

S. 2009-B Revenue FACT SHEET

Revenue

Article VII Provisions (S. 2009-B)

The Legislature takes the following Article VII actions:

- PART A – Denies the Executive proposal to cap the actual dollar amount of basic and enhanced benefits to property owners under the STAR program, beginning with the 2015-2016 school year, at the 2014-2015 levels.
- PART B – Concurs with the Executive proposal to eliminate the STAR personal income tax credit for individuals making over \$500,000 annually in the City of New York. This proposal is meant to provide consistency in the STAR benefit statewide, as those individuals outside of the city that receive the benefit as a real property tax exemption are wholly ineligible if their income exceeds \$500,000 annually
- PART C – Denies the Executive proposal to convert the STAR delinquency/offset program into a tax clearance program and extend this program permanently
- PART D – Denies the Executive’s proposal that would close the existing STAR exemption program to new applicants and establish a new refundable personal income tax (PIT) credit in its place.
- PART E – Modifies the Executive proposal to allow the Department of Tax and Finance to recoup improperly granted STAR exemptions. Specifically, the legislature limited the look back period for such recoupment from 6 to 3 years consistent with other tax recoupment provisions and decreased certain other amounts that could be accrued on top of the recoupment.
- PART F – Concurs with the Executive proposal to allow homeowners who registered with the Department of Tax and Finance under the STAR re-registration program, and not with their local assessor for the STAR exemption, to receive the benefit of the exemption for tax year 2014;
- PART G – Denies the Executive proposal to establish a Property Tax Relief Credit;
- PART H – Modifies the Executive proposal to make permanent the current limitations on the itemized deductions for high income earners under the State and New York City Personal Income Tax, by extending for two years.
- PART I – Modifies the Executive proposal to make various technical changes to Personal Income Tax and MTA Mobility Tax, to allow farms that lease real property from a related party to qualify for the manufacturer’s real property tax credit.
- PART J – Concurs with the Executive proposal to require a commercial production tax credit economic impact report.
- PART K – Modifies the Executive proposal to amend the Excelsior Tax Credit to include entertainment companies as a qualifying business to also include video game developers and music production companies.
- PART L – Denies the Executive proposal to amend the Investment Tax Credit (ITC) to limit the investment tax credit base of a master tape of a film, television show or commercial to only those costs that were incurred solely in New York State.
- PART M – Urban Youth Jobs Tax Credit Program (see ELFA Article VII S. 2006-B PART __)
- PART N – Denies the Executive proposal to reduce the business income base rate under the Corporate Franchise Tax for small businesses.
- PART O – Modifies the Executive proposal to create the Employee Training Incentive Program (ETIP) to include a Technology Internship Program and credit.

- PART P – Modifies the Executive proposal to amend the current additional tax on telecommunications services (sections 184 and 184-a) to simplify the administration of the excise tax on telecommunications for wireless communication by consolidating the tax into sections 186-c and 186-e and adjusting the rate to include both sections of law
- PART Q – Denies the Executive proposal to impose refund restrictions on Article 9 taxpayers.
- PART R – Brownfield Cleanup Program (See ELFA Article VII S. 2006-B PART BB).
- PART S – Concurs with the Executive proposal to allow the Department of Taxation and Finance to collect corporate information statements on tax filings and provide the information to the Department of State (DOS). The DOS filing fees will be eliminated for those companies that send in a tax filing with the information statement.
- PART T – Modifies the Executive proposal to provide various technical amendments to the Corporate Tax reform statute.
- PART U – Concurs with the Executive proposal to eliminate sales and use tax on beer, cider and liquor at tastings held on premise at licensed alcohol producers.
- PART V – Concurs with the Executive proposal to modernize and clarify the definition of telephone calling cards for sales tax collection purposes.
- PART W – Denies the Executive proposal to impose new requirements on Industrial Development Authorities if they provide state tax exemption benefits.
- PART X – Denies the Executive proposal to require market place providers to collect and remit sales and use taxes for transactions completed by unrelated sellers.
- PART Y – Denies the Executive proposal to close certain perceived sales and use tax avoidance strategies.
- PART Z – Concurs with the Executive proposal to exempt solar power purchase agreement from state and local sales tax.
- PART AA – Concurs with the Executive proposal to allow petroleum business tax refunds for farm use of highway diesel motor fuel.
- PART BB – Modifies the Executive proposal making technical corrections to the Estate Tax by including an additional technical correction related to Estate Gift Tax provisions.
- PART CC – Denies the Executive proposal to require statewide registration of motor fuel wholesalers.
- PART DD – Modifies the Executive proposal to extend the ability of the Department of Taxation and Finance to issue warrantless wage garnishments for two years.
- PART EE – Denies the Executive proposal to allow the Department of Taxation and Finance in conjunction with the Department of Motor Vehicle to reduce the tax delinquency threshold to suspend driver's licenses from \$10,000 to \$5,000.
- PART FF – Denies the Executive proposal to require a tax clearance before excess medical malpractice insurance coverage is granted to practitioners (see Health Article VII S. 2007-B PART Y for excess medical malpractice insurance pool extension).
- PART GG – Denies the Executive proposal to require a tax clearance for the recipients of state or local grant funds.
- PART HH – Denies the Executive proposal to create a reciprocal tax collection agreement with other states.
- PART II – Denies the Executive proposal to create a multi-agency information sharing database.
- PART JJ – Denies the Executive proposal to require tax clearance upon application or renewal for professional and business licenses.

