

STATE OF NEW YORK

S. 7508--B

A. 9508--B

SENATE - ASSEMBLY

January 22, 2020

IN SENATE -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read twice and ordered printed, and when printed to be committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the highway law and the transportation law, in relation to consolidated local highway assistance payments (Part A); to amend the vehicle and traffic law in relation to penalties for commercial vehicles on parkways and penalties for over-height vehicles (Part B); to amend the vehicle and traffic law, in relation to the display of amber and blue lights on safety service patrol vehicles (Part C); intentionally omitted (Part D); to amend the vehicle and traffic law, in relation to the maximum dimension of certain vehicles proceeding to and from the New York state thruway authority (Part E); to amend the public authorities law, in relation to agreements for fiber optics (Part F); intentionally omitted (Part G); to amend the vehicle and traffic law, in relation to penalties for unlicensed operation of ground transportation to and from airports (Part H); to amend the public authorities law, in relation to setting the aggregate principal amount of bonds the Metropolitan transit authority, the Triborough bridge and tunnel authority and the New York city transit authority can issue (Part I); intentionally omitted (Part J); to amend chapter 54 of the laws of 2016 amending the general municipal law relating to the New York transit authority and the metropolitan transportation authority, in relation to extending authorization for tax increment financing for the metropolitan transportation authority (Part K); intentionally omitted (Part L); intentionally omitted (Part M); intentionally omitted (Part N); intentionally omitted (Part O); intentionally omitted (Part P); intentionally omitted (Part Q); to amend

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

LBD12673-03-0

1 deemed to mean and refer to the corresponding section of the Item in
2 which it is found. Section three of this Subpart sets forth the general
3 effective date of this Subpart.

4

ITEM A

5 Section 1. Clause 10 of subparagraph (i) of the opening paragraph of
6 section 1210 of the tax law, as amended by section 1 of subpart A of
7 part A of chapter 61 of the laws of 2017, is amended to read as follows:

8 (10) the county of Albany is hereby further authorized and empowered
9 to adopt and amend local laws, ordinances or resolutions imposing such
10 taxes at a rate which is one percent additional to the three percent
11 rate authorized above in this paragraph for such county for the period
12 beginning September first, nineteen hundred ninety-two and ending Novem-
13 ber thirtieth, two thousand [twenty] twenty-three;

14 § 2. Notwithstanding any inconsistent provision of law, if the county
15 of Albany imposes the additional one percent rate of sales and compen-
16 sating use taxes authorized by section one of this act for any portion
17 of the period during which the county is so authorized to impose such
18 additional one percent rate of such taxes, then such county of Albany
19 shall allocate and distribute quarterly to the cities and the area in
20 the county outside the cities the same proportion of net collections
21 attributable to such additional one percent rate of such taxes as such
22 county is allocating and distributing the net collections from the coun-
23 ty's three percent rate of such taxes as of the date this act shall have
24 become a law, and such portion of net collections attributable to such
25 additional one percent rate of such taxes shall be allocated and
26 distributed to the towns and villages in such county in the same manner
27 as the net collections attributable to such county's three percent rate
28 of such taxes are allocated and distributed to such towns and villages
29 as of the date this act shall have become a law. In the event that any
30 city in the county of Albany exercises its prior right to impose tax
31 pursuant to section 1224 of the tax law, then the county of Albany shall
32 not be required to allocate and distribute net collections in accordance
33 with the previous sentence for any period of time during which any such
34 city tax is in effect.

35 § 3. This act shall take effect immediately.

36

ITEM B

37 Section 1. Clause 8 of subparagraph (i) of the opening paragraph of
38 section 1210 of the tax law, as amended by section 1 of subpart B of
39 part A of chapter 61 of the laws of 2017, is amended to read as follows:

40 (8) the county of Allegany is hereby further authorized and empowered
41 to adopt and amend local laws, ordinances or resolutions imposing such
42 taxes at a rate which is: (i) one percent additional to the three
43 percent rate authorized above in this paragraph for such county for the
44 period beginning December first, nineteen hundred eighty-six and ending
45 November thirtieth, two thousand four; and (ii) one and one-half percent
46 additional to the three percent rate authorized above in this paragraph
47 for such county for the period beginning December first, two thousand
48 four and ending November thirtieth, two thousand [twenty] twenty-three;

49 § 2. This act shall take effect immediately.

50

ITEM C

1

ITEM A

2 Section 1. Subdivision 7 of section 1202-q of the tax law, as amended
3 by section 1 of subpart A of part B of chapter 61 of the laws of 2017,
4 is amended to read as follows:

5 (7) Such local law shall provide for the imposition of a hotel or
6 motel tax for a period to expire on December thirty-first, two thousand
7 [twenty] ~~twenty-three~~.

8 § 2. Section 6 of chapter 179 of the laws of 2000, amending the tax
9 law, relating to hotel and motel taxes in Nassau county and a surcharge
10 on tickets to places of entertainment in such county, as amended by
11 section 2 of subpart A of part B of chapter 61 of the laws of 2017, is
12 amended to read as follows:

13 § 6. This act shall take effect immediately, except that section five
14 of this act shall take effect on the same date as a chapter of the laws
15 of 2000 amending the public authorities law and the tax law relating to
16 creating the Nassau county interim finance authority takes effect;
17 provided, further, that sections two, three and four of this act shall
18 expire and be deemed repealed December 31, [2020] 2023.

19 § 3. This act shall take effect immediately.

20

ITEM B

21 Section 1. Section 2 of chapter 405 of the laws of 2007, amending the
22 tax law relating to increasing hotel/motel taxes in Chautauqua county,
23 as amended by section 1 of subpart B of part B of chapter 61 of the laws
24 of 2017, is amended to read as follows:

25 § 2. This act shall take effect December 1, 2007 and shall expire and
26 be deemed repealed November 30, [2020] 2023.

27 § 2. This act shall take effect immediately.

28

ITEM C

29 Section 1. Subdivision 7 of section 1202-o of the tax law, as amended
30 by section 1 of subpart C of part B of chapter 61 of the laws of 2017,
31 is amended to read as follows:

32 (7) Such local law shall provide for the imposition of a hotel or
33 motel tax until December thirty-first, two thousand [twenty] ~~twenty-~~
34 ~~three~~.

35 § 2. This act shall take effect immediately.

36

ITEM D

37 Section 1. Section 3 of chapter 105 of the laws of 2009, amending
38 chapter 693 of the laws of 1980 enabling the county of Albany to impose
39 and collect taxes on occupancy of hotel or motel rooms in Albany county
40 relating to revenues received from the collection of hotel or motel
41 occupancy taxes, as amended by chapter 134 of the laws of 2018, is
42 amended to read as follows:

43 § 3. This act shall take effect upon the adoption by the county of
44 Albany of a local law imposing in such county the additional occupancy
45 tax authorized by this act and shall expire and be deemed repealed
46 December 31, [2020] 2023; provided that Albany county shall notify the
47 legislative bill drafting commission upon the occurrence of the enact-
48 ment of such local law in order that the commission may maintain an
49 accurate and timely effective data base of the official text of the laws

1 of the state of New York in furtherance of effecting the provisions of
2 section 44 of the legislative law and section 70-b of the public offi-
3 cers law.

4 § 2. This act shall take effect immediately.

5 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
6 sion, section, or item of this subpart shall be adjudged by any court of
7 competent jurisdiction to be invalid, such judgment shall not affect,
8 impair, or invalidate the remainder thereof, but shall be confined in
9 its operation to the clause, sentence, paragraph, subdivision, section
10 or item thereof directly involved in the controversy in which such judg-
11 ment shall have been rendered. It is hereby declared to be the intent of
12 the legislature that this subpart would have been enacted even if such
13 invalid provisions had not been included herein.

14 § 3. This act shall take effect immediately provided, however, that
15 the applicable effective date of Items A through D of this Subpart shall
16 be as specifically set forth in the last section of such Items.

17

SUBPART E

18 Section 1. This Subpart enacts into law legislation providing for the
19 imposition of a county recording tax on obligation secured by a mortgage
20 on real property. Each component is wholly contained within an Item
21 identified as Items A through N. The effective date for each particular
22 provision contained within an Item is set forth in the last section of
23 such Item. Any provision of any section contained within a Item, includ-
24 ing the effective date of the Item, which makes reference to a section
25 "of this act", when used in connection with that particular component,
26 shall be deemed to mean and refer to the corresponding section of the
27 Item in which it is found. Section three of this Subpart sets forth the
28 general effective date of this Subpart.

29

ITEM A

30 Section 1. Section 2 of chapter 333 of the laws of 2006 amending the
31 tax law relating to authorizing the county of Schoharie to impose a
32 county recording tax on obligation secured by a mortgage on real proper-
33 ty, as amended by section 1 of subpart A of part C of chapter 61 of the
34 laws of 2017, is amended to read as follows:

35 § 2. This act shall take effect immediately and shall expire and be
36 deemed repealed on and after December 1, [2020] 2023.

37 § 2. This act shall take effect immediately.

38

ITEM B

39 Section 1. Section 2 of chapter 326 of the laws of 2006, amending the
40 tax law relating to authorizing the county of Hamilton to impose a coun-
41 ty recording tax on obligations secured by mortgages on real property,
42 as amended by section 1 of subpart B of part C of chapter 61 of the laws
43 of 2017, is amended to read as follows:

44 § 2. This act shall take effect immediately and shall expire and be
45 deemed repealed December 1, [2020] 2023.

46 § 2. This act shall take effect immediately.

