready to perform larger jobs and responsibilities. Participation in the program shall be voluntary for both the mentor firm and the protege firm.

2. The chief executive officer of each agency, department or authority, in consultation with the division of minority and women's business development and the division for small-business shall develop requirements for:

(a) approval of contractors participating in the program established pursuant to subdivision one of this section, to be known, for the purposes of such program, as "mentor firms". Mentor firms must demonstrate commitment and ability to assist protege firms, including favorable financial health, good character, and experience in contracting with the state. Once approved, a mentor firm must annually certify that it continues to possess good character and a favorable financial position. Incentives for mentor firms to participate in the program may include: (i) where contracts are awarded by best value, additional evaluation points as specified in the request for proposal; and (ii) where protege firms are certified minority and women-owned businesses, credit towards fulfillment of minority and women-owned business participation requirements, including without limitation additional credit towards fulfillment of minority and women-owned business subcontracting participation goals based on costs incurred by a mentor firm in providing assistance to a certified minority and women-owned business protege firm.

(b) approval for small and certified minority and women-owned business concerns receiving assistance under the program established pursuant to subdivision one of this section, to be known, for the purposes of such program, as "protege firms". A protege firm may have only one mentor at a time and may participate in the mentor-protege program for a maximum of five years.

(c) a process by which each mentor firm, before providing assistance to a protege firm under the program, shall enter into a mentor-protege agreement regarding the assistance to be provided by the mentor firm, for a period as determined by the chief executive officer of the agency, department or authority. A mentor firm may provide a protege firm with assistance and training in general business management; financial management, engineering, safety and technical matters; bonding assistance or bonding waivers; subcontracts; rent-free use of facilities and/or equipment; joint venture arrangements; and any other assistance as determined by the chief executive officer of the agency, department or authority. Mentor-protege agreements shall be approved by the chief executive officer of the agency, department or authority, and shall provide that either party may terminate the agreement with thirty days advance notice and notice to the chief executive officer. No determination of affiliation or control may be found between a protege firm and its mentor firm based on the mentor-protege agreement or any assistance provided pursuant to such agreement.

§ 148. Certain contracts involving personal protective equipment and medical supplies. 1. Notwithstanding any other provisions of law, all contracts over fifty thousand dollars in value made and awarded by any department or agency of the state for the purchase of personal protective equipment or medical supplies shall require that the personal protective equipment or medical supply items be produced or made in whole or substantial part in the United States.

2. For purposes of this section:

(a) "personal protective equipment" means all equipment worn to minimize exposure to medical hazards, including gloves, masks, face shields, eye protection, respirators, medical hair and shoe coverings, and disposable gowns and aprons.

(b) "medical supplies" means materials necessary to respond to health emergencies or pandemics, including and without limitation ventilators, medical test kits, and vaccines.

(c) "United States" means the United States, its territories, or possessions.

3. The provisions of this section shall not apply if the head of the department or agency purchasing the personal protective equipment or medical supplies, in his or her sole discretion, determines that such provisions would not be in the public interest; that obtaining such personal protective equipment or medical supplies in the United States would increase the cost of the contract by an unreasonable amount; that such personal protective equipment or medical supplies cannot be produced or made in the United States in sufficient and reasonably available quantities and of satisfactory quality or design to meet the department's or agency's requirements; or that purchasing personal protective equipment or medical supplies manufactured outside of the United States is necessary to avoid a delay in the delivery of critical services that could compromise the public welfare.

4. Nothing in this section is intended to contravene any existing treaties, laws, trade agreements, or regulations of the United States or subsequent trade agreements entered into between any foreign countries

and the state or the United States.

5. Subject to the provisions of this section, the department of economic development, in consultation with the office of general services and the division of the budget, shall be authorized to establish rules and regulations for the effective administration of this section.

§ 149. Tower technician protections. 1. Definitions. For the purposes of this article, the following terms shall have the following meanings:

(a) "State agency" or "state agencies" means all state departments, boards, commissions, offices or institutions.

(b) "Telecommunications tower" means any freestanding tower, monopole or similar structure or facility used for the provision of wireless services including ancillary telecommunications equipment required to integrate such structure or facility into an existing or proposed wireless network.

(c) "Tower technician" means any telecommunications professional who installs, repairs, and maintains telecommunications towers and equipment.

(d) "Contractor" means any person, firm, partnership, corporation, association, company, organization or other entity, including a construction manager, general or prime contractor, joint venture, or any combination thereof, which enters into a construction contract with a state agency.

(e) "Tower services" means any work performed by a tower technician on state-owned telecommunications towers.

2. Tower technician protections. Any construction contract for tower services entered into by a state agency and a private entity shall include training requirements for all tower technicians performing work pursuant to the construction contract with the state agency. The training requirements for tower technicians shall be determined by the office of general services in consultation with any party deemed necessary by the office of general services. Such training requirements shall be published on the office of general services website.

3. A contractor shall provide confirmation to the state agency that all tower technicians performing tower services pursuant to the contract have received the training required by subdivision two of this section prior to commencing work pursuant to the contract. Such confirmation shall include a list of tower technicians and the dates when each required training was completed.

4. Nothing in this section shall be deemed to diminish the rights, privileges, or remedies of any employee under any collective bargaining agreement to the contrary.

ARTICLE X
MORTGAGES

§ 150. Foreclosure of mortgages by the state. The comptroller shall cause all mortgages belonging to the state upon which default is made in the payment of principal or interest, to be foreclosed, whenever, in his judgment, it may be necessary for the protection of the interest of the state. All actions or proceedings for that purpose shall be prosecuted or conducted by the attorney-general.

§ 151. When comptroller shall bid in premises. If on a sale on any such foreclosure, there is not bid and paid or received the amount unpaid on the mortgage, for principal and interest and the costs and expenses of the foreclosure, the comptroller may cause the sale to be postponed and have the value of the premises appraised by two competent and disinterested persons selected by him. If the premises are appraised at a sum equal to or exceeding the amount unpaid to the state, including the costs of the foreclosure and expenses of the appraisal, the comptroller on the sale thereof, shall bid for the state such amount, if necessary to prevent a sale of the premises at a less sum. If the premises are appraised at a sum less than such amount, the comptroller may bid the amount of the appraisement and no more. If the premises are struck off for a sum less than such amount, no greater sum shall be credited to the mortgagor or any other person, on account of such sale than the sum bid for the premises sold, deducting therefrom all costs and expenses of the sale and appraisal. The appraisers shall receive a reasonable compensation for their services, to be allowed by the comptroller and paid out of the treasury.

§ 152. Conditions of sale. At a sale under such foreclosure the comptroller shall require the purchaser to pay, at the time of the sale, the costs and expenses thereof, and at least one-fourth of the amount so unpaid; and for securing the remainder of the moneys due the state, on the execution of a deed or of the affidavits of sale to the purchaser, he may accept from the purchaser a bond and mortgage to the state on the premises sold, payable in six equal annual instalments, with annual interest at six per centum. If the mortgaged premises sell for a greater sum than the amount so unpaid and the costs and expenses of the sale, the comptroller shall also require the purchaser at the time of the sale to make payment of such surplus. The expense incurred by the attorney-general in any action or proceeding for the foreclosure of any such mortgage, shall be paid to him out of the treasury.

§ 153. Sale in parcels. On any such foreclosure, if any person having title to a part of the mortgaged premises, by conveyance from or through the mortgagor, delivers to the comptroller an affidavit stating that he has such title, and describing with certainty such part, the comptroller on the sale under such foreclosure shall cause to be first sold that part of the mortgaged premises not specified in the affidavit. If the part so sold does not produce enough to satisfy the amount so unpaid and costs and expenses he shall immediately cause such part or parts of the premises as have been conveyed by the mortgagor and described in any such affidavit, to be sold, and if more than one part of such premises has been so conveyed, and an affidavit made as herein required, the comptroller shall cause such parts to be sold in the inverse order of the dates of such conveyances, if it is necessary to sell them, commencing with the part last conveyed by the mortgagor, and such sale shall cease when the proceeds of the sale are sufficient to satisfy the amount so unpaid and such costs and expenses.

§ 154. Separate accounts for lands purchased or mortgaged. The comptroller on application to him for that purpose, shall open an account in his office against any person, for a part or subdivision of a lot of land purchased from or mortgaged to the state, for the proportionate part of the moneys on any such part or subdivision, and thereafter give credit on the several parts or subdivisions, as the persons making payments may require. He may credit any prior payment to a part or subdivision, if such payment appears by satisfactory proof to have been originally intended to be paid on such part or subdivision or by or for the use of the person claiming the credit, whether so expressed in the receipts or not. No part of any such payments shall be applied to the reduction of the principal unpaid on any such part or subdivision, unless the payments exceed the interest, calculated on the principal due on such part, or subdivision, to the day when such part or subdivision is to be paid off, or a new account opened therefor. If separate receipts be given by the treasurer, for any payments which are claimed to be credited to the account of any such part or subdivision, the receipts shall be delivered to the comptroller and filed in his office. Separate accounts shall not be opened under this section unless a map and survey of the whole lot is filed with the comptroller, showing particularly the part or subdivision for which such account is to be opened, and satisfactory proof furnished the comptroller that the residue of the lot is sufficient security for the sum remaining unpaid thereon.

§ 155. Discharge and cancellation of mortgages by the state. The treasurer's receipt, countersigned by the comptroller, setting forth that the whole sum secured by the mortgage held by the state has been paid, shall be a sufficient discharge of the mortgage, and the officer in whose office such mortgage is recorded shall record such receipt as a satisfaction of the mortgage and satisfy the mortgage of record. When any part or subdivision of any lot mortgaged to or purchased from the state, for which a separate account has been opened, is paid, the comptroller shall execute a discharge of such part or subdivision from such mortgage.

If a map and survey of the whole lot is filed with the comptroller showing particularly a part or subdivision for which no separate account has been opened, and the owner thereof pays into the treasury its full proportion of principal and interest unpaid, and satisfactory proof is furnished the comptroller that the residue of the lot is sufficient security for the sum remaining unpaid, he may execute a like discharge of such part or subdivision.

The comptroller may cancel and discharge any mortgage, on satisfactory proof that the moneys loaned and secured by such mortgage have been fully paid to the officers authorized by law to receive the same if the mortgage remains uncancelled and undischarged of record.

§ 156. Surplus moneys on sale of lands mortgaged to the state. If real property mortgaged to the state, or purchased for the benefit of the state, or for which a certificate has been given to a former purchaser, is sold by the comptroller or the commissioner of general services for a greater sum than the amount due to the state, with the costs and expenses of the foreclosure or resale, the surplus moneys received after a conveyance has been executed to the purchaser, shall be paid to the person legally entitled to such real property at the time of the foreclosure or of the forfeiture of the original contract.

On the sale of such real property by the comptroller or the commissioner of general services, the comptroller shall give credit to the mortgagor on his bond or to the original purchaser on his contract, for the amount at which such property has been sold, after deducting therefrom all the costs, charges and expenses of the sale. If interfering claims to such surplus moneys be made, they shall be referred by the comptroller to the attorney-general, whose decision as to the rights of the respective claimants shall be final and conclusive as to any claim against the state. The comptroller shall not pay any moneys authorized by this section to be refunded, except on satisfactory proof, by affidavit or otherwise, of the legal right of the person in whose favor such warrant is applied for.

§ 157. Release of part of mortgaged premises. If the owner of mortgaged premises sell a part thereof, the comptroller, on application and with the consent of the mortgagor or such owner may release the part of the mortgaged premises sold from the lien of the mortgage. Such release, however, shall not be given unless a sum approved by the comptroller shall be first paid upon the mortgage and unless the part of the mortgaged premises remaining unsold, exclusive of buildings and prior liens, is worth double the residue of the mortgage debt. The comptroller shall execute such release in the usual form, which, when acknowledged, shall be recorded by the county clerk and a minute thereof made upon a margin of the mortgage.

§ 158. Power of comptroller to maintain actions. The comptroller may, at any time before the sale of the mortgaged premises, bring an action to restrain the commission of waste by any person upon the mortgaged premises, or to correct any mistake or omission in the description thereof, or to recover the amount due on a mortgage. At any time before payment and discharge of mortgage or before sale, if any person cuts or removes or injures the timber, fences, buildings or other fixtures belonging to such mortgaged premises, or threatens so to do, the comptroller may maintain a like action for damages or an injunction.

§ 159. Assignments of mortgages; releases from judgments. The comptroller, on the written request of the owner in actual possession of real property mortgaged to the state, may assign such mortgage, with the bond or other instrument accompanying the same, on payment into the treasury of the amount of principal and interest unpaid on such mortgage. The comptroller, with the consent of the attorney-general, if satisfied that the interests of the state will not be prejudiced thereby, may release any portion of any real property subject to a judgment in favor of the people of the state from the lien created by such judgment.

ARTICLE XI

STATE PURCHASING

§ 160. Definitions. As used in this article, the following terms shall have the following meanings unless specified otherwise:

1. "Centralized contract" means any contract for the purchase of commodities or services, established or approved by the commissioner of general services as meeting the state's requirements including, but not limited to, any contract let by the federal government, other state or local governments or purchasing consortia.

2. "Commissioner" means the commissioner of general services.

3. "Commodity" or "commodities" means material goods, supplies, products, construction items, electronic information resources or other standard articles of commerce which are the subject of any purchase or other exchange.

4. "Construction item" means any item or material used in construction and which is procured directly by a state agency or by a person other than a municipality under contract with a state agency.

5. "Costs" as used in this article shall be quantifiable and may include, without limitation, the price of the given good or service being purchased; the administrative, training, storage, maintenance or other overhead associated with a given good or service; the value of warranties, delivery schedules, financing costs and foregone opportunity costs associated with a given good or service; and the life span and associated life cycle costs of the given good or service being purchased. Life cycle costs may include, but shall not be limited to, costs or savings associated with construction, energy use, maintenance, operation, and salvage or disposal.

6. "Price" unless otherwise specified means the amount of money set as

consideration for the sale of a commodity or service and may include, but is not limited to, when applicable and when specified in the solicitation, delivery charges, installation charges and other costs.

7. "Service" or "services" means the performance of a task or tasks and may include a material good or a quantity of material goods, and which is the subject of any purchase or other exchange. For the purposes of this article, technology shall be deemed a service. Services, as defined in this article, shall not apply to those contracts for architectural, engineering or surveying services, or those contracts approved in accordance with article eleven-B of this chapter.

8. "Small business concern" or "small business" means a business which is resident in this state, independently owned and operated, not dominant in its field and employs one hundred or less persons.

9. "State agency" or "state agencies" means all state departments, boards, commissions, offices or institutions but excludes, however, for the purposes of subdivision five of section three hundred fifty-five of the education law, the state university of New York and excludes, for the purposes of subdivision a of section sixty-two hundred eighteen of the education law, the city university of New York; provided, however, that the state university of New York and the city university of New York shall be subject to the provisions of section one hundred sixty-five-a of this article. Furthermore, such term shall not include the legislature or the judiciary.

10. "Technology" means either a good or a service or a combination thereof, used in the application of any computer or electronic information or interconnected system that is used in the acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or voice including, but not limited to, hardware, software, information appliances, firmware, programs, systems, networks, infrastructure, media, and related material used to automatically and electronically collect, receive, access, transmit, display, store, record, retrieve, analyze, evaluate, process, classify, manipulate, manage, assimilate,

control, communicate, exchange, convert, coverage, interface, switch, or disseminate data of any kind or form, and shall include all associated consulting, management, facilities, maintenance and training. Goods may be either new or used.

§ 161. State procurement council. 1. a. The state procurement council shall continuously strive to improve the state's procurement process. Such council shall consist of twenty-one members, including the commissioner, the state comptroller, the director of the budget, the chief diversity officer and the commissioner of economic development, or their respective designees; seven members who shall be the heads of other large and small state agencies chosen by the governor, or their respective designees; one member, appointed by the governor, representing a not-for-profit New York-based organization engaged in the marketing and/or promotion of New York grown farm and agricultural products or a not-for-profit New York-based organization engaged solely in the advocacy, marketing and/or promotion of organic New York grown farm and agricultural products to be limited to a two year term; and eight at large members appointed as follows: three appointed by the temporary president of the senate, one of whom shall be a representative of local government and one of whom shall be a representative of private business; three appointed by the speaker of the assembly, one of whom shall be a representative of local government and one of whom shall be a representative of private business; one appointed by the minority leader of the senate; and, one appointed by the minority leader of the assembly; and two non-voting observers appointed as follows: one appointed by the temporary president of the senate and one appointed by the speaker of the assembly. The non-voting observers shall be provided, contemporaneously, all documentation and materials distributed to members. The council shall be chaired by the commissioner and shall meet at least quarterly.

b. The at large members shall each serve a term of three years; provided, however, that for their initial appointments, the temporary president of the senate and the speaker of the assembly shall each designate one member to serve a term of one year, one member to serve a term of two years and one member to serve a term of three years. Any vacancy among the at large members shall be filled by appointment pursuant to paragraph a of this subdivision for the unexpired balance of the term. The non-voting observers shall each serve a term of three years. All the initial appointments made pursuant to this section shall be deemed to have been made and to have been effective for all purposes on the fourth day of June, nineteen hundred ninety-six.

c. The members of the council shall serve without compensation, except that each of them shall be allowed the necessary and actual expenses incurred in the performance of any of their duties hereunder.

d. The council may conduct any business authorized herein when a quorum of the members are represented in session.

2. The council shall:

a. Evaluate and make recommendations to the commissioner for the development of specifications for commodities and services to be acquired by or for state agencies through centralized contracts, including, but not limited to, evaluations and recommendations on minimum purchase quantities and standards for quality, function and utility;

b. Establish and maintain guidelines which, in the manner provided by this article, enable state agencies to acquire products directly from vendors or suppliers other than those participating in a centralized contract when such products are not required by this article to be acquired from a preferred source and when such products are available in substantially similar function, form or utility and at prices or other terms more economically beneficial for the purposes of the acquiring state agency;

c. Identify to the commissioner any deficiencies in products or services made available to state agencies through centralized contracts, including, at the discretion of the council, matters relating to specifications developed and employed for procurement of products or services through centralized contracts;

d. Establish and, from time to time, amend guidelines concerning state procurement and provide for the appropriate distribution and dissemination of such guidelines and other information concerning all matters relating to procurement of products, construction items or services for state agencies;

e. Recommend to the commissioner necessary legislative changes or modifications to existing or proposed rules, regulations and procedures which would simplify, accelerate or otherwise improve the state's procurement process and make specific recommendations to the commissioner by September thirtieth, nineteen hundred ninety-five for the improvement of the New York state printing and public documents law;

f. Act as a clearinghouse for the purpose of identification of potential cost reductions and other efficiencies through the combination of similar procurement requirements of state agencies;

g. Consult with and advise the commissioner on strategic technology investments that will facilitate electronic access to the terms and conditions of existing procurement contracts, promote electronic commerce including, but not limited to, payment to vendors, promote and enhance the efficiency of the procurement of products and services by or for state agencies and produce useful information that supports state procurement operations, management, analysis and decision making including, but not limited to, data concerning the status and use of procurement contracts and the number and type of contracts and award recipients;

h. Establish and, from time to time, amend guidelines for purchases of commodities, by the commissioner or state agencies. Such guidelines shall ensure the wise and prudent use of public money in the best interest of the taxpayers of the state; and guard against favoritism, improvidence, extravagance, fraud and corruption;

i. Establish and, from time to time, amend guidelines for the procurement of services and technology in accordance with the provisions of this article. Such guidelines shall ensure the wise and prudent use of public money in the best interest of the taxpayers of the state; guard against favoritism, improvidence, extravagance, fraud and corruption; and ensure that service contracts are awarded on the basis of best value, including, but not limited to, the following criteria: quality, cost, and efficiency;

j. Consult with and advise the commissioner on new opportunities to acquire commodities and services including, but not limited to, regional or statewide equipment or facility maintenance services, professional services, coordination and cooperation with other centralized purchasing entities, and coordination of reuse of surplus property;

k. Report by December thirty-first, nineteen hundred ninety-five and thereafter biennially to the governor, the legislature and the director of the budget, the significant findings of the council including, but not limited to, substantial savings generated by council initiatives and the recommendations of the council concerning the state's procurement practices; and

l. Undertake other related activities as are necessary to effectuate this article including the development of a strategic plan for the improvement of state procurement.

m. Establish and, from time to time, amend guidelines with respect to publishing by state agencies of quarterly listings of projected procurements having a value greater than five thousand dollars but less than fifty thousand dollars in the procurement opportunities newsletter established by article four-C of the economic development law.

n. Recommend to the commissioner necessary legislative changes or modifications to existing or proposed rules, regulations and procedures that would increase access to the state's procurement process by minority-owned business enterprises and women-owned business enterprises and create model language to be used by agencies when issuing requests for bids or proposals to other solicitations or offers that would increase the ability of small businesses to participate in state procurements.

3. The commissioner may, when he or she deems it necessary to implement the provisions and intent of this article, adopt recommendations made by the council and may, at the request of the state procurement council, promulgate rules and regulations pursuant to the state administrative procedure act to give effect to such recommendations. When the commissioner adopts recommendations made by the council but does not promulgate rules and regulations implementing such recommendations, the commissioner shall publish said recommendations or a summary thereof in the state register. If the commissioner modifies or rejects any recommended rule or regulation, he or she shall notify the council providing a written explanation thereof.

4. The commissioner shall report to the governor, the legislature and the director of the budget by December thirty-first, nineteen hundred ninety-five and thereafter annually on any modifications to or rejections of the rules and regulations proposed by the council.

5. Nothing in this section shall be deemed to alter, supersede, modify or amend any provision of this article which establishes preferential status for any producer or supplier of commodities or services.

§ 162. Preferred sources. 1. Purpose. To advance special social and economic goals, selected providers shall have preferred source status for the purposes of procurement in accordance with the provisions of this section. Procurement from these providers shall be exempted from the competitive procurement provisions of section one hundred sixty-three of this article and other competitive procurement statutes. Such exemption shall apply to commodities produced, manufactured or assembled, including those repackaged to meet the form, function and utility required by state agencies, in New York state and, where so designated, services provided by those sources in accordance with this section.

2. Preferred status. Preferred status as prescribed in this section shall be accorded to:

a. Commodities produced by the correctional industries program of the department of corrections and community supervision and provided to the state pursuant to subdivision two of section one hundred eighty-four of the correction law;

b. Commodities and services produced by any qualified charitable non-profit-making agency for the blind approved for such purposes by the commissioner of the office of children and family services;

c. Commodities and services produced by any special employment program serving mentally ill persons, which shall not be required to be incorporated and which is operated by facilities within the office of mental health and is approved for such purposes by the commissioner of mental health;

* d. Commodities and services produced by any qualified charitable non-profit-making agency for other disabled persons approved for such purposes by the commissioner of education, or incorporated under the laws of this state and approved for such purposes by the commissioner of education;

* NB Effective until October 4, 2028

* d. Commodities and services produced by any qualified charitable non-profit-making agency for other severely disabled persons approved for such purposes by the commissioner of education, or incorporated under the laws of this state and approved for such purposes by the commissioner of education;

* NB Effective October 4, 2028

* e. Commodities and services produced by a qualified veterans' entity providing job and employment-skills training to veterans where such a entity is operated by the United States department of veterans affairs and is manufacturing products or performing services within this state and where such entity is approved for such purposes by the commissioner of education; or

* NB Effective until October 4, 2028

* e. Commodities and services produced by a qualified veterans'

workshop providing job and employment-skills training to veterans where such a workshop is operated by the United States department of veterans affairs and is manufacturing products or performing services within this state and where such workshop is approved for such purposes by the commissioner of education; or

* NB Effective October 4, 2028

* f. Commodities and services produced by any qualified charitable non-profit-making entity for veterans approved for such purposes by the commissioner of education, or incorporated under the laws of this state and approved for such purposes by the commissioner of education.

* NB Effective until October 4, 2028

* f. Commodities and services produced by any qualified charitable non-profit-making workshop for veterans approved for such purposes by the commissioner of education, or incorporated under the laws of this state and approved for such purposes by the commissioner of education.

* NB Effective October 4, 2028

3. Public list of services and commodities provided by preferred sources.

a. By December thirty-first, nineteen hundred ninety-five, the commissioner, in consultation with the commissioners of corrections and community supervision, the office of children and family services, the office of temporary and disability assistance, mental health and education, shall prepare a list of all commodities and services that are available and are being provided as of said date, for purchase by state agencies, public benefit corporations or political subdivisions from those entities accorded preference or priority status under this section. Such list may include references to catalogs and other descriptive literature which are available directly from any provider accorded preferred status under this section. The commissioner shall make this list available to prospective vendors, state agencies, public benefit corporations, political subdivisions and other interested parties. Thereafter, new or substantially different commodities or services may only be made available by preferred sources for purchase by more than one state agency, public benefit corporation or political subdivision after addition to said list.

b. After January first, nineteen hundred ninety-six, upon the application of the commissioner of corrections and community supervision, the commissioner of the office of children and family services, the office of temporary and disability assistance, the commissioner of mental health or the commissioner of education, or a non-profit-making facilitating agency designated by one of the said commissioners pursuant to paragraph e of subdivision six of this section, the state procurement council may recommend that the commissioner: (i) add commodities or services to, or (ii) in order to insure that such list reflects current production and/or availability of commodities and services, delete at the request of a preferred source, commodities or services from, the list established by paragraph a of this subdivision. The council may make a non-binding recommendation to the relevant preferred source to delete a commodity or service from such list. Additions may be made only for new services or commodities, or for services or commodities that are substantially different from those reflected on said list for that provider. The decision to recommend the addition of services or commodities shall be based upon a review of relevant factors as determined by the council including costs and benefits to be derived from such addition and shall include an analysis by the office of general services conducted pursuant to subdivision six of this section. Unless the state procurement council shall make a recommendation to the commissioner on any such application within one hundred twenty days of receipt thereof, such application shall be deemed recommended. In the event that the state procurement council shall deny any such application, the commissioner or non-profit-making agency which submitted such application may, within thirty days of such denial, appeal such denial to the commissioner of general services who shall review all materials submitted to the state procurement council with respect to such application and who may request such further information or material as is deemed necessary. Within sixty days of receipt of all information or materials deemed necessary, the commissioner shall render a written final decision on the application which shall be binding upon the applicant and upon the state procurement council.

c. The list maintained by the office of general services pursuant to paragraph a of this subdivision shall be revised as necessary to reflect the additions and deletions of commodities and services approved by the state procurement council.

4. Priority accorded preferred sources. Except as provided in the New York state printing and public documents law, priority among preferred sources shall be accorded as follows:

a. (i) When commodities are available, in the form, function and utility required by a state agency, public authority, commission, public benefit corporation or political subdivision, said commodities must be purchased first from the correctional industries program of the department of corrections and community supervision;

* (ii) When commodities are available, in the form, function and utility required by, a state agency or political subdivision or public benefit corporation having their own purchasing agency, and such commodities are not available pursuant to subparagraph (i) of this paragraph, said commodities shall then be purchased from approved charitable non-profit-making agencies for the blind, provided, however, the preferred source shall perform fifty percent or more of the work;

* NB Effective until October 4, 2028

* (ii) When commodities are available, in the form, function and utility required by, a state agency or political subdivision or public benefit corporation having their own purchasing agency, and such commodities are not available pursuant to subparagraph (i) of this paragraph, said commodities shall then be purchased from approved charitable non-profit-making agencies for the blind;

* NB Effective October 4, 2028

* (iii) When commodities are available, in the form, function and utility required by, a state agency or political subdivision or public benefit corporation having their own purchasing agency, and such commodities are not available pursuant to subparagraphs (i) and (ii) of this paragraph, said commodities shall then be purchased from a qualified non-profit-making agency for other disabled persons, a qualified special employment program for mentally ill persons, or a qualified veterans' entity; provided, however, the preferred source shall perform fifty percent or more of the work;

* NB Effective until October 4, 2028

* (iii) When commodities are available, in the form, function and utility required by, a state agency or political subdivision or public benefit corporation having their own purchasing agency, and such commodities are not available pursuant to subparagraphs (i) and (ii) of this paragraph, said commodities shall then be purchased from a qualified non-profit-making agency for other severely disabled persons, a qualified special employment program for mentally ill persons, or a qualified veterans' workshop;

* NB Effective October 4, 2028

b. * When services are available, in the form, function and utility required by, a state agency or political subdivision or public benefit corporation having their own purchasing agency, equal priority shall be accorded the services rendered and offered for sale by qualified non-profit-making agencies for the blind and those for the other disabled, by qualified special employment programs for mentally ill persons and by qualified veterans' entities; provided, however, the preferred source shall perform fifty percent or more of the work. In the case of services:

* NB Effective until October 4, 2028

* When services are available, in the form, function and utility required by, a state agency or political subdivision or public benefit corporation having their own purchasing agency, equal priority shall be accorded the services rendered and offered for sale by qualified non-profit-making agencies for the blind and those for the other severely disabled, by qualified special employment programs for mentally ill persons and by qualified veterans' workshops. In the case of services:

* NB Effective October 4, 2028

(i) state agencies or political subdivisions or public benefit corporations having their own purchasing agency shall make reasonable efforts to provide a notification describing their requirements to those preferred sources, or to the facilitating entity identified in paragraph e of subdivision six of this section, which provide the required services as indicated on the official public list maintained by the office of general services pursuant to subdivision three of this section;

(ii) if, within ten days of the notification required by subparagraph (i) of this paragraph, one or more preferred sources or facilitating entities identified in paragraph e of subdivision six of this section submit a notice of intent to provide the service in the form, function and utility required, said service shall be purchased in accordance with this section. If more than one preferred source or facilitating entity identified in paragraph e of subdivision six of this section submits notification of intent and meets the requirements, costs shall be the determining factor for purchase among the preferred sources;

(iii) if, within ten days of the notification required by subparagraph (i) of this paragraph, no preferred source or facilitating entity identified in paragraph e of subdivision six of this section indicates intent to provide the service, then the service shall be procured in accordance with section one hundred sixty-three of this article. If, after such period, a preferred source elects to bid on the service, award shall be made in accordance with section one hundred sixty-three of this article or as otherwise provided by law.

c. For the purposes of commodities and services produced by special employment programs operated by facilities approved or operated by the office of mental health, facilities within the office of mental health shall be exempt from the requirements of subparagraph (i) of paragraph a of this subdivision. When such requirements of the office of mental health cannot be met pursuant to subparagraph (ii) or (iii) of paragraph a of this subdivision, or paragraph b of this subdivision, the office of mental health may purchase commodities and services which are competitive in price and comparable in quality to those which could otherwise be obtained in accordance with this article, from special employment programs operated by facilities within the office of mental health or other programs approved by the office of mental health.

5. Prices charged by the department of corrections and community supervision. The prices to be charged for commodities produced by the correctional industries program of the department of corrections and community supervision shall be established by the commissioner of corrections and community supervision in accordance with section one

hundred eighty-six of the correction law.

a. The prices established by the commissioner of corrections and community supervision shall be based upon costs as determined pursuant to this subdivision, but shall not exceed a reasonable fair market price determined at or within ninety days before the time of sale. Fair market price as used herein means the price at which a vendor of the same or similar product or service who is regularly engaged in the business of selling such product or service offers to sell such product or service under similar terms in the same market. Costs shall be determined in accordance with an agreement between the commissioner of corrections and community supervision and the director of the budget.

b. A purchaser of any such product or service may, at any time prior to or within thirty days of the time of sale, appeal the purchase price in accordance with section one hundred eighty-six of the correction law, on the basis that it unreasonably exceeds fair market price. Such an appeal shall be decided by a majority vote of a three-member price review board consisting of the director of the budget, the commissioner of corrections and community supervision and the commissioner or their representatives. The decision of the review board shall be final.

6. Prices charged by agencies for the blind, other disabled and veterans' entity.

a. Except with respect to the correctional industries program of the department of corrections and community supervision, it shall be the duty of the commissioner to determine, and from time to time review, the prices of all commodities and to approve the price of all services provided by preferred sources as specified in this section offered to state agencies, political subdivisions or public benefit corporations having their own purchasing office. The commissioner's price review and approval shall not be required for any purchases below one hundred thousand dollars.

b. In determining and revising the prices of such commodities or services, consideration shall be given to the reasonable costs of labor, materials and overhead necessarily incurred by such preferred sources under efficient methods of procurement, production, performance and administration; however, the prices of such products and services shall be as close to prevailing market price as practicable, but in no event greater than fifteen percent above the prevailing market prices for the same or equivalent commodities or services.

c. Such qualified charitable non-profit-making agencies for the blind and other disabled may make purchases of materials, equipment or supplies, except printed material, from centralized contracts for commodities in accordance with the conditions set by the office of general services; provided that the qualified charitable non-profit-making agency for the blind or other disabled shall accept sole responsibility for any payment due the vendor.

d. Such qualified charitable non-profit-making agencies for the blind and other disabled may make purchases of materials, equipment and supplies directly from the correctional industries program administered by the commissioner of corrections and community supervision, subject to such rules as may be established from time to time pursuant to the correction law; provided that the qualified charitable non-profit-making agency for the blind or other disabled shall accept sole responsibility for any payment due the department of corrections and community supervision.

e. The commissioner of the office of children and family services shall appoint the New York state commission for the blind, or other non-profit-making agency, other than the agency representing the other disabled, to facilitate the distribution of orders among qualified non-profit-making charitable agencies for the blind. The state commissioner of education shall appoint a non-profit-making agency, other than the agency representing the blind, to facilitate the distribution of orders among qualified non-profit-making charitable agencies for the other disabled and the veterans' entities. The state commissioner of mental health shall facilitate the distribution of orders among qualified special employment programs operated or approved by the office of mental health serving mentally ill persons.

f. The commissioner may request the state comptroller to conduct audits and examinations to be made of all records, books and data of any agency for the blind or the other disabled, any special employment program for mentally ill persons or any veterans' entity qualified under this section to determine the costs of manufacture or the rendering of services and the manner and efficiency of production and administration of such agency or special employment program or veterans' entity with relation to any product or services purchased by a state agency or political subdivision or public benefit corporation and to furnish the results of such audit and examination to the commissioner for such action as he or she may deem appropriate under this section.

7. Partnering with preferred sources. Private vendors may be accorded preferred source status but only when a proposal to a soliciting agency for commodities or services includes a binding agreement with one or more of the entities accorded preferred source status under this section. The binding agreement shall provide that:

(i) The preferred source shall perform the majority of the work necessary to such offering, and

(ii) The partnering proposal includes bona fide long term employment opportunities for persons who are clients of an entity accorded preferred source status herein, and

(iii) The partnering proposal offers the solicited services or commodities at a price less than the price that otherwise would be charged by the preferred source.

8. The council shall report to the governor, legislative fiscal committees and the director of the budget by December thirty-first, nineteen hundred ninety-five and thereafter annually, a separate list concerning the denial of any application made pursuant to paragraph b of subdivision three of this section, the reasons for such denial, whether such denial was appealed to the commissioner, and the final decision by the commissioner on such application.

9. The provisions of this section shall supersede inconsistent provisions of any general, special or local law, or the provisions of

any charter.

§ 162-a. The New York state buy American salt act. 1. Use of American materials. (a) Notwithstanding any other provision of law, when soliciting a contract for the purchase of rock salt or sodium chloride, any department or agency of the state may award such contract to the responsible and reliable bidder offering to supply rock salt or sodium chloride that is mined or hand harvested in the United States, and which offer is within ten percent of the lowest price or best value offer, rather than to the lowest responsible and reliable bidder.

(b) If it has been determined by a court or federal or state agency that any person intentionally:

(i) affixed a label bearing a "Made in America" inscription, or any inscription with the same meaning, to any rock salt, or sodium chloride product used in projects to which this section applies, sold in or shipped to the United States that was not mined or hand harvested in the United States; or

(ii) represented that any rock salt, or sodium chloride product procured in a contract to which this section applies that was not produced in the United States, was produced in the United States; then that person shall be ineligible to receive any contract or subcontract with this state pursuant to the debarment or suspension provisions provided under section one hundred thirty-nine-a of this chapter.

(c) This section shall be applied in a manner consistent with the state's obligations under any applicable international agreements pertaining to government procurement.

2. Definitions. For the purposes of this section, the following words shall have the following meanings unless specified otherwise:

(a) "Public agency" means a governmental entity as that term is defined in section one hundred thirty-nine-j of this chapter;

(b) "Mined or hand harvested in the United States" means: extracted or collected from land or ponds within the boundary of the United States, from the initial separation from the earth through the addition of any additives necessary for commercial sale;

(c) "United States" means the United States of America and includes all territory, continental or insular, subject to the jurisdiction of the United States.

