

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.

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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-