47

ITEM C

1 recording tax on obligations secured by a mortgage on real property, as
2 amended by section 1 of subpart G of part C of chapter 61 of the laws of
3 2017, is amended to read as follows:

4 § 2. This act shall take effect on the thirtieth day after it shall
5 have become a law and shall expire and be deemed repealed on December 1,
6 [2020] 2023.

7 § 2. This act shall take effect immediately.

8 ITEM H

9 Section 1. Section 3 of chapter 365 of the laws of 2005, amending the
10 tax law relating to the mortgage recording tax in the county of Steuben,
11 as amended by section 1 of subpart H of part C of chapter 61 of the laws
12 of 2017, is amended to read as follows:

13 § 3. This act shall take effect immediately except that section two of
14 this act shall take effect on the thirtieth day after it shall have
15 become a law and shall expire and be deemed repealed on December 1,
16 [2020] 2023.

17 § 2. This act shall take effect immediately.

18 ITEM I

19 Section 1. Section 2 of chapter 405 of the laws of 2005 amending the
20 tax law relating to authorizing the county of Albany to impose a county
21 recording tax on obligations secured by a mortgage on real property, as
22 amended by chapter 346 of the laws of 2018, is amended to read as
23 follows:

24 § 2. This act shall take effect on the thirtieth day after it shall
25 have become a law and shall expire and be deemed repealed on the first
26 of December, [2020] 2023.

27 § 2. This act shall take effect immediately.

28 ITEM J

29 Intentionally Omitted

30 ITEM K

31 Intentionally Omitted

32 ITEM L

33 Section 1. Section 2 of chapter 218 of the laws of 2009 amending the
34 tax law relating to authorizing the county of Greene to impose an addi-
35 tional mortgage recording tax, as amended by chapter 13 of the laws of
36 2019, is amended to read as follows:

37 § 2. This act shall take effect on the sixtieth day after it shall
38 have become a law and shall expire and be deemed repealed December 1,
39 [2020] 2023.

40 § 2. This act shall take effect immediately and shall be deemed to
41 have been in full force and effect on and after December 1, 2019.

42 ITEM M

43 Section 1. Section 2 of chapter 368 of the laws of 2008, amending the
44 tax law relating to authorizing the county of Warren to impose an addi-

A09508 Summary:

BILL NO A09508B

SAME AS SAME AS UNI.

SPONSOR Budget

COSPNSR

MLTSPNSR

Amd Various Laws, generally

Enacts into law major components of legislation necessary to implement the state transportation, economic development and environmental conservation budget for the 2020-2021 state fiscal year; relates to consolidated local highway assistance payments (Part A); relates to penalties for commercial vehicles on parkways and penalties for over-height vehicles (Part B); relates to the display of amber and blue lights on safety service patrol vehicles (Part C); relates to the maximum dimension of certain vehicles proceeding to and from the New York state thruway authority (Part E); relates to agreements for fiber optics (Part F); relates to penalties for unlicensed operation of ground transportation to and from airports (Part H); relates to setting the aggregate principal amount of bonds the Metropolitan transit authority, the Triborough bridge and tunnel authority and the New York city transit authority can issue (Part I); relates to the New York transit authority and the metropolitan transportation authority, in relation to extending authorization for tax increment financing for the metropolitan transportation authority (Part K); relates to permitting the secretary of state to provide special handling for all documents filed or issued by the division of corporations and to permit additional levels of such expedited service (Part R); relates to prohibiting pricing of goods and services on the basis of gender (Part S); relates to making changes to the arms of the state (Part U); relates to qualifications for appointment and employment (Part V); relates to home inspection professional licensing (Part W); authorizes utility and cable television assessments that provide funds to the department of health from cable television assessment revenues and to the department of agriculture and markets, department of environmental conservation, department of state, and the office of parks, recreation and historic preservation from utility assessment revenues (Part Y); relates to the powers and duties of the dormitory authority of the state of New York relative to the establishment of subsidiaries for certain purposes (Part CC); amends the infrastructure investment act, in relation to requiring certain contracts to comply with service-disabled veteran-owned business enterprises, negotiating prices in certain lump-sum contracts, referencing certain sections of law and providing for a date of repeal (Part DD); extends the authority of the New York state urban development corporation to administer the empire state economic development fund (Part EE); relates to the powers of the New York state urban development corporation to make loans, in relation to extending the general loan powers of the New York state urban development corporation (Part FF); relates to economic transformation program eligibility (Part GG); authorizes the New York state energy research and development authority to finance a portion of its research, development and demonstration, policy and planning, and Fuel NY program, as well as climate change related expenses of the department of environmental conservation and the department of agriculture and markets' Fuel NY program, from an assessment on gas and electric corporations (Part HH); relates to the definition of farm laborer and labor practices for farm laborers (Part II); relates to procurement procedures for school districts in relation to New York state products (Part JJ); relates to the water pollution control revolving fund and the drinking water revolving fund (Part KK); relates to student debt consultants (Part MM); relates to expanded polystyrene foam container and polystyrene loose fill packaging ban; relates to moneys collected for violations of the expanded polystyrene foam container and polystyrene loose fill packaging ban (Part PP); authorizes the creation of state debt in the amount of three billion dollars, in relation to creating the environmental bond act of 2020 "restore mother nature" for the purposes of environmental improvements that preserve, enhance, and restore New York's natural resources and reduce the impact of climate change; provides for the submission to the people of a proposition or question therefor to be voted upon at the general election to be held in November, 2020 (Part QQ); relates to the implementation of the environmental bond act of 2020 "restore mother nature" (Part RR); authorizes the county of Nassau, to permanently and temporarily convey certain easements and to temporarily alienate certain parklands (Subpart A); authorizes the village of East Rockaway, county of Nassau, to permanently and temporarily convey certain easements and to temporarily alienate certain parklands (Subpart B); authorizes the village of Rockville Centre, county of Nassau, to permanently and temporarily convey certain easements and to temporarily alienate certain parklands (Subpart C)(Part UU); relates to banning fracking (Part WW); relates to bicycles with electric assist and electric scooters (Part XX); relates to increasing certain motor vehicle transaction fees; relates to the costs of the department of motor vehicles (Part YY); relates to the acceptance of applications for accident prevention and pre-licensing internet courses; establishes the accident prevention course internet technology pilot program (Part ZZ); amends the New York Buy American Act, in relation to the report to be provided and to making such provisions permanent (Part EEE); relates to prevailing wage requirements (Part FFF); amends the New York state urban development corporation act, in relation to the corporations' authorization to provide financial and technical assistance to community development financial institutions (Part IIII); accelerates the growth of renewable energy facilities to meet critical state energy policy goals (Part JJJ); extends the application deadline for businesses to participate in the START-UP NY program (Part KKK); authorizes the metropolitan transportation authority to borrow money and issue negotiable notes, bonds or other obligations to offset decreases in revenue (Part LLL); relates to the central business district tolling lockbox fund (Part MMM); relates to admission to residential treatment facilities (RTF) for children and youth (Part NNN); authorizes the transfer of certain office of mental health employees to the secure treatment rehabilitation center (Part OOO); relates to the amount of time an individual may be held for emergency observation, care, and treatment in CPEP and the implementation of satellite sites; relates to comprehensive psychiatric emergency programs (Part PPP); relates to penalties relating to mental health and substance use disorder parity compliance requirements; establishes the behavioral health parity compliance fund (Part QQQ); relates to providers of service (Part RRR); relates to applied behavior analysis (Part SSS); relates to the closure or transfer of a state-operated individualized residential alternative (Part TTT); provides funding for the Metropolitan Transportation Authority 2020-2024 capital program and paratransit operating expenses (Part UUU); relates to acquisitions or transfers of property for transit projects (Part VVV); relates to decoupling from certain federal tax changes (Part WWW); relates to installment loans and obligations evidencing installment loans (Item A); relates to statutory installment bonds (Item B); relates to refunding bonds (Item C); relates to the special powers of the New York state environmental facilities corporation (Item D); extends the authority of the department of environmental conservation to manage Atlantic and shortnose sturgeon (Item E); extends the authority of the department of environmental conservation to manage Atlantic Cod (Item F); extends the authority of the department of environmental conservation to manage Atlantic herring (Item G); extends the authority of the department of environmental conservation to manage black sea bass (Item H); extends the authority of the department of environmental conservation to manage blueback herring (Item I); extends the authority of the department of environmental conservation to manage crabs (Item J); extends the authority of the department of environmental conservation to restrict the taking of fish, shellfish and crustacea in special management areas (Item K); extends the authority of the department of environmental conservation to manage of fluke-summer flounder (Item L); extends the authority of the department of environmental conservation to manage scup (Item M); extends the authority of the department of environmental conservation to manage sharks (Item N); extends the authority of the department of environmental conservation to manage squid (Item O); extends the authority of the department of environmental conservation to manage whelk and conch (Item P); extends the authority of the department of environmental conservation to manage winter flounder (Item Q); relates to commercial fishing licenses (Item R)(Subpart A); authorizes certain health care professionals licensed to practice in other jurisdictions to practice in this state in connection with an event sanctioned by the World Triathlon Corporation (Item A); authorizes the city of Middletown to enter into a contract to sell or pledge as collateral for a loan some or all of the delinquent liens held by such city to a private party or engage