*** § 163. Purchasing services and commodities.** 1. Definitions. For the purposes of this section, the following terms shall have the following meanings unless otherwise specified:

a. "Consortium" means like entities which agree to collectively purchase commodities at a lower price than would be otherwise achievable through purchase by such entities pursuant to other provisions of this article.

b. "Emergency" means an urgent and unexpected requirement where health and public safety or the conservation of public resources is at risk.

c. "Responsible" or "responsibility" means the financial ability, legal capacity, integrity, and past performance of a business entity and as such terms have been interpreted relative to public procurements.

d. "Responsive" means a bidder or other offerer meeting the minimum specifications or requirements as prescribed in a solicitation for commodities or services by a state agency.

e. "Specification" or "requirement" means any description of the physical or functional characteristics or the nature of a commodity or construction item, any description of the work to be performed, the service or products to be provided, the necessary qualifications of the offerer,the capacity and capability of the offerer to successfully carry out the proposed contract, or the process for achieving specific results and/or anticipated outcomes or any other requirement necessary to perform the work. It may include a description of any obligatory testing, inspection or preparation for delivery and use, and may include federally required provisions and conditions where the eligibility for federal funds is conditioned upon the inclusion of such federally required provisions and conditions. Specifications shall be designed to enhance competition, ensuring the commodities or services of any offerer are not given preference except where required by this article.

f. "Procurement record" means documentation of the decisions made and the approach taken in the procurement process.

g. "Sole source" means a procurement in which only one offerer is capable of supplying the required commodities or services.

h. "Single source" means a procurement in which although two or more offerers can supply the required commodities or services, the commissioner or state agency, upon written findings setting forth the material and substantial reasons therefor, may award a contract or non-technical amendment to a contract to one offerer over the other. The commissioner or state agency shall document in the procurement record the circumstances leading to the selection of the vendor, including the alternatives considered, the rationale for selecting the specific vendor and the basis upon which it determined the cost was reasonable.

i. "Lowest price" means the basis for awarding contracts for commodities among responsive and responsible offerers.

j. "Best value" means the basis for awarding contracts for services to the offerer which optimizes quality, cost and efficiency, among responsive and responsible offerers. Such basis shall reflect, wherever possible, objective and quantifiable analysis. Such basis may also identify a quantitative factor for offerers that are small businesses, certified minority- or women-owned business enterprises as defined in subdivisions one, seven, fifteen and twenty of section three hundred ten of the executive law or service-disabled veteran-owned business enterprises as defined in subdivision one of section forty of the veterans' services law to be used in evaluation of offers for awarding of contracts for services.

k. "Authorized user" or "non-state agency purchaser" means (i) any officer, body or agency of the state or of a political subdivision or a district therein, or fire company or volunteer ambulance service as such are defined in section one hundred of the general municipal law, to make purchases of commodities, services and technology through the office of general services' centralized contracts, pursuant to the provisions of section one hundred four of the general municipal law; (ii) any county extension service association as authorized under subdivision eight of section two hundred twenty-four of the county law; (iii) any association or other entity as specified in and in accordance with section one hundred nine-a of the general municipal law; (iv) any association, consortium or group of privately owned or municipal, federal or state owned or operated hospitals, medical schools, other health related facilities or voluntary ambulance services, which have entered into a contract and made mutual arrangements for the joint purchase of commodities, services and technology pursuant to section twenty-eight hundred three-a of the public health law; (v) any institution for the instruction of the deaf or of the blind listed in section forty-two hundred one of the education law; (vi) any qualified non-profit-making agency for the blind approved by the commissioner of the office of children and family services or the office of temporary and disability assistance; (vii) any qualified charitable non-profit-making agency for the severely disabled approved by the commissioner of education; (viii) any hospital or residential health care facility as defined in section twenty-eight hundred one of the public health law; (ix) any private not-for-profit mental hygiene facility as defined in section 1.03 of the mental hygiene law; (x) any public authority or public benefit corporation of the state, including the port authority of New York and New Jersey and the interstate environmental commission; (xi) any public library, association library, library system, cooperative library system, the New York Library Association, and the New York State Association of Library Boards or any other library except those which are operated by for profit entities; (xii) any other association or entity as specified in state law, to make purchases of commodities, services and technology through the office of general services' centralized contracts. Such qualified non-profit-making agencies for the blind and severely disabled may make purchases from the correctional industries program of the department of corrections and community supervision subject to rules pursuant to the correction law.

2. Operating principles. The objective of state procurement is to

facilitate each state agency's mission while protecting the interests of the state and its taxpayers and promoting fairness in contracting with the business community. The state's procurement process shall be guided by the following principles:

a. To promote purchasing from responsive and responsible offerers, including small businesses.

b. To be based on clearly articulated procedures which require a clear statement of product specifications, requirements or work to be performed; a documentable process for soliciting bids, proposals or other offers; a balanced and fair method, established in advance of the receipt of offers, for evaluating offers and awarding contracts; contract terms and conditions that protect the state's interests and promote fairness in contracting with the business community; and a regular monitoring of vendor performance.

c. To encourage the investment of the private and not-for-profit sectors in New York state by making reasonable efforts to ensure that offerers are apprised of procurement opportunities; by specifying the elements of a responsive bid and disclosing the process for awarding contracts including, if applicable, the relative importance and/or weight of cost and the overall technical criterion for evaluating offers; and by ensuring the procurement is conducted accordingly.

d. To ensure that contracts are awarded consistent with the best interests of the state. e. To ensure that officers and employees of state entities do not benefit financially or otherwise from the award of state contracts.

f. To ensure regular and critical review of the efficiency, integrity and effectiveness of the overall process.

3. General provisions for purchasing commodities.

a. State agency procurement practices for commodities shall incorporate the following:

(i) The purchase of commodities by state agencies including the office of general services shall be conducted in a manner which accords first priority to preferred sources in accordance with the provisions of this article, second priority to centralized contracts, third priority to agency or multi-agency established contracts and fourth priority to other means of contracting.

(ii) Commodities contracts shall be awarded on the basis of lowest price to a responsive and responsible offerer; or, in the case of multiple awards, in accordance with paragraph c of subdivision ten of this section.

(iii) The commissioner shall be responsible for the standardization and centralized purchase of commodities required by state agencies in a manner which maximizes the purchasing value of public funds.

(iv) The commissioner is authorized to permit purchases of commodities and services for authorized users through the office of general services' centralized contracts. Such authorized users so empowered shall accept sole responsibility for any payment due with respect to such purchases.

(v) Consistent with guidelines issued by the state procurement council, state agencies may competitively purchase commodities procured in accordance with this article in lieu of using centralized contracts when the resultant price is less than the centralized contract price.

(vi) When justified by price, state agencies, and hospitals and facilities managed and controlled by state agencies eligible pursuant to section twenty-eight hundred three-a of the public health law, shall be eligible to make purchases pursuant to guidelines issued by the state procurement council from a consortium or comparable entity in lieu of using centralized contracts for commodities.

(vii) The commissioner is authorized to enter into contracts pursuant to the provisions of section twenty-eight hundred three-a of the public health law.

b. The commissioner shall:

(i) determine, in cooperation with the state procurement council and state agencies, the identity, form, function and utility of those commodities which shall be made available on or through centralized contracts. Criteria may include, but need not be limited to, the availability of a volume discount, prior use of the commodity among state agencies and the relative cost of establishing the contract, its anticipated use and expected actual savings for the state. The commissioner may also act as a broker for state agencies to procure commodities.

(ii) determine the number and scope of centralized contracts for commodities to be let during any period, including the letting of multiple contracts to ensure the sufficient variety and uninterrupted availability of commodities for state agency use.

(iii) maintain lists of firms which produce or manufacture or offer for sale commodities in the form, function and utility required by state agencies. The commissioner shall ensure such lists are updated regularly. With the assistance of the department of economic development and other state agencies, beginning on July first, two thousand one, ensure the availability to all authorized purchasers of a centralized list which identifies commodities offered by New York state's small businesses and a centralized list which identifies commodities and services offered by businesses certified pursuant to article fifteen-A of the executive law. Such lists shall be updated semiannually and designed to enable effective identification of New York state's small businesses and businesses certified pursuant to article fifteen-A of the executive law.

(iv) ensure the specification of commodities for centralized contracts reflect the form, function and utility required by state agencies and conform, wherever possible, to industry standards. Where necessary, the commissioner may develop specifications for commodities. When not otherwise forthcoming from a particular firm or industry, the commissioner may request information from businesses for the purpose of establishing or improving a specification. The office of general services may assist agencies in developing specifications for agency-procured commodity contracts when industry standards are not available or appropriate. In all cases, specifications shall be consistent with the requirements of state agencies.

(v) With the assistance of the department of economic development and other state agencies, provide a training program once per year, in each economic development region, as established in article eleven of the economic development law, beginning January first, two thousand one, for those businesses certified pursuant to article fifteen-A of the executive law and those interested in becoming certified. Such training program shall provide assistance with respect to participation as a vendor in the procurement process, as established in this article, and including without limitation educating minority and women contractors about surety bonding requirements on state contracts, and identifying resources available to such contractors in obtaining their first bond and in increasing their bonding capacity, including but not limited to the federal small business administration bond guarantee program.

(vi) With the assistance of the department of economic development and other state agencies, provide training once per year for staff of each state agency's minority and women business development office, or if an agency does not have such an office, then an agency's representative. Such training program shall consist of a meeting with such agencies' representatives to inform each agency of how to encourage procurement of commodities and services from businesses certified pursuant to article fifteen-A of the executive law.

(vii) assist the department of agriculture and markets and the department of economic development in providing a training program once per year, in each economic development region, established in article eleven of the economic development law, to encourage and increase participation in the procurement process, pursuant to this article, by small businesses, as defined in section one hundred thirty-one of the economic development law, including farms, selling food or food products, animal or plant fiber products grown, produced, harvested, or processed in New York state or textile products manufactured from animal or plant fiber grown or produced predominantly in New York state and assist such businesses in identifying such food, food products, or animal or plant fiber products and textile products which may help to meet state agencies' needs.

(viii) maintain a list of contractors which produce or manufacture or offer for sale environmentally-sensitive cleaning and maintenance products in the form, function and utility generally used by elementary and secondary schools in accordance with specifications or guidelines promulgated pursuant to section four hundred nine-i of the education law.

(ix) review and consider prior to issuance of bid solicitations the term of the proposed contract based on factors, including, but not limited to; (A) the nature of the commodity, (B) the complexity of the procurement, (C) the identity and type of purchasers, (D) the suitability of the contract for adding additional contractors during the term, and (E) the estimated contract value. This determination shall be documented in the procurement record.

(x) reasonably consider aggregate amount of public sales by potential vendors.

(xi) review and consider the feasibility of creating regional contracts for commodities being procured by the state.

(xii) maintain a procurement record for each centralized contract procurement identifying, with supporting documentation, decisions made by the commissioner during the procurement process. The procurement record shall include, but not be limited to, each contract amendment, and the justification for each.

(xiii) maintain a list of New York-based firms which produce or manufacture or offer for sale animal or plant fiber textile products containing animal or plant fiber grown or produced predominantly in New York state in the form, function and utility generally purchased for use by state agencies.

c. When commodities are not available in the form, function and utility required by state agencies through preferred sources or centralized contracts, a state agency may, independently or in conjunction with other state agencies, procure commodities in accordance with the provisions of this section. State agencies may maintain listings of firms, including those certified pursuant to article fifteen-A of the executive law, or may use the office of general services' listing of firms and may request assistance from the office of general services. It shall be the responsibility of state agencies to periodically advise the office of general services of those agency-procured commodities which, due to the frequency of purchase or related factors, should be made available through centralized contracts.

d. The commissioner may make, or cause to be made by a duly authorized representative, any investigation which he or she may deem proper for acquiring the necessary information from a state agency, except state agencies where the head of the agency is not appointed by the governor, including but not limited to the state education department, the department of law, and the department of audit and control, for the exercise of his or her powers and duties under this section. For such purposes the commissioner may subpoena and compel the attendance of witnesses before him or her, or an authorized representative, and may compel the production of books, papers, records or documents. The commissioner or a duly authorized representative may take and hear proofs and testimony and, for that purpose, the commissioner or the duly authorized representative may administer oaths. In addition, the commissioner or the duly authorized representative:

(i) Shall have access at all reasonable times to offices of state agencies;

(ii) May examine all books, papers, records and documents in any such state agency as pertain directly to the purchase, control or distribution of commodities; and

(iii) May require any state agency to furnish such data, information or statement as may be necessary.

4. General provisions for purchasing services. State agency procurement practices for services shall incorporate the following:

a. The purchase of services by state agencies including the office of general services shall be conducted in a manner which accords first priority to preferred sources in accordance with the provisions of this article when the services required are available in the form, function and utility required by state agencies through a preferred source.

b. (i) Centralized contracts for services may be procured by the office of general services at the request of state agencies or as determined by the commissioner. The purchase of services by state agencies, except state agencies where the head of the agency is not appointed by the governor, including but not limited to the state education department, the department of law, and the department of audit and control, shall be conducted in a manner that accords second priority to centralized contracts meeting form, function and utility required by said agency, third priority to agency or multi-agency established contracts and fourth priority to other means of contracting.

(ii) The commissioner shall:

(A) review and consider prior to issuance of bid solicitations the term of the proposed contract based on factors, including, but not limited to, (a) the nature of the service, (b) the complexity of the procurement, (c) the identity and type of purchasers, (d) the suitability of the contract for adding additional contractors during the term, and (e) the estimated contract value. This determination shall be documented in the procurement record.

(B) reasonably consider the aggregate amount of public sales by potential vendors.

(C) review and consider the feasibility of creating regional contracts for services being procured by the state.

(D) maintain a procurement record for each centralized contract procurement identifying with supporting documentation, decisions made by the commissioner during the procurement process. The procurement records shall include, but not be limited to, each contract amendment, and the justification for each.

c. When services are not available from preferred sources consistent with the provisions of this article in the form, function or utility required by state agencies, state agencies may procure services independently or in conjunction with other state agencies in accordance with the provisions of this section.

d. Service contracts shall be awarded on the basis of best value to a responsive and responsible offerer; or, in the case of multiple awards, in accordance with paragraph c of subdivision ten of this section.

e. The commissioner is authorized to permit purchases of services for authorized users through the office of general services' centralized contracts. Such authorized users so empowered shall accept sole responsibility for any payment due with respect to such purchases.

g. All state agencies shall require all contractors, including sub-contractors, that provide services for state purposes pursuant to a contract, to submit an annual employment report for each contract for services that includes for each employment category within the contract the number of employees employed to provide services under the contract, the number of hours they work and their total compensation under the contract. Employment reports shall be submitted to the agency that awarded the contract, the department of civil service and the department of audit and control and shall be available for public inspection and copying pursuant to section eighty-seven of the public officers law provided that in disclosing such reports pursuant to the public officers law, the agency making the disclosure shall redact the name or social security number of any individual employee that is included in such document.

5. Process for conducting state procurements. The process for conducting state procurements for services and commodities shall be as follows:

Determination of need. State agencies shall be responsible for determining the need for a given service or commodity:

(i) For commodities, upon such determination of need, state agencies shall ascertain whether the commodity is available in the form, function and utility consistent with their needs from preferred sources and if so, shall purchase said commodity from a preferred source in accordance with the provisions of this article. If not so available, state agencies shall determine whether the commodity is available in the form, function and utility consistent with their needs on a centralized contract and if so, except as provided in subparagraph (v) of paragraph a of subdivision three of this section, shall purchase said commodity using the centralized contract. If a commodity is not available in the form, function and utility consistent with the needs of the state agency from a preferred source or a centralized contract or as provided for in subparagraph (v) of paragraph a of subdivision three of this section, the state agency may procure the commodity independently or in conjunction with another state agency in accordance with paragraph c of subdivision three of this section.

(ii) For services, upon such determination of need, state agencies shall ascertain whether the service is available in the form, function and utility consistent with their needs from preferred sources and, if so, shall purchase said service through the preferred source in accordance with the provisions of this article. If not so available, state agencies the heads of which are appointed by the governor:

(A) Shall purchase the service if it is available in the form, function and utility consistent with their needs using an established centralized contract procured by either the office of general services or another state agency;

(B) May request that the office of general services procure such a service, particularly with respect to those services having utility and/or benefit to more than one state agency; or

(C) May procure the service independently or in conjunction with another state agency.

6. Discretionary buying thresholds. Pursuant to guidelines established by the state procurement council:

(a) the commissioner may purchase services and commodities for the office of general services or its customer agencies serviced by the office of general services business services center in an amount not exceeding one hundred fifty thousand dollars without a formal competitive process;

(b) state agencies may purchase services and commodities in an amount not exceeding one hundred fifty thousand dollars without a formal competitive process;

(c) state agencies may purchase commodities or services from small business concerns, or commodities or technology that are recycled or remanufactured in an amount not exceeding five hundred thousand dollars without a formal competitive process;

(d) state agencies may purchase commodities or services from those certified pursuant to article fifteen-A of the executive law and article three of the veterans' services law in an amount not exceeding one million five hundred thousand dollars without a formal competitive process; and

(e) state agencies may purchase commodities that are food, including milk and milk products, or animal or plant fiber products, grown, produced, harvested, or processed in New York state or textile products manufactured from animal or plant fiber grown or produced predominantly in New York state in an amount not to exceed two hundred thousand dollars without a formal competitive process.

6-a. Discretionary purchases. Notwithstanding the provisions of subdivision two of section one hundred twelve of this chapter relating to the dollar threshold requiring the state comptroller's approval of contracts, the commissioner of general services may make purchases or enter into contracts for the acquisition of commodities and services for the office of general services or its customer agencies serviced by the office of general services business services center having a value not exceeding one hundred fifty thousand dollars without prior approval by any other state officer or agency in accordance with procedures and requirements set forth in this article.

6-b. Determination of threshold amount. For determination of threshold amount purposes of determining whether a purchase is within the discretionary thresholds established by subdivision six of this section, the commissioner and state agencies shall consider the reasonably expected aggregate amount of all purchases of the same commodities or services to be made within the twelve-month period commencing on the date of purchase. Purchases of services or commodities shall not be artificially divided for the purpose of satisfying the discretionary buying thresholds established by subdivision six of this section. A change to or a renewal of a discretionary purchase shall not be permitted if the change or renewal would bring the reasonably expected aggregate amount of all purchases of the same commodities or services from the same provider within the twelve-month period commencing on the date of the first purchase to an amount greater than the discretionary buying threshold amount.

6-c. Pursuant to the authority provided in subdivision six of this section, for the purchase of commodities that are food, including milk and milk products, or animal or plant fiber products, grown, produced, harvested, or processed in New York state or textile products manufactured from animal or plant fiber grown or produced predominantly in New York state, where such commodities exceed one hundred fifty thousand dollars in value, state agencies must advertise the discretionary purchase on the state agency website for a reasonable period of time and make the discretionary purchase based on the lowest price that meets the state agency's form, function and utility.

6-d. Pursuant to the authority provided in subdivision six of this section, state agencies shall report annually on a fiscal year basis by July first of the ensuing year to the director of the division of minority and women-owned business development the total number and total value of contracts awarded to businesses certified pursuant to article fifteen-A of the executive law, and with respect to contracts awarded to businesses certified pursuant to article three of the veterans' services law such information shall be reported to the division of service-disabled veteran-owned business enterprises for inclusion in their respective annual reports. Additionally, such report from state agencies shall clearly distinguish contracts entered into using the authority provided under paragraph (d) of subdivision six of this section, including the number of contracts, the percentage of the total dollar value of contracts awarded to minority and women-owned business entities and service disabled and veteran-owned business entities relative to the previous fiscal year's total awards for all commodities and services and services purchases, a comparison of the percentage of procurements awarded pursuant to such paragraph during the fiscal year relative to the percentage of such purchases awarded in the previous fiscal year, a comparison of the participation rate and total dollar value of awards to minority and women-owned business enterprises and service-disabled veteran-owned businesses using the expanded authority under such paragraph relative to such participation rate and total dollar value of awards pursuant to the previous authorization levels.

7. Method of procurement. Consistent with the requirements of subdivisions three and four of this section, state agencies shall select among permissible methods of procurement including, but not limited to, an invitation for bid, request for proposals or other means of solicitation pursuant to guidelines issued by the state procurement council. State agencies may accept bids electronically including submission of the statement of non-collusion required by section one hundred thirty-nine-d of this chapter, and the statement of certification required by section one hundred thirty-nine-l and section

one hundred thirty-nine-m of this chapter. Except where otherwise provided by law, procurements shall be competitive, and state agencies shall conduct formal competitive procurements to the maximum extent practicable. State agencies shall document the determination of the method of procurement and the basis of award in the procurement record. Where the basis for award is the best value offer, the state agency shall document, in the procurement record and in advance of the initial receipt of offers, the determination of the evaluation criteria, which whenever possible, shall be quantifiable, and the process to be used in the determination of best value and the manner in which the evaluation process and selection shall be conducted.

7-a. Notwithstanding the electronic bid provisions set forth in subdivision seven of this section, starting April first, two thousand twenty-three, and ending March thirty-first, two thousand twenty-seven, state agencies may require electronic submission as the sole method for the submission of bids for commodity, service and technology contracts, including submission of the statement of non-collusion required by section one hundred thirty-nine-d of this chapter, and the statement of certification required by section one hundred thirty-nine-l and section one hundred thirty-nine-m of this chapter, and may require electronic signatures on all documents required for submission of a bid, any resulting contracts, and required submissions during the term of any contract. Prior to requiring the electronic submission of bids, the agency shall make a determination, which shall be documented in the procurement record, that electronic submission affords a fair and equal opportunity for offerers to submit responsive offers, and that the electronic signature complies with the provisions of article three of the state technology law.

7-b. On or before December first, two thousand twenty-six, the commissioner of the office of general services shall submit to the speaker of the assembly and the temporary president of the senate and post on the website of the office of general services a report including, but not limited to, the following information:

(a) which state agencies required electronic submission as the sole method by which bids could be submitted for the period from April first, two thousand twenty-three through March thirty-first, two thousand twenty-six;

(b) the number and types of contracts for which such state agencies required electronic submission as the sole method by which bids could be submitted for the period from April first, two thousand twenty-three through March thirty-first, two thousand twenty-six;

(c) the estimated savings to the state as a result of such state agencies requiring electronic submission as the sole method by which bids could be submitted in response to a solicitation and the basis on which the estimate is made;

(d) to the extent practicable, the size, industry, minority- and women-owned business enterprise composition, service-disabled veteran-owned business enterprise composition, and geographic distribution of those vendors that submitted bids in response to solicitations from state agencies where electronic submission was the sole method by which bids could be submitted for the period from April first, two thousand twenty-three through March thirty-first, two thousand twenty-six;

(e) to the extent practicable, the size, industry, minority- and women-owned business enterprise composition, service-disabled veteran-owned business enterprise composition, and geographic distribution of those vendors that submitted non-electronic bids in response to solicitations from state agencies where electronic submission was accepted but not required for the period from April first, two thousand twenty-three through March thirty-first, two thousand twenty-six; and

(f) recommendations for the future use of electronic bidding as a permissible method of procurement.

8. Public notice. All procurements by state agencies, including, without limitation, the state university of New York and the city university of New York, in excess of one hundred fifty thousand dollars shall be advertised in the state's procurement opportunities newsletter in accordance with article four-C of the economic development law.

9. Soliciting and accepting offers. For purchases from sources other than preferred sources and for purchases in excess of the discretionary

buying threshold established in subdivision six of this section:

a. The commissioner or a state agency shall select a formal competitive procurement process in accordance with guidelines established by the state procurement council and document its determination in the procurement record. The process shall include, but is not limited to, a clear statement of need; a description of the required specifications governing performance and related factors; a reasonable process for ensuring a competitive field; a fair and equal opportunity for offerers to submit responsive offers; and a balanced and fair method of award. Where the basis for the award is best value, documentation in the procurement record shall, where practicable, include a quantification of the application of the criteria to the rating of proposals and the evaluation results, or, where not practicable, such other justification which demonstrates that best value will be achieved.

b. The solicitation shall prescribe the minimum specifications or requirements that must be met in order to be considered responsive and shall describe and disclose the general manner in which the evaluation and selection shall be conducted. Where appropriate, the solicitation shall identify the relative importance and/or weight of cost and the overall technical criterion to be considered by a state agency in its determination of best value.

c. Where provided in the solicitation, state agencies may require clarification from offerers for purposes of assuring a full understanding of responsiveness to the solicitation requirements. Where provided for in the solicitation, revisions may be permitted from all offerers determined to be susceptible of being selected for contract award, prior to award. Offerers shall be accorded fair and equal treatment with respect to their opportunity for discussion and revision of offers. A state agency shall, upon request, provide a debriefing to any unsuccessful offerer that responded to a request for proposal or an invitation for bids, regarding the reasons that the proposal or bid submitted by the unsuccessful offerer was not selected for an award. The opportunity for an unsuccessful offerer to seek a debriefing shall be stated in the solicitation.

(i) A debriefing shall be requested by the unsuccessful offerer within fifteen calendar days of release by the state agency of a notice in writing or electronically that the offerer's offer is unsuccessful.

(ii) Such notice shall be provided to all unsuccessful offerers by the state agency for the specific procurement.

(iii) The state agency, upon a request made within fifteen days of release of the written or electronic notice from the unsuccessful offerer for a debriefing, shall schedule the debriefing to occur within a reasonable time of such request. Debriefings shall be conducted by the state agency with the unsuccessful offerer in-person, provided, however, the parties may mutually agree to utilize other means such as, but not limited to, by telephone, video-conferencing or other types of electronic communications. State agency personnel participating in the debriefing discussion shall have been involved with and knowledgeable about the procurement and the evaluation and selection of the successful offerer or offerers.

(iv) Such debriefing shall include, but need not be limited to: (A) the reasons that the proposal, bid or offer submitted by the unsuccessful offerer was not selected for award; (B) the qualitative and quantitative analysis employed by the agency in assessing the relative merits of the proposals, bids or offers; (C) the application of the selection criteria to the unsuccessful offerer's proposal; and (D) when the debriefing is held after the final award, the reasons for the selection of the winning proposal, bid or offer. The debriefing shall also provide, to the extent practicable, general advice and guidance to the unsuccessful offerer concerning potential ways that their future proposals, bids or offers could be more responsive.

d. All offers may be rejected. Where provided in the solicitation, separable portions of offers may be rejected.

e. Every offer shall be firm and not revocable for a period of sixty days from the bid opening, or such other period of time specified in the solicitation to the extent not inconsistent with section 2-205 of the uniform commercial code. Subsequent to such sixty day or other specified period, any offer is subject to withdrawal communicated in a writing signed by the offeror.

f. Prior to making an award of contract, each state agency shall make a determination of responsibility of the proposed contractor which shall supplement, as appropriate, but not supersede the determination of responsibility that may be required pursuant to section one hundred thirty-nine-k of this chapter.

g. A procurement record shall be maintained for each procurement identifying, with supporting documentation, decisions made by the commissioner or state agency during the procurement process. The procurement record shall include, but not be limited to each contract amendment and the justification for each.

10. Letting of contracts. Contracts for commodities shall be awarded on the basis of lowest price to a responsive and responsible offerer. Contracts for services shall be awarded on the basis of best value from a responsive and responsible offerer. Multiple awards for services and commodities shall be conducted in accordance with paragraph c of this subdivision.

a. Selection and award shall be a written determination in the procurement record made by the commissioner or a state agency in a manner consistent with the provisions of the solicitation. In the event two offers are found to be substantially equivalent, price shall be the basis for determining the award recipient or, when price and other factors are found to be substantially equivalent, the determination of the commissioner or agency head to award a contract to one or more of such bidders shall be final. The basis for determining the award shall be documented in the procurement record.

b. (i) Single or sole source procurements for services or commodities, or procurements made to meet emergencies arising from unforeseen causes, may be made without a formal competitive process and shall only be made under unusual circumstances and shall include a determination by the commissioner or the state agency that the specifications or requirements for said purchase have been designed in a fair and equitable manner. The purchasing agency shall document in the procurement record, subject to review by the state comptroller, the bases for a determination to purchase from a single source or sole source, or the nature of the emergency giving rise to the procurement.

(ii) State agencies shall minimize the use of single source procurements and shall use single source procurements only when a formal competitive process is not feasible. State agencies shall document in the procurement record the circumstances and the material and substantial reasons why a formal competitive process is not feasible. The term of a single source procurement contract shall be limited to the minimum period of time necessary to ameliorate the circumstances which created the material and substantial reasons for the single source award. Not later than thirty days after the contract award, state agencies shall, for all single source procurement contracts, make available for public inspection on the agency website, a summary of the circumstances and material and substantial reasons why a competitive procurement is not feasible. Any information which the contracting agency is otherwise prohibited by law from disclosing pursuant to sections eighty-seven and eighty-nine of the public officers law, shall be redacted from the documentation published on the agency website.

c. The commissioner or state agency may elect to award a contract to one or more responsive and responsible offerers provided, however, that the basis for the selection among multiple contracts at the time of purchase shall be the most practical and economical alternative and shall be in the best interests of the state, and further provided that the requirements set forth herein shall not preclude the commissioner from establishing multiple award contracts for reasons including increased opportunities for small businesses to participate in state contracts.

d. It shall be in the discretion of the commissioner or state agency to require a bond or other guarantee of performance, and to approve the amount, form and sufficiency thereof.

e. The commissioner may authorize purchases required by state agencies or other authorized purchasers by letting a contract pursuant to a written agreement, or by approving the use of a contract let by any department, agency or instrumentality of the United States government and/or any department, agency, office, political subdivision or instrumentality of any state or states. A state agency purchaser shall document in the procurement record its rationale for the use of a contract let by any department, agency or instrumentality of the United States government or any department, agency, office, political subdivision or instrumentality of any other state or states. Such rationale shall include, but need not be limited to, a determination of need, a consideration of the procurement method by which the contract was awarded, an analysis of alternative procurement sources including an explanation why a competitive procurement or the use of a centralized contract let by the commissioner is not in the best interest of the state, and the reasonableness of cost.

f. The commissioner is authorized to let centralized contracts, in accordance with the procedures of this section, for joint purchasing by New York state and any department, agency or instrumentality of the United States government and/or any state including the political subdivisions thereof; provided however that any entity incurring a liability under such contract shall be responsible for discharging said liability.

11. Reasonableness of results. It shall be the responsibility of the head of each state agency to periodically sample the results of the procurement process to test for reasonableness; to ensure that the results withstand public scrutiny and that the quality and the price of the purchase makes sense; and to ensure that purchasing is conducted in a manner consistent with the best interests of the state.

12. Review by the office of the state comptroller. Review by the office of the state comptroller shall be in accordance with section one hundred twelve of this chapter. If the contracting agency has not complied with one or more provisions of this article, the state comptroller may approve the awarded contract if:

a. the contracting agency determines that the noncompliance was a non-material deviation from one or more provisions of this article. For the purposes of this subdivision "non-material deviation" shall mean that such noncompliance did not prejudice or favor any vendor or potential vendor, such noncompliance did not substantially affect the fairness of the competitive process, and that a new procurement would not be in the best interest of the state. Such determination by the contracting agency and the state comptroller shall be documented in the procurement record; and

b. the state comptroller concurs in such determination.

13. Technological procurement improvements. The state procurement council may request that the office of general services provide, or recommend to the state comptroller to provide for the utilization of technological advances and efficiencies in the procurement process including, but not limited to, electronic ordering and payment, procurement cards and similar improvements.

14. Reporting by the state comptroller. To support transparency in the state's procurement process and prudent procurement management, oversight and policy-making, the state comptroller shall submit a report to the state procurement council, the governor, the commissioner of the office of general services, the director of the budget, and the legislative fiscal committees containing data related to state agency contracts. Such report shall be made annually, on a fiscal year basis by the first of July of the next succeeding year.

a. For state agency contracts, such report shall include:
(i) a list of all active contracts as of the end of the fiscal year;
(ii) a list of all contracts reviewed by the office of the state comptroller during the fiscal year;
(iii) a list of contract award protests reviewed by the office of the state comptroller and the resolution thereof; and
(iv) for consulting contracts subject to approval of the state comptroller, a report of planned and actual employment under each contract.

b. The lists required pursuant to subparagraphs (i) and (ii) of paragraph a of this subdivision shall include, to the extent reasonably available, the following information related to each contract:

(i) the state agency letting the contract;

(ii) the state agency for which the contract is let, if different;

(iii) whether an agency contract or centralized contract;

(iv) vendor name and address;

(v) a description of the contract. For contracts let under section nine of the public buildings law, the description shall denote the scope of work of the contract and the nature of the emergency for which it was let;

(vi) contract start and end dates;

(vii) the dollar value of the contract;

(viii) for contracts subject to approval by the state comptroller, whether approved or non-approved, the date of such approval/non-approval, and if non-approved, the reason or reasons therefor;

(ix) life to date and fiscal year expenditures against the contract and by which agencies;

(x) major contract category, including, but not limited to, consultant, construction, equipment, grants, leases, land claim, miscellaneous services, printing, repayment agreements, revenue agreements, intergovernmental agreements, and commodities;

(xi) source selection method, including "lowest price", "best value", sole source, single source, negotiated and/or emergency procurement;

(xii) number of bids/proposals received by the contracting agency; and

(xiii) subtotals as deemed applicable.

c. The report required pursuant to subparagraph (iv) of paragraph a of this subdivision shall include:

(i) information required to be reported by the contractor annually by the employment category within the contract, including the planned number of employees to provide services under the contract, the planned number of hours to be worked under the contract, and the total compensation planned under the contract; and

(ii) information required to be reported by the contractor annually pursuant to paragraph g of subdivision four of this section, specifically, the actual number of employees, by employment category within the contract, employed to provide services under the contract, the number of hours worked and total compensation under the contract.

d. For the purposes of the report required pursuant to subparagraph (iv) of paragraph a of this subdivision, a "contract for consulting services" shall mean any contract entered into by a state agency for analysis, evaluation, research, training, data processing, computer programming, engineering, environmental health and mental health services, accounting, auditing, paralegal, legal, or similar services. Such report shall be available for public inspection and copying pursuant to section eighty-seven of the public officers law provided that in disclosing such reports pursuant to the public officers law, the agency making the disclosure shall redact the name, social security number and other personal information of any individual employee or consultant that is included in such document.

e. The information required by this subdivision shall be provided in electronic format in such form as prescribed by the state comptroller such that the data can be searched and sorted.

f. All reports required under this subdivision shall be available for public inspection and copying pursuant to section eighty-seven of the public officers law provided that in disclosing such reports pursuant to the public officers law, the agency making the disclosure shall redact the name or social security number of any individual employee that is included in such document.

15. Reporting by agencies. a. State agencies shall report annually, on a fiscal year basis, by July first of the ensuing year to the state procurement council, the governor, the legislative fiscal committees and the state comptroller the total number and total dollar value of single source contracts awarded by the agency during the fiscal year, and the percentage such contracts represent of the agency's total number and total dollar value of contract awards during the reporting period.

b. Each state agency shall include with its report an assessment by the agency head of the agency's efforts to minimize the award of single source contracts.

c. All reports required under this subdivision shall be available for public inspection and copying pursuant to section eighty-seven of the public officers law provided that in disclosing such reports pursuant to the public officers law, the agency making the disclosure shall redact the name or social security number of any individual employee that is included in such document.

* NB Repealed June 30, 2031

§ 163-a. Vendor preparation of specifications for technology procurements; prohibitions. If a vendor prepares and furnishes specifications for a state agency technology procurement proposal, to be used in a competitive acquisition, such vendor shall not be permitted to bid on such procurement, either as a prime vendor or as a subcontractor. Contracts for evaluation of offers for products or services shall not be awarded to a vendor that would then evaluate its own offers for products or services. Such restrictions shall not apply where:

1. The vendor is the sole source or single source of the product or service;

2. More than one vendor has been involved in preparing the specifications for a procurement proposal;

3. A vendor has furnished at government request specifications or information regarding a product or service they provide, but such vendor has not been directly requested to write specifications for such product or service or an agency technology procurement proposal; or

4. The state agency together with the office of information technology services determines that the restriction is not in the best interest of the state. Such office shall notify each member of the advisory council established in article one of the state technology law of any such waiver of these restrictions.

*** § 163-b. Environmentally-sensitive cleaning and maintenance products.** The commissioner of general services shall maintain a list of contractors which produce or manufacture or offer for sale environmentally-sensitive cleaning and maintenance products in the form, function and utility generally used by elementary and secondary schools in accordance with specifications or guidelines promulgated pursuant to section four hundred nine-i of the education law.

* NB Effective June 30, 2031

§ 163-c. Purchase or lease of zero emission vehicles and charging or fueling infrastructure. 1. (a) Each state agency shall include requirements in any procurement for the purchase or lease of zero emission vehicles and charging or fueling infrastructure that the components and parts used or supplied in the performance of the contract or any subcontract thereto shall be produced or made in whole or substantial part in the United States, its territories or possessions and that final assembly of the zero emission vehicles and charging or fueling infrastructure shall occur in the United States, its territories or possessions.

(b) The commissioner of general services, in consultation with the New York state energy research and development authority, may waive the contracting requirements set forth in paragraph (a) of this subdivision if the commissioner of general services determines that the requirements would not be in the public interest, would result in unreasonable costs, or that obtaining such zero emission vehicles and charging or fueling infrastructure components and parts in the United States, its territories or possessions, would increase the cost of a contract for zero emission vehicles and charging or fueling infrastructure by an unreasonable amount, or such zero emission vehicles and charging or fueling infrastructure components and parts cannot be produced, made, or assembled in the United States, its territories or possessions, in sufficient and reasonably available quantities or of satisfactory quality. Such determination must be made on an annual basis no later than December thirty-first after providing notice and an opportunity for public comment, and be made publicly available, in writing, on the website of the office of general services with a detailed explanation of the findings leading to such determination. If the commissioner of general services has issued determinations for three consecutive years that no such waiver is warranted pursuant to this paragraph, then the commissioner of general services shall no longer be required to provide the annual determination required by this paragraph.

2. (a) Nothing in this section shall alter the rights or benefits, and privileges, including but not limited to terms and conditions of employment, civil service status, and collective bargaining unit membership, of any current employees of the state or any agency.

(b) Nothing in this section shall result in: (i) the discharge, displacement, or loss of position, including partial displacement such as a reduction in the hours of non-overtime work, wages, or employment benefits; (ii) the impairment of existing collective bargaining agreements; (iii) the transfer of existing duties and functions; or (iv) the transfer of future duties and functions, of any currently employed worker of the state or any agency who agrees to be retrained.

(c) Prior to the beginning of the initial procurement process for zero emission vehicles, each state agency shall create and implement a workforce development report that: (i) estimates the number of current positions in the agency that would be substantially changed as a result of the proposed purchase or lease of zero emission vehicles, and the number of positions expected to be created by the purchase or lease over the intended life of the proposed purchase or lease; (ii) identifies gaps in skills of its current workforce that are needed to operate and maintain zero emission vehicles; (iii) includes a comprehensive plan to transition, train, or retrain employees that are impacted by the proposed purchase or lease; and (iv) contains an estimated budget to transition, train, or retrain employees that are impacted by the proposed purchase or lease.

(d) Nothing in this section shall: (i) limit the rights of employees pursuant to a collective bargaining agreement, or (ii) alter the existing representational relationships among collective bargaining representatives or the bargaining relationships between the employer and any collective bargaining representative. Employees of public entities serving in positions in newly created titles shall be assigned to the appropriate bargaining unit.