- PART KK – Denies the Executive proposal to require a tax clearance for new state employees.
- PART LL – Denies the Executive proposal to allow the Office of Children and Family Services to share day care subsidy information with the Department of Taxation and Finance.
- PART MM – Concurs with the Executive proposal to extend, for one year, the deadline to receive approval and to complete capital projects that are reimbursed through the Video Lottery Gaming (VLG) vendor’s capital award program.
- PART NN – Concurs with the Executive proposal to extend for one year certain rates and simulating provisions to maintain New York’s pari-mutual betting and simulcasting structure. These provisions have been extended numerous times since they were enacted in the early 1990’s.
- PART OO – Concurs with the Executive proposal to amend section 1602 of the Tax Law in order to define “video lottery gaming” as including games of chance that contain a minor level of skill.
- PART PP – Modifies the Executive proposal extending the maximum term of the New York Racing Association, Inc. (NYRA) Reorganization Board of Directors from three years to four years with an immediate effective date.
- PART QQ – New York City’s corporate tax conformity (see ELFA S. 2006-B Part__).
- PART RR – Concurs with the Executive proposal to expand the alternative fuel vehicle refueling property and electric vehicle recharging property tax credit, to allow the credit for those properties that have received grants to build such property, but only those costs that have not been paid from such grants.
- PART SS – Includes language to allow for sales and use tax exemption on vessels. The exemption applies to receipts in excess of \$230,000 and creating a 90 day use tax exemption for vessels.
- PART TT – Includes language to allow for an aviation air-craft sales tax exemption.
- PART UU – Includes language authorizing a temporary sales tax exemption for purchase transactions which become taxable as a result of the implementation of the Dodd-Frank Act; the exemption authorization expires June 30, 2019 and all covered transactions must be completed no later than June 30, 2024.
- PART VV – Includes language to increase from 1 percent to 2 percent the retention of purse monies which are deposited into the New York Jockey Injury Compensation Fund, Inc. The increased rate will sunset April 1, 2017
- PART WW – Includes language to extend for one year the vendor fee rates for a vendor track in Sullivan County
- PART XX – Includes language providing Off-Track Betting Advanced Deposit Waging (ADW) rate distribution parity for multi-jurisdictional providers involved in joint affiliations or contractual agreements. This change would take effect on December 31, 2016.
- PART YY – Includes language to change the reimbursement to libraries for taxes paid for the Metropolitan Commuter Transportation Mobility Tax, to an exemption.
- PART ZZ – Includes a chapter amendment to the Executive proposal to permit the City of Buffalo to adjudicate traffic violations by changing the effective date from May 1, 2015 to July 1, 2015. (see also TED Article VII S. 2008 PART CC).