a private party to collect some or all of the delinquent tax liens held by it (Item B); redistributes bond volume allocations made pursuant to section 146 of the federal tax reform act of 1986, relating to allocation of the unified state bond volume ceiling, enacts the private activity bond allocation act of 2020 (Item C); relates to the upstate flood mitigation task force (Item D); authorizes a pilot residential parking permit system in the city of Albany (Item K); relates to charging a fee for admission to the New York Botanical Garden (Item L); creates the radon task force, in relation to the reporting date and effectiveness thereof (Item M); relates to defining spearguns and allowing recreational spearfishing in New York's marine and coastal waters (Item N); relates to aquatic invasive species, spread prevention, and penalties (Item O); relates to the September 11th worker protection task force act (Item P); relates to extending time limitations for certain actions (Item Q); authorizes New York city marshals to exercise the same functions, powers and duties as sheriffs with respect to the execution of money judgments (Item R); relates to limits on certain supplementary insurance (Item S); relates to the sale of municipal obligations by the county of Erie (Item T); relates to payment in lieu of taxes for property acquired for park or recreational purposes (Item U); relates to payment in lieu of taxes for property acquired for park or recreational purposes by the town of Hempstead (Item V); relates to the provision of physical therapy assistant services in public and private primary and secondary schools (Item W); relates to the membership composition of the metropolitan transportation authority board (Item X); establishes the New York telecommunications relay service center (Item Y); relates to the tax abatement and exemption for rent regulated and rent controlled property occupied by senior citizens; relates to the tax abatement and exemption for rent regulated and rent controlled property occupied by persons with disabilities (Item Z); relates to the creation of a state information technology innovation center (Item AA); creates a presumption relating to certain lung disabilities incurred by volunteer firefighters (Item BB); relates to disability due to disease or malfunction of the heart or coronary arteries (Item CC); relates to certified school psychologists and special education services and programs for preschool children with handicapping conditions (Item DD); authorizes certain health care professionals licensed to practice in other jurisdictions to practice in this state in connection with an event sanctioned by New York Road Runners (Item EE); relates to paperwork reduction (Item FF); relates to bonds and notes of the city of Yonkers (Item GG); relates to the sale of bonds and notes of the city of Buffalo (Item HH); relates to assessment and review of assessments in the county of Nassau (Item II); extends provisions of the property/casualty insurance availability act (Item JJ); relates to certain tuition waivers for police officer students of the city university of New York (Item KK); requires regulations to permit tuition waivers for certain firefighters and fire officers for CUNY (Item LL); relates to repair of damaged pesticide containers (Item MM); relates to pesticide registration time frames and fees; relates to pesticide product registration timetables and fees (Item NN); relates to temporary investments by local governments (Item OO); authorizes services for non-residents in adult homes, residences for adults and enriched housing programs (Item PP); relates to the sale of bonds and notes of the city of New York, the issuance of bonds or notes with variable rates of interest, interest rate exchange agreements of the city of New York, the refunding of bonds, and the down payment for projects financed by bonds; amends the New York state financial emergency act for the city of New York, in relation to a pledge and agreement of the state; relates to interest rate exchange agreements of the city of New York and refunding bonds of such city (Item QQ); relates to certain payments to the horsemen's organization (Item RR); relates to use of electronic means for the commencement and filing of papers in certain actions and proceedings (Item SS); establishes certain water charges for hospitals and charities in New York city (Item TT); relates to the boarding of out of state inmates at local correctional facilities (Item UU); relates to the adoption of the interstate compact for juveniles by the state of New York (Item VV); grants the chief administrator of the courts the authority to allow referees to determine applications for orders of protection during the hours family court is in session (Item WW); relates to an advisory panel on employee-owned enterprises within the division of small business services; relates to establishing an advisory panel on employee-owned enterprises within the division of small business services (Item XX); establishes the underground facilities safety training account (Item YY); authorizes the hunting of big game in the county of Albany with rifles (Item ZZ); relates to liquidator's permits and temporary retail permits (Item AAA); relates to the New York state thoroughbred breeding and development fund; relates to permitted deductions from wages (Item CCC) establishes the digital currency task force (Item DDD); authorizes the city of New York to sell to abutting property owners real property owned by such city, consisting of tax lots that cannot be independently developed due to the size, shape, configuration and topography of such lots and the zoning regulations applicable thereto (Item EEE); requires certain agencies to submit regulatory agendas for publication in the state register (Item FFF); relates to the taking of sharks (Item GGG); authorizes owners of residential real property in high risk brush fire areas in the borough of Staten Island to cut and remove reeds from their property, in relation to extending the expiration and repeal date thereof for an additional year (Item HHH); creates a temporary state commission to study and investigate how to regulate artificial intelligence, robotics and automation (Item III); relates to the determination of adjusted base proportions in special assessing units which are cities (Item JJJ); extends limitations on the shift between classes of taxable property in the town of Orangetown, county of Rockland (Item KKK); extends limitations on the shift between classes of taxable property in the town of Clarkstown, county of Rockland (Item LLL); allows certain special assessing units other than cities to adjust their current base proportions, adjusted base proportions for assessment rolls, and the base proportion in approved assessing units in Nassau county (Item MMM); increases certain special accidental death benefits (Item NNN); relates to the home based primary care for the elderly demonstration project (Item OOO); relates to the residential parking system in the village of Dobbs Ferry in the county of Westchester (Item PPP); relates to the incorporation of the New York Zoological Society, in relation to extending the expiration date of free one day admission to the zoological park (Item QQQ); increases the average assessed value threshold and to eligibility for J-51 tax abatements (Item RRR); relates to fees and expenses in unemployment insurance proceedings (Item SSS); extends authorization for certain exemptions from filing requirements (Item TTT); extends the tax rate reduction under the New York state real estate transfer tax and the New York city real property transfer tax for conveyances of real property to existing real estate investment funds (Item UUU)(Subpart B); relates to the imposition of sales and compensating use taxes by the county of Albany (Item A); extends the expiration of the provisions authorizing the county of Allegany to impose an additional one and one-half percent sales and compensating use taxes (Item B); extends the authorization of the county of Broome to impose an additional one percent of sales and compensating use taxes (Item C); extends the expiration of provisions authorizing the county of Cattaraugus to impose an additional one percent of sales and compensating use tax (Item D); extends the authorization of the county of Cayuga to impose an additional one percent of sales and compensating use taxes (Item E); authorizes Chautauqua county to impose an additional one percent rate of sales and compensating use taxes (Item F); extends the authorization of the county of Chemung to impose an additional one percent of sales and compensating use taxes (Item G); extends the authority of Chenango county to impose additional taxes (Item H); extends the expiration of the authorization granted to the county of Clinton to impose an additional rate of sales and compensating use tax (Item I); relates to sales and compensating use tax in Columbia county (Item J); extends the authorization for imposition of additional sales tax in the county of Cortland (Item K); extends the authorization of the county of Delaware to impose an additional one percent of sales and compensating use taxes (Item L); relates to sales and compensating use tax in Dutchess county (Item M); relates to the imposition of additional rates of sales and compensating use taxes by Erie county (Item N); extends the authorization granted to the county of Essex to impose an additional one percent of sales and compensating use taxes (Item O); extends the expiration of the authority granted to the county of Franklin to impose an additional one percent of sales and compensating use taxes (Item P); relates to the imposition of additional sales and compensating use tax in Fulton county (Item Q); extends the expiration of the authorization to the county of Genesee to impose an additional one percent of sales and compensating use taxes (Item R); extends the authorization for imposition of additional sales and compensating use taxes in Greene county (Item S); extends the authorization of the county of Hamilton to impose an additional one percent of sales and compensating use taxes (Item T); extends the period during which the county of Herkimer is authorized to impose additional sales and compensating use taxes (Item U); authorizes the county of Jefferson to impose additional sales tax (Item V); authorizes the county of Lewis to impose an additional one percent of sales and compensating use taxes (Item W); authorizes the county of Livingston to impose an additional one percent sales tax (Item X); extends the authorization of the county of Madison to impose an additional rate of sales and compensating use taxes (Item Y); relates to the imposition of sales and compensating use taxes by the county of Monroe (Item Z); relates to the imposition of sales and compensating use taxes in Montgomery county (Item AA); extends the authority of the county of Nassau to impose additional sales and compensating use taxes, and extending local government assistance programs in Nassau county (Item BB); relates to continuing to authorize Niagara county to impose an additional rate of sales and compensating use taxes (Item CC); authorizes Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution

of a portion of net collections from such additional rates (Item DD); extends the authorization of the county of Onondaga to impose an additional rate of sales and compensating use taxes (Item EE); extends the authorization for Ontario county to impose additional rates of sales and compensating use taxes (Item FF); extends the authority of the county of Orange to impose an additional rate of sales and compensating use taxes (Item GG); extends the period during which the county of Orleans is authorized to impose additional rates of sales and compensating use taxes (Item HH); extends authorization for an additional one percent sales and compensating use tax in the county of Oswego (Item II); extends the authorization for imposition of additional sales tax in the county of Otsego (Item JJ); relates to the imposition of sales and compensating use taxes in the county of Putnam (Item KK); extends the authorization of the county of Rensselaer to impose an additional one percent of sales and compensating use taxes (Item LL); authorizes the county of Rockland to impose an additional rate of sales and compensating use taxes (Item MM); extends the authority of St. Lawrence county to impose sales tax (Item NN); relates to the imposition of sales and compensating use tax in Schenectady county (Item OO); extends the authorization for imposition of additional sales tax in the county of Schoharie (Item PP); extends the authorization of the county of Schuyler to impose an additional one percent of sales and compensating use taxes (Item QQ); extends the expiration of the authorization to the county of Seneca to impose an additional one percent sales and compensating use tax (Item RR); extends the authorization of the county of Steuben to impose an additional one percent of sales and compensating use taxes (Item SS); extends the authority of the county of Suffolk to impose an additional one percent of sales and compensating use tax (Item TT); extends authorization to impose certain taxes in the county of Sullivan (Item UU); extends the authorization of the county of Tioga to impose an additional one percent of sales and compensating use taxes (Item VV); extends the authorization of the county of Tompkins to impose an additional one percent of sales and compensating use taxes (Item WW); extends the authority of the county of Ulster to impose an additional 1 percent sales and compensating use tax (Item XX); extends the additional one percent sales tax for Wayne county (Item YY); extends the expiration of the authorization to the county of Wyoming to impose an additional one percent sales and compensating use tax (Item ZZ); extends the authorization of the county of Yates to impose an additional one percent of sales and compensating use taxes (Item AAA); extends the authorization of the city of Oswego to impose an additional tax rate of sales and compensating use taxes (Item BBB); authorizes the city of Yonkers to impose additional sales tax (Item CCC); extends the authorization of the city of New Rochelle to impose an additional sales and compensating use tax (Item DDD); revises the period of authorization for the county of Westchester's additional one percent rate of sales and compensating use tax and the expiration of the Westchester county spending limitation act; relates to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, in relation to revising the period of authorization for the county of Westchester's additional one percent rate of sales; authorizes the county of Westchester to impose an additional rate of sales and compensating use tax, in relation to extending the authorization for the county of Westchester impose an additional tax rate of sales and compensating use taxes (Item EEE)(Subpart C); extends the authority of the county of Nassau to impose hotel and motel taxes in Nassau county; relates to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county (Item A); increases hotel/motel taxes in Chautauqua county (Item B); extends the expiration of the authority granted to the county of Suffolk to impose hotel and motel taxes (Item C); relates to enabling the county of Albany to impose and collect taxes on occupancy of hotel or motel rooms in Albany county relating to revenues received from the collection of hotel or motel occupancy taxes (Item D) (Subpart D); authorizes the county of Schoharie to impose a county recording tax on obligation secured by a mortgage on real property (Item A); authorizes the county of Hamilton to impose a county recording tax on obligations secured by mortgages on real property (Item B); relates to the mortgage recording tax in the county of Fulton (Item C); extends the expiration of the mortgage recording tax imposed by the city of Yonkers (Item D); authorizes the county of Cortland to impose an additional mortgage recording tax (Item E); authorizes the county of Genesee to impose a county recording tax on obligation secured by a mortgage on real property (Item F); authorizes the county of Yates to impose a county recording tax on obligations secured by a mortgage on real property (Item G); relates to the mortgage recording tax in the county of Steuben (Item H); authorizes the county of Albany to impose a county recording tax on obligations secured by a mortgage on real property (Item I); authorizes the county of Greene to impose an additional mortgage recording tax (Item L); authorizes the county of Warren to impose an additional mortgage recording tax (Item M); authorizes the county of Herkimer to impose a county recording tax on obligation secured by a mortgage on real property (Item N)(Subpart E); imposes an additional real estate transfer tax within the county of Columbia (Subpart F); relates to the imposition of certain taxes in the city of New York, in relation to postponing the expiration of certain tax rates and taxes in the city of New York (Subpart G); relates to exemptions from sales and use taxes, in relation to extending certain provisions thereof; extends certain provisions relating to specially eligible premises and special rebates; extends certain provisions relating to exemptions and deductions from base rent; extends certain provisions relating to eligibility periods and requirements; extends certain provisions relating to eligibility periods and requirements, benefit periods and applications for abatements; extends certain provisions relating to a special reduction in determining the taxable base rent (Item A); extends the expiration of the solar electric generating system and the electric energy storage equipment tax abatement (Item B); authorizes reimbursements for expenditures made by or on behalf of social services districts for medical assistance for needy persons and administration thereof (Item C); repeals certain provisions of the state finance law relating to the motorcycle safety fund (Item D); relates to catastrophic or reinsurance coverage issued to certain small groups, relates to catastrophic or reinsurance coverage issued to certain small groups (Item E)(Subpart H)(Part XXX); relates to the disclosure of certain records by the commissioner of motor vehicles (Part YYY); relates to public financing for state office; establishes the New York state campaign finance fund; establishes the NYS campaign finance fund check-off (Part ZZZ)

A09508 Actions:

BILL NO A09508B

01/22/2020 referred to ways and means
02/22/2020 amend (t) and recommit to ways and means
02/22/2020 print number 9508a
04/01/2020 amend (t) and recommit to ways and means
04/01/2020 print number 9508b
04/02/2020 reported referred to rules
04/02/2020 reported
04/02/2020 rules report cal.21
04/02/2020 substituted by s7508b
S07508 AMEND=B BUDGET
01/22/2020 REFERRED TO FINANCE
02/22/2020 AMEND (T) AND RECOMMIT TO FINANCE
02/22/2020 PRINT NUMBER 7508A
04/01/2020 AMEND (T) AND RECOMMIT TO FINANCE
04/01/2020 PRINT NUMBER 7508B
04/01/2020 ORDERED TO THIRD READING CAL.635
04/01/2020 MESSAGE OF NECESSITY - 3 DAY MESSAGE
04/01/2020 PASSED SENATE
04/01/2020 DELIVERED TO ASSEMBLY
04/01/2020 referred to ways and means
04/02/2020 substituted for a9508b
04/02/2020 ordered to third reading rules cal.21
04/02/2020 message of necessity - 3 day message

04/02/2020 passed assembly
04/02/2020 returned to senate
04/03/2020 DELIVERED TO GOVERNOR
04/03/2020 SIGNED CHAP.58

LOCAL LAW NO. "E" FOR 2020

A LOCAL LAW OF THE COUNTY OF ALBANY, NEW YORK, IMPOSING AN ADDITIONAL ONE PERCENT RATE OF TAX ON SALES AND USES OF TANGIBLE PERSONAL PROPERTY AND OF CERTAIN SERVICES, AND ON OCCUPANCY OF HOTEL ROOMS AND AMUSEMENT CHARGES, PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK

Introduced: 7/13/20

By Mr. A. Joyce:

BE IT ENACTED by the County Legislature of the County of Albany, as follows:

SECTION 1. The first sentence of Section 2 of Local Law No. 3 for 1967, entitled "A Local Law of the County of Albany in relation to the imposition of a County Sales and Use Tax", as amended, is amended to read as follows:

"SECTION 2. Imposition of sales tax. On and after March 1, 1970, there is hereby imposed and there shall be paid a tax of three percent upon, and for the period commencing September 1, 1992, and ending November 30, 2023, there is hereby imposed and there shall be paid an additional tax at the rate of one percent upon:"

SECTION 2. Section 2-B of such Local Law No. 3 for 1967, as amended, is amended to read as follows:

"SECTION 2-B. Exemption of certain energy sources and related services from additional one percent rate of tax.

Notwithstanding any inconsistent provision of this Local Law, receipts from the sale of property and services described in Section 2-A of this Local Law and consideration given or contracted to be given for such property and services shall be exempt from the additional one percent rate of sales and compensating use taxes imposed by Sections 2 and 4, respectively, of this Local Law for the period commencing September 1, 1992, and ending November 30, 2023."

SECTION 3. Subdivision (g) of Section 3 of such Local Law No. 3 for 1967, as amended, is amended to read as follows:

"(g) With respect to the additional tax of one percent imposed for the period commencing September 1, 1992, and ending November 30, 2023, the provisions of subdivisions (a), (b), (c), (d) and (e) of this Section apply,

except that for the purposes of this subdivision, all references in said subdivisions (a), (b), (c) and (d) to an effective date shall be read as referring to September 1, 1992, all references in said subdivision (a) to the date four months prior to the effective date shall be read as referring to May 1, 1992, and the reference in subdivision (b) to the date immediately preceding the effective date shall be read as referring to August 31, 1992. Nothing herein shall be deemed to exempt from tax at the rate in effect prior to September 1, 1992, any transaction which may not be subject to the additional tax imposed effective on that date.”

SECTION 4. Section 4 of such Local Law No. 3 for 1967, as amended, is amended to read as follows:

“SECTION 4. Imposition of compensating use tax.

(a) Except to the extent that property or services have already been or will be subject to the sales tax under this enactment, there is hereby imposed on every person a use tax for the use within this taxing jurisdiction on and after September 1, 1992, except as otherwise exempted under this enactment, (A) of any tangible personal property purchased at retail, (B) of any tangible personal property (other than computer software used by the author or other creator) manufactured, processed or assembled by the user, (i) if items of the same kind of tangible personal property are offered for sale by him in the regular course of business or (ii) if items are used as such or incorporated into a structure, building or real property, by a contractor, subcontractor or repairman in erecting structures or buildings, or building on, or otherwise adding to, altering, improving, maintaining, servicing or repairing real property, property or land, as the terms real property, property or land are defined in the real property tax law, if items of the same kind are not offered for sale as such by such contractors, subcontractor or repairman or other user in the regular course of business, (C) of any of the services described in paragraphs (1), (7) and (8) of subdivision (c) of Section Two, (D) of any tangible personal property, however acquired, where not acquired for purposes of resale, upon which any of the services described under paragraphs (2), (3) and (7) of subdivision (c) of Section Two have been performed, (E) of any telephone answering service described in subdivision (b) of Section Two and (F) of any computer software written or otherwise created by the user if the user offers software of a similar kind for sale as such or as a component part of other property in the regular course of business.