(e) Prior to beginning the initial procurement process for zero emission vehicles, the office of employee relations, in consultation with the state agencies involved, shall inform the employees' collective bargaining representative of any potential impact on its members or unit, including positions that may be affected as a result of the proposed purchase or lease.

§ 163-d. Decarbonization plans for state-owned fleet vehicles. 1. Each state agency shall prepare a state fleet decarbonization plan for purchase or lease of state agency vehicles. The state fleet decarbonization plans for light-duty non-emergency vehicles shall be prepared on or before December thirty-first, two thousand twenty-three, and the state fleet decarbonization plans for medium- and heavy-duty vehicles shall be prepared on or before December thirty-first, two thousand twenty-five. Such plans shall include interim targets for achieving fleet decarbonization goals.

2. All state agency light-duty non-emergency vehicles shall be zero emission vehicles by no later than December thirty-first, two thousand thirty-five, and all state agency medium- and heavy-duty vehicles shall be zero emission vehicles by no later than December thirty-first, two thousand forty, unless a zero emission vehicle is not feasible for a particular application.

*** § 163-e. Restriction on purchasing certain technology which poses a security threat.** 1. (a) Notwithstanding any inconsistent provision of law, the state and any department, bureau, board, commission, authority, and any other agency or instrumentality of the state shall not enter into or renew any contract or agreement to procure technology, including hardware, systems, devices, software, or services that include embedded or incidental information technology, which are prohibited from federal procurement pursuant to section 889 of Public Law 115-232 of 2018.

(b) The term "technology" shall have the same meaning as such term is defined in subdivision ten of section one hundred sixty of this article.

2. The office of information technology services shall, in consultation with the division of homeland security and emergency services and the office of general services, establish and update regularly a list of restricted technology. Technology on this list shall not be procured by any state agency, state or local authority, or political subdivision unless a waiver is issued pursuant to subdivision three of this section or the office of information technology services determines that the technology shall only be restricted in limited circumstances.

The list shall:

(a) contain technologies that pose a security risk to the state of New York or its political subdivisions. In determining whether technology poses such a risk, the office of information technology services shall consult relevant federal sources, including the department of defense inspector general report no. DODIG-2019-106, as well as any other source that shall be determined to be relevant; and

(b) be published online and communicated to all relevant procurement officers in all state agencies, state authorities, and political subdivisions.

3. The office of information technology services, in collaboration with the division of homeland security and emergency services, the office of general services, the division of military and naval affairs, and the chief cyber officer, may provide a waiver from this section if:

(a) any such entity determines the waiver is in the interests of the state or political subdivision;

(b) no compliant product or service is available to be procured as, and when, needed at United States market prices or a price that is not considered prohibitively expensive; and

(c) such waiver could not reasonably be expected to compromise the security or integrity of a computer network operated by an instrumentality of the state.

(d) Any state agency, state or local authority, or political subdivision seeking a waiver from any federal agency authorized under section 889 of Public Law 115-232 of 2018 must provide notice of any such waiver granted to the office of information technology services within thirty days of waiver approval.

4. An unmanned aerial vehicle or other equipment or service relating to the operation of an unmanned aerial vehicle from a business or entity that would otherwise be subject to restriction under subdivision one or two of this section must be exempt from such restriction if:

(a) any photograph, image, recording or other information collected by the state agency, state or local authority, or political subdivision from the operation of the unmanned aerial vehicle or other equipment or service relating to the operation of the unmanned aerial vehicle:

(i) is stored and maintained exclusively within the United States; and

(ii) is not accessible to the business or entity that would otherwise be subject to restriction; or

(iii) is operated using software developed and maintained in the United States.

(b) the provisions of this subdivision shall not be construed to discourage the purchase or acquisition of any unmanned aerial vehicle or other equipment or service relating to the operation of an unmanned aerial vehicle that is manufactured in the United States.

5. Nothing in this section shall be construed:

(a) to require any technology resident in equipment, systems, or services as of the day before the effective date of this section to be removed or replaced;

(b) to prohibit or limit the utilization of such technology throughout the lifecycle of such existing equipment; or

(c) to require the recipient of a state contract, grant, loan, or loan guarantee to replace technology resident in equipment, systems, or services before the effective date of this section.

* NB Effective December 19, 2027

§ 164. Exemptions. Services and commodities such as are incident to the performance of a contract for labor and material and which are subject to the jurisdiction of the public service commission or subject to the jurisdiction of another similar entity shall be exempt from the provisions of this article with respect to purchasing and contracting so long as no competition exists for the particular service required by the state agency.

§ 165. Purchasing restrictions. 1. Definitions. a. "Non-tropical hardwood species" shall mean any and all hardwood that grows in any geographically temperate regions, as defined by the United States Forest Service, and is similar to tropical hardwood in density, texture, grain, stability or durability. Non-tropical hardwoods, the use or purchase of which shall be preferred under this article, shall include, but not be limited to the following species:

Scientific Name	Common Name
Fraxinus americana	Ash
Tila americana	Basswood
Fagus grandifolia	Beech
Betula papyrifera	Birch
Juglans cinerea	Butternut
Prunus serotina	Cherry
Populus spp.	Cottonwood
Ulmus spp.	Elms
Nyssa sylvatica	Black gum
Liquidambar styracifula	Red gum
Celtis laevigata	Hackberry
Hicoria spp.	Hickory
Acer spp.	Maples
Quercus spp.	Oaks
Hicoria spp.	Pecan
Liriodendron tulipi fera	Yellow Poplar
Platanus occidentalis	Sycamore
Juglans nigra	Black Walnut

b. "Tropical hardwood" shall mean any and all hardwood, scientifically classified as angiosperm, that grows in any tropical moist forest. Tropical hardwoods shall be the following species:

Scientific Name	Common Name

Vouacapous americana	Acapu
Pericopsis elata	Afrormosis
Shorea almon	Almon
Peltogyne spp.	Amaranth
Guibourtia ehie	Amazaque
Aningeris spp.	Aningeria
Dipterocarpus grandiflorus	Apilong
Ochroma lagopus	Balsa
Virola spp.	Banak
Anisoptera thurifera	Bella Rose
Guibourtis arnoldiana	Benge
Deterium Senegalese	Boire
Priora copaifera	Cativo
Antiaris africana	Chenchen
Dalbergis retusa	Concobola
Cordia spp.	Cordia
Diospyros spp.	Ebony
Aucoumes klaineana	Gaboon
Chlorophors excelsa	Iroko
Acacia koa	Koa
Pterygota macrocarpa	Koto
Shorea negrosensis	Red Lauan
Pentacme contorta	White Lauan
Shores ploysprma	Tanguile
Terminalia superba	Limba
Aniba duckei	Louro
Kyaya ivorensis	Africa Mahogany
Swletenia macrophylla	Amer. Mahogany
Tieghemella leckellii	Makora
Distemonanthus benthamianus	Movingui
Pterocarpus soyauxii	African Padauk
Pterocarpus angolensis	Angola Padauk
Aspidosperma spp.	Peroba
Peltogyne spp.	Purpleheart
Gonystylus spp.	Ramin
Dalbergia spp.	Rosewood
Entandrophragm a cylindricum	Sapela

Shores phillippinensis	Sonora
Tectona grandis	Teak
Lovoa trichilloides	Tigerwood
Milletia laurentii	Wenge
Microberlinia brazzavillensis	Zebrawood

c. "Tropical rain forests" shall mean any and all forests classified by the scientific term "Tropical moist forests", the classification determined by the equatorial region of the forest and average rainfall.

d. "Tropical wood products" shall mean any wood products, wholesale or retail, in any form, including but not limited to veneer, furniture, cabinets, paneling, moldings, doorskins, joinery, or sawnwood, which are composed of tropical hardwood except plywood.

e. "Secondary materials" means any material recovered from or otherwise destined for the waste stream, including, but not limited to, post-consumer material, industrial scrap material and overstock or obsolete inventories from distributors, wholesalers and other companies but such term does not include those materials and by-products generated from, and commonly reused within, an original manufacturing process.

2. Prohibition on purchase of tropical hardwoods.

a. Except as hereinafter provided, the state and any governmental agency or political subdivision or public benefit corporation of the state shall not purchase or obtain for any purpose any tropical hardwoods or tropical hardwood products, wholesale or retail, in any form.

b. The provisions of paragraph a of this subdivision shall not apply to:

(i) Any hardwoods purchased from a sustained, managed forest; or

(ii) Any binding contractual obligations for purchase of commodities entered into prior to August twenty-fifth, nineteen hundred ninety-one; or

(iii) The purchase of any tropical hardwood or tropical hardwood product for which there is no acceptable non-tropical hardwood species; or

(iv) Where the contracting officer finds that no person or entity doing business in the state is capable of providing acceptable non-tropical hardwood species sufficient to meet the particular contract requirements; or

(v) Where the inclusion or application of such provisions will violate or be inconsistent with the terms or conditions of a grant, subvention or contract in an agency of the United States or the instructions of an authorized representative of any such agency with respect to any such grant, subvention or contract; or

(vi) Where inclusion or application of such provisions results in a substantial cost increase to the state, government agency, political subdivision, public corporation or public benefit corporation.

c. (i) In the case of any bid proposal or solicitation, request for bid or proposal or contract for the construction of any public work, building maintenance or improvement for or on behalf of the state and any governmental agency or political subdivision or public benefit corporation of the state, it shall not require or permit the use of any tropical hardwood or wood product.

(ii) Every bid proposal, solicitation, request for bid or proposal and contract for the construction of any public work, building maintenance or improvement shall contain a statement that any bid, proposal or other response to a solicitation for bid or proposal which proposes or calls for the use of any tropical hardwood or wood product in performance of the contract shall be deemed non-responsive.

d. The provisions of paragraph c of this subdivision shall not apply:

(i) To bid packages advertised and made available to the public or any competitive and sealed bids received or entered into prior to August twenty-fifth, nineteen hundred ninety-one; or

(ii) To any amendment, modification or renewal of a contract, which contract was entered into prior to August twenty-fifth, nineteen hundred ninety-one, where such application would delay timely completion of a project or involve an increase in the total monies to be paid under that contract; or

(iii) Where the contracting officer finds that:

(A) No person or entity doing business in the state is capable of performing the contract using acceptable non-tropical hardwood species; or

(B) The inclusion or application of such provisions will violate or be inconsistent with the terms or conditions of a grant, subvention or contract with an agency of the United States or the instructions of an authorized representative of any such agency with respect to any such grant, subvention or contract; or

(C) The use of tropical woods is deemed necessary for purposes of historical restoration and there exists no available acceptable non-tropical wood species.

3. Purchasing of commodities for state use.

a. For the purposes of this subdivision, the following terms shall have the meanings set forth herein. "Recycled commodity" shall mean any commodity that has been manufactured from secondary materials as defined in subdivision one of section two hundred sixty-one of the economic development law and that meets secondary material content requirements adopted by the office of general services, which shall be consistent, to the extent practicable, with regulations promulgated pursuant to section 27-0717 of the environmental conservation law or, if no such requirements have been adopted or no such product is available, meets the secondary material content requirements adopted by any state agency with respect to a specific commodity procurement by such agency. "Remanufactured" shall mean any commodity that has been restored to its original performance standards and function and is thereby diverted from the solid waste stream, retaining, to the extent practicable, components that have been through at least one life cycle and replacing consumable or normal wear components. "Recyclable" shall mean any commodity that can be collected, separated, or otherwise recovered from the solid waste stream for reuse, remanufacture or assembly of another commodity, through a widely available and easily accessible program.

b. Consistent with determinations of need required by subdivision five of section one hundred sixty-three of this article, the commissioner and state agencies shall purchase recycled, remanufactured or recyclable commodities when such commodities meet their form, function and utility and shall consider the cost of the commodity over its lifecycle. The commissioner and a state agency shall also have the authority to determine that for reasons of public health or safety, a recycled, remanufactured or recyclable commodity should not be purchased. Such determinations shall be documented in the procurement record.

(i) A state agency shall purchase recycled commodities at a cost premium only if (A) the cost premium associated with a commodity which has recycled content does not exceed ten percent above the cost of a commodity made without recycled content or, (B) the cost of a recycled commodity that contains at least fifty percent secondary materials generated from the waste stream in New York state, does not exceed a cost premium of fifteen percent above the cost of a comparable commodity.

(ii) A state agency shall not be required to purchase recyclable or remanufactured commodities at a cost premium unless such commodity also constitutes a "recycled commodity" as defined in this subdivision and that as such a recycled commodity, it has been offered for sale in conformance with the standards for application of a cost premium for recycled commodities as set forth in clauses (A) and (B) of subparagraph (i) of this paragraph.

c. The commissioner shall periodically review the general specifications in order to eliminate, wherever feasible, discriminations against the procurement of commodities manufactured with recovered materials or remanufactured materials; and shall annually review the paper specifications to consider increasing the percentage of recycled paper in paper commodity purchases.

d. Whenever the commissioner or other state agencies shall purchase or cause the purchase of printing on recycled paper, he or she shall require, to the extent feasible, the printed material to meet the requirements of subdivision two of section 27-0717 of the environmental conservation law and regulations promulgated pursuant thereto, and to include a printed statement or symbol which indicates that the document is printed on recycled paper.

e. Each state agency shall devise, institute and maintain a program to source separate waste paper generated within state office facilities. Such a program shall include marketing arrangements and appropriate procedures to ensure the recovery of discarded paper in a uncontaminated condition.

f. Each state agency shall devise and institute a program to source separate all other waste generated within state office facilities that is not covered by paragraph e of this subdivision. Such program shall include marketing arrangements and appropriate procedures to ensure the maximum recovery of such waste.

g. In addition to carrying out the provisions of paragraphs e and f of this subdivision, the commissioner shall identify and implement specific steps which will reduce, to the maximum extent practicable, waste generated in state facilities and maximize the recovery and reuse of secondary materials from such facilities. Such steps and their implementation shall be reviewed from time to time but no less frequently than annually or upon receiving recommendations for additional steps from the department of environmental conservation or the environmental facilities corporation.

h. All state agencies shall fully cooperate with the commissioner in all phases of implementing the provisions of this section.

i. The commissioner shall report annually to the governor and the legislature by September first concerning the quantities of recycled paper purchased by the office of general services and by state agencies pursuant to paragraph c of this subdivision, and concerning the amounts of waste recycled from state offices and other facilities pursuant to paragraphs e and f of this subdivision, the extent of waste reduction, the percentage of the total waste stream which is recycled, the kinds of materials eliminated from the waste stream, the full avoided costs of proper collection and disposal costs of implementing the programs under this section, the specific activities undertaken, goals for the subsequent year resulting from the implementation of steps pursuant to paragraph g of this subdivision, and remaining issues and areas for improvement. Such reports shall be widely disseminated as a means of assisting those outside state government in the design and implementation of waste reduction and recycling programs, through discussion of the state's experience in implementing all program aspects such as collection, sorting, handling, storage and marketing, and the resulting accomplishments.

j. The commissioner shall submit to the director of the budget, the chairman and ranking minority member of the senate finance committee and the chairman and ranking minority member of the assembly ways and means committee an evaluation of all the source separation programs implemented under this subdivision, for paper and other waste prepared by an independent entity. Such evaluation shall be submitted by September first, nineteen hundred ninety-six and by September first, every two years thereafter.

4. Special provisions for purchase of available New York food products.

a. Except as otherwise provided in this subdivision, when letting contracts for the purchase of food products on behalf of facilities and institutions of the state, solicitation specifications of the office of general services and any other agency, department, office, board or commission may require provisions that mandate that all or some of the required food products are grown, produced or harvested in New York state, or that any processing of such food products take place in facilities located within New York state.

(i) All such solicitations for the purchase of food products shall include the list of food products developed by the commissioner of agriculture and markets pursuant to paragraph b of this subdivision; and

(ii) notice that such food products are available in sufficient quantities for competitive purchasing and that the list was developed to assist the state in increasing purchases of New York state food products.

b. The commissioner of agriculture and markets shall determine, using uniform criteria, those food products for which the requirements of this subdivision are deemed beneficial and shall promulgate and forward to the appropriate agencies a list of such food products, and shall in addition ascertain those periods of time each year that those food products are available in sufficient quantities for competitive purchasing and shall forward such information to purchasing agencies. The commissioner of agriculture and markets shall update such list as often as is deemed by him or her to be necessary.

c. (i) Prior to issuing a solicitation for such food products, purchasing agencies shall advise the commissioner of agriculture and markets of the quantities of each food product on the list promulgated by the commissioner of agriculture and markets to fulfill that agency's purchasing needs.

(ii) The commissioner of agriculture and markets will then make a determination of whether those products required by the purchasing agency are available in sufficient quantities to satisfy the purchasing agency's requirements.

(iii) Upon a determination by the commissioner of agriculture and markets that the food products required by the purchasing agency are available in sufficient quantities to fulfill the agency's purchasing needs, the purchasing agency may include in its solicitation a requirement that all or some of those food products are grown, produced or harvested in New York state, or that any processing of such food products take place in facilities located within New York state.

(iv) Upon a determination by the commissioner of agriculture and markets that such food products are not available in sufficient quantities to fulfill the agency's purchasing needs, the purchasing agency shall issue a solicitation that does not require that all or some of those food products are grown, produced or harvested in New York state, or that any processing of such food products take place in facilities located within New York state. In such cases, the purchasing agency may include such requirements in the next contract for such food products that is let if at such time those food products are available in sufficient quantities. If at that time, those food products are not available in sufficient quantities, the requirement shall again be waived until such time as the products are available.

(v) In the event that the purchasing agency receives no offers that meet the agency's requirement that all or some of the food products are grown, produced or harvested in New York state, or that any processing of such food products take place in facilities located within New York state, it may waive the provisions of this subdivision and award a contract in accordance with other applicable statutes. In addition, if the commissioners of agriculture and markets, economic development and any such individual agency shall agree as to the deleterious economic impact of specifications requiring such purchases, such agencies may waive the provisions of this subdivision for such purchases.

d. The commissioner, and the commissioner of agriculture and markets, shall issue regulations for the implementation of this subdivision, including but not limited to:

(i) establishing guidelines that will assist agencies in increasing their use and purchase of New York state food products;

(ii) publishing such purchasing guidelines on the office of general services website, disseminating such guidelines to agencies and training contracting personnel on implementing such guidelines; and

(iii) providing for monitoring of implementation.

e. Notwithstanding any other section of law, rule, regulation or statute, the department of agriculture and markets shall supply information required by paragraph b of this subdivision to the office of general services and to all other appropriate agencies.

f. (i) With each offer, the offerer shall certify that the food products provided pursuant to that solicitation will be in conformity with the provisions of the percentage required to meet or exceed the requirements in the solicitation specifying that all or some of the food products be grown, produced, or harvested within New York state or that any processing of such food products take place in facilities located within New York state.

(ii) Any successful offerer who fails to comply with the provisions of this subdivision, at the discretion of such agency, board, office or commission, shall forfeit the right to bid on contracts let under the provisions of this subdivision for a period of time to be determined by the commissioner and the commissioner of agriculture and markets.

(iii) Every successful offerer shall:

(1) review the list of New York state food products developed pursuant to paragraph b of this subdivision to determine whether any such products are being provided under their contracts;

(2) report to the procuring agency all of the food products and processed food procured under such contracts, categorized by specific type, together with the dollar value of each such type procured under such contract, to the extent practicable and known to such vendor; and

(3) for each such type of food product or processed food included on the list of New York state food products, report to the procuring agency, to the extent practicable and known to such vendor:

(a) any such New York state food product procured under such contract, together with the dollar value of each such type procured under such contract;

(b) any such food product from outside of New York state procured under such contract during its listed New York state availability period, together with the dollar value of each such type procured under such contract; and

(c) any other such food product from outside of New York state or processed food from facilities outside of New York state procured under such contract from outside New York state, together with the dollar value of each such type procured under such contract.

g. No later than December first of each year the commissioner shall annually report to the governor and legislature on the implementation of this subdivision. Such report shall include, at minimum:

(i) a description of the office's efforts to improve and increase the tracking of information relating to New York state food procured by agencies; and

(ii) the information collected pursuant to paragraph f of this subdivision, compiled to provide the following, disaggregated by food product and processed food:

(a) the total dollar value of New York state food products procured by agencies;

(b) the total dollar value of food products from outside of New York state procured by agencies during their listed New York state availability periods; and

(c) the total dollar value of all other food products from outside of New York state and processed food from facilities outside of New York state.

h. The commissioner and the commissioner of agriculture and markets, shall advise and assist the chancellor of the state university of New York in extending the benefits of the provisions of this subdivision to the university and shall modify any regulations or procedures heretofore established pursuant to this subdivision, in order to facilitate such participation.

4-a. Favored source status for New York state labelled wines. a. In order to advance specific economic goals, New York state labelled wines, as defined in subdivision twenty-a of section three of the alcoholic beverage control law, shall have favored source status for the purposes of procurement in accordance with the provisions of this subdivision. Procurement of these New York state labelled wines shall be exempt from the competitive procurement provisions of section one hundred sixty-three of this article and other competitive procurement statutes. Such exemption shall apply to New York state labelled wines as defined in subdivision twenty-a of section three of the alcoholic beverage control law produced by a licensed winery as defined in section seventy-six of the alcoholic beverage control law.

b. The commissioner of taxation and finance, in consultation with the commissioners of the state liquor authority shall prepare a list of wines that are eligible as determined by the criteria in paragraph a of this subdivision and that are available and are being provided, for purchase by state agencies, public benefit corporations, commissions or political subdivisions from those entities which produce such New York state labelled wine. Such list may include references to catalogs and other descriptive literature which are available directly from any winery that produces wine accorded favored source status under this subdivision. The commissioner shall make this list available to prospective vendors, state agencies, public benefit corporations, political subdivisions and other interested parties. Any wines that meet the criteria under paragraph a of this subdivision shall be eligible for this favored source status.

c. The state procurement council in consultation with the commissioners of the state liquor authority, and upon application from a winery, will determine if a particular New York state labelled wine meets the required criteria under paragraph a of this subdivision for favored source status, and if so, such wine shall be added to the list of favored source status New York state labelled wines. In order to insure that such list reflects current production and/or availability of commodities and services, the state procurement council may delete at the request of a winery a favored wine from the list established by the criteria in paragraph a of this subdivision. The state procurement council will also determine if a particular wine no longer meets the required definition under paragraph a of this subdivision for favored source status, and if it does not, such wine shall be deleted from the list of favored source status or favored wines.

d. The commissioners of the state liquor authority, in consultation with the commissioner of taxation and finance and office of general services, shall make every effort to encourage state agencies, public authorities and political subdivisions when they purchase any quantity of wine to purchase those wines that have been granted favored source status as determined by the commissioners of the state liquor authority and the state procurement council.

e. The list shall be maintained by the office of general services in accordance with provisions of section one hundred sixty-two of this article and shall be revised as necessary to reflect the additions and deletions of wines as determined by the state procurement council.

5. Nondiscrimination in employment in Northern Ireland.

a. For the purposes of this subdivision "MacBride Fair Employment Principles" shall mean those principles relating to nondiscrimination in employment and freedom of work place opportunity which would require employers doing business in Northern Ireland to:

(i) increase the representation of individuals from underrepresented religious groups in the work force, including managerial, supervisory, administrative, clerical and technical jobs;

(ii) take steps to promote adequate security for the protection of employees from underrepresented religious groups both at the workplace and while traveling to and from work;

(iii) ban provocative religious or political emblems from the work place;

(iv) publicly advertise all job openings and make special recruitment efforts to attract applicants from underrepresented religious groups;

(v) establish layoff, recall and termination procedures which do not in practice favor a particular religious group;

(vi) abolish all job reservations, apprenticeship restrictions and differential employment criteria which discriminate on the basis of religion;

(vii) develop training programs that will prepare substantial numbers of current employees from underrepresented religious groups for skilled jobs, including the expansion of existing programs and the creation of new programs to train, upgrade and improve the skills of workers from underrepresented religious groups;

(viii) establish procedures to assess, identify and actively recruit employees from underrepresented religious groups with potential for further advancement; and

(ix) appoint a senior management staff member to oversee affirmative action efforts and develop a timetable to ensure their full implementation.

b. (i) With respect to contracts described in subparagraphs (ii) and (iii) of this paragraph, and in accordance with such subparagraphs, state agencies as defined in this article shall not contract for the supply of commodities, service or construction with any contractor who does not agree to stipulate to the following, if there is another contractor who will contract to supply commodities, services or construction of comparably quality at a comparable price or cost: the contractor and any individual or legal entity in which the contractor holds a ten percent or greater ownership interest and any individual or legal entity that holds a ten percent or greater ownership interest in the contractor either (A) have no business operations in Northern Ireland, or (B) shall make lawful steps in good faith to conduct any business operations they have in Northern Ireland in accordance with MacBride Fair Employment Principles, and shall permit independent monitoring of their compliance with such principles.

(ii) In the case of contracts let by a competitive process, whenever the responsive and responsible offerer having the lowest price or best value offer has not agreed to stipulate to the conditions set forth in this subdivision and another responsive and responsible offerer who has agreed to stipulate to such conditions has submitted an offer within five percent of the lowest price or best value offer for a contract to supply commodities, services or construction of comparable quality, the contracting entity shall refer such offers to the commissioner of general services, who may determine, in accordance with applicable law and rules, that it is in the best interest of the state that the contract be awarded to other than the lowest price or best value offer.

(iii) In the case of contracts let by other than a competitive process for goods or services involving an expenditure of an amount greater than the discretionary buying threshold as specified in section one hundred sixty-three of this article, or for construction involving an amount greater than fifteen thousand dollars, the contracting entity shall not award to a proposed contractor who has not agreed to stipulate to the conditions set forth in this subdivision unless the entity seeking to use the commodities, services or construction determines that the commodities, services or construction are necessary for the entity to perform its functions and there is no other responsible contractor who will supply commodities, services or construction of comparable quality at a comparable price. Such determinations shall be made in writing and shall be public documents.

c. Upon receiving information that a contractor who has made the stipulation required by this subdivision is in violation thereof, the contracting entity shall review such information and offer the contractor an opportunity to respond. If the contracting entity finds that a violation has occurred, it shall take such action as may be appropriate and provided for by law, rule or contract, including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the contractor in default.

d. As used in this subdivision, the term "contract" shall not include contracts with governmental and non-profit organizations, contracts awarded pursuant to emergency procurement procedures or contracts, resolutions, indentures, declarations of trust or other instruments authorizing or relating to the authorization, issuance, award, sale or purchase of bonds, certificates of indebtedness, notes or other fiscal obligations, provided that the policies of this subdivision shall be considered when selecting a contractor to provide financial or legal advice, and when selecting managing underwriters in connection with such activities.

e. The provisions of this subdivision shall not apply to contracts for which the state or other contracting entity receives funds administered by the United States department of transportation, except to the extent Congress has directed that the department of transportation not withhold funds from states and localities that choose to implement selective purchasing policies based on agreement to comply with the MacBride Fair Employment Principles, or to the extent that such funds are not otherwise withheld by the department of transportation.

6. Special provisions relating to retaliating against other jurisdictions which discriminate against New York state enterprises in their procurement of products and services.

a. As used in this subdivision, the following terms shall have the following meanings unless a different meaning appears from the context:
(i) "Discriminatory jurisdiction" shall mean any other country, nation, province, state or political subdivision thereof which employs a preference or price distorting mechanism to the detriment of or otherwise discriminates against a New York state business enterprise in the procurement of commodities and services by the same or a non-governmental entity influenced by the same. Such discrimination may include, but is not limited to, any law, regulation, procedure or practice, terms of license, authorization, or funding or bidding rights which requires or encourages any agency or instrumentality of the state

or political subdivision thereof or nongovernmental entity influenced by the same to discriminate against a New York state business enterprise.

(ii) "Foreign business enterprise" shall mean a business enterprise, including a sole proprietorship, partnership, or corporation, which offers for sale, lease or other form of exchange, commodities sought by any state agency and which are substantially produced outside New York state or services, other than construction services, sought by any state agency and which are substantially performed outside New York state. For purposes of construction services, foreign business enterprise shall mean a business enterprise, including a sole proprietorship, partnership or corporation, which has its principal place of business outside New York state.

(iii) "New York state business enterprise" shall mean a business enterprise, including a sole proprietorship, partnership, or corporation, which offers for sale or lease or other form of exchange, commodities which are substantially manufactured, produced or assembled in New York state, or services, other than construction services, which are substantially performed within New York state. For purposes of construction services, a New York state business enterprise shall mean a business enterprise, including a sole proprietorship, partnership, or corporation, which has its principal place of business in New York state.

b. The commissioner of economic development shall have the power and it shall be his or her duty to prepare a list of all discriminatory jurisdictions. The commissioner of economic development shall add to or delete from said list any jurisdiction upon good cause shown. The commissioner of economic development shall deliver a copy of the list to the commissioner, all state agencies, and every public authority and public benefit corporation, a majority of the members of which consist of persons either appointed by the governor or who serve as members by virtue of holding a civil office of the state, or a combination thereof.

c. In including any additional business enterprises on solicitations for the procurement of commodities or services, the commissioner and all state agencies shall not include any foreign business enterprise which has its principal place of business located in a discriminatory jurisdiction contained on the list prepared by the commissioner of economic development pursuant to paragraph b of this subdivision, except, however, business enterprises which are New York state business enterprises as defined by this subdivision.

d. A state agency shall not enter into a contract with a foreign business enterprise, as defined by this subdivision, which has its principal place of business located in a discriminatory jurisdiction contained on the list prepared by the commissioner of economic development pursuant to paragraph b of this subdivision. The provisions of this paragraph and paragraph c of this subdivision may be waived by the head of the state agency if the head of the state agency determines in writing that it is in the best interests of the state to do so. The head of the state agency shall deliver each such waiver to the commissioner of economic development.

e. The commissioner may waive the application of the provisions of paragraph c of this subdivision whenever he or she determines in writing that it is in the best interests of the state to do so.

7. Special provisions regarding the purchasing of apparel or sports equipment by the state university of New York and the city university of New York.

a. Notwithstanding any other provision of law, the various units of the state university of New York, the city university of New York and community colleges shall have authority to:

(i) Determine that a bidder on a contract for the purchase of apparel or sports equipment is not a responsible bidder as defined in section one hundred sixty-three of this article based upon either of the following considerations:

(A) the labor standards applicable to the manufacture of the apparel or sports equipment, including but not limited to employee compensation, working conditions, employee rights to form unions, and the use of child labor, or

(B) the bidder's failure to provide information sufficient for the state agency or corporation to determine the labor conditions applicable to the manufacture of the apparel or sports equipment.

(ii) Include in the internal policies and procedures governing procurement of apparel or sports equipment, where such procurement is not further required to be made pursuant to the competitive bidding requirements of section one hundred sixty-three of this article, a prohibition against the purchase of apparel or sports equipment from any vendor based upon either or both of the following considerations:

(A) the labor standards applicable to the manufacture of the apparel or sports equipment, including but not limited to employee compensation, working conditions, employee rights to form unions, and the use of child labor, or

(B) the bidder's failure to provide sufficient information for said state agencies to determine the labor standards applicable to the manufacture of the apparel or sports equipment.

b. For the purposes of this subdivision the term:

(i) "apparel" shall mean goods, such as, but not limited to, sports uniforms, including gym uniforms, required school uniforms, shoes, including, but not limited to, athletic shoes or sneakers, sweatshirts, caps, hats, and other clothing, whether or not imprinted with a school's name or logo, academic regalia, lab coats and staff uniforms; and

(ii) "sports equipment" shall mean equipment, such as, but not limited to, balls, bats and other goods intended for use by those participating in sports and games.

8. Mercury-free motor vehicles. The commissioner and state agencies shall grant a preference and give priority to the purchase of motor vehicles which are mercury-free taking into consideration competition, price, availability and performance.

9. End point device security. (a) For the purposes of this subdivision "end point device" shall mean personal computing goods that include desktops, laptops, all-in-ones, tablets, mobile or cellular telephones, thin clients, and monitors of various sizes; printers; and multi-functional devices that include imaging devices that combine operations such as copying, printing, scanning and faxing into one machine.

(b) The commissioner and all state agencies, when procuring end point devices, shall be consistent with any relevant standards, guidelines, or guidance developed as part of the National Institute of Standards and Technology (NIST) Cybersecurity Framework.

§ 165-a. Iran divestment. 1. As used in this section, the following definitions shall apply:

(a) "Energy sector" of Iran means activities to develop petroleum or natural gas resources or nuclear power in Iran.

(b) "Financial institution" means the term as used in Section 14 of the Iran Sanctions Act of 1996 (Public Law 104-172; 50 U.S.C. 1701 note).

(c) "Investment" means a commitment or contribution of funds or property, a loan or other extension of credit; and the entry into or renewal of a contract for goods or services.

(d) "Iran" includes the government of Iran and any agency or instrumentality of Iran.

(e) "Person" means any of the following:

(1) A natural person, corporation, company, limited liability company, business association, partnership, society, trust, or any other nongovernmental entity, organization, or group.

(2) Any governmental entity or instrumentality of a government, including a multilateral development institution, as defined in Section 1701(c)(3) of the International Financial Institutions Act (22 U.S.C. 262r(c)(3)).

(3) Any successor, subunit, parent entity, or subsidiary of, or any entity under common ownership or control with, any entity described in subparagraph one or two of this paragraph.

2. For purposes of this section, a person engages in investment activities in Iran if:

(a) The person provides goods or services of twenty million dollars or more in the energy sector of Iran, including a person that provides oil or liquefied natural gas tankers, or products used to construct or maintain pipelines used to transport oil or liquefied natural gas, for the energy sector of Iran; or

(b) The person is a financial institution that extends twenty million dollars or more in credit to another person, for forty-five days or more, if that person will use the credit to provide goods or services in the energy sector in Iran and is identified on a list created pursuant to paragraph (b) of subdivision three of this section as a person engaging in investment activities in Iran as described in paragraph (a) of this subdivision.

3. (a) A person that is identified on a list created pursuant to paragraph (b) of this subdivision as a person engaging in investment activities in Iran as described in subdivision two of this section, shall not be deemed a responsive bidder or offerer pursuant to section one hundred sixty-three of this article.

(b) (1) Not later than one hundred twenty days after the effective date of this section, the commissioner shall develop or contract to develop, using credible information available to the public, a list of persons it determines engage in investment activities in Iran as described in subdivision two of this section. If the commissioner has contracted to develop the list, the list shall be finally developed not later than one hundred twenty days after this section shall take effect. Such list, when completed, shall be posted on the website of the office of general services.

(2) The commissioner shall update the list every one hundred eighty days.

(3) Before finalizing an initial list pursuant to subparagraph one of this paragraph or an updated list pursuant to subparagraph two of this paragraph, the commissioner shall do all of the following before a person is included on the list:

(A) Provide ninety days' written notice of the commissioner's intent to include the person on the list. The notice shall inform the person that inclusion on the list would make the person a non-responsive bidder or offerer. The notice shall specify that the person, if it ceases its engagement in investment activities in Iran as described in subdivision two of this section, may be removed from the list.

(B) The commissioner shall provide a person with an opportunity to comment in writing that it is not engaged in investment activities in Iran. If the person demonstrates to the commissioner that the person is not engaged in investment activities in Iran as described in subdivision two of this section, the person shall not be included on the list.

(4) The commissioner shall make every effort to avoid erroneously including a person on the list.

(5) A person that has a contract with the New York state common retirement fund, the New York state and local employees' retirement system, the New York state and local police and fire retirement system, or the New York state teachers' retirement system, shall not be deemed a person that engages in investment activities in Iran as described in subdivision two of this section on the basis of those contracts or investments with such retirement systems, provided however, that nothing in this subparagraph shall prevent the New York state common retirement fund, the New York state and local employees' retirement system, New York state and local police and fire retirement system or the New York state teachers' retirement system from pursuing a policy of divestment in the Iranian economy.

(c) Notwithstanding paragraph (a) of this subdivision, a state agency may permit a person engaged in investment activities in Iran as described by subdivision two of this section to be deemed a responsive bidder or offerer, on a case-by-case basis with a state agency if:

(1) The investment activities in Iran were made before the effective date of this section, the investment activities in Iran have not been expanded or renewed after the effective date of this section, and the person has adopted, publicized, and is implementing a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran; or

(2) The state agency makes a determination that the commodities or services are necessary for the state agency to perform its functions and that, absent such an exemption, the state agency would be unable to obtain the commodities or services for which the contract is offered. Such determination shall be entered into the procurement record.

4. (a) A state agency shall require a person that submits a bid or offer in response to a notice of procurement, or that proposes to renew an existing procurement contract with a state agency or proposes to assume the responsibility of a contractor pursuant to a procurement contract with a state agency or otherwise proposes to enter into a

contract with a state agency with respect to a contract for commodities, services, construction, or contracts entered pursuant to sections six and seven of the New York state printing and public documents law, section eight of the public buildings law, or section thirty-eight of the highway law, to certify, at the time the bid is submitted or the contract is renewed or assigned, that the person or the assignee is not identified on a list created pursuant to paragraph (b) of subdivision three of this section. A state agency shall include certification information in the procurement record.

(b) A person that submits a bid or offer in response to a notice of procurement or that proposes to renew an existing procurement contract with a state agency or proposes to assume the responsibility of a contractor pursuant to a procurement contract with a state agency, or otherwise proposes to enter into a contract with a state agency with respect to a contract for commodities, services, construction, or contracts entered pursuant to sections six and seven of the New York state printing and public documents law, section eight of the public buildings law, or section thirty-eight of the highway law shall not utilize, on the contract with the state agency, any subcontractor that is identified on a list created pursuant to paragraph (b) of subdivision three of this section.

5. Upon receiving information that a person who has made the certification required by subdivision four of this section is in violation thereof, the state agency shall review such information and offer the person an opportunity to respond. If the person fails to demonstrate that is has ceased its engagement in the investment which is in violation of this act within ninety days after the determination of such violation, then the state agency shall take such action as may be appropriate and provided for by law, rule or contract, including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the contractor in default.