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- PART A - Modifies the Executive proposal to make permanent the authorization for the Dedicated Highway and Bridge Trust Fund (DHBTF) and the Dedicated Mass. Transportation Trust Fund (DMTTF) to receive DMV revenues and for the DHBTF to fund DMV operations, by extending the authorization for five years.
- PART B – Intentionally Omitted - Executive proposal for design-build legislation.
- PART C - Modifies the Executive proposal by denying a new \$100 safety fee for for-hire /for-profit commercial carrier vehicles and by concurring with the elimination of the \$50 Intrastate Authority Application fee.
- PART D - Concurs with the Executive proposal to allow the Rochester-Genesee Regional Transportation Authority (RGRTA) to receive increased dedicated revenues resulting from the FY 2015 merger of RGRTA and Ontario County transit.
- PART E - Concurs with the Executive proposal to create the Transit Assistance for Capital Investments Fund for capital expenses of both the MTA and non-MTA downstate transit systems.
- PART F - Concurs with the Executive proposal to extend for one year the “hold harmless” provision that allows rural transit systems to receive aid for providing transportation service to Medicaid recipients.
- PART G - The Legislature modifies the Executive proposal to authorize shared services agreements between the Department of Transportation and the Thruway Authority by limiting the proposal to emergency situations and severe weather events.
- PART H – The Legislature denies the Executive proposal to eliminate the requirement for registrants of overweight vehicles (in excess of 80,000 pounds) to amend their registration with the Department of Motor Vehicles after receiving an overweight permit from the Department of Transportation.
- PART I - The Legislature modifies the Executive proposal to make New York State compliant with federal regulations regarding commercial driver learner’s permits by including language that brings the State up to the current federal regulations.
- PART J - The Legislature concurs with the Executive proposal to reduce by \$2.5 million, from \$24 million to \$21.5 million, State funding to the Thruway.
- PART K - The Legislature denies the Executive to increase penalties for perceived toll violations and permit electronic tolling.
- PART L - The Legislature denies the Executive proposal to extend for four years procurement rules of the MTA and NYCT.
- PART M - The Legislature concurs with the Executive proposal to extend Empire State Development Corporation’s (ESDC) authority to administer the Empire State Economic Development Fund for one year.
- PART N - The Legislature concurs with the Executive proposal to extend for one year the general loan powers of ESDC.
- PART O - The Legislature concurs with the Executive in the authorization for the Comptroller to receive \$913,000 deposited to the General Fund from the New York State Energy Research and Development Authority.
- PART P - The Legislature concurs with the Executive proposal to move many of the New York State Energy Research and Development Authority’s existing internal functions off

budget, (the climate change office at the Department of Environmental Conservation, the University of Rochester's Laser Lab, and added spending for \$3.4 million in maintenance costs associated with the FuelNY program), while continuing to fund these functions from a special 18-a assessment on gas and electric corporations. The Legislature provides the following modifications:

- The Legislature adds a requirement for detailed reporting of the activities funded through the 18-a assessment; and
- The Legislature increases funding for the Laser Lab.
- PART Q - The Legislature modifies the Executive's proposal to delay, by one year, the deadline for the statewide disparity study regarding the participation of minority and women-owned business enterprises in State contract until February 15, 2017. The deadline for the disparity study will now be August 15, 2016.
- PART S - The Legislature concurs with the Executive proposal to extend by two years the authority for the Dormitory Authority to enter into design and construction management agreements.
- PART T - The Legislature concurs with the Executive recommendation to extend, for one year, the ability of the Department to charge additional fees for expedited and special handling of documents.
- PART U - The Legislature concurs with the Executive recommendation to eliminate the fee associated with licensing of apartment information brokers.
- PART V - The Legislature accepts the Executive's proposal to eliminate fees associated with seven licenses for business activities and restructures the license period for two additional activities.
- PART W - The Legislature agrees with the Executive proposal to allow the Long Island Power Authority expanded authority to refinance legacy debt through the use of Utility Tariff Bonds with the following modifications:
 - Includes language to restrict the terms and balances of refinanced bonds to the existing bond term arrangements; and
 - Modifies the LIPA Reform Act of 2013 to direct LIPA, the legacy plant operator and the current system operator to begin the process of planning for the repowering of the legacy LILCO power generating facilities located in Hempstead, Port Jefferson, and Brookhaven.
- PART X - The Legislature accepts the Executive proposal to increase license fees and surcharges for major facilities, increases the oil spill fund cap, and allows DEC to undertake oil spill prevention efforts. The Legislature also denies the transfer of the oil spill fund from the Office of the Comptroller to DEC, and limits the fee and surcharge increases to facilities that are end users.
- PART Y - The Legislature modifies the Executive proposal to increase permit program fees for Title V facilities and state pollutant discharge elimination system (SPDES) fees, and denies an increase in state air quality control program fees.
- PART Z - The Legislature denies the Executive proposal to eliminate the fee associated with water well driller registrations.
- PART AA - The Legislature modifies the Executive proposal to create a new Habitat Conservation and Access account to support fish and wildlife habitat management and public access projects in the amount of \$1.5 million through the sale of lifetime hunting and fishing licenses.