(b) For purposes of clause (A) of subdivision (a) of this Section, for the period commencing September 1, 1992, and ending November 30,

2023, the tax shall be at the rate of four percent, and on and after December 1, 2023, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for such property, or for the use of such property, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of Section One, but excluding any credit for tangible personal property accepted in part payment and intended for resale.

(c) For purposes of subclause (i) of clause (B) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2023, the tax shall be at the rate of four percent, and on and after December 1, 2023, the tax shall be at the rate of three percent, of the price at which items of the same kind of tangible personal property are offered for sale by the user, and the mere storage, keeping, retention or withdrawal from storage of tangible personal property by the person who manufactured, processed or assembled such property shall not be deemed a taxable use by him.

(d) For purposes of subclause (ii) of clause (B) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2023, the tax shall be at the rate of four percent, and on and after December 1, 2023, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the tangible personal property manufactured, processed or assembled into the tangible personal property the use of which is subject to tax, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of Section One.

(e) Notwithstanding the foregoing provision of this section, for purposes of clause (B) of subdivision (a) of this section, there shall be no tax on any portion of such price which represents the value added by the user to tangible personal property which he fabricates and installs to the specifications of an addition or capital improvement to real property, property or land, as the terms real property, property or land are defined in the real property tax law, over and above the prevailing normal purchase price prior to such fabrication of such tangible personal property which a manufacturer, producer or assembler would charge an unrelated contractor who similarly fabricated and installed such tangible personal property to the specifications of an addition or capital improvement to such real property, property or land.

(f) For purposes of clauses (C), (D) and (E) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2023, the tax shall be at the rate of four percent, and on

and after December 1, 2023, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the service, including the consideration for any tangible personal property transferred in conjunction with the performance of the service and also including any charges for shipping and delivery of the property so transferred and of the tangible personal property upon which the service was performed as such charges are described in paragraph three of subdivision (b) of Section One.

(g) For purposes of clause (F) of subdivision (a) of this Section, for the period commencing September 1, 1992, and ending November 30, 2023, the tax shall be at the rate of four percent, and on and after December 1, 2023, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the tangible personal property which constitutes the blank medium, such as disks or tapes, used in conjunction with the software, or for the use of such property, and the mere storage, keeping, retention or withdrawal from storage of computer software described in such clause (F) by its author or other creator shall not be deemed a taxable use by such person.”

SECTION 5. Paragraph (B) of subdivision (1) of Section 11 of such Local Law No. 3 for 1967, as amended, is amended to read as follows:

(B) With respect to the additional tax of one percent imposed for the period beginning September 1, 1992, and ending November 30, 2023, in respect to the use of property used by the purchaser in this County prior to September 1, 1992.”

SECTION 6. A new subdivision (q) of section 14 of such Local Law No. 3 for 1967, as amended, is added to read as follows:

“(q) Notwithstanding any inconsistent provision of law, the County shall allocate and distribute quarterly to the cities and the area in the County outside the cities the same proportion of net collections attributable to the additional one percent rate of taxes imposed by sections two and four of this Local Law for the period commencing December 1, 2020 and ending November 30, 2023, as the County allocates and distributes the net collections from the County’s three percent rate of such taxes, as of July 20, 2020, and such portion of net collections attributable to such additional one percent rate of such taxes shall be allocated and distributed to the towns and villages in the County in the same manner as the net collections attributable to the County’s three percent rate of such taxes are allocated and distributed to such towns and villages as of July 20, 2020. In the event that any city

in the County exercises its prior right to impose tax pursuant to Section 1224 of the New York Tax Law, then the County shall not allocate and distribute net collections in accordance with the previous sentence for any period of time during which any such city tax is in effect, and the County shall instead set aside net collections attributable to such additional one percent rate of such taxes for County purposes for any such period that any such city tax is in effect.

SECTION 7. This enactment shall take effect December 1, 2020.

A09508 Summary:

BILL NO A09508B
SAME AS SAME AS UNI.
SPONSOR Budget
COSPNSR
MLTSPNSR

Amd Various Laws, generally

Enacts into law major components of legislation necessary to implement the state transportation, economic development and environmental conservation budget for the 2020-2021 state fiscal year; relates to consolidated local highway assistance payments (Part A); relates to penalties for commercial vehicles on parkways and penalties for over-height vehicles (Part B); relates to the display of amber and blue lights on safety service patrol vehicles (Part C); relates to the maximum dimension of certain vehicles proceeding to and from the New York state thruway authority (Part E); relates to agreements for fiber optics (Part F); relates to penalties for unlicensed operation of ground transportation to and from airports (Part H); relates to setting the aggregate principal amount of bonds the Metropolitan transit authority, the Triborough bridge and tunnel authority and the New York city transit authority can issue (Part I); relates to the New York transit authority and the metropolitan transportation authority, in relation to extending authorization for tax increment financing for the metropolitan transportation authority (Part K); relates to permitting the secretary of state to provide special handling for all documents filed or issued by the division of corporations and to permit additional levels of such expedited service (Part R); relates to prohibiting pricing of goods and services on the basis of gender (Part S); relates to making changes to the arms of the state (Part U); relates to qualifications for appointment and employment (Part V); relates to home inspection professional licensing (Part W); authorizes utility and cable television assessments that provide funds to the department of health from cable television assessment revenues and to the department of agriculture and markets, department of environmental conservation, department of state, and the office of parks, recreation and historic preservation from utility assessment revenues (Part Y); relates to the powers and duties of the dormitory authority of the state of New York relative to the establishment of subsidiaries for certain purposes (Part CC); amends the infrastructure investment act, in relation to requiring certain contracts to comply with service-disabled veteran-owned business enterprises, negotiating prices in certain lump-sum contracts, referencing certain sections of law and providing for a date of repeal (Part DD); extends the authority of the New York state urban development corporation to administer the empire state economic development fund (Part EE); relates to the powers of the New York state urban development corporation to make loans, in relation to extending the general loan powers of the New York state urban development corporation (Part FF); relates to economic transformation program eligibility (Part GG); authorizes the New York state energy research and development authority to finance a portion of its research, development and demonstration, policy and planning, and Fuel NY program, as well as climate change related expenses of the department of environmental conservation and the department of agriculture and markets' Fuel NY program, from an assessment on gas and electric corporations (Part HH); relates to the definition of farm laborer and labor practices for farm laborers (Part II); relates to procurement procedures for school districts in relation to New York state products (Part JJ); relates to the water pollution control revolving fund and the drinking water revolving fund (Part KK); relates to student debt consultants (Part MM); relates to expanded polystyrene foam container and polystyrene loose fill packaging ban; relates to moneys collected for violations of the expanded polystyrene foam container and polystyrene loose fill packaging ban (Part PP); authorizes the creation of state debt in the amount of three billion dollars, in relation to creating the environmental bond act of 2020 "restore mother nature" for the purposes of environmental improvements that preserve, enhance, and restore New York's natural resources and reduce the impact of climate change; provides for the submission to the people of a proposition or question therefor to be voted upon at the general election to be held in November, 2020 (Part QQ); relates to the implementation of the environmental bond act of 2020 "restore mother nature" (Part RR); authorizes the county of Nassau, to permanently and temporarily convey certain easements and to temporarily alienate certain parklands (Subpart A); authorizes the village of East Rockaway, county of Nassau, to permanently and temporarily convey certain easements and to temporarily alienate certain parklands (Subpart B); authorizes the village of Rockville Centre, county of Nassau, to permanently and temporarily convey certain easements and to temporarily alienate certain parklands (Subpart C)(Part UU); relates to banning fracking (Part WW); relates to bicycles with electric assist and electric scooters (Part XX); relates to increasing certain motor vehicle transaction fees; relates to the costs of the department of motor vehicles (Part YY); relates to the acceptance of applications for accident prevention and pre-licensing internet courses; establishes the accident prevention course internet technology pilot program (Part ZZ); amends the New York Buy American Act, in relation to the report to be provided and to making such provisions permanent (Part EEE); relates to prevailing wage requirements (Part FFF); amends the New York state urban development corporation act, in relation to the corporations' authorization to provide financial and technical assistance to community development financial institutions (Part IIII); accelerates the growth of renewable energy facilities to meet critical state energy policy goals (Part JJJ); extends the application deadline for businesses to participate in the START-UP NY program (Part KKK); authorizes the metropolitan transportation authority to borrow money and issue negotiable notes, bonds or other obligations to offset decreases in revenue (Part LLL); relates to the central business district tolling lockbox fund (Part MMM); relates to admission to residential treatment facilities (RTF) for children and youth (Part NNN); authorizes the transfer of certain office of mental health employees to the secure treatment rehabilitation center (Part OOO); relates to the amount of time an individual may be held for emergency observation, care, and treatment in CPEP and the implementation of satellite sites; relates to comprehensive psychiatric emergency programs (Part PPP); relates to penalties relating to mental health and substance use disorder parity compliance requirements; establishes the behavioral health parity compliance fund (Part QQQ); relates to providers of service (Part RRR); relates to applied behavior analysis (Part SSS); relates to the closure or transfer of a state-operated individualized residential alternative (Part TTT); provides funding for the Metropolitan Transportation Authority 2020-2024 capital program and paratransit operating expenses (Part UUU); relates to acquisitions or transfers of property for transit projects (Part VVV); relates to decoupling from certain federal tax changes (Part WWW); relates to installment loans and obligations evidencing installment loans (Item A); relates to statutory installment bonds (Item B); relates to refunding bonds (Item C); relates to the special powers of the New York state environmental facilities corporation (Item D); extends the authority of the department of environmental conservation to manage Atlantic and shortnose sturgeon (Item E); extends the authority of the department of environmental conservation to manage Atlantic Cod (Item F); extends the authority of the department of environmental conservation to manage Atlantic herring (Item G); extends the authority of the department of environmental conservation to manage black sea bass (Item H); extends the authority of the department of environmental conservation to manage blueback herring (Item I); extends the authority of the department of environmental conservation to manage crabs (Item J); extends the authority of the department of environmental conservation to restrict the taking of fish, shellfish and crustacea in special management areas (Item K); extends the authority of the department of environmental conservation to manage of fluke-summer flounder (Item L); extends the authority of the department of environmental conservation to manage scup (Item M); extends the authority of the department of environmental conservation to manage sharks (Item N); extends the authority of the department of environmental conservation to manage squid (Item O); extends the authority of the department of environmental conservation to manage whelk and conch (Item P); extends the authority of the department of environmental conservation to manage winter flounder (Item Q); relates to commercial fishing licenses (Item R)(Subpart A); authorizes certain health care professionals licensed to practice in other jurisdictions to practice in this state in connection with an event sanctioned by the World Triathlon Corporation (Item A); authorizes the city of Middletown to enter into a contract to sell or pledge as collateral for a loan some or all of the delinquent liens held by such city to a private party or engage