6. The commissioner shall report to the governor and the legislature annually on or before October first, on the status of the federal "Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010" (Public Law 111-195), "the Iran divestment act of 2012", and any

rules or regulations adopted thereunder.

§ 166. Requirements for financed equipment acquisition or financed creation or improvement of information technology systems and related research and development. 1. a. No financed equipment acquisition may be approved by the state comptroller unless the acquisition has been approved by the director of the budget and the outright purchase cost of the equipment is at least fifty thousand dollars for new financed equipment acquisitions during the fiscal year nineteen hundred eighty-eight--eighty-nine, and at least one hundred thousand dollars for new financed acquisitions during subsequent fiscal years provided, however, that the comptroller may issue regulations establishing higher minimum outright purchase costs. Multiple items of the same type of equipment or related items of equipment procured pursuant to a single request for proposals may be grouped under one or several contracts as part of a procurement package to reach the applicable minimum. The financing of the creation or improvement of information technology systems and related research and development is authorized pursuant to this section.

b. Notwithstanding the provisions of paragraph a of this subdivision, which shall not apply to financed equipment acquisitions for units of the state university and city university of New York, no financed equipment acquisition may be approved by the state comptroller for such units until the director of the budget has determined whether such financed equipment acquisition shall be financed by certificates of participation pursuant to section sixty-six-b of this chapter. The director of the budget shall make such determination no later than thirty days following the submission of documentation, satisfactory to the director from the state university or city university of New York. If within such period of time the director does not indicate that such financed equipment acquisition shall be financed by certificates of participation, the state university or city university of New York may proceed with a financed equipment acquisition in accordance with any other applicable provision of law. The board of trustees of the city university of New York and the board of trustees of the state university of New York shall each promulgate regulations in consultation with the comptroller and subject to the approval of the director of the budget regarding the circumstances under which units of the respective universities may use certificates of participation or other financed equipment acquisitions. Such regulations shall include but not be limited to: the establishment of minimum finance acquisition cost; restrictions on the use of certificates of participation; and annual ceilings on financed equipment acquisitions. Each board shall file copies of its regulations with the director of the budget, the comptroller, and the chairs of the senate finance committee and the assembly ways and means committee.

2. The director of the budget shall transmit to the state comptroller and the chairs of the senate finance committee and assembly ways and means committee a quarterly report on new financed equipment acquisitions approved by the director of the budget during the previous quarter. The report shall identify the following:

a. The agency and program procuring the equipment.

b. A brief description of the equipment.

c. The cost of the equipment if purchased outright.

d. The interest rates and terms of such financing.

e. The total lease purchase or installment purchase payments for the equipment.

f. The lease purchase or installment purchase payments by fiscal year for the current fiscal year and the next five fiscal years.

g. The anticipated source of funds to make lease purchase or installment purchase payments.

§ 167. Transfer and disposal of personal property. Personal property of the state which has been determined to be no longer useful may be disposed of as set forth in this section.

1. The head of a state agency having custody or control of such property, except vehicles, may: (a) dispose of such property in accordance with applicable express statutory provisions, (b) reuse such property within the same state agency, (c) use the property in part payment on a new item which may include, but shall not be limited to, use as a trade-in or use in a guaranteed brokerage arrangement, (d) with the consent of the commissioner, place such property in the custody or control of the office of general services for reuse by other state agencies or for other disposition, or (e) where the fair market value of such property is less than an amount established from time to time by the commissioner, dispose of such property by such means as the head of such state agency deems to be in the best interest of the state. Records of each disposition shall be retained by the state agency disposing of such property and shall be subject to audit. Where personal property has been purchased from special funds, a state agency, upon designation of the source of funds from which such property was purchased, may condition the disposal of such property on the reimbursement of such special fund in the amount of the fair market value of such property. All proceeds realized on sale or other transfer and not otherwise authorized to be deposited in a special fund, shall be deposited in the general fund of the state.

2. The head of a state agency having custody or control of vehicles which have been determined to be no longer useful shall dispose of such vehicles in accordance with applicable express statutory provisions or shall place such vehicles in the custody or control of the commissioner unless otherwise directed by such commissioner.

3. The commissioner may dispose of any personal property of the state by sale or by such other means as he or she deems to be in the best interest of the state except that personal property other than vehicles which have been placed in the custody or control of such commissioner by a state agency shall first be made available for reuse by other state agencies by advertising such availability as widely as possible among

state agencies. A record of each disposition shall be retained and shall be subject to audit. The commissioner may also from time to time establish a fair market value level below which personal property determined to be no longer useful may be disposed of immediately by state agencies through such means as, in the discretion of such agencies, are in the best interest of the state.

4. (a) Prior to the public sale of surplus state personal property and if the commissioner has determined that personal property of the state shall be sold, the office of general services must first offer to sell such property to municipalities of the state. The availability of surplus personal property, and the offer to sell such property, shall be advertised to municipalities on the office of general services' website for a minimum of seven days. A municipality shall immediately advise the commissioner whether or not the municipality wishes to acquire such personal property. If it wishes to acquire such personal property, a municipality shall have thirty days to arrange delivery of such property and to conclude the negotiation of the sale. If two or more municipalities notify the commissioner of their wish to acquire such personal property, such personal property shall be sold to the highest offer complying with the terms of the sale as set by the commissioner. All proceeds of such sales shall be deposited to the credit of the general fund of the state unless otherwise required by law. A record of each sale shall be retained and shall be subject to audit. After the thirty day period for municipalities to arrange delivery of such property and to conclude the negotiation of the sale, the property may be disposed of pursuant to paragraph (b) of this subdivision. For the purposes of this section, "municipality" shall mean a city, county, town or village.

(b) Where the commissioner has determined that there are no interested municipalities pursuant to paragraph (a) of this subdivision, the availability of such property shall be advertised at least once prior to sale in a local newspaper. Such advertisement shall identify the property, the place where the terms of sale may be obtained and the date upon which offers will be received. In cases of emergency or special circumstances, such notice may be waived if at least three separate and independent offers are solicited and obtained. Notwithstanding the provisions of this section, where the property will be sold by public auction over the internet, such notice may be waived if notification of the availability of such property is provided on the office of general services' website five business days prior to sale. Every such sale shall be made to the highest offer complying with the terms of sale and all proceeds of such sales shall be deposited to the credit of the general fund of the state unless otherwise required by law. A record of each sale shall be retained and shall be subject to audit.

5. The secretary of the senate shall also have the power, at the request of any member of the senate who shall hereafter resign or whose term of office shall hereafter terminate, or the surviving spouse of such member, to sell to such member, or to such surviving spouse, the chair last occupied by such member in the senate at a cost set at the discretion of the secretary of the senate, depositing any moneys received from such sale in the state treasury; provided, however, that a written request therefor, accompanied by the payment herein provided, be submitted to the secretary of the senate within ninety days after any such resignation or termination of term of office; and provided further that not more than one such chair may be thus sold, regardless of any service subsequently rendered as a member of the senate. In the event that any member of the senate dies leaving no surviving spouse, the secretary of the senate shall have the power to sell such chair, upon the terms and conditions hereinabove prescribed, and in the following order of priority: (i) to any person designated by such member in a writing filed with the secretary of the senate, or (ii) to a child of such member, if any, in the order of seniority, (iii) to any parent or parents of such member, (iv) to siblings of such member, in the order of seniority.

6. The clerk of the assembly shall have the power, at the request of any member of the assembly who shall hereafter resign or whose term of office shall hereafter terminate, or the surviving spouse of such member, to sell to such member, or to such surviving spouse, the chair last occupied by such member in the assembly at a cost set at the discretion of the clerk of the assembly, depositing any moneys received from such sale in the state treasury; provided, however, that a written

request therefor, accompanied by the payment herein provided, be submitted to the clerk of the assembly within ninety days after such resignation or termination of term of office; and provided further that not more than one such chair may be thus sold, regardless of any service subsequently rendered as a member of the assembly. In the event that any member of the assembly dies leaving no surviving spouse, the clerk of the assembly shall have the power to sell such chair, upon the terms and conditions hereinabove prescribed, and in the following order of priority: (i) to any person designated by such member in a writing filed with the clerk of the assembly, or (ii) to a child of such member, if any, in the order of seniority, (iii) to any parent or parents of such member, (iv) to siblings of such member, in the order of seniority.

7. The commissioner shall have the power, at the request of a former governor or head of a state department or agency, or the surviving spouse of such a former official, to sell to such former official, or to his or her surviving spouse, selected articles of furniture, in use by such former official at the termination of his services as governor or head of a state department or agency in the private offices of the governor in the executive chamber or in the office occupied by such former head of a state department or agency, for the reasonable value thereof as articles of furniture as determined by the commissioner, depositing any moneys received from such sale in the state treasury; provided, however, that a written request therefor, specifying the articles to be purchased, be submitted to the commissioner within ninety days after the termination of such service.

8. The provisions of subdivision one of this section shall not apply to the transfer of library books and journals, provided, however, that in the event any such items are to be transferred or disposed of in a manner other than as provided by such subdivision, the head of the department having custody or control of the library book or journal shall certify that it is no longer needed by the department and a record of the transfer or disposal, including such certification, shall be filed with and kept by the office of general services.

9. The application of subdivisions one and three of this section to

the transfer of computers, computer software and computer equipment, not required for trade-in, reuse within the agency, or requested by another state agency, shall be in conformity with section one hundred sixty-eight of this article. Disposal of computer equipment pursuant to paragraph (e) of subdivision one of this section, or disposal of computer equipment by an agency in the exercise of its discretion according to subdivision three of this section shall be deemed to be in the best interest of the state if in conformity with section one hundred sixty-eight of this article, or if the head of the disposing agency demonstrates the existence of a greater state interest in an alternate disposal.

§ 168. The management of surplus computer equipment. 1. General definitions. As used in this section:

(a) "Computer" means a computer central processing unit (CPU) and, where attached to a CPU, such computer cases, computer memory, cards and other peripheral devices as may reasonably be viewed functionally as one unit.

(b) "Computer software" means executable computer programs and related data files on computer-related media, including but not limited to floppy disks, hard disks, optical and magneto-optical computer data storage devices.

(c) "Computer equipment" means computers, computer memory, cards, and associated peripheral devices, including but not limited to floppy disk drives, hard disk drives, printers, modems, computer-related cables and networking devices, scanners, computer monitors, and computer software.

2. The commissioner is authorized to dispose of surplus computer equipment in accordance with this section whenever the potential educational usefulness substantially exceeds its monetary value, as provided in guidelines promulgated pursuant to subdivision two of section three hundred eighteen of the education law.

3. The commissioner shall ensure that all state entities over which the office has inventory control or with which the office has an association are aware of the computer recycling program.

4. At regular intervals, at least twice annually, the office shall deliver to the state education department an inventory of surplus computer equipment that is available for distribution contemplated by this section.

5. The office shall, at suitable intervals, arrange for the transfer of surplus computer equipment to the state education department, or, in cooperation with the commissioner of education and on his behalf, directly to institutions conducting educational programs in accordance with section three hundred eighteen of the education law.

ARTICLE XI-A

INTEREST PAYMENTS ON CERTAIN AMOUNTS OWED BY STATE

§ 179-d. Legislative intent. Firms and organizations that do business with the state of New York expect and deserve to be paid in a prompt and timely manner. Unjustified delays in paying vendors, construction contractors, and providers of service may discourage such firms and organizations from doing business with the state of New York and may ultimately increase the costs to the state government of purchasing materials, equipment, and supplies; undertaking construction and reconstruction projects; and obtaining a wide variety of professional and other specialized services including those that are provided to persons in need. Consequently, this legislation sets standards for the payment of bills incurred by state agencies within specified periods of time and requires interest payments in situations where contract payments do not conform to these standards. Consistent with accepted business practices and with sound principles of fiscal management, it is the intent of this legislation to encourage state agencies in all three branches of state government to make payments at least as expeditiously as they currently do and further to reduce existing payment processing times whenever feasible, while at the same time permitting the state agencies to perform proper and reasonable financial oversight activities designed to ensure that the state government receives the quality of goods and services to which it is entitled and to ensure that public funds are spent in a prudent and responsible manner.

§ 179-e. Definitions. As used in this article, the following terms shall have the following meanings unless otherwise specified:

1. "Contract" means an enforceable agreement entered into by a contractor and a state agency.

2. "Contractor" means any person, partnership, firm, corporation, or association:

a. selling materials, equipment, or supplies or leasing property or equipment to a state agency;

b. constructing, reconstructing, rehabilitating, or repairing buildings or highways for, or on behalf of, a state agency; or

c. rendering or providing services pursuant to a contract with a state agency.

3. "Designated payment office" means the office designated by the state agency to which a proper invoice is to be submitted by a contractor.

4. "Payment date" means the date on which a check for payment pursuant to a contract is dated.

5. "Proper invoice" means a written request for a contract payment that is submitted by a contractor setting forth the description, price, and quantity of goods, property, or services delivered or rendered, in such form and supported by such other substantiating documentation as the state comptroller or individual state agency may reasonably require.

6. "Receipt of an invoice" means (a) the date on which a proper invoice is actually received in the designated payment office, or (b) the date on which the state agency receives the purchased goods, property, or services covered by the proper invoice, whichever is later, or (c) in regard to final payments on highway construction contracts, the date determined in accordance with the provisions of paragraph (g) of subdivision seven of section thirty-eight of the highway law.

7. "Required payment date" means the date by which a contract payment must be made in order for the state government not to become liable for interest payments, pursuant to subdivision two or subdivision five of section one hundred seventy-nine-f of this article.

8. "Set-off" means the reduction by the comptroller of a payment due to a contractor by an amount equal to the amount of an unpaid legally enforceable debt owed by the contractor to the state of New York.

9. "State agency" means any department, board, bureau, commission, division, office, council, institution, or committee in the executive, legislative, or judicial branches of state government; the city university of New York when acting on behalf of any of its senior colleges; the facilities development corporation; or the state university construction fund.

10. "State funds" means funds held in joint custody by the state comptroller and the state commissioner of taxation and finance.

§ 179-f. Determination of eligibility for payment of interest on amounts owed to contractors. 1. Each state agency which is required to make a payment from state funds pursuant to a contract and which does not make such contract payment by the required payment date shall make an interest payment to the contractor in accordance with this article on the amount of the contract payment which is due, unless failure to make such contract payment is the result of a lien, attachment, or other legal process against the money due said contractor, or unless the amount of the interest payment as computed in accordance with the provisions of section one hundred seventy-nine-g of this article is less than ten dollars. A pro rata share of such interest shall be paid by the contractor or subcontractor, as the case may be, to subcontractors and materialmen in a proportion equal to the percentage of their pro rata share of the contract payment. Such pro rata share of interest shall be due to such subcontractors and materialmen only for those payments which are not paid to such subcontractors and materialmen prior to the date upon which interest begins to accrue between the state agency and the contractor. Such pro rata share of interest shall be computed daily until such payments are made to the subcontractors and materialmen.

2. The required payment date shall be thirty calendar days, excluding legal holidays, provided, however, that for a small business the required payment date shall be fifteen calendar days, excluding legal holidays, absent a showing by the contracting agency of circumstances beyond its control, provided that the small business submits its invoice electronically, in conformance with the policies and procedures of the accounting and financial management system of state government and identifies that it is seeking expedited payment as a small business, or in the case of final payments on highway construction contracts seventy-five calendar days, excluding legal holidays, after receipt of an invoice for the amount of the contract payment due; except when:

(a) the state comptroller in the course of his or her audit determines that there is reasonable cause to believe that payment may not properly be due, in whole or in part;

(b) in accordance with specific statutory or contractual provisions, payment must be preceded by an inspection period or by an audit to determine the resources applied or used by a contractor in fulfilling the terms of the contract;

(c) the necessary state government appropriation required to authorize payment has yet to be enacted;

(d) a proper invoice must be examined by the federal government prior to payment;

(e) the goods or property have not been delivered or the services have not been rendered by the contractor in compliance with the terms or conditions of the contract;

(f) the required payment date is modified in accordance with subdivision three of this section; or

(g) in the case of final payments on highway construction contracts the commissioner of transportation determines that the contractor has failed to properly submit the necessary documents and other submissions prescribed by the contract specifications and requirements, by the provisions of subdivision eight of section thirty-eight of the highway law, and by all other applicable state and federal laws in order to enable the department of transportation to process the final payment properly and expeditiously.

Any time taken to satisfy or rectify any of the types of conditions described in paragraphs (a) through (e) or (g) of this subdivision shall extend the required payment date by an equal period of time, provided, however, that for small businesses, the required payment date shall be fifteen calendar days, excluding legal holidays, after such conditions have been satisfied or rectified, and provided further that all reasonable and practicable efforts shall be taken to satisfy or rectify such conditions as soon as possible.

3. Each state agency shall have fifteen calendar days after receipt of an invoice by the state agency at its designated payment office, or in the case of an invoice received from a small business, seven calendar days, to notify the contractor of (a) defects in the delivered goods,

property, or services, (b) defects in the invoice, or (c) suspected improprieties of any kind; and the existence of such defects or improprieties shall prevent the commencement of the time period specified in subdivision two of this section. When a state agency fails to notify a contractor of such defects or suspected improprieties within fifteen calendar days, or seven calendar days if such contractor is a small business, of receiving the invoice, the number of days allowed for payment of the corrected proper invoice will be reduced by the number of days between the fifteenth day, or seventh day if payment of such proper invoice is for a small business, and the day that notification was transmitted to the contractor. If the state agency, in such situations, fails to provide reasonable grounds for its contention that a defect or impropriety exists, the required payment date shall be calculated from the date of receipt of an invoice.

4. Notwithstanding any provision of the public service law or any tariffs promulgated pursuant to that law to the contrary, the provisions of this article shall provide the sole basis for determining and making interest payments on invoices submitted by public utilities to state agencies.

5. A proper invoice submitted by the contractor shall be required to initiate any payment, except where the contract provides that the contractor will be paid at predetermined intervals without having to submit an invoice for each such scheduled payment, in which case the state agency responsible for making the purchase shall submit an approvable voucher to the state comptroller for the payment that is due and, for the purposes of determining eligibility for payment of interest and subject to the exception and time-to-rectify provisions of subdivision two of this section, the required payment date shall be the payment due date specified in accordance with the contract.

6. As used in this section, "small business" shall mean a business whose primary place of business is in New York state, has a significant business presence in the state, is independently owned and operated, not dominant in its field, and employs no more than two hundred employees at the time of payment. The small business shall, upon request, provide the

contracting entity with sufficient documentation to reflect and confirm its status as a small business.

§ 179-g. Computation of interest payment. Interest payments on amounts due to a contractor pursuant to this article shall be paid to the contractor for the period beginning on the day after the required payment date and ending on the payment date for those payments required according to this article and shall be paid at the rate of interest in effect on the date when the interest payment is made. Notwithstanding any other provision of law to the contrary, interest shall be computed at the rate equal to the overpayment rate set by the commissioner of taxation and finance pursuant to subsection (e) of section one thousand ninety-six of the tax law.

§ 179-h. Determination of appropriations against which interest payments are to be charged. Except in situations when federal law or the provisions of section one hundred seventy-nine-o of this article require otherwise, an interest payment required by this article shall be paid from the same appropriation as that from which the related proper invoice is paid; provided, however, (1) that the interest payment shall not reduce the amount of money that otherwise will be payable to the contractor under the terms of the relevant contract and (2) that if the obligation to make an interest payment is incurred in whole or in part because it takes the department of audit and control more than eight calendar days, excluding legal holidays, from the date it receives an approvable voucher from another state agency to process a contract payment, then the portion of the total interest payment that is attributable to delays by the department of audit and control shall be paid from funds made available to the department of audit and control. Notwithstanding any other provision of law to the contrary, if the amount of money available from any such appropriation to the state agency which received the proper invoice is insufficient to pay the interest and if for any reason it is not feasible for the director of the budget to exercise the transfer or interchange authority established by section fifty-one or ninety-three of this chapter, the director of the budget may issue a certificate or certificates transferring or interchanging within a fund such amount as is needed to pay the interest to said appropriation within such fund from the unspent balance of any appropriation that is available to the same state agency. In exercising the latter transfer or interchange authority, the director of the budget shall transfer or interchange amounts that are not needed to accomplish the purposes for which the appropriation was made, except, however, the director of the budget may, to the extent he deems it practicable, transfer or interchange amounts from appropriations that otherwise would be available for the administration and operations of the state agency which incurred the interest payment. Any such certificate or certificates issued by the director of the budget shall be sent to the state comptroller and copies shall be filed with the chairman of the senate finance committee and the chairman of the assembly ways and means committee.

§ 179-i. Exclusion of interest from reimbursement rates. Any interest paid to a contractor pursuant to the provisions of this article shall not be included as revenue for the purposes of determining any reimbursement rates applicable to such contractor.

§ 179-j. Disclaimer of state responsibility for interest payments incurred by contractors. In the event that an interest payment is made by a contractor in the course of transacting business with any entity other than a state agency, such interest shall not be an obligation of the state and the state shall not reimburse the contractor for such interest, nor shall any moneys expended for such interest payments be counted toward any matching requirement applicable to grants or payments of state funds unless expressly permitted by statute or regulation.

§ 179-k. Acceptance of payment. The acceptance of payment, in whole or in part, by a contractor shall not be deemed to constitute a waiver of interest otherwise due under the provisions of this article nor to supersede the provisions of section one hundred forty-five of this chapter.

§ 179-l. Provisions to control. No contract entered into after July first, nineteen hundred eighty-four shall contain any provision requiring the payment of interest in a manner inconsistent with this article, and any provision contained in such contract which waives the right to the payment of interest is hereby declared to be contrary to public policy and wholly void.

§ 179-m. Duties of the comptroller. 1. The state comptroller shall:

a. Promulgate such rules and regulations as may be necessary to carry out the comptroller's responsibilities under this article.

b. Develop and implement a procedure for calculating the amount of interest, if any, due to any contractor pursuant to the provisions of this article. Such procedure shall include provisions for calculating (i) the amount of time, in calendar days, between the date of receipt of a proper invoice by the state agency and the date on which an approvable voucher was delivered to the state comptroller; (ii) the amount of time between the date on which an approvable voucher was delivered to the state comptroller and the payment date; (iii) the amount of interest, if any, chargeable to the state agency involved pursuant to this article; and (iv) the amount of interest, if any, chargeable to the department of audit and control pursuant to this article.

c. Develop and implement a procedure for paying such interest in not more than seven days from the payment date on those proper invoices for which interest is due and for which the director of the budget does not issue a certificate or certificates increasing, transferring, or interchanging funds so that an interest payment can be made pusuant to this article. The comptroller shall also develop and implement a procedure for paying such interest in not more than fourteen days from the payment date on those proper invoices for which interest is due and for which the director of the budget does issue a certificate or certificates increasing, transferring, or interchanging funds so that an interest payment can be made pursuant to this article.

d. Develop and implement a procedure by which every state agency will notify contractors promptly and directly whenever the state comptroller rejects a voucher and returns it to the state agency due to an error or omission in the voucher by the contractor.

2. Nothing contained in this section shall be deemed to preclude the comptroller from subsequently promulgating, developing, or amending rules and regulations or procedures pursuant to, and consistent with, this article.

3. The state comptroller shall submit a detailed special report to the governor and the legislature which shall include the number and amounts of interest payments made for each state agency, the number of interest chargeable days and the number of days taken to process the contract payment, the extent to which those delays occurred because the state agency took longer than allotted pursuant to the provisions of this article to process the affected invoices and the extent to which those delays occurred because the department of audit and control took longer than allotted pursuant to the provisions of this article to process the related vouchers, and a summary of the principal reasons that such late payments occurred. The report shall be delivered to the governor and legislature within sixty calendar days after the conclusion of each fiscal year.

§ 179-n. Judicial review. Any determination made by a state agency pursuant to subdivision three of section one hundred seventy-nine-f of this article shall be subject to judicial review in a proceeding pursuant to article seventy-eight of the civil practice law and rules. Such proceedings shall only be commenced in the absence, or upon completion, of other review procedures specified in the applicable contract or by applicable regulations.

§ 179-o. Court actions or other legal processes. 1. Notwithstanding any other provision of law to the contrary, the liability of the state government, insofar as incurring an obligation to make an interest payment to a contractor pursuant to the terms of this article is concerned, shall not extend beyond the date of a notice of intention to file a claim, the date of a notice of a claim, or the date commencing a legal action for the payment of such interest, whichever occurs first. Any such interest payment owed by the state government in accordance with the provisions of this article as of such date shall be paid as directed by the court and, to the extent that the interest payment is attributable to processing delays caused by the state agency which received the proper invoice or by processing delays caused by the department of audit and control, such interest payment shall be made from funds available to said state agency or to the department of audit and control at the time of final judgment.

2. With respect to the court actions or other legal processes referred to in subdivision one of this section, any interest obligation incurred by the state government after the date specified in such subdivision pursuant to any provision of law other than this article shall be determined as prescribed by such separate provision of law, shall be paid as directed by the court, and shall be paid from any appropriation available for that purpose.

§ 179-p. Inapplicability of the provisions. The provisions of this article shall not apply to payments due and owing by the state:

1. under the eminent domain procedure law;

2. as interest allowed on judgments rendered by a court pursuant to any provision of law other than those provisions contained in this article;

3. to the federal government; to any state agency or its related instrumentalities; to any duly constituted unit of local government including, but not limited to, counties, cities, towns, villages, school

districts, special districts, or any of their related instrumentalities; to any public authority or public benefit corporation; or to employees of state agencies when acting in, or incidental to, their public employment capacity;

4. to contractors of third party payment agreements including, but not limited to, the fiscal agent or fiscal intermediary designated pursuant to section three hundred sixty-seven-b of the social services law;

5. to entities which receive state funds through any intermediary organization other than a state agency; or

6. in situations where the comptroller exercises a legally authorized set-off against all or part of the payment due the contractor.

ARTICLE XI-B

PROMPT CONTRACTING AND INTEREST PAYMENTS FOR NOT-FOR-PROFIT ORGANIZATIONS

§ 179-q. Definitions. As used in this article the following terms shall have the following meanings unless otherwise specified:

1. "Contract" means an enforceable agreement entered into by a not-for-profit organization and a state agency or any agent acting for such state agency in the procurement process.

2. "Contract approval process" means all activities required to take place prior to the final execution of a contract. Such process shall include, but not be limited to, the submission of program plans, the issuance of certificates of approval, the development and issuance of an RFP as herein defined or other bid document, review and approval of all responses to the RFP, notification of a contract award, and the preparation, signing and approval of a contract by all required state officials and the not-for-profit organizations.

3. "Certificate of approval" means the document approved by the director of the budget that authorizes an agency to expend funds in accordance with section forty-nine of this chapter.

4. "Fully-executed contract" means a contractual agreement signed by both a state agency and a not-for-profit organization, subsequently approved by the office of the state comptroller and placed on file in that office, which is thereafter enforceable by law.

5. "Advance payment" means a payment or payments made by a state agency to a not-for-profit organization for services rendered pursuant to a written directive or as the result of exercising an advance payment provision included in a contract or renewal contract.

6. "Program plan" means the document developed by a state agency, which shall include for each program: (a) the amounts to be allocated for renewal of contracts; (b) the amounts to be allocated for new contracts; (c) the method by which all contracts will be awarded, such methods shall include, but not be limited to, requests for proposals, preferred provider, and sole source; (d) the timetable for the selection of providers and contract development, including but not limited to,

timetables for RFP development and response and provider notification; and (e) the timetable for promulgation of regulations as may be required for implementation. The plan must also include an outline of goals and objectives for any program undertaken by a not-for-profit organization or groups of organizations on behalf of the state.

7. "Not-for-profit organization" or "organization" means a domestic corporation incorporated pursuant to or otherwise subject to the not-for-profit corporation law, a charitable organization registered with the secretary of state, a special act corporation created pursuant to chapter four hundred sixty-eight of the laws of eighteen hundred ninety-nine, as amended, a special act corporation formed pursuant to chapter two hundred fifty-six of the laws of nineteen hundred seventeen, as amended, a corporation authorized pursuant to an act of congress approved January fifth, nineteen hundred five, (33 stat. 599), as amended, a corporation established by merger of charitable organizations pursuant to an order of the supreme court, New York county dated July twenty-first, nineteen hundred eighty-six and filed in the department of state on July twenty-ninth, nineteen hundred eighty-six, or a corporation having tax exempt status under section 501(c)(3) of the United States Internal revenue code, and shall further be deemed to mean and include any federation of charitable organizations.

8. "RFP" means a request for proposals issued by a state agency for the purpose of soliciting not-for-profit organizations to operate a program or perform a service through a contract with a state agency.

9. "Renewal contract" means the documents necessary to continue in effect an existing contract between a state agency and not-for-profit organization, including any simplified contract documents in a form approved by the office of the state comptroller.

10. "Program" means a provision of law authorizing a state agency to undertake activities that are to be accomplished in whole or in part through contracts with not-for-profit organizations.

11. "Program appropriation" means any and all appropriations to an

agency for a single program purpose or the same or similar program purposes. Provided, however, the term program appropriations shall not include an appropriation in the capital projects budget or an appropriation to be expended by a state agency under a construction contract to which the state agency is a party.

12. "Scheduled commencement date" means the beginning date of the term of a contract as stated in the contract or in a written directive.

13. "State agency" means any department, board, bureau, commission, division, office, council, institution or committee in the executive branch of government, the urban development corporation or the natural heritage trust to which an appropriation is made for the purposes of carrying out a program as defined herein.

14. "Written directive" means a written request by a state agency to a not-for-profit organization authorizing such organization either to begin providing services during the negotiation of a contract or to continue providing services during the negotiation of a renewal contract. All written directives shall state that payment for the services provided is subject to the availability of appropriations, execution of either the contract or renewal contract, and approval of the contract or renewal contract by the comptroller and the attorney general.

§ 179-r. Program plan submission. 1. Each state agency receiving an appropriation of state or federal funds for any program shall produce and immediately thereafter submit a program plan to the division of the budget, the senate finance committee and the assembly ways and means committee. Such program plan shall be submitted not more than forty-five days following the latest date on which any of the appropriations covered by the program plan become law except as provided by section one hundred seventy-nine-x of this article.

2. The division of the budget shall have not more than ninety days following the latest date on which any of the appropriations covered by

the program plan become law to issue a certificate of approval for each item of appropriation included in the program plan. A copy of such certificate of approval shall be forwarded to the senate finance committee, the assembly ways and means committee and the office of the state comptroller.

§ 179-s. Time frames for the implementation of new programs and the execution of new contracts. 1. A state agency shall have not more than one hundred fifty days following the latest date on which any of the appropriations covered by the program plan become law to execute contracts with not-for-profit organizations pursuant to the program plan. Upon execution of each contract by the state agency and the not-for-profit organization, the contract shall immediately be delivered to the attorney general for approval. The attorney general shall within fifteen days of receipt either approve such contract or disapprove and return the contract to the state agency with reasons therefor. Upon approval, the contract shall be delivered to the comptroller who shall within fifteen days of receipt either approve and file such contract or disapprove and return the contract to the state agency with his reasons therefor.

2. In those instances where an RFP is not the method of contracting identified in the program plan a state agency shall not have more than one hundred twenty days following the latest date on which any of the appropriations covered by the program plan become law to execute contracts with not-for-profit organizations pursuant to the program plan.

3. Upon receipt of a contract disapproved by either the attorney general or comptroller a state agency shall immediately notify the affected not-for-profit organization and shall undertake, in conjunction with the not-for-profit organization, those actions necessary and appropriate, if any, to remedy any deficiencies in the contract.

§ 179-t. Time frames for the execution of renewal contracts. 1. (a) A state agency administering a contract shall notify the not-for-profit organization by mail of the agency's preliminary intention, subject to enactment of an appropriation, to renew or terminate the contract no later than ninety days prior to the end of the contract or any periods specified therein that require further contract documents in order to continue payments under the contract or thirty days after an appropriation providing funding for continued payments shall become law, whichever is later. In the event an appropriation is not necessary to renew the contract, such notification shall be mailed no later than ninety days prior to the end of the current contract. In the event an appropriation is necessary and a state budget has been enacted on or before the beginning of the state fiscal year in which the contract is to be renewed or terminated, which provides sufficient funding to the state agency to enable it to renew the contract, such notification shall be mailed no later than ninety days prior to the end of the current contract. In the event a state budget has not been enacted by the beginning of the state fiscal year in which the contract is to be renewed or terminated, such notification shall be mailed the later of: (i) thirty days after the enactment of a state budget which provides sufficient funding to the state agency to enable it to renew the contract; or (ii) ninety days prior to the end of the contract or any period specified therein that require further contract documents in order to continue payments under the contract.

(b) In the event that a state agency is unable to comply with the time frames set forth in paragraph (a) of this subdivision due to unusual circumstances beyond the control of the state, no payment of interest shall be due to the not-for-profit organization. Such state agency shall document the unusual circumstances which are the basis for its inability to comply in a written notice to the office of the state comptroller, division of the budget and the not-for-profit organization on or before the date set forth in this subdivision for renewal of the contract. For the purposes of this paragraph, "unusual circumstances" does not mean such state agency's: (i) failure to plan for implementation of a program; (ii) failure to assign sufficient staff resources to implement a program; (iii) failure to establish a schedule for the implementation of a program; or (iv) failure to anticipate any other reasonably foreseeable circumstance.

(c) Not more than twenty days after the receipt of such written notice, the comptroller shall determine whether unusual circumstances beyond the control of the state warrant the denial of interest. The comptroller shall thereupon inform such state agency, the division of the budget, and such not-for-profit organization of such determination. If such determination concludes that the circumstances do not warrant a denial of interest, such state agency shall then immediately submit for the comptroller's approval a voucher requesting the payment of interest to such not-for-profit organization as required by section one hundred seventy-nine-v of this article.

2. The notice required by subdivision one of this section shall be in the form of a letter or may be the renewal contract. If the agency does not intend to renew the contract, such notification shall be in writing with reasons provided therefor. If the agency does not intend to renew the contract and does not notify the not-for-profit organization as required, the contract is deemed to continue and shall remain in effect until such time as the agency notifies the not-for-profit organization in the manner set forth in this subdivision. Expenses incurred during the extension shall be reimbursable under the terms of the existing contract.

3. Upon notifying a not-for-profit organization of its intent to renew a contract with such not-for-profit organization, the state agency shall negotiate a renewal contract and shall issue a written directive to the organization. The state agency shall take all necessary steps to insure that simplified contract documents are used to the maximum extent feasible.

4. A state agency shall submit any renewal contract to the attorney general no later than sixty days prior to the commencement date of the succeeding contract for his approval and the attorney general shall within fifteen days either approve such renewal contract or disapprove and return the renewal contract to the state agency with his reasons therefor. Upon approval of the attorney general all renewal contracts shall be delivered to the comptroller. Provided, however, a state agency shall submit any renewal contract consisting of simplified contract

documents directly to the comptroller no later than sixty days prior to the commencement date of the succeeding contract. The comptroller shall within fifteen days after receipt of a renewal contract either approve such contract or disapprove and return such contract to the state agency with his reasons therefor. Immediately upon receiving notice of approval of the renewal contract from the comptroller, the state agency shall mail notification of such approval to the not-for-profit organization.

5. Any state agency in receipt of a renewal contract disapproved by the attorney general or comptroller shall immediately notify the affected not-for-profit organization and undertake, in conjunction with the organization, those actions necessary and appropriate, if any, to remedy any deficiencies in the contract.

§ 179-u. Advance payments. 1. When a state agency administering a contract shall advise the not-for-profit organization of the agency's intention to renew the contract, the not-for-profit organization, may, upon receipt of a written directive, be entitled to an advance payment pending execution of the renewal contract if such contract is not fully executed by the commencement date of the succeeding contract; the written directive shall specifically set forth the dollar amount and the period of time covered by the advance payment. Such advance payment shall offset future payments due to the organization for services provided during the term of the prospective renewal contract and shall not exceed the maximum contract amount set forth in said renewal contract.

2. A state agency providing an advance payment pursuant to subdivision one of this section shall submit a written directive, a voucher and such other documents as may be required to the comptroller for approval.

§ 179-v. Interest payments. 1. A not-for-profit organization shall be entitled to interest payments pursuant to this section: (a) on those moneys that would be due under the terms of the contract or renewal contract from the scheduled commencement date or the date the organization begins to provide services, whichever is later, until the date the payment is made under the contract or renewal contract; or (b) if a not-for-profit organization borrows funds to provide services pursuant to a written directive by a state agency, provided however that a not-for-profit organization may only receive interest payments on such funds when such not-for-profit organization has received a written directive but has been denied payment pursuant to section one hundred seventy-nine-u of this article or did not obtain a loan from the not-for-profit short-term revolving loan fund.

2. Such organizations shall receive such interest payments at a rate equal to the rate set by the commissioner of taxation and finance for corporate taxes pursuant to paragraph one of subsection (e) of section one thousand ninety-six of the tax law. In order for a state agency to approve reimbursement of a not-for-profit organization at a rate other than the interest rate stated in this section the not-for-profit organization shall submit documentation indicating the rate at which such funds were borrowed, the lender of such funds and any other information requested by the state agency, attorney general or the comptroller. The comptroller may disallow such portions of the interest that the comptroller deems unreasonable.

3. Any interest payments made pursuant to subdivisions one and two of this section shall be made from appropriations for state operations that are available for the administrative programs of the state agency which contracted with the not-for-profit organization. In no event shall interest payments be made from amounts appropriated for program purposes.

4. The interest payment shall not reduce the amount of money that otherwise will be payable to the not-for-profit organization under the terms of the relevant contract.

5. No interest payments shall be made if the not-for-profit organization receives an advance payment pursuant to section one hundred seventy-nine-u of this article; provided, however, that if the contract is not fully executed at the end of the period covered by such advance

payment, the not-for-profit organization may be eligible for interest payments in respect of services performed after such period.

6. Should the attorney general or the comptroller disapprove a contract or renewal contract, the provisions of this section shall not be applicable.