- PART BB - Concurs with the Executive proposal to increase the number of years a municipal transit system may finance bus purchases from five years to ten years to align with vehicle probable useful life.
- PART CC - The Legislature modifies the Executive proposal to permit the City of Buffalo to adjudicate traffic violations by changing the effective date from May 1, 2015 to July 1, 2015. This change is reflected in Part ZZ of the Revenue bill (S.2009-B).
- PART DD - The Legislature includes language to extend the allowance for New York City, Nassau County, and Suffolk County to retain 25% of all fines collected as penalties for violations of state bottle redemption laws within their respective jurisdictions.
- PART EE - The Legislature advances language creating a low/no-interest revolving loan fund to provide loans of up to \$50,000 for the purpose of drain tile installation.
- PART FF - The Legislature advances language authorizing the Empire State Development Corporation to provide grants to beginning farmers to enhance the profitability of farming operations through the purchase of machinery, construction equipment, improvement of physical structures, or other costs as deemed appropriate.
- PART GG - The Legislature modifies PART GG to extend the pilot program for entertainment industry employees until July, 1 2016.
- PART HH - The Legislature modifies the Executive proposal to implement the previous consolidation of information technology staff with the Office of Information Technology Services as follows:
 - Denies the creation of new temporary appointments without examination; and
 - Modifies the general proposal to allow staff to become eligible for positions without taking a qualifying examination to limit this option to specific instances.
- PART II - The Legislature includes language to extend the implementation of the Diesel Emissions Reduction Act (DERA) to December 31, 2016.
- PART JJ – The Legislature concurs with the Executive proposal to extend the authority for the recovery of Medicaid exempt income from community residence providers by the Office of Mental Health through June 30, 2016.
- PART KK – The Legislature modifies the Executive proposal to extend the pilot program restructuring educational services for children and youth residing in Office of Mental Health hospitals through June 30, 2018.
- PART LL - The Legislature concurs with the Executive proposal to extend a facility director's authority to apply a patient's personal funds for care and treatment without violating the director's fiduciary obligation, through June 30, 2018.
- PART MM – The Legislature modifies the Executive proposal in relation to providing professional services in non-certified settings.
- PART NN - The Legislature modifies the Executive proposal to exempt time-limited mental hygiene demonstration programs from the Office of the State Comptroller's contract procurement requirements until March 31, 2018. PART MM – The Legislature modifies the Executive proposal in relation to providing professional services in non-certified settings.
- PART OO – The Legislature modifies the Executive proposal in relation to the consolidation of the Office for People with Developmental Disabilities rate setting functions and related authority to the Department of Health.

- PART PP - The Legislature includes language authorizing the Office for People with Developmental Disabilities to contract with outside entities to conduct an assessment of the mobility and transportation needs of persons with disabilities and other special needs populations.
- PART QQ – The Legislature includes language to require the Office for People with Developmental Disabilities to:
 - Conduct a statewide review of individuals on the residential registration waitlist and develop a plan to increase housing alternatives;
 - Develop a plan to assist individuals currently working in sheltered workshop programs choice in transitioning to integrated community work settings;
 - Establish a panel to assist in the development of a transformation plan;
 - Report monthly on developmental centers and community investments; and
 - Make information available and report on the implementation of the front door policy.
- PART RR - The Legislature includes language to direct the New York State Energy Research and Development Authority to submit semi-annual reports to the Governor and the Legislature detailing total revenues collected within the reporting period and details on how these revenues are disbursed.
- PART SS - The Legislature includes language to extend the Green Jobs Green New York program for one year and adds a requirement that the New York State Energy Research and Development Authority increase participation in the program by low-to-moderate income households.