a private party to collect some or all of the delinquent tax liens held by it (Item B); redistributes bond volume allocations made pursuant to section 146 of the federal tax reform act of 1986, relating to allocation of the unified state bond volume ceiling, enacts the private activity bond allocation act of 2020 (Item C); relates to the upstate flood mitigation task force (Item D); authorizes a pilot residential parking permit system in the city of Albany (Item K); relates to charging a fee for admission to the New York Botanical Garden (Item L); creates the radon task force, in relation to the reporting date and effectiveness thereof (Item M); relates to defining spearguns and allowing recreational spearfishing in New York's marine and coastal waters (Item N); relates to aquatic invasive species, spread prevention, and penalties (Item O); relates to the September 11th worker protection task force act (Item P); relates to extending time limitations for certain actions (Item Q); authorizes New York city marshals to exercise the same functions, powers and duties as sheriffs with respect to the execution of money judgments (Item R); relates to limits on certain supplementary insurance (Item S); relates to the sale of municipal obligations by the county of Erie (Item T); relates to payment in lieu of taxes for property acquired for park or recreational purposes (Item U); relates to payment in lieu of taxes for property acquired for park or recreational purposes by the town of Hempstead (Item V); relates to the provision of physical therapy assistant services in public and private primary and secondary schools (Item W); relates to the membership composition of the metropolitan transportation authority board (Item X); establishes the New York telecommunications relay service center (Item Y); relates to the tax abatement and exemption for rent regulated and rent controlled property occupied by senior citizens; relates to the tax abatement and exemption for rent regulated and rent controlled property occupied by persons with disabilities (Item Z); relates to the creation of a state information technology innovation center (Item AA); creates a presumption relating to certain lung disabilities incurred by volunteer firefighters (Item BB); relates to disability due to disease or malfunction of the heart or coronary arteries (Item CC); relates to certified school psychologists and special education services and programs for preschool children with handicapping conditions (Item DD); authorizes certain health care professionals licensed to practice in other jurisdictions to practice in this state in connection with an event sanctioned by New York Road Runners (Item EE); relates to paperwork reduction (Item FF); relates to bonds and notes of the city of Yonkers (Item GG); relates to the sale of bonds and notes of the city of Buffalo (Item HH); relates to assessment and review of assessments in the county of Nassau (Item II); extends provisions of the property/casualty insurance availability act (Item JJ); relates to certain tuition waivers for police officer students of the city university of New York (Item KK); requires regulations to permit tuition waivers for certain firefighters and fire officers for CUNY (Item LL); relates to repair of damaged pesticide containers (Item MM); relates to pesticide registration time frames and fees; relates to pesticide product registration timetables and fees (Item NN); relates to temporary investments by local governments (Item OO); authorizes services for non-residents in adult homes, residences for adults and enriched housing programs (Item PP); relates to the sale of bonds and notes of the city of New York, the issuance of bonds or notes with variable rates of interest, interest rate exchange agreements of the city of New York, the refunding of bonds, and the down payment for projects financed by bonds; amends the New York state financial emergency act for the city of New York, in relation to a pledge and agreement of the state; relates to interest rate exchange agreements of the city of New York and refunding bonds of such city (Item QQ); relates to certain payments to the horsemen's organization (Item RR); relates to use of electronic means for the commencement and filing of papers in certain actions and proceedings (Item SS); establishes certain water charges for hospitals and charities in New York city (Item TT); relates to the boarding of out of state inmates at local correctional facilities (Item UU); relates to the adoption of the interstate compact for juveniles by the state of New York (Item VV); grants the chief administrator of the courts the authority to allow referees to determine applications for orders of protection during the hours family court is in session (Item WW); relates to an advisory panel on employee-owned enterprises within the division of small business services; relates to establishing an advisory panel on employee-owned enterprises within the division of small business services (Item XX); establishes the underground facilities safety training account (Item YY); authorizes the hunting of big game in the county of Albany with rifles (Item ZZ); relates to liquidator's permits and temporary retail permits (Item AAA); relates to the New York state thoroughbred breeding and development fund; relates to permitted deductions from wages (Item CCC) establishes the digital currency task force (Item DDD); authorizes the city of New York to sell to abutting property owners real property owned by such city, consisting of tax lots that cannot be independently developed due to the size, shape, configuration and topography of such lots and the zoning regulations applicable thereto (Item EEE); requires certain agencies to submit regulatory agendas for publication in the state register (Item FFF); relates to the taking of sharks (Item GGG); authorizes owners of residential real property in high risk brush fire areas in the borough of Staten Island to cut and remove reeds from their property, in relation to extending the expiration and repeal date thereof for an additional year (Item HHH); creates a temporary state commission to study and investigate how to regulate artificial intelligence, robotics and automation (Item III); relates to the determination of adjusted base proportions in special assessing units which are cities (Item JJJ); extends limitations on the shift between classes of taxable property in the town of Orangetown, county of Rockland (Item KKK); extends limitations on the shift between classes of taxable property in the town of Clarkstown, county of Rockland (Item LLL); allows certain special assessing units other than cities to adjust their current base proportions, adjusted base proportions for assessment rolls, and the base proportion in approved assessing units in Nassau county (Item MMM); increases certain special accidental death benefits (Item NNN); relates to the home based primary care for the elderly demonstration project (Item OOO); relates to the residential parking system in the village of Dobbs Ferry in the county of Westchester (Item PPP); relates to the incorporation of the New York Zoological Society, in relation to extending the expiration date of free one day admission to the zoological park (Item QQQ); increases the average assessed value threshold and to eligibility for J-51 tax abatements (Item RRR); relates to fees and expenses in unemployment insurance proceedings (Item SSS); extends authorization for certain exemptions from filing requirements (Item TTT); extends the tax rate reduction under the New York state real estate transfer tax and the New York city real property transfer tax for conveyances of real property to existing real estate investment funds (Item UUU)(Subpart B); relates to the imposition of sales and compensating use taxes by the county of Albany (Item A); extends the expiration of the provisions authorizing the county of Allegany to impose an additional one and one-half percent sales and compensating use taxes (Item B); extends the authorization of the county of Broome to impose an additional one percent of sales and compensating use taxes (Item C); extends the expiration of provisions authorizing the county of Cattaraugus to impose an additional one percent of sales and compensating use tax (Item D); extends the authorization of the county of Cayuga to impose an additional one percent of sales and compensating use taxes (Item E); authorizes Chautauqua county to impose an additional one percent rate of sales and compensating use taxes (Item F); extends the authorization of the county of Chemung to impose an additional one percent of sales and compensating use taxes (Item G); extends the authority of Chenango county to impose additional taxes (Item H); extends the expiration of the authorization granted to the county of Clinton to impose an additional rate of sales and compensating use tax (Item I); relates to sales and compensating use tax in Columbia county (Item J); extends the authorization for imposition of additional sales tax in the county of Cortland (Item K); extends the authorization of the county of Delaware to impose an additional one percent of sales and compensating use taxes (Item L); relates to sales and compensating use tax in Dutchess county (Item M); relates to the imposition of additional rates of sales and compensating use taxes by Erie county (Item N); extends the authorization granted to the county of Essex to impose an additional one percent of sales and compensating use taxes (Item O); extends the expiration of the authority granted to the county of Franklin to impose an additional one percent of sales and compensating use taxes (Item P); relates to the imposition of additional sales and compensating use tax in Fulton county (Item Q); extends the expiration of the authorization to the county of Genesee to impose an additional one percent of sales and compensating use taxes (Item R); extends the authorization for imposition of additional sales and compensating use taxes in Greene county (Item S); extends the authorization of the county of Hamilton to impose an additional one percent of sales and compensating use taxes (Item T); extends the period during which the county of Herkimer is authorized to impose additional sales and compensating use taxes (Item U); authorizes the county of Jefferson to impose additional sales tax (Item V); authorizes the county of Lewis to impose an additional one percent of sales and compensating use taxes (Item W); authorizes the county of Livingston to impose an additional one percent sales tax (Item X); extends the authorization of the county of Madison to impose an additional rate of sales and compensating use taxes (Item Y); relates to the imposition of sales and compensating use taxes by the county of Monroe (Item Z); relates to the imposition of sales and compensating use taxes in Montgomery county (Item AA); extends the authority of the county of Nassau to impose additional sales and compensating use taxes, and extending local government assistance programs in Nassau county (Item BB); relates to continuing to authorize Niagara county to impose an additional rate of sales and compensating use taxes (Item CC); authorizes Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution

of a portion of net collections from such additional rates (Item DD); extends the authorization of the county of Onondaga to impose an additional rate of sales and compensating use taxes (Item EE); extends the authorization for Ontario county to impose additional rates of sales and compensating use taxes (Item FF); extends the authority of the county of Orange to impose an additional rate of sales and compensating use taxes (Item GG); extends the period during which the county of Orleans is authorized to impose additional rates of sales and compensating use taxes (Item HH); extends authorization for an additional one percent sales and compensating use tax in the county of Oswego (Item II); extends the authorization for imposition of additional sales tax in the county of Otsego (Item JJ); relates to the imposition of sales and compensating use taxes in the county of Putnam (Item KK); extends the authorization of the county of Rensselaer to impose an additional one percent of sales and compensating use taxes (Item LL); authorizes the county of Rockland to impose an additional rate of sales and compensating use taxes (Item MM); extends the authority of St. Lawrence county to impose sales tax (Item NN); relates to the imposition of sales and compensating use tax in Schenectady county (Item OO); extends the authorization for imposition of additional sales tax in the county of Schoharie (Item PP); extends the authorization of the county of Schuyler to impose an additional one percent of sales and compensating use taxes (Item QQ); extends the expiration of the authorization to the county of Seneca to impose an additional one percent sales and compensating use tax (Item RR); extends the authorization of the county of Steuben to impose an additional one percent of sales and compensating use taxes (Item SS); extends the authority of the county of Suffolk to impose an additional one percent of sales and compensating use tax (Item TT); extends authorization to impose certain taxes in the county of Sullivan (Item UU); extends the authorization of the county of Tioga to impose an additional one percent of sales and compensating use taxes (Item VV); extends the authorization of the county of Tompkins to impose an additional one percent of sales and compensating use taxes (Item WW); extends the authority of the county of Ulster to impose an additional 1 percent sales and compensating use tax (Item XX); extends the additional one percent sales tax for Wayne county (Item YY); extends the expiration of the authorization to the county of Wyoming to impose an additional one percent sales and compensating use tax (Item ZZ); extends the authorization of the county of Yates to impose an additional one percent of sales and compensating use taxes (Item AAA); extends the authorization of the city of Oswego to impose an additional tax rate of sales and compensating use taxes (Item BBB); authorizes the city of Yonkers to impose additional sales tax (Item CCC); extends the authorization of the city of New Rochelle to impose an additional sales and compensating use tax (Item DDD); revises the period of authorization for the county of Westchester's additional one percent rate of sales and compensating use tax and the expiration of the Westchester county spending limitation act; relates to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, in relation to revising the period of authorization for the county of Westchester's additional one percent rate of sales; authorizes the county of Westchester to impose an additional rate of sales and compensating use tax, in relation to extending the authorization for the county of Westchester impose an additional tax rate of sales and compensating use taxes (Item EEE)(Subpart C); extends the authority of the county of Nassau to impose hotel and motel taxes in Nassau county; relates to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county (Item A); increases hotel/motel taxes in Chautauqua county (Item B); extends the expiration of the authority granted to the county of Suffolk to impose hotel and motel taxes (Item C); relates to enabling the county of Albany to impose and collect taxes on occupancy of hotel or motel rooms in Albany county relating to revenues received from the collection of hotel or motel occupancy taxes (Item D) (Subpart D); authorizes the county of Schoharie to impose a county recording tax on obligation secured by a mortgage on real property (Item A); authorizes the county of Hamilton to impose a county recording tax on obligations secured by mortgages on real property (Item B); relates to the mortgage recording tax in the county of Fulton (Item C); extends the expiration of the mortgage recording tax imposed by the city of Yonkers (Item D); authorizes the county of Cortland to impose an additional mortgage recording tax (Item E); authorizes the county of Genesee to impose a county recording tax on obligation secured by a mortgage on real property (Item F); authorizes the county of Yates to impose a county recording tax on obligations secured by a mortgage on real property (Item G); relates to the mortgage recording tax in the county of Steuben (Item H); authorizes the county of Albany to impose a county recording tax on obligations secured by a mortgage on real property (Item I); authorizes the county of Greene to impose an additional mortgage recording tax (Item L); authorizes the county of Warren to impose an additional mortgage recording tax (Item M); authorizes the county of Herkimer to impose a county recording tax on obligation secured by a mortgage on real property (Item N)(Subpart E); imposes an additional real estate transfer tax within the county of Columbia (Subpart F); relates to the imposition of certain taxes in the city of New York, in relation to postponing the expiration of certain tax rates and taxes in the city of New York (Subpart G); relates to exemptions from sales and use taxes, in relation to extending certain provisions thereof; extends certain provisions relating to specially eligible premises and special rebates; extends certain provisions relating to exemptions and deductions from base rent; extends certain provisions relating to eligibility periods and requirements; extends certain provisions relating to eligibility periods and requirements, benefit periods and applications for abatements; extends certain provisions relating to a special reduction in determining the taxable base rent (Item A); extends the expiration of the solar electric generating system and the electric energy storage equipment tax abatement (Item B); authorizes reimbursements for expenditures made by or on behalf of social services districts for medical assistance for needy persons and administration thereof (Item C); repeals certain provisions of the state finance law relating to the motorcycle safety fund (Item D); relates to catastrophic or reinsurance coverage issued to certain small groups, relates to catastrophic or reinsurance coverage issued to certain small groups (Item E)(Subpart H)(Part XXX); relates to the disclosure of certain records by the commissioner of motor vehicles (Part YYY); relates to public financing for state office; establishes the New York state campaign finance fund; establishes the NYS campaign finance fund check-off (Part ZZZ)

A09508 Actions:

BILL NO A09508B

01/22/2020 referred to ways and means
02/22/2020 amend (t) and recommit to ways and means
02/22/2020 print number 9508a
04/01/2020 amend (t) and recommit to ways and means
04/01/2020 print number 9508b
04/02/2020 reported referred to rules
04/02/2020 reported
04/02/2020 rules report cal.21
04/02/2020 substituted by s7508b
S07508 AMEND=B BUDGET
01/22/2020 REFERRED TO FINANCE
02/22/2020 AMEND (T) AND RECOMMIT TO FINANCE
02/22/2020 PRINT NUMBER 7508A
04/01/2020 AMEND (T) AND RECOMMIT TO FINANCE
04/01/2020 PRINT NUMBER 7508B
04/01/2020 ORDERED TO THIRD READING CAL.635
04/01/2020 MESSAGE OF NECESSITY - 3 DAY MESSAGE
04/01/2020 PASSED SENATE
04/01/2020 DELIVERED TO ASSEMBLY
04/01/2020 referred to ways and means
04/02/2020 substituted for a9508b
04/02/2020 ordered to third reading rules cal.21
04/02/2020 message of necessity - 3 day message

04/02/2020 passed assembly
04/02/2020 returned to senate
04/03/2020 DELIVERED TO GOVERNOR
04/03/2020 SIGNED CHAP.58

STATE OF NEW YORK

S. 7508--B

A. 9508--B

SENATE - ASSEMBLY

January 22, 2020

IN SENATE -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read twice and ordered printed, and when printed to be committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the highway law and the transportation law, in relation to consolidated local highway assistance payments (Part A); to amend the vehicle and traffic law in relation to penalties for commercial vehicles on parkways and penalties for over-height vehicles (Part B); to amend the vehicle and traffic law, in relation to the display of amber and blue lights on safety service patrol vehicles (Part C); intentionally omitted (Part D); to amend the vehicle and traffic law, in relation to the maximum dimension of certain vehicles proceeding to and from the New York state thruway authority (Part E); to amend the public authorities law, in relation to agreements for fiber optics (Part F); intentionally omitted (Part G); to amend the vehicle and traffic law, in relation to penalties for unlicensed operation of ground transportation to and from airports (Part H); to amend the public authorities law, in relation to setting the aggregate principal amount of bonds the Metropolitan transit authority, the Triborough bridge and tunnel authority and the New York city transit authority can issue (Part I); intentionally omitted (Part J); to amend chapter 54 of the laws of 2016 amending the general municipal law relating to the New York transit authority and the metropolitan transportation authority, in relation to extending authorization for tax increment financing for the metropolitan transportation authority (Part K); intentionally omitted (Part L); intentionally omitted (Part M); intentionally omitted (Part N); intentionally omitted (Part O); intentionally omitted (Part P); intentionally omitted (Part Q); to amend

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

LBD12673-03-0

1 deemed to mean and refer to the corresponding section of the Item in
2 which it is found. Section three of this Subpart sets forth the general
3 effective date of this Subpart.