7. a. If the timeframes for processing a contract are met and the state agency is liable for interest due to a retroactive contract start date, the state agency and the not-for-profit organization may mutually agree to waive any interest owed to the not-for-profit organization under the provisions of this article. Waiver of interest shall not be a prerequisite to execution of such contract. If interest is so waived, the state agency shall immediately provide the office of the state comptroller, division of the budget and the not-for-profit organization with the written waiver of interest agreement signed by the not-for-profit organization and documentation (i) showing that the applicable timeframes set forth in section one hundred seventy-nine-s or one hundred seventy-nine-t of this article have been met, and (ii) explaining the reason for a retroactive contract start date.

b. Not more than twenty days after the receipt of such written waiver of interest agreement and required documentation, the comptroller shall determine whether the waiver of interest is warranted. The comptroller shall thereupon inform such state agency, the division of the budget, and such not-for-profit organization of such determination. If such determination concludes that a waiver of interest is unwarranted, such state agency shall then immediately submit for the comptroller's approval a voucher requesting the payment of interest to such not-for-profit organization as required by this section. If such voucher is not received within thirty days after the comptroller's determination, the comptroller shall assess the amount of unpaid interest in the manner prescribed by this section.

§ 179-w. Notification and suspension. 1. Any determination or notification pursuant to the provisions of this article shall be in writing and shall immediately be provided to any directly affected not-for-profit organization, the chairman of the senate finance committee, the chairman of the assembly ways and means committee and the state comptroller who shall include such notification in the procurement record.

2. In the event that a state agency, including the comptroller, division of budget, or the attorney general shall determine that extenuating circumstances exist which prevent such agency from complying with the time frames required by this article, such agency shall immediately provide written notification of such determination to any directly affected not-for-profit organization, the office of the state comptroller, the chairman of the senate finance committee and the chairman of the assembly ways and means committee. Such written notification shall include an explanation of the circumstances and shall state the specific amount of the time for which the specified provisions of this article relating to time frames shall be suspended. Except as provided in subdivision three of this section, no suspension shall be valid unless it shall state such specific amount of time, provided that the cumulative length of suspensions declared by any state agency pursuant to this section, except such subdivision three, when added together shall not be valid if declared for a period greater than four and one-half months in any fiscal year.

3. Upon determining that significant and substantive differences exist between the state agency and the not-for-profit organization in the negotiation of a contract or renewal contract or when the state agency makes a determination that the not-for-profit organization is not negotiating in good faith, such agency may suspend the written directive and any subsequent interest payments or subsequent advance payments required to be provided pursuant to this article. Upon such suspension the state agency shall be required to provide the affected not-for-profit organization with written notification of such determination and the reasons therefor, and also to provide such notice to the comptroller, who shall include it in the procurement record.

§ 179-x. Federal funds. The provisions of this article as they relate to federal funds shall only be applicable to the extent a state agency is in receipt of federal funds for a particular program; provided however, the provisions of this article shall be applicable to federal funds, including but not limited to funds such as petroleum overcharge moneys, only to the extent that any required federal or court review or approval process concerning the use of such funds has been completed, and no notification of disapproval has been received by a state agency. Any time frame contained within the provisions of this article shall run from the date of the notification to a state agency of receipt of federal funds, or the completion of any required federal or court review or approval process, whichever is applicable, provided however that a not-for-profit organization receiving federal funds to which such timeframes are applicable shall be entitled to interest payments pursuant to section one hundred seventy-nine-v of this article or after one hundred twenty days following the state's receipt of federal funds for the program, whichever is later.

§ 179-y. Duties of the comptroller. 1. The state comptroller shall: (a) promulgate such rules and regulations as may be necessary to carry out the comptroller's responsibilities under this article including provisions for repayment; and (b) develop and implement a procedure for calculating the amount of interest, if any, due to any not-for-profit organization pursuant to the provisions of this article.

2. Nothing contained in this section shall be deemed to preclude the comptroller from subsequently promulgating, developing, or amending rules and regulations or procedures pursuant to, and consistent with, this article.

§ 179-z. Not-for-profit short-term revolving loans. 1. The state comptroller is authorized to provide loans from the not-for-profit short-term revolving loan fund established by section ninety-seven-jj of this chapter to any not-for-profit organization in receipt of a written directive from a state agency. The state comptroller may provide such a loan to a not-for-profit organization upon receipt of a written agreement providing reasonable assurances of repayment that is satisfactory to the comptroller. Such loan shall not bear interest and repayment of such loan may be prorated over the term of the expected or renewal contract, provided the term of the loan does not exceed one year. The amount of each such loan shall not exceed one-half of the first quarter payment of the subject contract.

2. The state comptroller shall only make loans after finding that the not-for-profit organization has a written directive from a state agency and cannot provide or continue to provide services without a loan from the not-for-profit short-term revolving loan fund.

3. The state comptroller shall promulgate rules and regulations within ninety days of the enactment date of this act for the operation of the not-for-profit short-term revolving loan fund which shall include, but not be limited to, the criteria to be used in determining not-for-profit organizations eligible for assistance; a procedure and any necessary information that not-for-profit organizations need to submit applications for a loan from the not-for-profit short-term revolving loan fund; a schedule for reviewing such applications, not to exceed thirty days, and notification to an applicant of approval or disapproval of such application for interim funding, and any other requirements deemed necessary by the state comptroller.

4. Any not-for-profit organization receiving a loan from the not-for-profit short-term revolving loan fund shall be ineligible to receive interest from a state agency, notwithstanding the provisions of section one hundred seventy-nine-v of this article and shall be ineligible to receive advance payments, notwithstanding section one hundred seventy-nine-u of this article.

§ 179-aa. Advisory committee. There is hereby established a not-for-profit contracting advisory committee. The advisory committee shall consist of sixteen members which shall include eight appointed members, four to be appointed by the governor who shall be representatives of not-for-profit organizations providing services in the state, and two each to be appointed by the governor upon recommendation of the temporary president of the senate and speaker of the assembly, and eight ex officio members of the committee, one each designated from the division of the budget, the department of law, the office of the state comptroller, and the education department. The governor shall also designate four members from among the following agencies: the department of state, the office of children and family services, the office of temporary and disability assistance, the department of health, the office of mental hygiene, the office for people with developmental disabilities, and the department of labor. The governor shall designate an appointee to serve as chair of the committee. The advisory committee shall meet at least quarterly and upon its own initiative may: comment and report on the implementation and operation of the not-for-profit short-term revolving loan fund; advise the governor, comptroller and state agencies on the implementation and operation of this article; evaluate the benefits of requiring all state agencies to use standard contract language and the extent to which standard language may be effectively included in contracts with not-for-profit organizations; review annually the report of the office of the state comptroller made pursuant to section one hundred seventy-nine-bb of this article; and propose any legislation they deem necessary to improve the fund and this article. The committee shall report to the governor and the legislature with recommendations on improving the contracting procedures with not-for-profit organizations which receive state funds through the intermediary of municipalities. Such reports shall be due annually not later than December first.

§ 179-bb. Reports. 1. Each state agency contracting with not-for-profit organizations shall annually prepare and transmit a report to the office of the state comptroller by March thirty-first of each year. Such report, which shall be made available to the public by the office of the state comptroller, shall include, but not be limited to, information regarding the number of programs affected by this article, the ability of the state agency to meet the time frames described within this article, the number of programs, contracts, renewal contracts both complying and failing to comply with the time frames set forth in this article and the amount of interest paid. The office of the state comptroller shall prepare an annual report examining the effectiveness and implementation of prompt contracting and payment as required by this article. In addition to examining the effectiveness and implementation of this article, the office of the state comptroller shall make any recommendations they deem necessary to improve existing contracting and payment methods between state agencies and not-for-profit organizations. The office of the state comptroller shall transmit such report by May thirty-first of each year to the governor, the temporary president and minority leader of the senate, the speaker and the minority leader of the assembly, the director of the division of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee.

2. The office of the state comptroller shall, not later than one year after the date on which the act enacting this article shall have become a law, report to the governor, the temporary president and minority leader of the senate, the speaker and minority leader of the assembly, the director of the division of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee on the impact of the not-for-profit short-term revolving loan fund in avoiding negative impacts on working capital or cash flow problems experienced by not-for-profit organizations when entering into contracts with state agencies. In examining the impact of the loan fund on not-for-profit organizations providing services on behalf of state agencies, the comptroller shall make any recommendation deemed necessary, including, but not limited to, whether: prompt contracting and payment by state agencies has reduced the financial strain on not-for-profit organizations; the amount of money in the loan fund should be increased; the maximum loan a not-for-profit organization may receive from the loan fund should be increased; not-for-profit organizations providing services pursuant to contracts with public benefit corporations should be able to access the loan fund; and, any additional legislation is necessary to further improve the loan fund. Such report shall also include information regarding the number of loans made by the fund, the amount of each loan and any other pertinent

information pertaining to the operation of the loan fund.

3. The office of the state comptroller and the office of management and productivity shall jointly prepare a report examining the issue of prompt contracting for seasonal programs and shall make recommendations for action which will assure expeditious contracting and payment to ensure stability of funding and provision of service. Such report shall be delivered to the governor, the temporary president and minority leader of the senate, the speaker and minority leader of the assembly, the director of the division of the budget, the chairman of the senate finance committee and the chairman of the assembly ways and means committee not later than thirty days after the date on which the act enacting this article shall have become a law.

§ 179-cc. Judicial review. Any state agency action or failure to act with respect to the contract approval process in implementation of a program under the provisions of this article shall be subject to judicial review in an action pursuant to article seventy-eight of the civil practice law and rules brought by a not-for-profit organization which provides services that would or could assist a state agency in carrying out activities with respect to such program.

§ 179-dd. Severability. If any clause, sentence, paragraph, section or part of this article shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

§ 179-ee. Other provisions for contracts and appropriations. 1. Notwithstanding any other provision of this article to the contrary, for the purposes of calculating timeframes as provided in section one hundred seventy-nine-s of this article, the enactment date of an appropriation which finances a contract with a not-for-profit organization which has been identified for a state agency without the use of a request for proposals shall be deemed to be the date on which such not-for-profit organization is identified.

2. Notwithstanding any other provision of this article, no state agency shall be liable for interest payments on contracts executed pursuant to appropriations made in whole or in part for liabilities incurred in a prior fiscal year.

3. A modification to a contract that would result in a transfer of funds among program activities or budget cost categories but does not affect the amount, consideration, scope or other terms of such contract shall not, by itself, require such contract and modification to be submitted to the comptroller for review; provided, however, where the amount of such modification is, as a portion of the total value of the contract, equal to or greater than ten percent for contracts of less than five million dollars, or five percent for contracts of more than five million dollars, the comptroller may require that such modification be submitted to him or her for review.

ARTICLE XII
COURT FUNDS

§ 180. Examination of money and securities paid into court. The comptroller may examine the books, accounts and vouchers of every bank, trust company or other depository in the state in anywise relating to moneys or securities so paid into court or directed to be paid into court by statute. Where such moneys or securities have not been paid to the commissioner of finance of the city of New York or to any county treasurer of the state, the comptroller upon application duly made shall be entitled to an order directing the payment and transfer of all such moneys or securities from any such public official, bank, trust company or depository to the commissioner of finance of such city or to the treasurer of the proper county.

§ 181. Title of successor of custodian of court funds. On the expiration of the official term of a public officer, or where a vacancy occurs in his office, by death or otherwise, all public stock, bonds, mortgages, and other securities deposited into court and held by him, vest in his successor in office; and all money paid into court and deposited in a bank, trust company or other depository, to his credit, vests in, and must be carried to, the account of his successor in office.

§ 182. Deposit and investment of money paid into court. All funds or moneys paid into court shall be deposited in such savings bank, trust company, bank, banking association or with such banker, as shall be designated by the state comptroller, as soon as received by the custodian thereof. But the money must be deposited in the county where the fund belongs, where it can be done conveniently and safely and with advantage to the parties interested. All moneys so paid into court may be invested by the several county treasurers and in the city of New York by the commissioner of finance without a specific direction of the court having jurisdiction, in securities that are legal investments for trustees, when the said county treasurers or commissioner of finance deem it for the best interests of the funds to make such investments. All moneys paid into a court of the unified court system, other than a town or village court, pursuant to the provisions of title P of the criminal procedure law, which remain in the court's custody, shall, during such custody, be deposited in an interest-bearing account, and all interest thereupon received shall be paid to the state commissioner of taxation and finance on a monthly basis no later than ten days after the last day of each month.

§ 183. Custodian's books of account of court funds. Every officer having charge of moneys, securities or other property in the custody of the court, shall keep a book or books in which he shall make an exact account thereof. Such book or books shall state the name of the court, the title of the case, the date of receipt, from whom received, the amount of money, if any, and a description of the securities or other property received, if any, and each addition of interest; also the date and description of each order for payment and the dates and amounts of payments thereunder and to whom paid; also an account of each change of investment, if any.

§ 184. Annual reports to comptroller of custodian of court funds. Every treasurer or financial officer who has in his charge or possession or under his control, or who keeps a record of money, bonds, stocks, mortgages or any other securities or property deposited into court and held by him, must, once in each year, make a report to the state comptroller at the time and in the form and manner which he may prescribe, containing a true statement of his accounts for the preceding year or from the time of the last report. This report must be verified by the oath of such officer, and must be accompanied by the certificate of the proper officer of each bank or trust company, stating the exact amount on deposit with such corporation. Every savings bank, bank or trust company having in its possession, pursuant to an order of a court of record, money, bonds, stocks, mortgages or any other securities or property which were not first deposited in court and delivered to a county treasurer or commissioner of finance of the city of New York, must, once in each year, make a report to the comptroller at such time as he shall prescribe, stating separately for each case the name of the court, the title of the action or proceeding, the date of the receipt, from whom received, for whom received, the amount of money, if any, a description of the securities or other property, each addition of interest and each change of investment, the amount so held at the date of report, the date and description of each other directing payment and the dates and amounts of payments thereunder and to whom made. Every officer, or bank or trust company mentioned in this section, shall furnish any additional report to the comptroller or to the court at such time and in such detail as may be required.

§ 185. Annual report to chief administrator of the courts by custodian of court funds. On or before the first day of February in each year the county treasurer in each county and the commissioner of finance of the city of New York shall file a report duly verified with the chief administrator of the courts containing a statement of all moneys in his or her hands on the first day of January preceding that have been paid into court or received by him or her to the credit of any action or proceeding, specifically stating the securities in which the moneys so paid into court are invested or the depositories in which such moneys are deposited.

ARTICLE XIII

NEW YORK FALSE CLAIMS ACT

§ 187. Short title. This article shall be known and may be cited as the "New York false claims act".

§ 188. Definitions. As used in this article, the following terms shall mean:

1. "Claim" (a) means any request or demand, whether under a contract or otherwise, for money or property that

(i) is presented to an officer, employee or agent of the state or a local government; or

(ii) is made to a contractor, grantee, or other recipient, if the money or property is to be spent or used on the state or a local government's behalf or to advance a state or local government program or interest, and if the state or local government (A) provides or has provided any portion of the money or property requested or demanded; or (B) will reimburse such contractor, grantee, or other recipient for any portion of the money or property which is requested or demanded;

(b) does not include requests or demands for money or property that the state or a local government has already paid to an individual as compensation for government employment or as an income subsidy with no restrictions on that individual's use of the money or property.

2. "False claim" means any claim which is, either in whole or part, false or fraudulent.

3. "Knowing and knowingly" (a) means that a person, with respect to information:

(i) has actual knowledge of the information;

(ii) acts in deliberate ignorance of the truth or falsity of the information; or

(iii) acts in reckless disregard of the truth or falsity of the information; and

(b) require no proof of specific intent to defraud, provided, however that acts occurring by mistake or as a result of mere negligence are not covered by this article.

4. "Obligation" means an established duty, whether or not fixed, arising from an express or implied contractual, grantor-grantee, or licensor-licensee relationship, from a fee-based or similar relationship, from statute or regulation, or from the retention of any overpayment.

5. "Material" means having a natural tendency to influence, or be capable of influencing the payment or receipt of money or property.

6. "Local government" means any New York county, city, town, village, school district, board of cooperative educational services, local public benefit corporation or other municipal corporation or political subdivision of the state, or of such local government.

7. "Original source" means a person who (a) prior to a public disclosure under paragraph (b) of subdivision nine of section one hundred ninety of this article has voluntarily disclosed to the state or a local government the information on which allegations or transactions in a cause of action are based, or (b) who has knowledge that is independent of and materially adds to the publicly disclosed allegations or transactions, and who has voluntarily provided the information to the state or a local government before or simultaneous with filing an action under this article.

8. "Person" means any natural person, partnership, corporation, association or any other legal entity or individual, other than the state or a local government.

9. "State" means the state of New York and any state department, board, bureau, division, commission, committee, public benefit corporation, public authority, council, office or other governmental entity performing a governmental or proprietary function for the state.

§ 189. Liability for certain acts. 1. Subject to the provisions of subdivision two of this section, any person who:

(a) knowingly presents, or causes to be presented a false or fraudulent claim for payment or approval;

(b) knowingly makes, uses, or causes to be made or used, a false record or statement material to a false or fraudulent claim;

(c) conspires to commit a violation of paragraph (a), (b), (d), (e), (f) or (g) of this subdivision;

(d) has possession, custody, or control of property or money used, or to be used, by the state or a local government and knowingly delivers, or causes to be delivered, less than all of that money or property;

(e) is authorized to make or deliver a document certifying receipt of property used, or to be used, by the state or a local government and, intending to defraud the state or a local government, makes or delivers the receipt without completely knowing that the information on the receipt is true;

(f) knowingly buys, or receives as a pledge of an obligation or debt, public property from an officer or employee of the state or a local government knowing that the officer or employee violates a provision of law when selling or pledging such property;

(g) knowingly makes, uses, or causes to be made or used, a false record or statement material to an obligation to pay or transmit money or property to the state or a local government; or

(h) knowingly conceals or knowingly and improperly avoids or decreases an obligation to pay or transmit money or property to the state or a local government, or conspires to do the same; shall be liable to the state or a local government, as applicable, for a civil penalty of not less than six thousand dollars and not more than twelve thousand dollars, as adjusted to be equal to the civil penalty allowed under the federal False Claims Act, 31 U.S.C. sec. 3729, et seq., as amended, as adjusted for inflation by the Federal Civil Penalties Inflation Adjustment Act of 1990, as amended (28 U.S.C. 2461 note; Pub. L. No. 101-410), plus three times the amount of all damages, including consequential damages, which the state or local government sustains because of the act of that person.

2. The court may assess not more than two times the amount of damages sustained because of the act of the person described in subdivision one of this section, if the court finds that:

(a) the person committing the violation of this section had furnished all information known to such person about the violation, to those officials responsible for investigating false claims violations on behalf of the state and any local government that sustained damages, within thirty days after the date on which such person first obtained the information;

(b) such person fully cooperated with any government investigation of such violation; and

(c) at the time such person furnished information about the violation, no criminal prosecution, civil action, or administrative action had commenced with respect to such violation, and the person did not have actual knowledge of the existence of an investigation into such violation.

3. A person who violates this section shall also be liable for the costs, including attorneys' fees, of a civil action brought to recover any such penalty or damages.

4. (a) This section shall apply to tax law violations only if: (i) the net income or sales of the person against whom the action is brought equals or exceeds one million dollars for any taxable year subject to any action brought pursuant to this article; and (ii) the damages pleaded in such action exceed three hundred and fifty thousand dollars; provided that for purposes of applying paragraph (h) of subdivision one of this section to a tax law violation, the person is alleged to have knowingly concealed or knowingly and improperly avoided an obligation to pay taxes to the state or a local government.

(b) The attorney general shall consult with the commissioner of the department of taxation and finance prior to filing or intervening in any action under this article that is based on a violation of the tax law. If the state declines to participate or to authorize participation by a local government in such an action pursuant to subdivision two of section one hundred ninety of this article, the qui tam plaintiff must obtain approval from the attorney general before making any motion to compel the department of taxation and finance to disclose tax records.

§ 190. Civil actions for false claims. 1. Civil enforcement actions. The attorney general shall have the authority to investigate violations under section one hundred eighty-nine of this article. If the attorney general believes that a person has violated or is violating such section, then the attorney general may bring a civil action on behalf of the people of the state of New York or on behalf of a local government against such person. A local government also shall have the authority to investigate violations that may have resulted in damages to such local government under section one hundred eighty-nine of this article, and may bring a civil action on its own behalf, or on behalf of any subdivision of such local government, to recover damages sustained by such local government as a result of such violations. No action may be filed pursuant to this subdivision against the federal government, the state or a local government, or any officer or employee thereof acting in his or her official capacity. The attorney general shall consult with the office of medicaid inspector general prior to filing any action related to the medicaid program.

2. Qui tam civil actions. (a) Any person may bring a qui tam civil action for a violation of section one hundred eighty-nine of this article on behalf of the person and the people of the state of New York or a local government. No action may be filed pursuant to this subdivision against the federal government, the state or a local government, or any officer or employee thereof acting in his or her official capacity.

For purposes of subparagraphs (i) and (iv) of paragraph (a) of subdivision eight of section seventy-three of the public officers law, any activity by a former government employee in connection with the securing of rights, protections or benefits related to preparing or filing an action under this article shall not be deemed to be an appearance or practice before any agency.

(b) A copy of the complaint and written disclosure of substantially all material evidence and information the person possesses shall be served on the state pursuant to subdivision one of section three hundred seven of the civil practice law and rules. Any complaint filed in a court of the state of New York shall be filed in supreme court in camera, shall remain under seal for at least sixty days, and shall not be served on the defendant until the court so orders. The seal shall not preclude the attorney general, a local government, or the qui tam plaintiff from serving the complaint, any other pleadings, or the written disclosure of substantially all material evidence and information possessed by the person bringing the action, on relevant state or local government agencies, or on law enforcement authorities of the state, a local government, or other jurisdictions, so that the actions may be investigated or prosecuted, except that such seal applies to the agencies or authorities so served to the same extent as the seal applies to other parties in the action.

If the allegations in the complaint allege a violation of section one hundred eighty-nine of this article involving damages to a local government, then the attorney general may at any time provide a copy of such complaint and written disclosure to the attorney for such local government; provided, however, that if the allegations in the complaint involve damages only to a city with a population of one million or more, or only to the state and such a city, then the attorney general shall provide such complaint and written disclosure to the corporation counsel of such city within thirty days.

The state may elect to supersede or intervene and proceed with the action, or to authorize a local government that may have sustained damages to supersede or intervene, within sixty days after it receives both the complaint and the material evidence and information; provided, however, that if the allegations in the complaint involve damages only to a city with a population of one million or more, then the attorney general may not supersede or intervene in such action without the consent of the corporation counsel of such city. The attorney general shall consult with the office of the medicaid inspector general prior to superseding or intervening in any action related to the medicaid program. The attorney general may, for good cause shown, move the court for extensions of the time during which the complaint remains under seal under this subdivision. Any such motions may be supported by affidavits or other submissions in camera.

(c) Prior to the expiration of the sixty day period or any extensions obtained under paragraph (b) of this subdivision, the attorney general shall notify the court that he or she:

(i) intends to file a complaint against the defendant on behalf of the people of the state of New York or a local government, and thereby be substituted as the plaintiff in the action and convert the action in all respects from a qui tam civil action brought by a private person into a civil enforcement action by the attorney general under subdivision one of this section;

(ii) intends to intervene in such action, as of right, so as to aid and assist the plaintiff in the action; or

(iii) if the action involves damages sustained by a local government, intends to grant the local government permission to: (A) file and serve a complaint against the defendant, and thereby be substituted as the plaintiff in the action and convert the action in all respects from a qui tam civil action brought by a private person into a civil enforcement action by the local government under subdivision one of this section; or (B) intervene in such action, as of right, so as to aid and assist the plaintiff in the action.

The attorney general shall provide the local government with a copy of any such notification at the same time the court is notified.

(d) If the state notifies the court that it intends to file a complaint against the defendant and thereby be substituted as the plaintiff in the action, or to permit a local government to do so, such complaint, whether filed separately or as an amendment to the qui tam plaintiff's complaint, must be filed within thirty days after the notification to the court. For statute of limitations purposes, any such complaint filed by the state or a local government shall relate back to the filing date of the complaint of the qui tam plaintiff, to the extent that the cause of action of the state or local government arises out of the conduct, transactions, or occurrences set forth, or attempted to be set forth, in the complaint of the qui tam plaintiff.

(e) If the state notifies the court that it intends to intervene in the action, or to permit a local government to do so, then such motion to intervene, whether filed separately or as an amendment to the qui tam plaintiff's complaint, shall be filed within thirty days after the notification to the court. For statute of limitations purposes, any complaint filed by the state or a local government, whether filed separately or as an amendment to the qui tam plaintiff's complaint, shall relate back to the filing date of the complaint of the qui tam plaintiff, to the extent that the cause of action of the state or local government arises out of the conduct, transactions, or occurrences set forth, or attempted to be set forth, in the complaint of the qui tam plaintiff.

(f) If the state declines to participate in the action or to authorize participation by a local government, the qui tam action may proceed subject to judicial review under this section, the civil practice law and rules, and other applicable law.

The qui tam plaintiff shall provide the state or any applicable local government with a copy of any document filed with the court on or about the date it is filed, or any order issued by the court on or about the date it is issued. A qui tam plaintiff shall notify the state or any applicable local government within five business days of any decision, order or verdict resulting in judgment in favor of the state or local government.

3. Time to answer. If the state decides to participate in a qui tam action or to authorize the participation of a local government, the court shall order that the qui tam complaint be unsealed and served at the time of the filing of the complaint or intervention motion by the state or local government. After the complaint is unsealed, or if a complaint is filed by the state or a local government pursuant to subdivision one of this section, the defendant shall be served with the complaint and summons pursuant to article three of the civil practice law and rules. A copy of any complaint which alleges that damages were sustained by a local government shall also be served on such local government. The defendant shall be required to respond to the summons and complaint within the time allotted under rule three hundred twenty of the civil practice law and rules.

4. Related actions. When a person brings a qui tam action under this section, no person other than the attorney general, or a local government attorney acting pursuant to subdivision one of this section or paragraph (b) of subdivision two of this section, may intervene or bring a related civil action based upon the facts underlying the pending action; provided, however, that nothing in this subdivision shall be deemed to deny persons the right, upon leave of court, to file briefs amicus curiae.

5. Rights of the parties of qui tam actions. (a) If the attorney general elects to convert the qui tam civil action into an attorney general enforcement action, then the state shall have the primary responsibility for prosecuting the action. If the attorney general elects to intervene in the qui tam civil action then the state and the person who commenced the action, and any local government which sustained damages and intervenes in the action, shall share primary responsibility for prosecuting the action. If the attorney general elects to permit a local government to convert the action into a civil enforcement action, then the local government shall have primary responsibility for investigating and prosecuting the action. If the action involves damages to a local government but not the state, and the local government intervenes in the qui tam civil action, then the local government and the person who commenced the action shall share primary responsibility for prosecuting the action. Under no circumstances shall the state or a local government be bound by an act of the person bringing the original action. Such person shall have the right to continue as a party to the action, subject to the limitations set forth in paragraph (b) of this subdivision. Under no circumstances shall the state be bound by the act of a local government that intervenes in an action involving damages to the state. If neither the attorney general nor a local government intervenes in the qui tam action then the qui tam plaintiff shall have the responsibility for prosecuting the action, subject to the attorney general's right to intervene at a later date upon a showing of good cause.

(b)(i) The state may move to dismiss the action notwithstanding the objections of the person initiating the action if the person has been served with the motion to dismiss and the court has provided the person with an opportunity to be heard on the motion. If the action involves damages to both the state and a local government, then the state shall consult with such local government before moving to dismiss the action. If the action involves damages sustained by a local government but not the state, then the local government may move to dismiss the action notwithstanding the objections of the person initiating the action if the person has been served with the motion to dismiss and the court has provided the person with an opportunity to be heard on the motion.

(ii) The state or a local government may settle the action with the defendant notwithstanding the objections of the person initiating the action if the court determines, after an opportunity to be heard, that the proposed settlement is fair, adequate, and reasonable with respect to all parties under all the circumstances. Upon a showing of good cause, such opportunity to be heard may be held in camera.

(iii) Upon a showing by the attorney general or a local government that the original plaintiff's unrestricted participation during the course of the litigation would interfere with or unduly delay the prosecution of the case, or would be repetitious or irrelevant, or upon a showing by the defendant that the original qui tam plaintiff's unrestricted participation during the course of the litigation would be for purposes of harassment or would cause the defendant undue burden, the court may, in its discretion, impose limitations on the original plaintiff's participation in the case, such as:

(A) limiting the number of witnesses the person may call;

(B) limiting the length of the testimony of such witnesses;

(C) limiting the person's cross-examination of witnesses; or

(D) otherwise limiting the participation by the person in the litigation.

(c) Notwithstanding any other provision of law, whether or not the attorney general or a local government elects to supersede or intervene in a qui tam civil action, the attorney general and such local government may elect to pursue any remedy available with respect to the criminal or civil prosecution of the presentation of false claims, including any administrative proceeding to determine a civil money penalty or to refer the matter to the office of the medicaid inspector general for medicaid related matters. If any such alternate civil remedy is pursued in another proceeding, the person initiating the action shall have the same rights in such proceeding as such person would have had if the action had continued under this section.

(d) Notwithstanding any other provision of law, whether or not the attorney general elects to supersede or intervene in a qui tam civil action, or to permit a local government to supersede or intervene in the qui tam civil action, upon a showing by the state or local government that certain actions of discovery by the person initiating the action would interfere with the state's or a local government's investigation or prosecution of a criminal or civil matter arising out of the same facts, the court may stay such discovery for a period of not more than sixty days. Such a showing shall be conducted in camera. The court may extend the period of such stay upon a further showing in camera that the state or a local government has pursued the criminal or civil investigation or proceedings with reasonable diligence and any proposed discovery in the civil action will interfere with the ongoing criminal or civil investigation or proceedings.

6. Awards to qui tam plaintiff. (a) If the attorney general elects to convert the qui tam civil action into an attorney general enforcement action, or to permit a local government to convert the action into a civil enforcement action by such local government, or if the attorney general or a local government elects to intervene in the qui tam civil action, then the person or persons who initiated the qui tam civil action collectively shall be entitled to receive between fifteen and twenty-five percent of the proceeds recovered in the action or in settlement of the action. The court shall determine the percentage of the proceeds to which a person commencing a qui tam civil action is entitled, by considering the extent to which the plaintiff substantially contributed to the prosecution of the action. Where the court finds that the action was based primarily on disclosures of specific information (other than information provided by the person bringing the action) relating to allegations or transactions in a criminal, civil or administrative hearing, in a legislative or administrative report, hearing, audit or investigation, or from the news media, the court may award such sums as it considers appropriate, but in no case more than ten percent of the proceeds, taking into account the significance of the information and the role of the person or persons bringing the action in advancing the case to litigation. Where the court finds that the action was based on disclosure of specific information related to the use of government funds during a declaration of a state of emergency, the court shall increase the percentage of the proceeds to which the person commencing such qui tam civil action is entitled by up to five percent more than the maximum percentage allowed pursuant to this paragraph. Any such person shall also receive an amount for reasonable expenses that the court finds to have been necessarily incurred, reasonable attorneys' fees, and costs pursuant to article eighty-one of the civil practice law

and rules. All such expenses, fees, and costs shall be awarded against the defendant.

(b) If the attorney general or a local government does not elect to intervene or convert the action, and the action is successful, then the person or persons who initiated the qui tam action which obtains proceeds shall be entitled to receive between twenty-five and thirty percent of the proceeds recovered in the action or settlement of the action. The court shall determine the percentage of the proceeds to which a person commencing a qui tam civil action is entitled, by considering the extent to which the plaintiff substantially contributed to the prosecution of the action. Where the court finds that the action was based on disclosure of specific information related to the use of government funds during a declaration of a state of emergency, the court shall increase the percentage of the proceeds to which the person commencing such qui tam civil action is entitled by up to ten percent more than the maximum percentage allowed pursuant to this paragraph. Such person shall also receive an amount for reasonable expenses that the court finds to have been necessarily incurred, reasonable attorneys' fees, and costs pursuant to article eighty-one of the civil practice law and rules. All such expenses, fees, and costs shall be awarded against the defendant.

(c) With the exception of a court award of costs, expenses or attorneys' fees, any payment to a person pursuant to this paragraph shall be made from the proceeds.

(d) If the attorney general or a local government does not proceed with the action and the person bringing the action conducts the action, the court may award to the defendant its reasonable attorneys' fees and expenses if the defendant prevails in the action and the court finds that the claim of the person bringing the action was clearly frivolous, clearly vexatious, or brought primarily for purposes of harassment.

7. Costs, expenses, disbursements and attorneys' fees. In any action brought pursuant to this article, the court may award any local government that participates as a party in the action an amount for reasonable expenses which the court finds to have been necessarily incurred, plus reasonable attorneys' fees, plus costs pursuant to article eighty-one of the civil practice law and rules. All such

expenses, fees and costs shall be awarded directly against the defendant and shall not be charged from the proceeds, but shall only be awarded if a local government prevails in the action.

8. Exclusion from recovery. If the court finds that the qui tam civil action was brought by a person who planned or initiated the violation of section one hundred eighty-nine of this article upon which the action was brought, then the court may, to the extent the court considers appropriate, reduce the share of the proceeds of the action which the person would otherwise be entitled to receive under subdivision six of this section, taking into account the role of such person in advancing the case to litigation and any relevant circumstances pertaining to the violation. If the person bringing the qui tam civil action is convicted of criminal conduct arising from his or her role in the violation of section one hundred eighty-nine of this article, that person shall be dismissed from the qui tam civil action and shall not receive any share of the proceeds of the action. Such dismissal shall not prejudice the right of the attorney general to supersede or intervene in such action and to civilly prosecute the same on behalf of the state or a local government.

9. Certain actions barred. (a) The court shall dismiss a qui tam action under this article if:

(i) it is based on allegations or transactions which are the subject of a pending civil action or an administrative action in which the state or a local government is already a party;

(ii) the state or local government has reached a binding settlement or other agreement with the person who violated section one hundred eighty-nine of this article resolving the matter and such agreement has been approved in writing by the attorney general, or by the applicable local government attorney; or

(iii) against a member of the legislature, a member of the judiciary, or a senior executive branch official if the action is based on evidence or information known to the state when the action was brought.

(b) The court shall dismiss a qui tam action under this article, unless opposed by the state or an applicable local government, or unless the qui tam plaintiff is an original source of the information, if substantially the same allegations or transactions as alleged in the action were publicly disclosed:

(i) in a state or local government criminal, civil, or administrative hearing in which the state or a local government or its agent is a party;

(ii) in a federal, New York state or New York local government report, hearing, audit, or investigation that is made on the public record or disseminated broadly to the general public; provided that such information shall not be deemed "publicly disclosed" in a report or investigation because it was disclosed or provided pursuant to article six of the public officers law, or under any other federal, state or local law, rule or program enabling the public to request, receive or view documents or information in the possession of public officials or public agencies;

(iii) in the news media, provided that such allegations or transactions are not "publicly disclosed" in the "news media" merely because information of allegations or transactions have been posted on the internet or on a computer network.

10. Liability. Neither the state nor any local government shall be liable for any expenses which any person incurs in bringing a qui tam civil action under this article.

§ 190-a. Monies recovered. Notwithstanding any law to the contrary, all monies recovered or obtained under this article by a state agency or state official or employee acting in their official capacity shall be subject to subdivision eleven of section four of this chapter.

§ 190-b. Medicaid fraud recovery reporting. The attorney general shall make an annual report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate health committee, and chair of the assembly health committee by April fifteenth of each year. Such report shall include the amount of monies recovered by the medicaid fraud control unit pursuant to the false claims act for the preceding calendar year.

§ 191. Remedies. 1. Any current or former employee, contractor, or agent of any private or public employer who is discharged, demoted, suspended, threatened, harassed or in any other manner discriminated against in the terms and conditions of employment, or otherwise harmed or penalized by an employer, or a prospective employer, because of lawful acts done by the employee, contractor, agent, or associated others in furtherance of an action brought under this article or other efforts to stop one or more violations of this article, shall be entitled to all relief necessary to make the employee, contractor or agent whole. Such relief shall include but not be limited to:

(a) an injunction to restrain continued discrimination;

(b) hiring, contracting or reinstatement to the position such person would have had but for the discrimination or to an equivalent position;

(c) reinstatement of full fringe benefits and seniority rights;

(d) payment of two times back pay, plus interest; and

(e) compensation for any special damages sustained as a result of the discrimination, including litigation costs and reasonable attorneys' fees.

2. For purposes of this section, a "lawful act" shall include, but not be limited to, obtaining or transmitting to the state, a local government, a qui tam plaintiff, or private counsel solely employed to investigate, potentially file, or file a cause of action under this article, documents, data, correspondence, electronic mail, or any other information, even though such act may violate a contract, employment term, or duty owed to the employer or contractor, so long as the possession and transmission of such documents are for the sole purpose of furthering efforts to stop one or more violations of this article. Nothing in this subdivision shall be interpreted to prevent any law enforcement authority from bringing a civil or criminal action against any person for violating any provision of law.

3. An employee, contractor or agent described in subdivision one of this section may bring an action in the appropriate supreme court for

the relief provided in this section.

§ 192. Limitation of actions, burden of proof. 1. A civil action under this article shall be commenced no later than ten years after the date on which the violation of this article is committed. Notwithstanding any other provision of law, for the purposes of this article, an action under this article is commenced by the filing of the complaint.

(1-a) For purposes of applying rule three thousand sixteen of the civil practice law and rules, in pleading an action brought under this article the qui tam plaintiff shall not be required to identify specific claims that result from an alleged course of misconduct, or any specific records or statements used, if the facts alleged in the complaint, if ultimately proven true, would provide a reasonable indication that one or more violations of section one hundred eighty-nine of this article are likely to have occurred, and if the allegations in the pleading provide adequate notice of the specific nature of the alleged misconduct to permit the state or a local government effectively to investigate and defendants fairly to defend the allegations made.

2. In any action brought under this article, the state, a local government that participates as a party in the action, or the person bringing the qui tam civil action, shall be required to prove all essential elements of the cause of action, including damages, by a preponderance of the evidence.

§ 193. Other law enforcement authority and duties. This article shall not:

1. preempt the authority, or relieve the duty, of other law enforcement agencies to investigate and prosecute suspected violations of law;

2. prevent or prohibit a person from voluntarily disclosing any information concerning a violation of this article to any law enforcement agency; or

3. limit any of the powers granted elsewhere in this chapter and other laws to the attorney general or state agencies or local governments to investigate possible violations of this article and take appropriate action against wrongdoers.

§ 194. Regulations. The attorney general is authorized to adopt such rules and regulations as is necessary to effectuate the purposes of this article.

ARTICLE 14

SALARIES AND EMPLOYEE BENEFITS

§ 200. Payment of salaries. 1. The salaries of all officers of the state, and the wages of all employees thereof shall be due from and payable by the state bi-weekly, commencing with the fiscal year of the state beginning April first, nineteen hundred fifty-six.

Nothing contained in this section shall prevent the staggering of payments of salaries and wages on different days of the bi-weekly periods for administrative convenience. This section shall not be construed to apply to the members of the faculties, supervising staffs and other employees of the New York state colleges, schools and experiment stations administered by Cornell university and Alfred university.

2. Notwithstanding the provisions of subdivision one of this section, where the state and an employee organization representing state officers and employees who are in positions which are in collective negotiating units established pursuant to article fourteen of the civil service law enter into an agreement providing for an alternative procedure for the payment of salaries to such employees or where the director of employee relations shall authorize an alternative procedure for the payment of salaries to state officers or employees in the executive branch who are in positions which are not in collective negotiating units, such alternative procedure shall be implemented in lieu of the procedure specified in subdivision one of this section. Notwithstanding any other

provision of law to the contrary, where the state and an employee organization representing officers and employees in the executive branch who are in positions which are in collective negotiating units established pursuant to article fourteen of the civil service law enter into an agreement, or where the director of employee relations shall authorize for officers and employees in the executive branch who are in positions which are not in collective negotiating units, the alternate procedure specified herein shall be terminated for officers and employees hired on or after July first, two thousand thirty. The alternate procedure specified herein shall also be terminated for: (i) nonjudicial officers and employees of the unified court system hired on or after July first, two thousand thirty, if the chief administrator of the courts so elects; (ii) employees of the senate hired on or after July first, two thousand thirty, if the temporary president of the senate so elects; (iii) employees of the assembly hired on or after July first, two thousand thirty, if the speaker of the assembly so elects; and (iv) employees of joint legislative employers hired on or after July first, two thousand thirty, if the temporary president of the senate and the speaker of the assembly mutually so elect for all such joint legislative employers. Any election made pursuant to paragraph (i), (ii), (iii), or (iv) of this subdivision shall be in writing and filed with the state comptroller not later than thirty days after the enactment of this legislation.

2-a (a). Notwithstanding the provisions of any other law:

(1). For the payrolls covering officers and employees of the state, except as provided in subparagraph (2) of this pargagraph: commencing with the institutional payroll period commencing December 27, 1990, and the administrative payroll period commencing on January 3, 1991, payment on the payment date of the five payroll periods commencing with such dates shall be for nine-tenths of that amount paid each payroll period until a total of five-tenths of salary for one payroll period that would be paid but for this subdivision has been withheld. Thereafter, starting with the sixth payroll period after December 27, 1990, or January 3, 1991, as appropriate, payment shall be in the same manner as in effect prior to December 27, 1990, or January 3, 1991.

(2) The provisions of subparagraph (1) of this paragraph shall apply

to officers and employees of the state subject to paragraph (1) of subdivision b of section five of chapter 353 of the laws of 1982 commencing with the payroll period (and corresponding payment date) immediately following the completion of the procedure for the payment of salaries and wages established by the comptroller pursuant to such paragraph of chapter 353 of the laws of 1982.

(3) Where salary has been withheld pursuant to this subdivision, in lieu of such salary, an officer or employee who retires or otherwise separates from service, or the beneficiary of an employee who dies, shall be entitled to a lump sum payment equal to the salary so withheld at the rate of basic annual salary in effect at the time of death, retirement, or other separation from service for each day or part thereof for which salary was withheld pursuant to this section, but in no case shall such lump sum payment be less than the amount of salary originally withheld.

(b) (1) "Officers and employees of the state" shall mean (i) officers and employees of the executive branch (including the state university and the senior colleges of the city university of New York); (ii) officers and employees of the statutory or contract colleges of the state (but in the case of a statutory or contract college for which state payment is made by reimbursement instead of direct payroll payment, such reimbursement shall be reduced and paid in a manner consistent with the provisions of paragraph (a) of this subdivision); (iii) nonjudicial officers and employees of the unified court system if the chief administrator of the courts so elects; (iv) employees of the senate if the temporary president of the senate so elects; (v) employees of the assembly if the speaker of the assembly so elects; (vi) employees of joint legislative employers if the temporary president of the senate and the speaker of the assembly mutually so elect for all such joint legislative employers. Any election made, pursuant to (iii), (iv), (v) or (vi) shall be in writing and filed with the state comptroller not later than seven days from the date of enactment of this act; in the case of an entity described in (iii) through (vi) for which an election is not made, other equivalent demonstrable savings shall be effected for the fiscal year ending March 31, 1991.

(2) "Employees of the senate, assembly or a joint legislative employer" shall be as defined in section 7-d of the legislative law

(including sections 7-a and 7-b of such law) or by any other provision of law which classifies employees of an entity to be legislative employees for all purposes; such term shall not include senators or members of the assembly.

(3) "Joint legislative employer" shall mean legislative commissions, committees, task forces, councils or similar bodies whose membership is comprised of both senators and assembly members, or which consists of commissioners, or the majority of whose membership is appointed by one or more of the following: the temporary president of the senate, the speaker of the assembly, the minority leader of the senate, and/or the minority leader of the assembly. The temporary president of the senate and speaker of the assembly shall be the joint legislative employer of the employees of the legislature referred to in sections 7-a and 7-b of the legislative law.

(c) For officers and employees hired after the effective date of this act, the withholding of five days of salary shall be accomplished in the same manner provided in paragraph (a) of this section provided, however, such withholding shall be taken on the first five payment dates in which such new employees would otherwise have received their salary. Notwithstanding any other provision of law to the contrary, where the state and an employee organization representing officers and employees in the executive branch who are in positions which are in collective negotiating units established pursuant to article fourteen of the civil service law enter into an agreement, or where the director of employee relations shall authorize for officers or employees in the executive branch who are in positions which are not in collective negotiating units, officers and employees hired on or after July first, two thousand twenty-four, shall not be subject to the withholding of five days of salary on their first five payment dates as specified herein. Such withholding shall not be taken for: (i) nonjudicial officers and employees of the unified court system hired on or after July first, two thousand twenty-four, if the chief administrator of the courts so elects; (ii) employees of the senate hired on or after July first, two thousand twenty-four, if the temporary president of the senate so elects; (iii) employees of the assembly hired on or after July first, two thousand twenty-four, if the speaker of the assembly so elects; and (iv) employees of joint legislative employers hired on or after July first, two thousand twenty-four, if the temporary president of the senate and the speaker of the assembly mutually so elect for all such joint legislative employers. Any election made pursuant to subparagraph (i), (ii), (iii), or (iv) of this paragraph shall be in writing and filed with the state comptroller not later than thirty days after the enactment of this legislation.

2-b. (a) For nonjudicial officers and employees of the unified court system: commencing with the earliest administratively feasible payroll period (and corresponding payment date) subsequent to the date this subdivision becomes a law, payment on the payment date of the five payroll periods commencing thereon shall be for nine-tenths of that amount paid each payroll period until a total of five-tenths of salary for one payroll period that would be paid but for this provision has been withheld. For nonjudicial officers and employees hired after the date this subdivision becomes a law, the withholding of five days of salary shall be accomplished in the same manner described above, provided, however, such withholding shall be made on the first five payment dates in which such new officers or employees would otherwise have received their salary. Notwithstanding any other provision of law to the contrary, such withholding shall not be taken for nonjudicial officers and employees of the unified court system hired on or after July first, two thousand twenty-four, if the chief administrator of the courts so elects. Any election made pursuant to this subdivision shall be in writing and filed with the state comptroller not later than thirty days after the enactment of this legislation.

(b) Where salary has been withheld pursuant to this subdivision, in lieu of such salary, an officer or employee who retires or otherwise separates from service, or the beneficiary of an employee who dies, shall be entitled to a lump sum payment equal to the salary so withheld at the rate of basic annual salary in effect at the time of death, retirement, or other separation from service for each day or part thereof for which salary was withheld pursuant to this section, but in no case shall such lump sum payment be less than the amount of salary originally withheld.

3. (a) In any case where a state employee has, as a result of an

administrative error by the state, received salary or other compensation payments in excess of that to which he or she was entitled, the state will not attempt to recover such overpayment, except in those cases described in paragraph (b) of this subdivision. Notwithstanding the foregoing, the state will, where such overpayment is still continuing, immediately reduce such employee's current salary so that the salary paid to such employee prospectively is the salary which the employee is entitled to receive.

(b) Nothing contained in paragraph (a) of this subdivision shall prevent the state from recovering, by offset or otherwise, any overpayment made (i) for a period when the employee was neither performing services for the state nor on approved leave or (ii) under circumstances where the comptroller reasonably determines that the employee knew, or that a reasonable employee should have known, that the salary paid to him or her was in excess of that which he or she was entitled to receive.

4. (a) (i) Upon the written request from a state employee hired on or before January first, two thousand twenty-three, the comptroller may cause, in accordance with the rules and regulations promulgated pursuant to paragraph (b) of this subdivision, such employee's net salary, or any portion thereof designated by the employee, to be deposited directly in a bank for any purpose to an account in the name of such employee, on forms provided by the comptroller, and duly filed in accordance with such regulations.

(ii) On and after January first, two thousand twenty-three, the comptroller shall cause, in accordance with the rules and regulations promulgated pursuant to paragraph (b) of this subdivision, a state employee's net salary to be deposited directly in a bank for any purpose to an account in the name of such employee, and into which such employee has authorized such employee's net salary be deposited, on forms provided by the comptroller, and duly filed in accordance with such regulations. Provided, however, such employee may submit a request for exemption from the provisions of this subparagraph on a form provided by the comptroller.

(iii) The net salary of such state employee shall be paid in the form of a paper check until the employee provides the account information for a bank account in such employee's name which is authorized by the employee for the purpose of the direct deposit of his or her salary pursuant to this subdivision.

(iv) Nothing set forth in this subdivision shall be construed to impede, infringe upon, or supersede an agreement providing for the payment of salaries between the state and an employee organization representing state officers and employees who are in positions which are in collective negotiating units pursuant to article fourteen of the civil service law.

(b) The comptroller is hereby authorized to promulgate reasonable rules and regulations, as may be necessary, to administer the direct deposit of employees' salaries. In regard to the deposit of a portion of an employee's net salary, such regulations may establish a minimum dollar amount and may limit the maximum number of partial deposits allowed.

(c) Any employee who requests to have their salary deposited directly in a bank pursuant to this section, may opt out of receiving a paper pay stub and may instead receive electronic confirmation of the information that would otherwise be included in the pay stub.

(d) The comptroller is hereby authorized to promulgate reasonable rules and regulations, as may be necessary, to administer the electronic confirmation referenced in paragraph (c) of this subdivision. The comptroller shall provide notice of the electronic confirmation system in each employee's paper pay stub.

(e) As used in this subdivision, the term "bank" shall include any financial institution which is a member of the New York automated clearing house or any other financial institution designated by the comptroller.

5. Notwithstanding any law to the contrary, by agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law, or by an interest arbitration award binding the state and an employee organization pursuant to article fourteen of the civil service law, or by the director of budget for state officers and employees in the executive branch who are in positions which are not in collective negotiating units, plans may be established to reduce the basic annual salary, hourly rate or per diem

for any employee within the purview of such agreement, interest arbitration award, or the budget director's authority. Any plan or plans established under this section will be implemented when the budget director notifies the director of the governor's office of employee relations and delivers such plan or plans to the comptroller, at which point the comptroller will take the necessary actions to reduce, restore, or repay compensation, provided however, that the comptroller must take such actions wholly within the fiscal year that such plan requires. After the cessation of such plan, the comptroller shall restore such salary, hourly rate or per diem to the amount in effect immediately before the commencement of such plan.

§ 201. Deductions from salaries. 1. The comptroller of the state is hereby authorized to deduct from the salary of any employee of the state such amount as such employee may specify in writing filed with the comptroller within the minimum and maximum amounts prescribed by the comptroller for the purchase for such employee of United States bonds and for contribution to federated community campaigns for health, welfare and recreational purposes on behalf of such employee and to the account of such employee with such federated community campaign. The comptroller is hereby authorized to make such rules and regulations governing the purchase of said bonds and contributions to federated community campaigns as he deems necessary, such rules and regulations to be incorporated in the employee's written authorization of payroll deduction filed in a manner determined by the comptroller. Any such written authorization may be withdrawn by such employee at any time upon filing written notice of such withdrawal in a manner determined by the comptroller. As used in this section, "federated community campaign" means a charitable non-profit organization which solicits funds for distribution among a substantial number of charitable non-profit organizations, which has been approved as such by the commissioner of general services. The commissioner of general services shall approve no more than one federated community campaign within a county or group of counties in which such campaign is operating. He shall not approve a federated community campaign in any county or group of counties where, in his opinion and judgment, the number of state employees to be solicited by such campaign is too small to make deductions or contributions by the comptroller practicable or feasible. The commissioner of general services shall have power to make such reasonable rules and regulations not inconsistent with the law, as may be necessary for the exercise of his authority under this section.

2. The comptroller is hereby authorized to deduct from the salary of any employee of the state such amount as such employee may specify in writing filed in a manner determined by the comptroller for the payment of membership dues in a duly organized association or organization of civil service employees or faculty members of the state university and to transmit the sums so deducted to the said association or organization. Any such written authorization shall remain in effect in accordance with subdivision one of section two hundred eight of the civil service law. The foregoing notwithstanding, and subject to the provisions of article fourteen of the civil service law, such deductions and transmittals shall be terminated as to one or more such associations or organizations in accordance with the written directions of the director of employee relations, not more than thirty days after receipt by the comptroller of such directions. The deductions and transmittals which were the subject of such directions shall not thereafter be resumed without the written approval of such director.

3. The comptroller is hereby authorized to deduct from the salary of any employee of the state in the executive branch whose position is designated managerial or confidential pursuant to article fourteen of the civil service law, employees covered by section nineteen of the correction law, employees in the professional service in the state university which are designated, stipulated or excluded from negotiating units as managerial or confidential as defined pursuant to article fourteen of the civil service law, employees covered by paragraph (a) of subdivision one of section two hundred fifteen of the executive law or in the division of military and naval affairs of the executive department or excluded from representation rights under article fourteen of the civil service law pursuant to rules or regulations of the public employment relations board, judges and justices of the unified court system and nonjudicial employees thereof not in collective negotiating

units, such amount as such employee may specify in writing filed in a manner determined by the comptroller for the payment of insurance premiums for a group insurance plan, or a wholesale, franchise or similar mass-marketed insurance policy or program and transmit deductions so withheld to the insurance or other company, organization, or agency issuing or administering said policy. Any such written authorization may be withdrawn by the employee at any time upon filing written notice of such withdrawal in a manner determined by the comptroller, or such deduction may be terminated on notice to the comptroller by the insurance or other company, organization or agency in accordance with the terms of the policy.

4. The comptroller is hereby authorized to deduct from the salary of any employee of the state such amount as such employee may specify in writing to be filed with the payroll officer of the employee's agency within the minimum and maximum amounts specified by the comptroller for the repayment of defaulted higher education guaranteed student loans, national defense or national direct student loans owed to higher education services corporation or to the state by the employee or for the payment of fees, fines, penalties and other obligations owed to the state by the employee, including recurring parking permit fees, and for payment to credit unions in payment for shares, repayment of loans and, subject to regulations of the comptroller, other purposes within the powers of a credit union except for payment for any form of insurance policy other than life insurance ancillary to a loan and to transmit the sums so deducted to such credit unions or to the state agency designated by the employee. Any such written authorization may be withdrawn by such employee at any time upon filing written notice of such withdrawal with the payroll officer of the employee's agency and with the state agency designated to receive the amounts deducted. The comptroller is hereby authorized to make such rules and regulations as may be necessary to provide for credit union and other deductions which may include but need not be limited to requirements insuring that computations and other appropriate clerical work shall be performed by the credit union or state agency, limiting the frequency of changes in the amount of payroll deductions, indemnifying the state and establishing minimum membership standards so that payroll deductions are practicable and feasible. As

used in this subdivision, the term "credit union" shall mean an organization defined by subdivision nine of section two of the banking law or a credit union chartered by the United States and having its principal office in the state of New York.

5. Where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law so provides, the comptroller, after receipt of written directions of the director of employee relations, is authorized to deduct from the salary of any employee of the state such amount as such employee may specify in writing filed in a manner determined by the comptroller for the payment of insurance premiums for a group insurance plan, or a wholesale, franchise or similar mass-marketed insurance policy or program issued to or sponsored by an association of civil service employees or an employee organization certified or recognized by the state pursuant to said article, and transmit deductions so withheld to the insurance company issuing said policy or policies, or to the employee organization, in accordance with the provisions of such agreement. Any such written authorization may be withdrawn by the employee at any time upon filing written notice of such withdrawal in a manner determined by the comptroller, or such deduction may be terminated on notice to the comptroller by the insurance carrier, in accordance with the terms of the policy.

6. Notwithstanding any other law to the contrary, where, and to the extent that, an agreement between the state and an employee organization pursuant to article fourteen of the civil service law authorizes participation in an individual retirement account plan by employees covered by such agreement, the comptroller, after receipt of written directions from the director of employee relations where such agreement covers employees in the executive branch or from the chief administrator of the courts where such agreement covers employees in the judicial branch, is authorized to deduct from the salary of any employee covered by such an agreement an amount that the employee may specify in writing filed in a manner determined by the comptroller for contribution to such plan in accordance with the Economic Recovery Tax Act of 1981 (P.L. 97-34) and transmit deductions so withheld to the financial organization

issuing such plan in accordance with the provisions of such agreement. For the purposes of this subdivision, subject to the rules and regulations promulgated by the comptroller, the term "financial organization" shall mean an organization authorized to do business in the state of New York and which is an authorized fiduciary to act as a trustee under an individual retirement account plan established pursuant to the provisions of an act of congress entitled "Employee Retirement Income Security Act of 1974" as such provisions may be amended from time to time, and (i) is licensed or chartered by the state department of financial services, (ii) is chartered by an agency of the federal government, (iii) is subject to the jurisdiction and regulation of the securities and exchange commission of the federal government, or (iv) is any other entity otherwise authorized to act in this state as a trustee of an individual retirement account plan established pursuant to the provisions of an act of congress entitled "Employee Retirement Income Security Act of 1974" as such provisions may be amended from time to time; provided, however, that any contributions made pursuant to this section shall be made to a financial organization whose offices are located in this state. Any such written authorization may be withdrawn by the employee at any time upon filing written notice of such withdrawal in a manner determined by the comptroller or such deduction may be terminated on notice to the comptroller by the financial organization in accordance with the terms of such plan. Notwithstanding this subdivision, an organization defined by subdivision nine of section two of the banking law or a credit union chartered by the United States and having its principal office in the state of New York and which is otherwise entitled under this section to receive payments deducted from the salary of a state employee shall have the right to, and continue to have the right to, receive such payments for the purpose of individual retirement account plans offered by such organizations.

7. Notwithstanding any other law to the contrary, where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law so provides on behalf of employees in the collective negotiating unit designated as the professional services negotiating unit established pursuant to article fourteen of the civil service law authorizes

participation in an annuity contract by employees covered by such agreement, the comptroller, after receipt of written directions from the director of employee relations, is authorized to deduct from the salary of any employee covered by such an agreement an amount that the employee may specify in writing filed in a manner determined by the comptroller for contribution to such plan or plans in accordance with section four hundred three (b) of the Internal Revenue Code (26 USC § 403(b)) and transmit deductions so withheld to the financial organization or organizations issuing such plan in accordance with the provisions of such agreement. For the purposes of this subdivision, subject to the rules and regulations promulgated by the comptroller, the term "financial organization" shall mean an organization authorized to do business in the state of New York and which (i) is licensed or chartered by the state department of financial services, (ii) is chartered by an agency of the federal government, or (iii) is subject to the jurisdiction and regulation of the securities and exchange commission of the federal government; provided, however, that any contribution made pursuant to this section shall be made to a financial organization whose offices are located in this state. Any such written authorization may be withdrawn by the employee at any time upon filing written notice of such withdrawal in a manner determined by the comptroller or such deduction may be terminated on notice to the comptroller by the financial organization in accordance with the terms of such plan.

8. Notwithstanding any other inconsistent provision of law, where and to the extent that any agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law so provides on behalf of employees in the collective negotiating unit designated as the professional services negotiating unit established pursuant to article fourteen of the civil service law, the comptroller, after receipt of written directions of the director of employee relations, is authorized to deduct from the salary of any such employee, who (i) is enrolled in the state health insurance program or (ii) is enrolled in a plan for drug prescription coverage or other benefits sponsored by the employee benefit fund established pursuant to section two hundred nine of this article, such amounts as specified by the director of employee relations and to transmit deductions so

withheld to said employee benefit fund.

9. The comptroller is hereby authorized to deduct from the salary of any employee of the state such amount as such employee may specify in writing to be filed with the payroll officer of the employee's agency within the minimum and maximum amounts specified by the comptroller for contributions to campus-related foundations and to transmit the sums so deducted to such campus-related foundations. Any such written authorization may be withdrawn by such employee at any time upon filing written notice of such withdrawal with the payroll officer of the employee's agency. The comptroller is hereby authorized to make such rules and regulations as may be necessary to provide for deductions for campus-related foundations. As used in this subdivision, the term "campus-related foundation" shall mean a non-profit corporation organized and existing pursuant to the education law or the not-for-profit corporation law for the benefit of a state-operated campus of the state university of New York or for the benefit of a community college operating under the program of the state university of New York.

10. Notwithstanding any other inconsistent provision of law, where and to the extent that any agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law so provides on behalf of employees in the collective negotiating units designated as the security services unit or the security supervisors unit established pursuant to article fourteen of the civil service law, the comptroller, after the receipt of written directions of the director of employee relations, is authorized to deduct from the salary of any such employee covered by such an agreement an amount which the employee may specify in writing filed in a manner determined by the comptroller and transmit deductions so withheld to a bank participating in a loan or investment program in accordance with the provisions of such agreement. Any such written authorization may be withdrawn by the employee at any time upon filing written notice of such withdrawal in a manner determined by the comptroller, or such deduction may be terminated on notice to the comptroller by the bank, in accordance with the terms of the loan. As used in this subdivision, the

term "bank" shall mean an organization defined by subdivision one or six of section two of the banking law.

11. Notwithstanding any other inconsistent provision of law, the comptroller, after receipt of written directions of the director of employee relations, is authorized to deduct from the salary of any employee of the state in the executive branch whose position is designated managerial or confidential pursuant to article fourteen of the civil service law, employees covered by section nineteen of the correction law, employees in the professional service in the state university which are designated, stipulated or excluded from negotiating units as managerial or confidential as defined pursuant to article fourteen of the civil service law, employees covered by paragraph (a) of subdivision one of section two hundred fifteen of the executive law or in the division of military and naval affairs of the executive department or excluded from representation rights under article fourteen of the civil service law pursuant to rules or regulations of the public employment relations board, employees of the legislature, judges and justices of the unified court system and nonjudicial employees thereof not in collective negotiating units, such amount as such employee may specify in writing filed with the payroll officer of such employee's agency for the payment of child care fees for services at child care centers designated by the director of employee relations and transmit deductions so withheld to such designated child care center providing such services. Any such written authorization may be withdrawn by the employee at any time upon filing written notice of such withdrawal with the payroll officer of such employee's agency, or such deduction may be terminated on notice to the payroll officer of such employee's agency by the child care center.

12. Notwithstanding any other inconsistent provision of law, where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law so provides, the comptroller, after receipt of written directions of the director of employee relations, is authorized to deduct from the salary of any employee covered by such an agreement such amount as such employee may specify in writing filed with the payroll

officer of such employee's agency for the payment of child care fees for services at child care centers designated by the director of employee relations and transmit deductions so withheld to such designated child care center providing such services. Any such written authorization may be withdrawn by the employee at any time upon filing written notice of such withdrawal with the payroll officer of such employee's agency, or such deduction may be terminated on notice to the payroll officer of such employee's agency by the child care center.

* 13. The comptroller is hereby authorized to deduct from the salary of any state employee such amount as such employee may specify in writing to be filed with the payroll officer of the employee's agency for the purpose of making payments on outstanding Perkins loans (formerly national direct student loans) owed to the state university of New York or the city university of New York and to transmit deductions so withheld to the appropriate collecting agent of the state university of New York or the city university of New York. Any such written authorization may be withdrawn by such employee at any time upon filing written notice of such withdrawal with the comptroller. The comptroller is hereby authorized to make such rules and regulations as may be necessary to provide for deductions for this purpose.

* NB There are 2 sb 13's

* 13. The comptroller is authorized to deduct from the salary of any employee of the state in the legislative branch and any employee in the executive or judicial branch whose position is designated managerial or confidential pursuant to article fourteen of the civil service law, any employee covered by section nineteen of the correction law, employees in the professional service in the state university which are designated, stipulated or excluded from negotiating units as managerial or confidential as defined pursuant to article fourteen of the civil service law, employees covered by paragraph (a) of subdivision one of section two hundred fifteen of the executive law or in the division of military and naval affairs of the executive department or excluded from representation rights under article fourteen of the civil service law pursuant to rules or regulations of the public employment relations board or any employee represented by an employee organization who elects pursuant to an agreement entered into between the state and the employee organization to participate in such state authorized individual

retirement plan such amount as such employee may specify in writing filed in a manner determined by the comptroller for contribution to an authorized individual retirement plan as determined pursuant to section two hundred eight of this article and to transmit deductions so withheld to the financial organization which operates such authorized individual retirement plan. Any such written authorization may be withdrawn by the employee at any time upon filing written notice of such withdrawal in a manner determined by the comptroller or such deduction may be terminated on notice to the comptroller by the financial organization in accordance with the terms of such plan.

* NB There are 2 sb 13's

14. Notwithstanding any other law, rule or regulation to the contrary, where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law provides, the comptroller, after receiving written direction from the director of employee relations, is authorized to deduct from the salary of any employee such amount as such employee covered by such agreement may specify in writing filed in a manner determined by the comptroller for contribution to a political action committee designated by such employee organization and transmit such deduction so withheld to the political action committee or to such employee organization, as appropriate. Any such written authorization may be withdrawn by the employee at any time upon filing written notice of such withdrawal in a manner determined by the comptroller or such deduction may be terminated on notice to the comptroller by such employee organization.

15. The comptroller is hereby authorized to deduct from the salary of any employee of the division of state police such amount as such employee may specify in writing, to be filed with the payroll office of the division of state police, for the purpose of contributing to the Trooper Foundation - State of New York, Inc., and/or NYS Troopers PBA Signal 30 Fund Inc., and/or New York State Police Investigators Association Emergency Assistance Fund, Inc. Any such written authorization may be withdrawn by an employee at any time upon filing written notice of such withdrawal with the payroll office of the

division of state police. The comptroller is hereby authorized to make such rules and regulations as may be necessary to provide for deductions for this purpose.

16. The comptroller is hereby authorized to deduct from the salary of any state employee such amount as such employee may specify in writing to be filed with the payroll officer of the employee's agency for the purpose of making payments on outstanding education loans made pursuant to part V of article fourteen of the education law and to transmit deductions so withheld to the appropriate collecting agent designated by the higher education services corporation for receipt thereof. Any such written authorization may be withdrawn by such employee at any time upon filing written notice of such withdrawal with the comptroller. The comptroller is hereby authorized to make such rules and regulations as may be necessary to provide for deductions for this purpose.

17. Notwithstanding any other provision of law to the contrary, where, and to the extent that an agreement entered into pursuant to article fourteen of the civil service law between the state and the employee organization representing the collective negotiating unit consisting of troopers in the division of state police and the collective negotiating unit consisting of commissioned and non-commissioned officers in the division of state police so provides, the comptroller, after receipt of written directions from the director of employee relations, is authorized to deduct, for the purposes of making restitution for damage or loss of equipment, from the salary of any employee covered by such an agreement such amount as determined by the employer to cover the restitution for such damaged or lost equipment.

§ 201-a. Flexible benefits program for certain state officers and employees. 1. This section shall be applicable to employees as defined in subdivision one of section eleven of chapter four hundred sixty of the laws of nineteen hundred eighty-two, as amended and employees and officers of public authorities and public benefit corporations, annual employees of the legislative branch, and judges and justices of the unified court system and non-judicial employees of the unified court system whose positions are not in collective negotiating units under article fourteen of the civil service law who elect to participate in the benefits of the employee benefit program provided by paragraph (a) of subdivision two of section eleven of chapter four hundred sixty of the laws of nineteen hundred eighty-two, as amended.

2. The director of employee relations, in consultation with the director of the budget and the president of the civil service commission, is authorized to establish a flexible benefits program consistent with sections seventy-nine, one hundred five, one hundred six, one hundred twenty-five and one hundred twenty-nine of the internal revenue code and regulations adopted pursuant thereto, and implement such program subject to the approval of the director of the budget.

3. At the request of an employee as defined in subdivision one of this section, the comptroller shall, by payroll deduction, defer the payment of part of the compensation of such employee as provided in a written statement by the employee for the purpose of establishing and maintaining a flexible spending account as authorized in subdivision two of this section, and shall transfer the amount so deferred to the authorized program administrator.

4. The term "program administrator" shall mean that agent, as determined by the director of employee relations, responsible for the maintenance and management of flexible spending accounts as authorized in subdivision two of this section.

5. Moneys held in such accounts for the employees of each such participating employer shall be held by the program administrator as agent for the participating employee and shall be accounted for separately and shall remain the property of such participating employer. Notwithstanding any law to the contrary, moneys may be paid out of such accounts without any appropriation by law. All payments of moneys from such accounts shall be made only in accordance with the flexible benefits program audit of the state comptroller. Any unexpended balances in such accounts at the end of a plan year as that term is so defined by the internal revenue service shall be returned to the control of the

participating employer and, in the case of the state, to the general fund.

6. To the extent permitted by section one hundred twenty-five of the internal revenue code and regulations adopted pursuant thereto, any salary deferred by an employee as defined in subdivision one of this section under a flexible benefits program established pursuant to this section shall be considered part of annual compensation for the purpose of computing retirement benefits.

7. Notwithstanding any other law, rule, or regulation to the contrary, where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law on behalf of employees in a collective negotiating unit established pursuant to article fourteen of the civil service law provides for flexible benefits provided by this section, such flexible benefit program shall be established in accordance with such agreement.

§ 201-b. Qualified transportation fringe benefit program for certain state officers and employees. 1. This section shall apply to employees as set forth in subdivision one of section two hundred one-a of this article.

2. The director of employee relations, in consultation with the director of the budget and the president of the civil service commission, is authorized to establish a qualified transportation fringe benefit program consistent with section 132 of the internal revenue code and regulations adopted pursuant thereto, and implement such program subject to the approval of the director of the budget.

3. At the request of an employee as defined in subdivision one of this section, the comptroller shall, by payroll deduction, reduce the amount of compensation elected by the employee pursuant to program regulations and section 132(f) of the internal revenue code for the purpose of providing the employee with a qualified transportation fringe benefit as authorized in subdivision two of this section, and shall transfer the

amount so reduced to the authorized program administrator.

4. The term "program administrator" shall mean that agent, as determined by the director of employee relations, responsible for the maintenance and management of the qualified transportation fringe benefit program as authorized in subdivision two of this section.

5. Moneys deducted from the salaries of employees of participating employers shall be held by the program administrator as agent for the participating employer and shall be accounted for separately. Notwithstanding any law to the contrary, such moneys may be paid out by the program administrator without any appropriation by law. All payments of moneys by the program administrator shall be made only in accordance with the qualified transportation fringe benefit program upon audit of the state comptroller.

6. To the extent permitted by section 132 of the internal revenue code and regulations adopted pursuant thereto, any salary deducted from a participating employee's annual compensation for the purpose of providing such employee with a qualified transportation fringe benefit shall be considered part of annual compensation for the purpose of computing retirement benefits.

7. Notwithstanding any other law, rule, or regulation to the contrary, where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law on behalf of employees in a collective negotiating unit established pursuant to article fourteen of the civil service law provides for a qualified transportation fringe benefit provided by this section, such qualified transportation fringe benefit shall be established in accordance with such agreement.

§ 201-c. Qualified transportation fringe benefit program for employees of the city university of New York. 1. The city university of New York is authorized to establish a qualified transportation fringe benefit program consistent with section 132 of the internal revenue code and regulations adopted pursuant thereto.

2. Following the establishment of a qualified transportation fringe benefit program as authorized by subdivision one of this section, employees of the city university of New York shall be permitted to use pre-tax earnings to purchase qualified transportation benefits, in accordance with federal law and shall thereupon be entitled to such personal income tax benefits as may be authorized by such law.

§ 202. Reimbursement for travel and moving expenses upon transfer, reassignment or promotion. 1. Subject to the regulations hereinafter mentioned, when a geographical change in the location of the principal place of employment of a state officer or employee occurs as a result of his transfer or reassignment made at the order or request of a department or agency for the convenience of the state, and such change reasonably requires a change in the place of his abode, such officer or employee shall be eligible for reimbursement for travel and moving expenses incurred in transporting himself, his family and his household effects to his new place of abode. Such reimbursement shall not be payable in the case of transfer or reassignment for disciplinary reasons, or in the case of temporary transfers or reassignments, including assignments made for training purposes.

2. Subject to the regulations hereinafter mentioned, when a geographical change in the location of the principal place of employment of a state officer or employee occurs as a result of his promotion on a permanent basis to a technical, scientific, educational, professional or administrative position, and such change reasonably requires a change in the place of his abode, he shall be eligible for reimbursement for travel and moving expenses incurred in transporting himself, his family and household effects to his new place of abode.

3. No payment shall be made to an officer or employee otherwise eligible to receive travel and moving expenses pursuant to this section unless he shall agree in writing to return to the state monies received for such expenses in the event that he resigns or voluntarily separates

from the position to which he is transferred, reassigned or promoted within one year after such transfer, reassignment or promotion. The return of such funds to the state shall not be required when the resignation or voluntary separation is the result of a promotion to a higher grade state position in the same occupational field occurring more than six months following the transfer, reassignment or promotion, or by a promotion at any time in the same geographical area if he would have been eligible for reimbursement of travel and moving expenses upon such promotion to such position from the position held by him immediately prior to the transfer, reassignment or promotion for which reimbursement was paid. Monies owing to the state pursuant to this subdivision may be deducted from any monies due or accruing to the employee on resignation or separation or, if necessary, may be recovered by appropriate legal proceedings.

4. Reimbursement of travel and moving expenses pursuant to this section shall be payable from monies appropriated and available to departments and agencies. Reimbursement of travel and moving expenses of employees whose salaries are paid from a fund other than the general fund shall be a proper charge against such other fund. Such reimbursement shall not be deemed to constitute salary for any of the purposes of the civil service law.

5. The director of the budget shall, with the approval of the director of employee relations, prescribe and amend such regulations as may be necessary to carry out the provisions of this section. Such regulations may include, but need not be limited to, provisions (a) prescribing standards, criteria, and procedures for determining eligibility for reimbursement of travel and moving expenses in accordance with the provisions of this section, and, if deemed advisable by the budget director, enumerating positions or classes or groups of positions for which he has determined that, upon transfer, reassignment or promotion, travel and moving expenses shall or shall not be payable under this section;

(b) fixing maximum dollar limitations on reimbursement for travel and moving expenses pursuant to this section;

(c) excluding or limiting reimbursement for expenses for moving less than a prescribed minimum distance, for moving household goods and possessions in excess of a prescribed maximum weight, or for storage or living expenses.

§ 203. Reimbursement of travel expenses of persons attending interviews for appointment in state service. 1. The appointing authority of a department or agency of the state, subject to the regulations hereinafter mentioned and to the extent that appropriations are available therefor, may reimburse persons for travel expenses incurred in travel necessary to attend interviews conducted by such department or agency for appointment to positions in the service of the state for which there exists in New York state a shortage of qualified candidates. Positions in the competitive class for which there are shortages of qualified candidates shall be determined by the state department of civil service; for positions outside the competitive class such determination shall be made by the head of the department or agency in which the positions are authorized. The comptroller shall adopt and may from time to time amend regulations for carrying into effect the provisions of this section. Such regulations may limit reimbursement hereunder to travel expenses incurred in travel in excess of a prescribed minimum distance, or may otherwise limit the amount of such expenses for which any person may be reimbursed.

2. The reimbursement of travel expenses to a person attending an interview conducted by a department or agency of the state shall be made from monies appropriated and available to such department or agency for travel expenses. Travel expenses shall be payable after audit and upon the warrant of the comptroller in accordance with the provisions of this chapter.

§ 204. Reimbursement for travel and moving expenses upon initial appointment to state service. 1. The appointing authority of a department or agency of the state, subject to the regulations hereinafter mentioned and to the extent that appropriations are available therefor, may reimburse a state officer or employee, upon his initial appointment to a technical, scientific, educational, professional or administrative position in the service of the state for which there exists in New York state a shortage of qualified candidates, for travel and moving expenses incurred in transporting himself, his family and his household effects to his new place of abode, provided such appointment reasonably requires a change in the place of his abode. Positions in the competitive class for which there are shortages of qualified candidates shall be determined by the state department of civil service; for positions outside the competitive class such determination shall be made by the head of the department or agency in which the positions are authorized.