4

ITEM A

5 Section 1. Clause 10 of subparagraph (i) of the opening paragraph of
6 section 1210 of the tax law, as amended by section 1 of subpart A of
7 part A of chapter 61 of the laws of 2017, is amended to read as follows:

8 (10) the county of Albany is hereby further authorized and empowered
9 to adopt and amend local laws, ordinances or resolutions imposing such
10 taxes at a rate which is one percent additional to the three percent
11 rate authorized above in this paragraph for such county for the period
12 beginning September first, nineteen hundred ninety-two and ending Novem-
13 ber thirtieth, two thousand [twenty] twenty-three;

14 § 2. Notwithstanding any inconsistent provision of law, if the county
15 of Albany imposes the additional one percent rate of sales and compen-
16 sating use taxes authorized by section one of this act for any portion
17 of the period during which the county is so authorized to impose such
18 additional one percent rate of such taxes, then such county of Albany
19 shall allocate and distribute quarterly to the cities and the area in
20 the county outside the cities the same proportion of net collections
21 attributable to such additional one percent rate of such taxes as such
22 county is allocating and distributing the net collections from the coun-
23 ty's three percent rate of such taxes as of the date this act shall have
24 become a law, and such portion of net collections attributable to such
25 additional one percent rate of such taxes shall be allocated and
26 distributed to the towns and villages in such county in the same manner
27 as the net collections attributable to such county's three percent rate
28 of such taxes are allocated and distributed to such towns and villages
29 as of the date this act shall have become a law. In the event that any
30 city in the county of Albany exercises its prior right to impose tax
31 pursuant to section 1224 of the tax law, then the county of Albany shall
32 not be required to allocate and distribute net collections in accordance
33 with the previous sentence for any period of time during which any such
34 city tax is in effect.

35 § 3. This act shall take effect immediately.

36

ITEM B

37 Section 1. Clause 8 of subparagraph (i) of the opening paragraph of
38 section 1210 of the tax law, as amended by section 1 of subpart B of
39 part A of chapter 61 of the laws of 2017, is amended to read as follows:

40 (8) the county of Allegany is hereby further authorized and empowered
41 to adopt and amend local laws, ordinances or resolutions imposing such
42 taxes at a rate which is: (i) one percent additional to the three
43 percent rate authorized above in this paragraph for such county for the
44 period beginning December first, nineteen hundred eighty-six and ending
45 November thirtieth, two thousand four; and (ii) one and one-half percent
46 additional to the three percent rate authorized above in this paragraph
47 for such county for the period beginning December first, two thousand
48 four and ending November thirtieth, two thousand [twenty] twenty-three;

49 § 2. This act shall take effect immediately.

50

ITEM C

1

ITEM A

2 Section 1. Subdivision 7 of section 1202-q of the tax law, as amended
3 by section 1 of subpart A of part B of chapter 61 of the laws of 2017,
4 is amended to read as follows:

5 (7) Such local law shall provide for the imposition of a hotel or
6 motel tax for a period to expire on December thirty-first, two thousand
7 [twenty] ~~twenty-three~~.

8 § 2. Section 6 of chapter 179 of the laws of 2000, amending the tax
9 law, relating to hotel and motel taxes in Nassau county and a surcharge
10 on tickets to places of entertainment in such county, as amended by
11 section 2 of subpart A of part B of chapter 61 of the laws of 2017, is
12 amended to read as follows:

13 § 6. This act shall take effect immediately, except that section five
14 of this act shall take effect on the same date as a chapter of the laws
15 of 2000 amending the public authorities law and the tax law relating to
16 creating the Nassau county interim finance authority takes effect;
17 provided, further, that sections two, three and four of this act shall
18 expire and be deemed repealed December 31, [2020] 2023.

19 § 3. This act shall take effect immediately.

20

ITEM B

21 Section 1. Section 2 of chapter 405 of the laws of 2007, amending the
22 tax law relating to increasing hotel/motel taxes in Chautauqua county,
23 as amended by section 1 of subpart B of part B of chapter 61 of the laws
24 of 2017, is amended to read as follows:

25 § 2. This act shall take effect December 1, 2007 and shall expire and
26 be deemed repealed November 30, [2020] 2023.

27 § 2. This act shall take effect immediately.

28

ITEM C

29 Section 1. Subdivision 7 of section 1202-o of the tax law, as amended
30 by section 1 of subpart C of part B of chapter 61 of the laws of 2017,
31 is amended to read as follows:

32 (7) Such local law shall provide for the imposition of a hotel or
33 motel tax until December thirty-first, two thousand [twenty] ~~twenty-~~
34 three.

35 § 2. This act shall take effect immediately.

36

ITEM D

37 Section 1. Section 3 of chapter 105 of the laws of 2009, amending
38 chapter 693 of the laws of 1980 enabling the county of Albany to impose
39 and collect taxes on occupancy of hotel or motel rooms in Albany county
40 relating to revenues received from the collection of hotel or motel
41 occupancy taxes, as amended by chapter 134 of the laws of 2018, is
42 amended to read as follows:

43 § 3. This act shall take effect upon the adoption by the county of
44 Albany of a local law imposing in such county the additional occupancy
45 tax authorized by this act and shall expire and be deemed repealed
46 December 31, [2020] 2023; provided that Albany county shall notify the
47 legislative bill drafting commission upon the occurrence of the enact-
48 ment of such local law in order that the commission may maintain an
49 accurate and timely effective data base of the official text of the laws

1 of the state of New York in furtherance of effecting the provisions of
2 section 44 of the legislative law and section 70-b of the public offi-
3 cers law.

4 § 2. This act shall take effect immediately.

5 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
6 sion, section, or item of this subpart shall be adjudged by any court of
7 competent jurisdiction to be invalid, such judgment shall not affect,
8 impair, or invalidate the remainder thereof, but shall be confined in
9 its operation to the clause, sentence, paragraph, subdivision, section
10 or item thereof directly involved in the controversy in which such judg-
11 ment shall have been rendered. It is hereby declared to be the intent of
12 the legislature that this subpart would have been enacted even if such
13 invalid provisions had not been included herein.

14 § 3. This act shall take effect immediately provided, however, that
15 the applicable effective date of Items A through D of this Subpart shall
16 be as specifically set forth in the last section of such Items.

17

SUBPART E

18 Section 1. This Subpart enacts into law legislation providing for the
19 imposition of a county recording tax on obligation secured by a mortgage
20 on real property. Each component is wholly contained within an Item
21 identified as Items A through N. The effective date for each particular
22 provision contained within an Item is set forth in the last section of
23 such Item. Any provision of any section contained within a Item, includ-
24 ing the effective date of the Item, which makes reference to a section
25 "of this act", when used in connection with that particular component,
26 shall be deemed to mean and refer to the corresponding section of the
27 Item in which it is found. Section three of this Subpart sets forth the
28 general effective date of this Subpart.

29

ITEM A

30 Section 1. Section 2 of chapter 333 of the laws of 2006 amending the
31 tax law relating to authorizing the county of Schoharie to impose a
32 county recording tax on obligation secured by a mortgage on real proper-
33 ty, as amended by section 1 of subpart A of part C of chapter 61 of the
34 laws of 2017, is amended to read as follows:

35 § 2. This act shall take effect immediately and shall expire and be
36 deemed repealed on and after December 1, [2020] 2023.

37 § 2. This act shall take effect immediately.

38

ITEM B

39 Section 1. Section 2 of chapter 326 of the laws of 2006, amending the
40 tax law relating to authorizing the county of Hamilton to impose a coun-
41 ty recording tax on obligations secured by mortgages on real property,
42 as amended by section 1 of subpart B of part C of chapter 61 of the laws
43 of 2017, is amended to read as follows:

44 § 2. This act shall take effect immediately and shall expire and be
45 deemed repealed December 1, [2020] 2023.

46 § 2. This act shall take effect immediately.

47

ITEM C

1 recording tax on obligations secured by a mortgage on real property, as
2 amended by section 1 of subpart G of part C of chapter 61 of the laws of
3 2017, is amended to read as follows:

4 § 2. This act shall take effect on the thirtieth day after it shall
5 have become a law and shall expire and be deemed repealed on December 1,
6 [2020] 2023.

7 § 2. This act shall take effect immediately.

8 ITEM H

9 Section 1. Section 3 of chapter 365 of the laws of 2005, amending the
10 tax law relating to the mortgage recording tax in the county of Steuben,
11 as amended by section 1 of subpart H of part C of chapter 61 of the laws
12 of 2017, is amended to read as follows:

13 § 3. This act shall take effect immediately except that section two of
14 this act shall take effect on the thirtieth day after it shall have
15 become a law and shall expire and be deemed repealed on December 1,
16 [2020] 2023.

17 § 2. This act shall take effect immediately.

18 ITEM I

19 Section 1. Section 2 of chapter 405 of the laws of 2005 amending the
20 tax law relating to authorizing the county of Albany to impose a county
21 recording tax on obligations secured by a mortgage on real property, as
22 amended by chapter 346 of the laws of 2018, is amended to read as
23 follows:

24 § 2. This act shall take effect on the thirtieth day after it shall
25 have become a law and shall expire and be deemed repealed on the first
26 of December, [2020] 2023.

27 § 2. This act shall take effect immediately.

28 ITEM J

29 Intentionally Omitted

30 ITEM K

31 Intentionally Omitted

32 ITEM L

33 Section 1. Section 2 of chapter 218 of the laws of 2009 amending the
34 tax law relating to authorizing the county of Greene to impose an addi-
35 tional mortgage recording tax, as amended by chapter 13 of the laws of
36 2019, is amended to read as follows:

37 § 2. This act shall take effect on the sixtieth day after it shall
38 have become a law and shall expire and be deemed repealed December 1,
39 [2020] 2023.

40 § 2. This act shall take effect immediately and shall be deemed to
41 have been in full force and effect on and after December 1, 2019.

42 ITEM M

43 Section 1. Section 2 of chapter 368 of the laws of 2008, amending the
44 tax law relating to authorizing the county of Warren to impose an addi-