2. No payment shall be made to an officer or employee otherwise eligible to receive travel and moving expenses pursuant to this section unless he shall agree in writing to return to the state monies received for such expenses in the event that he resigns or voluntarily separates from the position to which he is initially appointed within one year of the effective date of such appointment. The return of such funds to the state shall not be required when the resignation or voluntary separation is the result of a transfer, reassignment, or promotion to another state position in the same occupational field occurring more than six months following the initial appointment, or by a transfer, reassignment or promotion at any time in the same geographic area if he would have been eligible for reimbursement of travel and moving expenses upon an original appointment to the position to which he was transferred, reassigned or promoted. Monies owing to the state pursuant to this subdivision may be deducted from any monies due or accruing to the employee on resignation or separation or, if necessary, may be recovered by appropriate legal proceedings.

3. The director of the budget shall prescribe and amend regulations providing for reimbursement for travel and moving expenses upon initial appointment to the state service. Such regulations may include, but need not be limited to, provisions

(a) prescribing standards, criteria, and procedures for determining eligibility for reimbursement of travel and moving expenses, and

(b) enumerating positions or classes or groups of positions for which travel or moving expenses shall or shall not be payable, and

(c) fixing maximum dollar limitations on reimbursement for travel and moving expenses, and

(d) excluding or limiting reimbursement for expenses of moving less than a prescribed minimum distance or of moving household goods and possessions in excess of a prescribed maximum weight, or for storage or living expenses.

4. Nothing in this section shall affect or impair the eligibility of any officer or employee of the state for the reimbursement of travel and moving expenses in accordance with the provisions of section two hundred two of this article.

5. Reimbursement of travel and moving expenses pursuant to this section shall be payable from monies appropriated and available to departments and agencies. Reimbursement of travel and moving expenses of employees whose salaries are paid from a fund other than the general fund shall be a proper charge against such other fund. Such reimbursement shall not be deemed to constitute salaries for any of the purposes of the civil service law.

§ 205. Payment of relocation allowance to certain members of the state police upon transfer within state service. 1. A member of the New York state police eligible for reimbursement for moving and travel expenses pursuant to the provisions of section two hundred two of this article and the regulations promulgated by the director of the budget pursuant to the provisions of such section shall be granted a relocation allowance in lieu of reimbursement of expenses incidental to moving not reimbursable under section two hundred two of this article.

2. Such allowance shall equal three per cent of the basic annual compensation of such member in the position to which he is promoted, transferred or reassigned, exclusive of any differential paid, provided, however, that in no case shall such allowance exceed five hundred dollars if such position is below the rank of lieutenant or eight hundred dollars if such position is the rank of lieutenant or above.

3. No payment shall be made to a member otherwise eligible to receive a relocation allowance pursuant to this section unless he shall agree in writing to return to the state monies received for such expenses in the event that he resigns or voluntarily separates from the position to which he is transferred, reassigned or promoted within one year after such transfer, reassignment or promotion. The return of such funds to the state shall not be required when the resignation or voluntary separation is the result of a promotion to a higher grade state position in the same occupational field occurring more than six months following the transfer, reassignment or promotion, or by a promotion at any time in the same geographic area if he would have been eligible for a relocation allowance upon such promotion to such position held by him immediately prior to the transfer, reassignment or promotion for which a relocation allowance was paid. Monies owing to the state pursuant to this subdivision may be deducted from any monies due or accruing to the member on resignation or separation or, if necessary, may be recovered by appropriate legal proceedings.

4. Nothing in this section shall affect or impair the eligibility of any member for reimbursement of travel and moving expenses in accordance with the provisions of section two hundred two of this article.

5. Relocation allowances paid pursuant to this section shall be payable from monies appropriated and available to the division of state police. Relocation allowances of members whose salaries are paid from a fund other than the general fund shall be a proper charge against such other fund. Such allowance shall not be deemed to constitute salary for any of the purposes of the civil service law.

§ 206. Employee benefit fund; administrative services, operational services, or institutional services. 1. Definitions. As used in this section, unless otherwise expressly stated:

a. "Director" shall mean the director of employee relations.

b. "Employee" shall mean any person in the service of the state of New York who is appointed to and serving in a position contained within the collective negotiating units designated as the administrative services unit, the operational services unit or the institutional services unit established pursuant to article fourteen of the civil service law who is otherwise eligible for health insurance coverage pursuant to law and the rules and regulations of the department of civil service, except that it shall not mean seasonal employees whose employment is expected to last less than six months, employees in temporary positions of less than six months duration, or employees holding appointments otherwise expected to last less than six months.

2. Where and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law so provides on behalf of employees and upon audit and warrant of the comptroller, the director shall provide for the payment of monies quarterly to such employee organization for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the negotiating units covered by the controlling provision of such agreement providing for such employee benefit fund, such amount to be determined consistent with the procedure established in said agreement but, on the basis of the number of employees as defined herein on the payroll during the payroll period the last day of which ends no later than twenty-one calendar days before the beginning of the quarter next following such day as determined by the comptroller. The amount, which will be determined pursuant to this section, for employees who are paid from first instance funds, or from special or administrative funds, will be paid from the appropriations as provided by law, in which case the comptroller will establish procedures to ensure repayment from first instance general state charge appropriations or from said special or administrative funds. The director may enter into an agreement with an employee organization which sets forth the specific terms and conditions for the establishment and administration of an employee benefit fund as a condition for the transmittal of monies pursuant to this section.

3. Such employee organization shall periodically as specified by the

director, supply a description of the benefits purchased or provided by the employee benefit fund, the utilization experience of the benefit fund, the amount disbursed for or the cost of such benefits and such other information as may be requested by the director.

4. The employee organization shall report to the comptroller, in the form and manner as he may direct, the amount it expended for the purchase of or providing for such benefits for any period specified by the comptroller. The comptroller is hereby authorized to audit the books of the employee organization with respect to any monies transmitted to it pursuant to this section.

5. Neither the state nor any officer or employee of the state (including "employee" as defined herein and any other employee of the state) shall be a party to any contract or agreement entered into by any employee organization providing for benefits purchased in whole or in part with monies transmitted to such employee organization pursuant to this section. No benefit provided pursuant to such contracts or agreements shall be payable by the state and all such benefits shall be paid by the responsible parties to such agreements or contracts pursuant to the terms and conditions of such agreements or contracts. The employee organization shall be a fiduciary with respect to an employee benefit fund established pursuant to this section.

6. Nothing herein shall be deemed to diminish, impair or reduce any benefit otherwise payable to any employee established or authorized by law, rule or regulation by reason of such employee's lack of eligibility to participate in any benefit program established by an employee organization pursuant to this section.

7. In the event it is determined that the monies transmitted to an employee organization pursuant to this section is income for which payroll deductions are required for income tax withholdings from the salary or wages of employees pursuant to law, the comptroller shall determine the amount of such withholdings required and deduct the amount so required to be withheld from the salary or wages of the employees concerned.

8. The employee organization shall indemnify the state for any claims whatsoever paid by it arising from the establishment, administration or discontinuation of any employee benefit provided pursuant to this section, together with reasonable costs of litigation arising therefrom.

9. Insofar as the provisions of this section are inconsistent with the provisions of any other act, general or special, the provisions of this section shall be controlling.

§ 206-a. Employee benefit fund; negotiating unit created by chapter four hundred three of the laws of nineteen hundred eighty-three. 1. Definitions. As used in this section, unless otherwise expressly stated:

a. "Director" shall mean the director of employee relations.

b. "Employee" shall mean any person in the service of the state of New York who is appointed to and serving in a position contained within the collective negotiating unit created by chapter four hundred three of the laws of nineteen hundred eighty-three established by article fourteen of the civil service law who is otherwise eligible for health insurance coverage pursuant to law and the rules and regulations of the department of civil service, except that it shall not mean seasonal employees whose employment is expected to last less than six months, employees in temporary positions of less than six months duration, or employees holding appointments otherwise expected to last less than six months.

c. "Retiree" shall mean any person who was an employee of the state of New York on or after April first, nineteen hundred eighty-four in the negotiating unit created by chapter four hundred three of the laws of nineteen hundred eighty-three and who immediately upon termination of employment with the state is eligible to receive a service retirement benefit from either the New York state employees' retirement system or the New York city employees' retirement system.

2. Where, and to the extent that, an agreement between the state and

an employee organization entered into pursuant to article fourteen of the civil service law so provides on behalf of employees and upon audit and warrant of the comptroller, the director shall provide for the payment of monies quarterly to such employee organization for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the negotiating unit covered by the controlling provision of such agreement, such amount to be determined consistent with the procedure established in said agreement, on the basis of the number of employees as defined herein on the payroll during the payroll period the last day of which ends no later than twenty-one calendar days before the beginning of the quarter next following such day as determined by the comptroller. The amount, which will be determined pursuant to this section, for employees who are paid from special or administrative funds, will be paid from the appropriations as provided by law, in which case the comptroller will establish procedures to ensure repayment from general state charge appropriations or from said special or administrative funds. The director may enter into an agreement with an employee organization which sets forth the specific terms and conditions for the establishment and administration of an employee benefit fund as a condition for the transmittal of monies pursuant to this section.

3. Such employee organization shall periodically as specified by the director, supply a description of the benefits purchased or provided by the employee benefit fund, the utilization experience of the benefit fund, the amount disbursed for or the cost of such benefits and such other information as may be requested by the director.

4. The employee organization shall report to the comptroller, in the form and manner as he may direct, the amount expended for the purchase of or providing for such benefits for any period specified by the comptroller. The comptroller is hereby authorized to audit the books of the employee organization with respect to any monies transmitted to it pursuant to this section.

5. Neither the state nor any officer or employee of the state (including "employee" as defined herein and any other employee of the

state) shall be a party to any contract or agreement entered into by any employee organization providing for benefits purchased in whole or in part with monies transmitted to such employee organization pursuant to this section. No benefit provided pursuant to such contracts or agreements shall be payable by the state and all such benefits shall be paid by the responsible parties to such agreements or contracts of such agreements or contracts. The employee organization shall be a fiduciary with respect to an employee benefit fund established pursuant to this section.

6. Nothing herein shall be deemed to diminish, impair or reduce any benefit otherwise payable to any employee established or authorized by law, rule or regulation by reason of such employee's lack of eligibility to participate in any benefit program established by an employee organization pursuant to this section.

7. In the event it is determined that the monies transmitted to an employee organization pursuant to this section is income for which payroll deductions are required for income tax withholdings from the salary or wages of employees pursuant to law, the comptroller shall determine the amount of such withholdings required and deduct the amount so required to be withheld from the salary or wages of the employees concerned.

8. The employee organization shall indemnify the state for any claims whatsoever paid by it arising from the establishment, administration or discontinuation of any employee benefit provided pursuant to this section, together with reasonable costs of litigation arising therefrom.

9. Insofar as the provisions of this section are inconsistent with the provisions of any other act, general or special, the provisions of this section shall be controlling.

§ 207. Employee benefit fund; professional, scientific and technical services. 1. Definitions. As used in this section, unless otherwise expressly stated:

a. "Director" shall mean the director of employee relations.

b. "Employee" shall mean any person in the service of the state of New York who is appointed to and serving in a position in the collective negotiating unit designated as the professional, scientific and technical services unit established pursuant to article fourteen of the civil service law who is otherwise eligible for health insurance coverage pursuant to law and the rules and regulations of the department of civil service, except that it shall not mean seasonal employees whose employment is expected to last less than six months, employees in temporary positions of less than six months duration, or employees holding appointments otherwise expected to last less than six months.

2. Where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law so provides on behalf of employees and upon audit and warrant of the comptroller, the director shall provide for the payment of monies quarterly to such employee organization for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the negotiating unit covered by the controlling provision of such agreement providing for such employee benefit fund, such amount to be determined consistent with the procedure established in said agreement and on the basis of the number of employees on the payroll during the payroll period the last day of which ends no later than twenty-one calendar days before the beginning of the quarter next following such day as determined by the comptroller unless there is an agreement entered into pursuant to such article fourteen between the state and such employee organization for the determination during a different payroll period of the number of employees in positions which are on an appointment cycle which does not place them on payroll at the time that such number of employees would otherwise be determined. The amount, which will be determined pursuant to this section, for employees who are paid from special or administrative funds, will be paid from the appropriations as provided by law, in which case the comptroller will establish procedures to ensure repayment from said special or administrative funds. The director

may enter into an agreement with an employee organization which sets forth the specific terms and conditions for the establishment and administration of an employee benefit fund as a condition for the transmittal of monies pursuant to this section.

3. Such employee organization shall periodically as specified by the director, supply a description of the benefits purchased or provided by the employee benefit fund, the utilization experience of the benefit fund, the amount disbursed for or the cost of such benefits and such other information as may be requested by the director.

4. The employee organization shall report to the comptroller, in the form and manner as he may direct, the amount it expended for the purchase of or providing for such benefits for any period specified by the comptroller. The comptroller is hereby authorized to audit the books of the employee organization with respect to any monies transmitted to it pursuant to this section.

5. Neither the state nor any officer or employee of the state (including "employee" as defined herein and any other employee of the state) shall be a party to any contract or agreement entered into by any employee organization providing for benefits purchased in whole or in part with monies transmitted to such employee organization pursuant to this section. No benefit provided pursuant to such contracts or agreements shall be payable by the state and all such benefits shall be paid by the responsible parties to such agreements or contracts pursuant to the terms and conditions of such agreements or contracts. The employee organization shall be a fiduciary with respect to an employee benefit fund established pursuant to this section.

6. Nothing herein shall be deemed to diminish, impair or reduce any benefit otherwise payable to any employee established or authorized by law, rule or regulation by reason of such employee's lack of eligibility to participate in any benefit program established by an employee organization pursuant to this section.

7. In the event it is determined that the monies transmitted to an

employee organization pursuant to this section is income for which payroll deductions are required for income tax withholdings from the salary or wages of employees pursuant to law, the comptroller shall determine the amount of such withholdings required and deduct the amount so required to be withheld from the salary or wages of the employees concerned.

8. The employee organization shall indemnify the state for any claims whatsoever paid by it arising from the establishment, administration or discontinuation of any employee benefit provided pursuant to this section, together with reasonable costs of litigation arising therefrom.

9. Insofar as the provisions of this section are inconsistent with the provisions of any other act, general or special, the provisions of this section shall be controlling.

§ 207-a. Employee benefit fund; security services. 1. Definitions. As used in this section, unless otherwise expressly stated:

a. "Director" shall mean the director of employee relations.

b. "Employee" shall mean any person serving on a full-time annual salaried basis in the service of the state of New York who is appointed to and serving in a position in the collective negotiating unit designated as the security services unit or the security supervisors unit established pursuant to article fourteen of the civil service law.

2. Where and to the extent that an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law or an interest arbitration award issued pursuant to subdivision four of section two hundred nine of the civil service law between the state and an employee organization so provides on behalf of employees in the collective negotiating unit designated as the security services unit established pursuant to article fourteen of the civil service law, and upon audit and warrant of the comptroller, the director shall provide for the payment of moneys to such employee organization

for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the negotiating unit covered by the controlling provision of such agreement or award providing for such employee benefit fund, such amount to be determined consistent with said agreement or award as determined in accordance with the contractual methodology for the following state fiscal years: fiscal year two thousand twenty-three--two thousand twenty-four, fiscal year two thousand twenty-four--two thousand twenty-five and fiscal year two thousand twenty-five--two thousand twenty-six. The amount, which will be determined pursuant to this section, for employees who are paid from special or administrative funds, other than the general fund or the capital projects fund of the state, will be paid from the appropriations as provided by law, in which case the comptroller will establish procedures to ensure repayment from said special or administrative funds. The director may enter into an agreement with an employee organization which sets forth the specific terms and conditions for the establishment and administration of an employee benefit fund as a condition for the transmittal of moneys pursuant to this section.

2-a. Where and to the extent that an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law or an interest arbitration award issued pursuant to subdivision four of section two hundred nine of the civil service law so provides on behalf of employees in the collective negotiating unit designated as the security supervisors unit established pursuant to article fourteen of the civil service law, and upon audit and warrant of the comptroller, the director shall provide for the payment of moneys to such employee organization for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the negotiating unit covered by the controlling provision of such agreement providing for such employee benefit fund, such amount to be determined consistent with said agreement on the basis of the number of full-time annual salaried employees, as determined by the comptroller, on the payroll on the last day of the payroll period in which March first, two thousand twenty-three falls for payments to be made on April first, two thousand twenty-three and, on the last day of the payroll period in which March first, two thousand twenty-four falls for payments to be made on April first, two thousand twenty-four and, on the last day of the payroll period in which March first, two thousand twenty-five falls for payments to be made on April first, two thousand twenty-five. The amount, which will be determined pursuant to this section, for employees who are paid from special or administrative funds, other than the general fund or the capital projects fund of the state, will be paid from the appropriations as provided by law, in which case the comptroller will establish procedures to ensure repayment from said special or administrative funds. The director may enter into an agreement with an employee organization which sets forth the specific terms and conditions of the establishment and administration of an employee benefit fund as a condition for the transmittal of moneys pursuant to this section. Such agreement shall provide that any contributions paid to the employee organization for the establishment and maintenance of the employee benefit fund pursuant to this section on behalf of eligible members of this unit shall be offset by contributions already made on behalf of those members in each of the covered years, where applicable.

3. Such employee organization shall periodically as specified by the director, supply a description of the benefits purchased or provided by the employee benefit fund, the utilization experience of the benefit fund, the amount disbursed for or the cost of such benefits and such other information as may be requested by the director.

4. The employee organization shall report to the comptroller, in the form and manner as he may direct, the amount it expended for the purchase of or providing for such benefits for any period specified by the comptroller. The comptroller is hereby authorized to audit the books of the employee organization with respect to any moneys transmitted to it pursuant to this section.

5. Neither the state nor any officer or employee of the state shall be a party to any contract or agreement entered into by any employee organization providing for benefits purchased in whole or in part with moneys transmitted to such employee organization pursuant to this

section. No benefit provided pursuant to such contracts or agreements shall be payable by the state and all such benefits shall be paid by the responsible parties to such agreements or contracts pursuant to the terms and conditions of such agreements or contracts. The employee organization shall be a fiduciary with respect to employee benefit fund established pursuant to this section.

6. Nothing herein shall be deemed to diminish, impair or reduce any benefit otherwise payable to any employee established or authorized by law, rule or regulation by reason of such employee's lack of eligibility to participate in any benefit program established by an employee organization pursuant to this section.

7. In the event it is determined that the moneys transmitted to an employee organization pursuant to this section is income for which payroll deductions are required for income tax withholdings from the salary or wages of employees pursuant to law, the comptroller shall determine the amount of such withholdings required and deduct the amount so required to be withheld from the salary or wages of the employees concerned.

8. The employee organization shall indemnify the state for any claims whatsoever paid by it arising from the establishment, administration or discontinuation of any employee benefit provided pursuant to this section, together with reasonable costs of litigation arising therefrom.

9. Insofar as the provisions of this section are inconsistent with the provisions of any other law, general or special, the provisions of this section shall be controlling.

§ 207-b. Employee benefit fund; division of state police. 1. Definitions. As used in this section, unless otherwise expressly stated:

a. "Director" shall mean the director of employee relations.

b. "Employee" shall mean any person in the service of the state of New

York in the division of state police who is appointed to and serving on a full-time annual salaried basis in a position in the collective negotiating units consisting of troopers; commissioned and non-commissioned officers; and investigators, senior investigators and investigative specialists established pursuant to article fourteen of the civil service law.

2. a. Where, and to the extent that, the agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law so provides on behalf of the employees in the collective negotiating unit consisting of commissioned and non-commissioned officers in the division of state police, established pursuant to article fourteen of the civil service law, and upon audit and warrant of the state comptroller, the director shall provide for the payment of monies to such employee organization for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the negotiating unit covered by the controlling provisions of such agreement providing for such employee benefit fund. Such amounts are to be determined consistent with said agreement, including any and all monies agreed to be transferred in said agreement, and on the basis of the number of full-time annual salaried employees, other than full-time seasonal employees, on the payroll on March first, two thousand twenty-three for payments to be made on April first, two thousand twenty-three, the number of full-time annual salaried employees, other than full-time seasonal employees, on the payroll on March first, two thousand twenty-four for payments to be made on April first, two thousand twenty-four, and the number of full-time annual salaried employees, other than full-time seasonal employees, on the payroll on March first, two thousand twenty-five for payments to be made on April first, two thousand twenty-five. The amounts, which will be determined pursuant to this section, for employees who are paid from special or administrative funds, other than the general fund or the capital projects fund of the state, will be paid from the appropriations as provided by law, in which case the state comptroller will establish procedures to ensure repayment from said special or administrative funds. The director shall enter into an agreement with the employee organization that sets forth the specific terms and conditions for the

transmittal of monies pursuant to this section. Payments made pursuant to this paragraph and paragraph a-1 of this subdivision shall be made to the same fund as set forth in the agreement between the director and the employee organization that represents the employees covered by the provisions of this paragraph and paragraph a-1 of this subdivision.

a-1. Where, and to the extent that, the agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law so provides on behalf of employees in the collective negotiating unit consisting of troopers in the division of state police, established pursuant to article fourteen of the civil service law, and upon audit and warrant of the state comptroller, the director shall provide for the payment of monies to such employee organization for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the negotiating unit covered by the controlling provisions of such agreement providing for such employee benefit fund. Such amounts are to be determined consistent with said agreement, including any and all monies agreed to be transferred in said agreement, and on the basis of the number of full-time annual salaried employees, other than full-time seasonal employees, on the payroll on March first, two thousand twenty-three for payments to be made on April first, two thousand twenty-three, the number of full-time annual salaried employees, other than full-time seasonal employees, on the payroll on March first, two thousand twenty-four for payments to be made on April first, two thousand twenty-four, and the number of full-time annual salaried employees, other than full-time seasonal employees, on the payroll on March first, two thousand twenty-five for payments to be made on April first, two thousand twenty-five. The amounts, which will be determined pursuant to this section, for employees who are paid from special or administrative funds, other than the general fund or the capital projects fund of the state, will be paid from the appropriations as provided by law, in which case the state comptroller will establish procedures to ensure repayment from said special or administrative funds. The director shall enter into an agreement with the employee organization that sets forth the specific terms and conditions for the transmittal of monies pursuant to this section. Payments made pursuant to this paragraph and paragraph a of this subdivision shall be made to the same fund as set forth in the agreement between the director and the employee organization that represents the employees covered by the provisions of this paragraph and paragraph a of this subdivision.

* b. Pursuant to the terms of an agreement negotiated between the executive branch of the state of New York and the employee organization representing the collective negotiating unit consisting of investigators, senior investigators, and investigative specialists in the division of state police, and upon audit and warrant of the state comptroller, the director shall provide for the payment of monies to such employee organization for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the collective negotiating unit covered by the controlling provisions of such agreement providing for such employee benefit fund, such amount to be determined consistent with said agreement, including any and all monies agreed to be transferred in said agreement, and on the basis of the number of full-time annual salaried employees, other than full-time seasonal employees, on the payroll on March first, two thousand eleven, for payments to be made on April first, two thousand eleven, and on the payroll on March first, two thousand twelve, for payments to be made on April first, two thousand twelve and on the payroll on March first, two thousand thirteen, for payments to be made on April first, two thousand thirteen and on the payroll on March first, two thousand fourteen, for payments to be made on April first, two thousand fourteen and on the payroll on March first, two thousand fifteen, for payments to be made on April first, two thousand fifteen and on the payroll on March first, two thousand sixteen for payments to be made on April first, two thousand sixteen and on the payroll on March first, two thousand seventeen for payments to be made on April first, two thousand seventeen. The amount, which will be determined pursuant to this section, for employees who are paid from special or administrative funds, other than the general fund or the capital projects fund of the state, will be paid from the appropriations as provided by law, in which case the state comptroller shall establish procedures to ensure repayment from said special or administrative funds. The director shall enter into an agreement with an employee organization, which sets forth the specific terms and conditions for the transmittal of monies pursuant

to this section.

* NB Effective until certain conditions are met as set forth in chapter 182 of 2025 § 26

* b. Pursuant to the terms of an agreement negotiated between the executive branch of the state of New York and the employee organization representing the collective negotiating unit consisting of investigators, senior investigators, and investigative specialists in the division of state police, and upon audit and warrant of the state comptroller, the director shall provide for the payment of monies to such employee organization for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the collective negotiating unit covered by the controlling provisions of such agreement providing for such employee benefit fund, such amount to be determined consistent with said agreement, including any and all monies agreed to be transferred in said agreement, and on the basis of the number of full-time annual salaried employees, other than full-time seasonal employees, on the payroll for the payroll period that includes March first, two thousand twenty-three, for payments to be made on April first, two thousand twenty-three, and on the payroll for the payroll period that includes March first, two thousand twenty-four, for payments to be made on April first, two thousand twenty-four, and on the payroll for the payroll period that includes March first, two thousand twenty-five, for payments to be made on April first, two thousand twenty-five. The amount, which will be determined pursuant to this section, for employees who are paid from special or administrative funds, other than the general fund or the capital projects fund of the state, will be paid from the appropriations as provided by law, in which case the state comptroller shall establish procedures to ensure repayment from said special or administrative funds. The director shall enter into an agreement with an employee organization, which sets forth the specific terms and conditions for the transmittal of monies pursuant to this section.

* NB Effective upon certain conditions being met as set forth in chapter 182 of 2025 § 26

3. Such employee organization shall periodically as specified by the director, supply a description of the benefits purchased or provided by

the employee benefit fund, the utilization experience of the benefit fund, the amount disbursed for or the cost of such benefits and such other information as may be requested by the director.

4. The employee organization shall report to the comptroller, in the form and manner as he may direct, the amount it expended for the purchase of or providing for such benefits for any period specified by the comptroller. The comptroller is hereby authorized to audit the books of the employee organization with respect to any moneys transmitted to it pursuant to this section.

5. Neither the state nor any officer or employee of the state shall be a party to any contract or agreement entered into by any employee organization providing for benefits purchased in whole or in part with moneys transmitted to such employee organization pursuant to this section. No benefit provided pursuant to such contracts or agreements shall be payable by the state and all such benefits shall be paid by the responsible parties to such agreements or contracts pursuant to the terms and conditions of such agreements or contracts. The employee organization shall be a fiduciary with respect to the employee benefit fund established pursuant to this section.

6. Nothing herein shall be deemed to diminish, impair or reduce any benefit otherwise payable to any employee established or authorized by law, rule or regulation by reason of such employee's lack of eligibility to participate in any benefit program established by an employee organization pursuant to this section.

7. In the event it is determined that the moneys transmitted to an employee organization pursuant to this section is income for which payroll deductions are required for income tax withholdings from the salary or wages of employees pursuant to law, the comptroller shall determine the amount of such withholdings required and deduct the amount so required to be withheld from the salary or wages of the employees concerned.

8. The employee organization shall indemnify the state for any claims

whatsoever paid by it arising from the establishment, administration or discontinuation of any employee benefit provided pursuant to this section, together with reasonable costs of litigation arising therefrom.

9. Insofar as the provisions of this section are inconsistent with the provisions of any other act, general or special, the provisions of this section shall be controlling.

§ 207-c. Employee benefit fund; division of military and naval affairs. 1. Definitions. As used in this section, unless otherwise expressly stated:

a. "Director" shall mean the director of employee relations.

b. "Employee" shall mean any person in the service of the state of New York who is appointed to and serving in a position contained within the collective negotiating unit designated as the division of military and naval affairs unit established pursuant to article fourteen of the civil service law who is otherwise eligible for health insurance coverage pursuant to law and the rules and regulations of the department of civil service, except that it shall not mean seasonal employees whose employment is expected to last less than six months, employees in temporary positions of less than six months duration, or employees holding appointments otherwise expected to last less than six months.

2. Where and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law so provides on behalf of employees and upon audit and warrant of the comptroller, the director shall provide for the payment of moneys quarterly to such employee organization for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the negotiating unit covered by the controlling provision of such agreement providing for such employee benefit fund, such amount to be determined consistent with the procedure established in said agreement but, on the basis of the number of employees as defined herein on the payroll during the payroll period the

last day of which ends no later than twenty-one calendar days before the beginning of the quarter next following such day as determined by the comptroller. The amount, which will be determined pursuant to this section, for employees who are paid from first instance funds, or from special or administrative funds, will be paid from the appropriations as provided by law, in which case the comptroller will establish procedures to ensure repayment from first instance general state charge appropriations or from said special or administrative funds. The director may enter into an agreement with an employee organization which sets forth the specific terms and conditions for the establishment and administration of an employee benefit fund as a condition for the transmittal of moneys pursuant to this section.

3. Such employee organization shall periodically as specified by the director, supply a description of the benefits purchased or provided by the employee benefit fund, the utilization experience of the benefit fund, the amount disbursed for or the cost of such benefits and such other information as may be requested by the director.

4. The employee organization shall report to the comptroller, in the form and manner as he may direct, the amount it expended for the purchase of or providing for such benefits for any period specified by the comptroller. The comptroller is hereby authorized to audit the books of the employee organization with respect to any moneys transmitted to it pursuant to this section.

5. Neither the state nor any officer or employee of the state (including "employee" as defined herein and any other employee of the state) shall be a party to any contract or agreement entered into by any employee organization providing for benefits purchased in whole or in part with moneys transmitted to such employee organization pursuant to this section. No benefit provided pursuant to such contracts or agreements shall be payable by the state and all such benefits shall be paid by the responsible parties to such agreements or contracts pursuant to the terms and conditions of such agreements or contracts. The employee organization shall be a fiduciary with respect to an employee benefit fund established pursuant to this section.

6. Nothing herein shall be deemed to diminish, impair or reduce any benefit otherwise payable to any employee established or authorized by law, rule or regulation by reason of such employee's lack of eligibility to participate in any benefit program established by an employee organization pursuant to this section.

7. In the event it is determined that the moneys transmitted to an employee organization pursuant to this section is income for which payroll deductions are required for income tax withholdings from the salary or wages of employees pursuant to law, the comptroller shall determine the amount of such withholdings required and deduct the amount so required to be withheld from the salary or wages of the employees concerned.

8. The employee organization shall indemnify the state for any claims whatsoever paid by it arising from the establishment, administration or discontinuation of any employee benefit provided pursuant to this section, together with reasonable costs of litigation arising therefrom.

9. Insofar as the provisions of this section are inconsistent with the provisions of any other act, general or special, the provisions of this section shall be controlling.

§ 207-d. Employee benefit fund; agency police services unit. 1. As used in this section, unless otherwise expressly stated:

(a) "Director" shall mean the director of employee relations.

(b) "Employee" shall mean any person serving on a full-time annual salaried basis in the service of the state of New York who is appointed to and serving in a position in the collective negotiating unit designated as the agency police services unit and is a police officer pursuant to subdivision thirty-four of section 1.20 of the criminal procedure law.

2. Where and to the extent that an agreement between the state and an employee organization entered into pursuant to article fourteen of the

civil service law or an interest arbitration award issued pursuant to subdivision four of section two hundred nine of the civil service law between the state and an employee organization so provides on behalf of employees in the collective negotiating unit designated as the agency police services unit established pursuant to article fourteen of the civil service law, and upon audit and warrant of the comptroller, the director shall provide for the payment of moneys to such employee organization for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the negotiating unit covered by the controlling provision of such agreement or award providing for such employee benefit fund, such amount to be determined consistent with said agreement or award on the basis of the number of full-time annual salaried employees, as determined by the comptroller, on the payroll on March first, two thousand twenty-three for payments to be made on April first, two thousand twenty-three, on the payroll on March first, two thousand twenty-four for payments to be made on April first, two thousand twenty-four, and on the payroll on March first, two thousand twenty-five for payments to be made on April first, two thousand twenty-five. The amount, which will be determined pursuant to this section, for employees who are paid from special or administrative funds, other than the general fund or the capital projects fund of the state, will be paid from the appropriations as provided by law, in which case the comptroller will establish procedures to ensure repayment from said special or administrative funds. The director shall enter into an agreement with an employee organization which sets forth the specific terms and conditions for the establishment and administration of an employee benefit fund as a condition for the transmittal of moneys pursuant to this section.

3. Such employee organization shall periodically as specified by the director, supply a description of the benefits purchased or provided by the employee benefit fund, the utilization experience of the benefit fund, the amount disbursed for or the cost of such benefits and such other information as may be requested by the director.

4. The employee organization shall report to the comptroller, in the form and manner as he or she may direct, the amount it expended for the

purchase of or providing for such benefits for any period specified by the comptroller. The comptroller is hereby authorized to audit the books of the employee organization with respect to any moneys transmitted to it pursuant to this section.

5. Neither the state nor any officer or employee of the state shall be a party to any contract or agreement entered into by any employee organization providing for benefits purchased in whole or in part with moneys transmitted to such employee organization pursuant to this section. No benefit provided pursuant to such contracts or agreements shall be payable by the state and all such benefits shall be paid by the responsible parties to such agreements or contracts pursuant to the terms and conditions of such agreements or contracts. The employee organization shall be a fiduciary with respect to the employee benefit fund established pursuant to this section.

6. Nothing in this section shall be deemed to diminish, impair or reduce any benefit otherwise payable to any employee established or authorized by law, rule or regulation by reason of such employee's lack of eligibility to participate in any benefit program established by an employee organization pursuant to this section.

7. In the event it is determined that the moneys transmitted to an employee organization pursuant to this section is income for which payroll deductions are required for income tax withholdings from the salary or wages of employees pursuant to law, the comptroller shall determine the amount of such withholdings required and deduct the amount so required to be withheld from the salary or wages of the employees concerned.

8. The employee organization shall indemnify the state for any claims whatsoever paid by it arising from the establishment, administration or discontinuation of any employee benefit provided pursuant to this section, together with reasonable costs of litigation arising therefrom.

9. Insofar as the provisions of this section are inconsistent with the provisions of any other law, general or special, the provisions of this

section shall be controlling.

§ 208. Authorized individual retirement plans. 1. a. The term "authorized individual retirement plan" as used in this section shall mean an individual retirement plan, as defined in the Economic Recovery Tax Act of 1981 (P.L. 97-34), established and maintained by one or more financial organizations with which a committee established herein has contracted pursuant to this section for the purposes of employee contribution by payroll deductions.

b. The term "financial organization" as used in this section shall mean an organization that is authorized to do business in the state of New York, and is licensed or chartered by the state department of financial services, is chartered by an agency of the federal government, or is subject to the jurisdiction of the securities and exchange commission.

2. The president of the civil service commission is authorized to enter into contracts, on behalf of the state, with one or more financial organizations to provide for authorized individual retirement plans in which employees of the state eligible to authorize payroll deductions by subdivision seven of section two hundred one of this article may participate. Any such contract shall be administered on behalf of the state by the president of the civil service commission and shall be subject to audit by the comptroller. No such contract shall take effect until it has been submitted to and approved by the director of the budget and then approved by the comptroller.

§ 209. Employee benefit fund; professional services. 1. Definitions. As used in this section, unless otherwise expressly stated:

a. "Director" shall mean the director of employee relations.

b. "Employee" shall mean any person in the service of the state of New York who is appointed to and serving in a position contained within the collective negotiating unit designated as the professional services negotiating unit in the state university of New York established pursuant to article fourteen of the civil service law who is eligible for full or partial per capita contributions to an employee benefit fund pursuant to the terms of an agreement between the state and an employee organization representing employees in such negotiating unit.

2. Where, on the effective date of this section, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law so provides on behalf of employees in the collective negotiating unit designated as the professional services negotiating unit in the state university of New York established pursuant to article fourteen of the civil service law, and upon audit and warrant of the comptroller, the director shall provide for the payment of monies quarterly to such employee organization for the establishment and maintenance of an employee benefit fund established by the employee organization for the employees in the negotiating unit covered by the controlling provisions of such agreement providing for such employee benefit fund, such amount to be determined consistent with the procedure established in said agreement but, on the basis of the number of employees as defined herein on the payroll during the payroll period the last day of which ends no later than twenty-one calendar days before the beginning of the quarter next following such day as determined by the comptroller and the state university of New York unless there is an agreement entered into pursuant to such article fourteen between the state and such employee organization for the determination during a different payroll period of the number of employees in positions which are on an appointment cycle which does not place them on payroll at the time that such number of employees would otherwise be determined. The amount, which will be determined pursuant to this section, for employees who are paid from special or administrative fund or funds of the state, other than the general fund or the capital projects fund of the state, will be paid from the appropriations as provided by law, in which case the comptroller will establish procedures to ensure repayment from said special or administrative funds. The director may enter into an agreement with an employee organization which sets forth the specific

terms and conditions for the establishment and administration of an employee benefit fund as a condition for the transmittal of monies pursuant to this section.

3. Such employee organization shall periodically as specified by the director of employee relations, supply a description of the benefits purchased or provided by the employee benefit fund, the utilization experience of the benefit fund, the amount disbursed for or the cost of such benefits and such other information as may be requested by the director of employee relations.

4. The employee organization shall report to the comptroller, in the form and manner as he may direct, the amount it expended for the purchase of or providing for such benefits for any period specified by the comptroller. The comptroller is hereby authorized to audit the books of the employee organization with respect to any monies transmitted to it pursuant to this section.

5. Neither the state nor any officer or employee of the state shall be a party to any contract or agreement entered into by any employee organization providing for benefits purchased in whole or in part with monies transmitted to such employee organization pursuant to this section. No benefit provided pursuant to such contracts or agreements shall be payable by the state and all such benefits shall be paid by the responsible parties to such agreements or contracts pursuant to the terms and conditions of such agreements or contracts. The employee organization shall be a fiduciary with respect to an employee benefit fund established pursuant to this section.

6. Nothing herein shall be deemed to diminish, impair or reduce any benefit otherwise payable to any employee established or authorized by law, rule or regulation by reason of such employee's lack of eligibility to participate in any benefit program established by an employee organization pursuant to this section.

7. In the event it is determined that the monies transmitted to an employee organization pursuant to this section is income for which

payroll deductions are required for income tax withholdings from the salary or wages of employees pursuant to law, the comptroller shall determine the amount of such withholdings required and deduct the amount so required to be withheld from the salary or wages of the employees concerned.

8. The employee organization shall indemnify the state for any claims whatsoever paid by it arising from the establishment, administration or discontinuation of any employee benefit provided pursuant to this section, together with reasonable costs of litigation arising therefrom.

9. Insofar as the provisions of this section are inconsistent with the provisions of any other act, general or special, the provisions of this section shall be controlling.

§ 209-a. Workers' compensation supplementation allowance. 1. Notwithstanding any other law, rule or regulation to the contrary, where, and to the extent that, an agreement between the state or the New York state canal corporation and an employee organization entered into pursuant to article fourteen of the civil service law on behalf of employees in a collective negotiating unit established pursuant to article fourteen of the civil service law provides for the payment of a supplement to the workers' compensation award, such supplement shall be paid in accordance with such agreement. Officers and employees serving in positions in the executive branch which are designated managerial or confidential pursuant to article fourteen of the civil service law, civilian state employees of the division of military and naval affairs of the executive department whose positions are not in, or are excluded from representation rights in any recognized or certified negotiating unit, those excluded from representation rights under article fourteen of the civil service law pursuant to rules and regulations of the public employment relations board and officers and employees of the legislature shall receive a supplement to the workers' compensation award provided, however, that officers and employees serving in positions in the executive branch which are designated managerial or confidential pursuant to article fourteen of the civil service law, civilian state employees of the division of military and naval affairs of the executive department whose positions are not in, or are excluded from representation rights in any recognized or certified negotiating unit and those excluded from representation rights under article fourteen of the civil service law pursuant to rules and regulations of the public employment relations board shall receive such supplement only with respect to an absence resulting from an occupational injury or disease occurring on or before June thirtieth, nineteen hundred ninety-two. Such supplement shall be paid in accordance with rules and regulations to be promulgated by the president of the civil service commission.

For the sole purpose of retirement credit, retirement contribution and final average salary under the retirement and social security law, an employee's compensation for the period during which he or she receives such supplement and such award shall be deemed to be the full compensation or salary such employee would have earned or been entitled to receive had he or she not received the workers' compensation benefit provided by such agreement. During the period of time an employee receives payment of such supplement and workers' compensation award, such employee shall be deemed on the payroll in full status for those purposes provided for in such agreement.

2. Notwithstanding any other law, rule or regulation to the contrary, where, and to the extent that, an agreement between the state or the New York state canal corporation and an employee organization entered into pursuant to article fourteen of the civil service law on behalf of employees in a collective negotiating unit established pursuant to article fourteen of the civil service law so provides, an employee placed on an authorized leave without pay during the course of an absence resulting from an occupational injury or disease found to be compensable by the workers' compensation board shall be deemed to be on the payroll at such employee's prevailing rate of annual compensation for the purpose of retirement credit and employer contributions to the retirement system. Officers and employees serving in positions in the executive branch which are designated managerial or confidential pursuant to article fourteen of the civil service law, civilian state employees of the division of military and naval affairs of the executive

department whose positions are not in, or are excluded from representation rights in any recognized or certified negotiating unit and those excluded from representation rights under article fourteen of the civil service law pursuant to rules and regulations of the public employment relations board who are placed on an authorized leave without pay during the course of an absence resulting from an occupational injury or disease found to be compensable by the workers' compensation board occurring on or after July first, nineteen hundred ninety-two, shall be deemed to be on the payroll at such officer's or employee's prevailing rate of compensation for the purpose of retirement credit and employer contributions to the retirement system. Any employee contribution relating to the retirement credit provided by this subdivision shall be paid directly by such employee to the retirement system pursuant to the rules and regulations of the comptroller. The retirement credit provided by this subdivision shall only apply to a period of authorized leave without pay occurring during the first twelve months of absence related to such occupational injury or disease.

3. Notwithstanding subdivision two of this section and any other law, rule or regulation to the contrary, where, and to the extent that, an agreement between the state and an employee organization on behalf of state employees in the professional, scientific and technical negotiating unit established pursuant to article fourteen of the civil service law so provides, an employee who participates in the medical evaluation program established pursuant to such negotiated agreement and is placed on an authorized leave without pay during the course of an absence resulting from an occupational injury or disease found to be compensable by the workers' compensation board shall be deemed to be on the payroll at such employee's prevailing rate of annual compensation for the purposes of retirement credit and employer contributions to the retirement system. Any employee contribution relating to the retirement credit provided by this subdivision shall be paid directly by such employee to the retirement system pursuant to the rules and regulations of the comptroller. The retirement credit provided by this subdivision shall only apply to a period of authorized leave without pay occurring during the first twelve months of absence related to such occupational injury or disease.

§ 209-b. Severance benefits for certain state officers and employees. 1. Notwithstanding any other law, rule or regulation to the contrary, where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law on behalf of employees in a collective negotiating unit established pursuant to article fourteen of the civil service law provides for the payment of a severance benefit in the form of a lump sum payment or an educational stipend as a consequence of the state contracting for goods and services, such severance benefit shall be paid in accordance with such agreement. A severance benefit in the form of a lump sum payment shall be repaid to the state under the circumstances and in the manner specified by such agreement.

2. Notwithstanding any other law, rule or regulation to the contrary, officers and employees serving in positions in the executive branch which are designated managerial or confidential pursuant to article fourteen of the civil service law, civilian state employees of the division of military and naval affairs of the executive department whose positions are not in, or are excluded from representation rights in any recognized or certified negotiating unit and those excluded from representation rights under article fourteen of the civil service law pursuant to rules and regulations of the public employment relations board whose permanent positions in the competitive, non-competitive or labor classes are abolished as a consequence of the state contracting for goods and services may receive a severance benefit in the form of a lump sum payment or an educational stipend. Such severance benefit shall be paid in accordance with rules and regulations to be promulgated by the president of the civil service commission. A severance benefit in the form of a lump sum payment shall be repaid to the state under the circumstances and in the manner specified by such rules and regulations.

3. Any severance benefit paid pursuant to this section shall not be deemed salary for any purposes of the civil service law or the retirement and social security law.

*** § 210. Optional payment election.** Notwithstanding any other provision of law to the contrary, where the state and an employee organization representing officers and employees in the executive branch who are in positions which are in collective negotiating units established pursuant to article fourteen of the civil service law enter into an agreement, or where the director of employee relations shall authorize for officers and employees in the executive branch who are in positions which are not in collective negotiating units, new employees hired on or after July first, two thousand twenty-six, may elect to receive an optional payment, which shall be in an amount determined by such agreement or for officers and employees in the executive branch who are in positions which are not in collective negotiating units, at a rate to be determined by the director of the division of the budget. Such payment shall not be considered basic annual salary and shall not be included as compensation for retirement purposes. Such payment shall be recovered to the state within the first fourteen pay periods after such payment. The payment specified herein shall also be implemented for: (a) nonjudicial officers and employees of the unified court system hired on or after July first, two thousand twenty-six, if the chief administrator of the courts so elects; (b) employees of the senate hired on or after July first, two thousand twenty-six, if the temporary president of the senate so elects; (c) employees of the assembly hired on or after July first, two thousand twenty-six, if the speaker of the assembly so elects; and (d) employees of joint legislative employers hired on or after July first, two thousand twenty-six, if the temporary president of the senate and the speaker of the assembly mutually so elect for all such joint legislative employers. Any election made pursuant to subdivision (a), (b), (c), or (d) of this section shall be in writing and filed with the state comptroller no later than September thirtieth, two thousand twenty-five.

* NB Repealed upon implementation of terminating the alternate procedure set forth in state finance law § 200 sb 2

ARTICLE 15

EXCELSIOR LINKED DEPOSIT ACT

§ 212. Short title. This article shall be known and may be cited as the "excelsior linked deposit act".

§ 213. Definitions. When used in this article, unless a different meaning clearly appears from the context, the following terms shall have the following meanings:

1. "Authorized depositor" means the comptroller with respect to linked deposits made by the comptroller and the commissioner of taxation and finance with respect to linked deposits made by the commissioner of taxation and finance.

2. "Census" means the decennial census performed by the bureau of the census of the United States department of commerce.

3. "Census bureau" means the bureau of the census of the United States department of commerce.

4. "Certified business" means a business located in an empire zone created pursuant to article eighteen-B of the general municipal law and certified pursuant to such article as eligible for the benefits referred to in section nine hundred sixty-six of such article.

5. "Certified minority-or women-owned business" means any minority-or women-owned business enterprise as defined in section three hundred ten of the executive law and certified pursuant to section three hundred fourteen of the executive law.

6. "Comptroller" means the comptroller of the state of New York.

7. "Defense industry manufacturer" means a manufacturing firm as defined in subdivision eighteen of this section, twenty-five percent or more of the gross revenues of which derive, either directly as a prime contractor or indirectly as a subcontractor of a prime contractor, from department of defense or other military contracts.

8. "Department" means the department of economic development.

9. "Department of defense" means the United States department of defense.

10. "Empire zone" means an empire zone created pursuant to article eighteen-B of the general municipal law.

11. "Eligible business" means:

(a) a manufacturing firm or agricultural business which employs five hundred or fewer employees within the state on a full-time basis; or

(b) any certified business in an empire zone which business employs one hundred or fewer employees within the state on a full-time basis; or

(b-1) during the whole or any portion of a period in which an area continues to be designated as a renewal community, any renewal community business located in such area that employs one hundred or fewer employees within the state on a full-time basis; or

(b-2) during the whole or any portion of a period in which an area continues to be designated as an empowerment zone, any business located in such area that employs one hundred or fewer employees within the state on a full-time basis; or

(b-3) during the whole or any portion of a period in which an area continues to be designated as an enterprise community, any business located in such area that employs one hundred or fewer employees within the state on a full-time basis; or

(c) any firm seeking financing through the program for an export project, which firm employs one hundred or fewer employees within the state on a full-time basis; or

(d) any business located in a highly distressed area, which business:

(i) is not a retail business, unless financing provided through the program would promote the preservation of existing jobs or an increase in the overall number of retail jobs in the area; and

(ii) employs one hundred or fewer employees within the state on a full-time basis; or

(e) any certified minority-or women-owned business seeking financing necessary to carry out a procurement contract with an agency or authority or other entity of the state or federal government; or

(f) any service business that is independently owned and operated, is not dominant in its field, employs one hundred or fewer persons on a full-time basis within the state, and is seeking financing through the program for a project that will result in the retention or creation of permanent private sector jobs within the state, other than a business that sells a service rendered at a facility personally by an individual for another individual, directly, without the intervention of a third party, or a professional service business such as health, legal, accounting, engineering, or architectural services; or

(g) a qualifying technology or innovation business which business employs one hundred or fewer employees within the state on a full-time basis and engages in:

(1) biotechnologies, which shall be defined as technologies involving the scientific manipulation of living organisms, especially at the molecular and/or the sub-molecular genetic level, to produce products conducive to improving the lives and health of plants, animals, and humans; and the associated scientific research, pharmacological, mechanical, and computational applications and services connected with these improvements;

(2) information and communication technologies, equipment and systems that involve advanced computer software and hardware, visualization technologies, and human interface technologies;

(3) advanced materials and processing technologies that involve the development, modification, or improvement of one or more materials or methods to produce devices and structures with improved performance characteristics or special functional attributes, or to activate, speed up, or otherwise alter chemical, biochemical, or medical processes;

(4) electronic and photonic devices and components for use in producing electronic, optoelectronic, mechanical equipment and products of electronic distribution with interactive media content;

(5) energy efficiency, renewable energy and environmental technologies, products, devices and services; or

(6) small scale systems integration and packaging; or

* (h) a community development financial institution.

* NB There are 2 par (h)'s

* (h) any certified service-disabled veteran-owned business enterprises seeking financing necessary to carry out a procurement contract with an agency or authority or other entity of the state or federal government.

* NB There are 2 par (h)'s

12. "Eligible projects" means:

(a) export projects designed to increase a firm's export activities; or

(b) for manufacturing, agricultural and service firms, projects which involve the preparation of strategic plans for improving productivity and competitiveness; the introduction of modern equipment and/or an expansion of facilities as part of a modernization plan; the introduction of advanced technologies to improve productivity and quality; improvements in production processes and operations, including agricultural operations; introduction of computerized information, reporting and control systems; reorganization or improvement of work place systems and the introduction of total quality and employee participation programs; development and introduction of new products; identification and development of new markets, including entry into foreign markets; financial restructuring for purposes of enabling modernization activities; buyouts of viable companies by employees or local owners residing in the state; and the provision of working capital for other modernization activities that will improve the competitiveness and productivity of a firm and result in the creation or retention of jobs; or

(c) for certified businesses located in empire zones, for retail businesses located in highly distressed areas, for eligible businesses that are defined in paragraph (b-1) of subdivision eleven of this section that are located in a renewal community, for eligible businesses that are defined in paragraph (b-2) of subdivision eleven of this section that are located in an empowerment zone, and for eligible businesses that are defined in paragraph (b-3) of subdivision eleven of this section that are located in an enterprise community, projects that will create or retain full-time, permanent jobs within the empire zone or empowerment zone or enterprise community or highly distressed area or renewal community, as the case may be; or

(d) for defense industry manufacturers, projects designed to reduce dependence on department of defense and other military contracts and to change or diversify production in order to take advantage of any market other than that serving the department of defense or other military procurers; or

(e) for certified minority-and women-owned businesses, projects to provide financing necessary to carry out a procurement contract with an agency or authority or other entity of the state or federal government; or

* (f) projects in which community development financial institutions make loans.

* NB There are 2 par (f)'s

* (f) for certified service-disabled veteran-owned business enterprises, projects to provide financing necessary to carry out a procurement contract with an agency or authority or other entity of the state or federal government.

* NB There are 2 par (f)'s

12-a. "Empowerment zone" means an area within the state that has been designated by such term pursuant to section 1391 of the federal Internal Revenue Code (26 United States Code § 1391) under the federal Community

Renewal Tax Relief Act of 2000.

12-b. "Enterprise community" means an area within the state that has been designated by such term pursuant to section 1391 of the federal Internal Revenue Code (26 United States Code § 1391) under the federal Community Renewal Tax Relief Act of 2000.

13. "Highly distressed area" means: (a) a census tract or tracts or block numbering area or areas or such census tract or block numbering area contiguous thereto which, according to the most recent census data available, has:

(i) a poverty rate of at least twenty percent for the year to which the data relates or at least twenty percent of the households receiving public assistance; and

(ii) an unemployment rate of at least one and twenty-five one hundredths times the statewide unemployment rate for the year to which the data relates; or

(b) a city, town, village or county within a city with a population of one million or more for which: (i) the ratio of the full value property wealth, as determined by the comptroller for the most recent year determined, per resident to the statewide average full value property wealth per resident; and (ii) the ratio of the income per resident, as shown in the most recent census to the statewide average income per resident; are each fifty-five percent or less of the statewide average; provided, however, that an empire zone shall not be considered a highly distressed area for purposes of this article.

14. "Lender" means:

(a) any commercial bank which is or shall become an approved depository of state funds under the provisions of section one hundred five of this chapter and which agrees to participate in the program; or

(b) any thrift or credit union which an authorized depositor determines is eligible to accept linked deposits based upon criteria applied by the authorized depositor in making determinations under section one hundred five of this chapter, and which agrees to participate in the program, provided that any linked deposit in such thrift or credit union shall be secured in the same manner as moneys deposited pursuant to section one hundred five of this chapter and such thrifts or credit unions shall pledge assets or furnish other security satisfactory in form and amount to the authorized depositor for the repayment of moneys. Until April first, nineteen hundred ninety-six, in the determination of thrifts eligible to accept linked deposits, the authorized depositor shall give priority to applications by those thrifts seeking to make linked loans in economic development regions in which fewer than ten linked loans have been made on or before April first, nineteen hundred ninety-five. Provided, however, that the granting of such priority shall in no way relieve an authorized depositor of his or her duty and obligation to review all thrift applications from all economic development regions in the state on a timely basis.

(c) any farm credit system institution which agrees to participate in the program.

(d) the New York business development corporation.

15. "Linked deposit" means a deposit, or for farm credit system institutions and the New York business development corporation an investment eligible to be held by such institution or corporation placed with a lender by the comptroller or the commissioner of taxation and finance for a period of four years at the linked deposit interest rate, provided the lender agrees to:

(a) lend the equivalent value of such deposit to an eligible business at the interest rate provided in section two hundred eighteen of this article; and

(b) permit the deposit to be comprised of a series of ninety day deposits each bearing an interest rate equal to the linked deposit interest rate fixed at the time the original deposit is placed.

This article and the related statutes that refer to this article do not grant thrifts, credit unions, farm credit system institutions or the New York business development corporation eligibility to accept public funds or public moneys from public entities for investment purposes. For farm credit system institutions, the linked deposit program is available for loans with an agricultural purpose as defined by the farm credit act of nineteen hundred seventy-one, as amended and regulations promulgated thereunder. A linked deposit is intended to enable a lender to make a linked loan to an eligible business and such deposit earns a yield lower than posted rates in order to accomplish the goals of this article.

16. "Linked deposit interest rate" means:

(a) for a linked deposit made in connection with a linked loan to a certified business in an empire zone or to an eligible business located in a highly distressed area or to an eligible business that is defined in paragraph (b-1) of subdivision eleven of this section that is located in a renewal community or defined in paragraph (b-2) of such subdivision that is located in an empowerment zone or defined in paragraph (b-3) of such subdivision that is located in an enterprise community, or a qualifying technology or innovation business as defined in paragraph (g) of subdivision eleven of this section, respectively for eligible projects defined in paragraph (c) of subdivision twelve of this section or a certified minority- or women-owned business enterprise for an eligible project defined in paragraph (e) of subdivision twelve of this section or to a defense industry manufacturer for a project defined in paragraph (d) of subdivision twelve of this section, a fixed rate of interest which is three hundred basis points below the lender's posted four year certificate of deposit rate or, if the lender does not offer a four year certificate of deposit, is three hundred basis points below the average statewide rate for four year certificates of deposit as determined by the commissioner of economic development;

(b) for a linked deposit made in connection with any linked loan other than those specified in paragraph (a) of this subdivision, a fixed rate of interest which is two hundred basis points below the lender's posted four year certificate of deposit rate, or if the lender does not offer a four year certificate of deposit, is two hundred basis points below the average statewide rate for four year certificates of deposit as determined by the commissioner of economic development.

17. "Linked loan" means a loan for purposes of an eligible project, in an amount equal to a linked deposit and bearing interest for the first four years at the interest rate provided in section two hundred eighteen of this article.

18. "Manufacturing firm" means a firm involved with extracting, smelting, recovering, developing, preparing, compounding, converting, assembling or producing in any manner, minerals, raw materials, products or substances of any kind or nature, and shall include facilities related thereto for storage, warehousing or distribution, for research and development or for the discovery of new, and the refinement of known, substances, processes, and products.

19. "Program" means the excelsior linked deposit program.

20. "Thrift" means any savings bank or savings and loan association, federal savings bank or federal savings and loan association.

21. "Economic development region" shall refer to those regions established by the department of economic development pursuant to section two hundred thirty of the economic development law.

22. "Renewal community" means an area within the state that has been designated by such term in accordance with section 1400E of the federal Internal Revenue Code (26 United States Code § 1400E) under the federal Community Renewal Tax Relief Act of 2000.

23. "Renewal community business" means a business that is designated by such term pursuant to section 1400G of the federal Internal Revenue Code (26 United States Code § 1400G) under the federal Community Renewal Tax Relief Act of 2000.

24. "Credit union" means any credit union chartered under article eleven of the banking law or any federal credit union.

25. "Community development financial institution" means an organization as defined in 12 U.S.C. 4702(5)(a).

26. "Certified service-disabled veteran-owned business enterprise" means any service-disabled veteran-owned business enterprise as provided for in article three of the veterans' services law.

§ 214. Establishment and purpose; linked deposit program authorization. The excelsior linked deposit program is hereby created. The purpose of the program is to encourage and assist eligible businesses within the state to undertake eligible projects that will materially contribute to improving their performance and competitiveness. The comptroller is hereby authorized to use any moneys of the state the comptroller is authorized to invest pursuant to section ninety-eight-a of this chapter as linked deposits for the program. Not more than one billion dollars of such moneys shall be on deposit pursuant to the program at any given time. The commissioner of taxation and finance is hereby authorized to use funds in the linked deposit program fund established pursuant to section ninety-two-v of this chapter as linked deposits for the program. Not more than one hundred million dollars from the linked deposit program fund shall be on deposit pursuant to the program at any given time.

§ 215. Responsibilities of commissioner of economic development, comptroller, commissioner of taxation and finance and superintendent of financial services. 1. The commissioner of economic development shall administer the program pursuant to section two hundred nineteen of this article, including all decisions with respect to the application and use of the program for eligible projects; market and promote the program pursuant to section two hundred twenty-three of this article; after consulting with the comptroller, the commissioner of taxation and finance and the superintendent of financial services, issue rules and regulations for the operation of the program pursuant to section two hundred twenty-four of this article.

2. The comptroller's responsibilities for the program shall be limited to: pursuant to sections two hundred fourteen and two hundred nineteen of this article, placing moneys on deposit at the request of the commissioner of economic development for the purposes of the program and administering such deposits in accordance with sections ninety-eight-a and one hundred five of this chapter and with the comptroller's established procedures; and entering into deposit agreements with

lenders pursuant to section two hundred nineteen of this article.

3. The commissioner of taxation and finance's responsibilities for the program shall be limited to: pursuant to sections two hundred fourteen and two hundred nineteen of this article, placing linked deposit program fund moneys on deposit at the request of the commissioner of economic development for the purposes of the program and administering such deposits in accordance with sections ninety-eight-a and one hundred five of this chapter and with the commissioner of taxation and finance's established procedures; and entering into deposit agreements with lenders pursuant to section two hundred nineteen of this article.

4. The superintendent of financial services' responsibilities for the program shall be limited to marketing and promoting the program pursuant to section two hundred twenty-three of this article.

§ 216. Term of program. 1. The program shall exist for a term which expires on the date this article expires pursuant to chapter seven hundred five of the laws of nineteen hundred ninety-three which added this article. Linked loans may be made only during the term of the program and linked deposits shall mature no later than four years after the expiration of the term of the program.

2. The authorized depositor may permit funds released from a linked deposit relating to a linked loan to be made available for additional linked deposits under this program.

§ 217. Linked loans. Linked loans shall be made by lenders pursuant to the program only to eligible businesses in connection with eligible projects. A linked loan shall be limited to a maximum amount of four million dollars. An eligible business may receive more than one linked loan. During the life of the linked loan program, the total amount of money that a business can borrow from the linked program is six million dollars. The credit decision for making a linked loan shall be made solely by the lender. Notwithstanding the length of the term of a linked loan, the linked deposit relating to the linked loan shall be for a period of not more than four years.

§ 218. Interest rate for linked loans; no lender's fees. 1. Linked loans made to certified businesses in empire zones or to eligible businesses in highly distressed areas or to eligible businesses that are defined in paragraph (b-1) of subdivision eleven of section two hundred thirteen of this article that are located in a renewal community or defined in paragraph (b-2) of such subdivision that are located in an empowerment zone or defined in paragraph (b-3) of such subdivision that are located in an enterprise community, respectively for eligible projects defined in paragraph (c) of subdivision twelve of section two hundred thirteen of this article or to service-disabled veteran-owned business enterprises for an eligible project defined in paragraph (f) of subdivision twelve of section two hundred thirteen of this article or to minority- or women-owned business enterprises for an eligible project defined in paragraph (e) of subdivision twelve of section two hundred thirteen of this article or to a defense industry manufacturer for a project defined in paragraph (d) of subdivision twelve of section two hundred thirteen of this article or to an eligible business pursuant to paragraph (a) of subdivision eleven of section two hundred thirteen of this article that produces products defined in subdivision two of section three hundred one of the agriculture and markets law for an eligible project as defined in paragraph (b) of subdivision twelve of section two hundred thirteen of this article shall bear interest at a fixed rate equal to three percentage points below the fixed interest rate the lender would have charged for the loan in the absence of a linked deposit based on its usual credit considerations. All other linked loans shall bear interest at a fixed rate equal to two percentage points below the fixed interest rate the lender would have charged for the loan in the absence of a linked deposit based on its usual credit considerations. Lenders shall certify to the commissioner of economic development that the rate to be charged on a linked loan is two percentage points or three percentage points, as the case may be, below the interest rate the lender would have charged for the loan in the absence of a linked deposit.

2. Lenders who make loans pursuant to the program shall not be entitled to charge any discount, points, origination fees, handling fees, service charges, refinancing fees or penalties or any charge other than those normally charged and in such amounts normally charged by the lender for loans of the type being made without regard to the program.

§ 219. Application procedure. 1. The commissioner of economic development shall establish procedures and other requirements for participation in the program, and shall provide a simplified application form to the participating lenders for linked deposits. Such form shall reflect the qualifying information required by this article for eligible businesses and shall contain a statement by the applicant that inability to obtain the reduced interest rate provided by the program would impede the ability of the applicant to undertake the eligible project. Upon completion of any application for a linked deposit, the lender shall send the application, together with the interest rate certification required pursuant to section two hundred eighteen of this article, to the commissioner of economic development who shall either approve or reject the application within twenty-eight days. The commissioner of economic development shall evaluate each application based upon the following criteria:

(a) the significance of the eligible project for improving the competitive position and profitability of the eligible business;

(b) the materiality of a reduced cost of borrowing through a linked loan to the ability of the eligible business to undertake the eligible project;

(c) the number of jobs likely to be created or retained, or other substantial economic benefits likely to be achieved as a result of the linked loan; and

(d) such other criteria as the commissioner of economic development determines relevant.

2. If the deposit application is approved by the commissioner of economic development, the commissioner shall notify an authorized depositor that the commissioner has determined that the application

satisfies the requirements of this article, and the commissioner shall request the authorized depositor to deposit funds with the lender in accordance with section ninety-eight-a of this chapter and with the authorized depositor's established procedures. Such deposits shall be secured in accordance with the provisions of section one hundred five of this chapter, and lenders receiving such deposits shall satisfy, in the sole judgment of the authorized depositor, all collateral and other requirements generally applied by the authorized depositor to funds invested by it. The notified authorized depositor and the lender shall enter into a written deposit agreement. In no event shall any defect in any such agreement be asserted as a defense by a borrower on a linked loan made pursuant to the program.

§ 220. Renewal of linked deposit. A lender may, on behalf of a borrower, apply to the commissioner of economic development to request a renewal of the linked deposit for an additional four year period to correspond with a second four year period of a borrower's linked loan. The commissioner may grant such application if the commissioner determines that the borrower, during the second four year period of the linked loan, will create additional industrial modernization benefits or additional export trade benefits or additional jobs. If the commissioner of economic development grants such application, the commissioner shall notify the authorized depositor who made the linked deposit that the commissioner has determined that the application satisfies the requirements of this article and shall request the authorized depositor to continue the linked deposit with the lender for an additional four year period in accordance with section ninety-eight-a of this chapter and with the authorized depositor's established procedures. Such linked deposit shall continue to be secured in accordance with the provisions of section one hundred five of this chapter. The fixed interest rate on the continued linked deposit shall be the linked deposit interest rate in effect on the first day of the continuation of the linked deposit. The authorized depositor and the lender shall enter into a written deposit agreement governing the continuation of the linked deposit. The interest rate payable on the linked loan for the second four year period shall be, in the case of a certified business in an economic development zone or an eligible business located in an economically distressed area or federal empowerment zone or enterprise or renewal community or a minority or women-owned business enterprise or service-disabled veteran-owned business enterprises, three percentage points below the interest rate the lender would have charged for the loan in effect on the first day of the continuation of the linked deposit; or in the case of a business not located in an economic development zone or economically distressed area or federal empowerment zone or enterprise or renewal community or which is not a minority or women-owned business enterprise, service-disabled veteran-owned business enterprises, two percentage points below the interest rate the lender would have charged for the loan in the absence of a linked deposit in effect on the first day of the continuation of the linked deposit.

§ 221. Liability; early repayment and withdrawal. Nothing contained in this article shall impose liability on the state or any of its departments or employees for payment or delays in payment of the principal or interest of a linked loan. Any delay in payments or any default on a linked loan shall in no way affect the linked deposit agreement between the lender and the authorized depositor. However, in the event the interest rate of the linked loan shall be increased as a consequence of default or renegotiation, or the loan shall be charged off, the lender shall give the authorized depositor prompt notice of such event, and the authorized depositor shall thereafter withdraw the linked deposit upon not less than seven days' prior written notice to the lender. Upon early repayment of a linked loan, the lender shall within thirty days give the authorized depositor notice of such early repayment, and the authorized depositor shall thereafter withdraw the linked deposit upon not less than seven days' prior written notice to the lender, and the interest rate payable on the linked deposit from the date of early repayment of the linked loan to the date of withdrawal of the linked deposit shall be the interest rate upon which the linked deposit interest rate was calculated without regard to the applicable basis point reduction.

§ 222. Monitoring and report. 1. The commissioner of economic development shall monitor the activities of participating lenders and businesses and may require periodic reports or other information the commissioner of economic development deems necessary from participating lenders and businesses on the status of the linked loans and the projects to ensure compliance with the provisions and the intent of this article.

2. On or before February first, nineteen hundred ninety-five, and annually thereafter the commissioner of economic development shall submit to the governor, the temporary president of the senate and the speaker of the assembly a report regarding the activities of the program. Such report shall contain a statement of the cost of the program to the state and to the public authorities, considered as a whole, because of reduced rates on funds invested in linked deposits. Such report shall also include, but shall not be limited to, the number and type of linked loans under the program and the amount thereof; the number and types of lenders making linked loans and of firms receiving linked loans; the geographic distribution of such lenders and firms; the approximate number of jobs created or retained as a result of the program; actions taken by the department of economic development and the department of financial services to secure the increased participation of lenders in economic development regions in which fewer than ten linked loans have been made on or before April first, nineteen hundred ninety-five; actions taken by the department of economic development to secure the increased participation of public authorities and public benefit corporations pursuant to section ninety-two-v of this chapter; as well as any information the commissioner determines useful in evaluating the economic benefits of the program.

§ 223. Promotion of program. The department, through its regional offices and with the assistance of the department of financial services and other appropriate state agencies and public benefit corporations, shall actively market and promote awareness of the program in all geographical areas of the state among banks, banking organizations, manufacturing firms, manufacturing organizations, and regional and local economic development agencies. In soliciting lenders to participate in the program, on or before April first, nineteen hundred ninety-six, the commissioner of economic development shall give priority to the solicitation of lenders seeking to make linked loans in economic development regions in which fewer than ten linked loans have been made on or before April first, nineteen hundred ninety-five. Provided, however, that the granting of such priority shall in no way relieve the commissioner of economic development of the duty and obligation to solicit lenders from all economic development regions of the state.

§ 224. Rules and regulations. The commissioner of economic development shall, in consultation with the comptroller, the commissioner of taxation and finance and the superintendent of financial services, promulgate rules and regulations necessary and reasonable for the operation of the program.

ARTICLE 16

WATER POLLUTION CONTROL LINKED DEPOSIT PROGRAM ACT

§ 235. Short title. This article shall be known and may be cited as the "water pollution control linked deposit program act".

§ 236. Definitions. When used in this article, unless the context clearly indicates otherwise, the following terms shall have the following meanings:

1. "Corporation" means the New York state environmental facilities corporation, as continued by section twelve hundred eighty-two of the public authorities law.

2. "Eligible borrower" means any recipient, including any entity receiving or eligible to receive an agricultural assessment pursuant to article twenty-five-AA of the agriculture and markets law and any individual or small business eligible to undertake an eligible project related to residential and small business on-site wastewater treatment systems.

3. "Eligible project" shall mean a project for the implementation of a management program established under section 319 of the Federal Water Pollution Control Act related to agricultural operations, the upgrade or replacement of residential and small business on-site wastewater treatment systems with a system approved by the state or local department of health, or the abandonment of residential and small business on-site wastewater treatment systems and connection to a sewer, when a sewer becomes available.

4. "Lender" means any state or federally-chartered savings bank, savings and loan association, federal savings bank, federal savings and loan association, farm credit system institution, or commercial bank or trust company designated by the corporation to participate in the program.

5. "Linked deposit" means financial assistance undertaken by the corporation for the construction of an eligible project through a deposit, or for a farm credit system institution an investment eligible to be held by such institution, placed with a lender by the corporation bearing interest at the linked deposit interest rate, provided the lender has agreed to:

(a) lend the equivalent value of such deposit to an eligible borrower at the linked loan interest rate; and

(b) permit the deposit to be comprised of a series of certificates of deposit each bearing an interest rate equal to the linked deposit interest rate fixed at the time the original linked deposit is placed.

Each linked deposit shall be continuously and fully secured by direct obligations of the state or the United States of America or by obligations the principal and interest on which are guaranteed by the state or the United States of America.

This article and related statutes that refer to this article do not grant savings banks, savings and loan associations, farm credit system institutions, federal savings banks, or federal savings and loan associations eligibility to accept public funds or public moneys from public entities for investment purposes. A linked deposit is intended to enable a lender to make a linked loan to an eligible borrower and such deposit earns a yield lower than posted rates in order to accomplish the goals of this article.

6. "Linked deposit interest rate" means a fixed rate of interest which is below the market rate.

7. "Linked loan" means a loan for purposes of an eligible project, in an amount equal to a linked deposit and bearing interest at the linked loan interest rate.

8. "Linked loan interest rate" means a fixed rate below the fixed interest rate the lender would have charged for the loan in the absence of a linked deposit based on its usual credit considerations.

9. "Program" means the water pollution control linked deposit program.

10. "Recipient" means any person which is: (a) an individual or small business which is eligible to undertake an eligible project related to residential and small business on-site wastewater treatment systems; or (b) an entity receiving or eligible to receive an agricultural assessment pursuant to article twenty-five-AA of the agriculture and markets law which is eligible to undertake an eligible project; or (c)

any two or more of the foregoing which are acting jointly in connection with an eligible project.

11. "Residential and small business on-site wastewater treatment system" means a system serving a residence or small business that provides for the treatment and/or disposition of the combination of human and sanitary waste with water not exceeding one thousand gallons per day.

12. "Small business" means any business which is resident in this state, independently owned and operated, not dominant in its field, and employing not more than one hundred individuals.

§ 237. Establishment and purpose; water pollution control linked deposit program authorization. The water pollution control linked deposit program is hereby created. The purpose of this program is to encourage and assist eligible borrowers within the state to undertake eligible projects that reduce, control or prevent water pollution. The corporation is hereby authorized to use funds in the water pollution control revolving fund established pursuant to section twelve hundred eighty-five-j of the public authorities law not to exceed ten million dollars per fiscal year for the water pollution control linked deposit program.

§ 238. Linked loans. Linked loans shall be made by lenders pursuant to the program only to eligible borrowers in connection with eligible projects. No such loans shall be made after September thirtieth, two thousand eleven. The credit decisions for making a linked loan shall be made solely by the lender.

§ 239. Linked loans interest rate; limitation on lender's fees. 1. Linked loans shall bear interest at the linked loan interest rate. Lenders shall certify to the corporation that the linked loan interest rate is below the interest rate the lender would have charged for the loan in the absence of a linked deposit.

2. Lenders who make linked loans shall not be entitled to charge any discount, points, origination fees, handling fees, service charges, refinancing fees or penalties or any charge other than those normally charged and in such amounts normally charged by the lender for loans of the type being made without regard to the program.

§ 240. Application procedure. 1. The corporation shall provide an application form to lenders for linked deposits. Such form shall reflect the qualifying information as developed by the commissioner of agriculture and markets for eligible borrowers involved in agricultural operations and as developed by the secretary of state for eligible borrowers involved in residential and small business on-site wastewater treatment system projects. The lender shall forward the completed application, its finding that the borrower is creditworthy, and the interest rate certification required pursuant to section two hundred thirty-nine of this article, to the corporation which, in consultation with the state or the department of agriculture and markets, shall either approve or reject the application within thirty days. Upon approval of any project application, the department of environmental conservation shall list such project on the intended use plan pursuant to section 17-1909 of the environmental conservation law. Failure to approve within thirty days shall be deemed a rejection of any application. The corporation shall evaluate each application based upon the availability of funds for the linked deposit.

2. If the linked loan application receives the approval of the corporation's board and any other approvals required by state or federal law, the corporation shall deposit funds with the lender pursuant to the terms of a written deposit agreement or an appropriate agreement with a farm credit system institution, as the corporation and lender shall determine.

§ 241. Early maturity. Unless otherwise agreed to by the corporation, the linked deposit shall automatically mature on the thirtieth calendar day after the occurrence of any event, monetary or non-monetary, which, whether declared by the lender or not, constitutes a default under any term or terms of the linked loan and such default remains uncured as of such thirty calendar days. Upon early repayment of a linked loan, the linked deposit shall automatically mature with payment due to the corporation on or before the last day of the month in which prepayment occurs.

§ 242. Monitoring and reporting. 1. The corporation shall require periodic reports or other information the corporation deems necessary from lenders and borrowers on the status of the linked loan and the eligible projects to ensure compliance with the provisions and the intent of this article.

2. On or before February first, two thousand ten, and annually thereafter, the corporation shall submit to the governor, the temporary president of the senate and the speaker of the assembly a report regarding the activities of the programs. Such report shall include, but shall not be limited to, the number and type of linked loans under each of the programs and the amount thereof; the number and type of lenders making linked loans and of borrowers receiving linked loans; the geographic distribution of such lenders and borrowers; as well as any information the corporation determines useful in evaluating the benefits of the programs.

§ 243. Rules and regulations. The corporation may promulgate rules and regulations necessary and reasonable for the operation of the programs.

ARTICLE XX

LAWS REPEALED; WHEN TO TAKE EFFECT

§ 410. Laws repealed. Chapter fifty-eight of the laws of nineteen hundred nine, entitled "An act in relation to state finance, constituting chapter fifty-six of the consolidated laws," and all acts amendatory thereof, and chapter five hundred forty-five of the laws of nineteen hundred thirty-five, entitled "An act to protect investments of the state by withholding apportionments of certain taxes payable to municipalities," are hereby repealed.

§ 411. When to take effect. This chapter shall take effect immediately.