

2010-11 Executive Budget  
21-Day AMENDMENTS  
February 9, 2010

**Amendments to Senate S6610; Assembly A9710  
(Revenue Article VII Bill)**

**Part B**, relating to increasing the tax on cigarettes by \$1 per pack is amended to:

- Correct date for cigarette floor tax from May 31 to June 1.

**Part C**, relating to imposing an excise tax on syrup and soft drinks is amended to:

- Exempt from tax otherwise exempt beverage with sugar added at the request of purchaser.
- Correct references.
- Change "return" to "refund claim".

**Part G**, relating to amending the definition of resident trusts in the personal income tax to reduce tax avoidance opportunities through the use of nonresident trustees is amended to:

- Correct wording.

**Part Q**, relating to providing income tax (circuit breaker) credit to help offset local property tax burden is amended to:

- Correct numbering.

**Part S**, relating to narrowing the affiliate nexus provision by excluding an affiliate's control over the seller as a basis for sales tax vendor-status is amended to:

- Narrow the definition of "affiliated person" for sales tax purposes.

**Part T**, relating to permitting the sale of wine in grocery stores and making various changes to the Alcohol Beverage Control Law is amended to:

- Correct reference to NYWine Industry Marketing and Promotion Account.
- Revise the franchise fee schedule.
- Dedicate proceeds of franchise fee to HCRA.
- Close loophole which could allow grocery stores to hold multiple liquor licenses.
- Provide that the wine in grocery license process shall be effective 90 days after enactment.

**Part W**, relating to establishing a new Empire Zone Replacement Program is amended to:

- Correct the Excelsior Jobs Program Act.

**Part X**, relating to making technical corrections to Part S-1 of Chapter 57 of 2009 to clarify that the Legislative intent was to make the Empire Zones decertification provisions applicable to tax year 2008 and clarifying the EZ reporting requirements imposed on DTF is amended to:

- Amend the expiration of the EZ-ITC and EZ-EIC.
- Make a technical correction to the 2009 Empire Zones sales tax credit provisions.

**Part CC**, relating to the taxi cab ride tax imposed in the Metropolitan Commuter Transportation District is amended to:

- Delete this section that would replace the current \$.50 taxicab tax per trip to a \$1,750 per medallion per quarter.

**Part DD**, relating to the dates that certain Brownfields tax credit provisions take effect is added to:

- Make clear the dates that certain Brownfields tax credit provisions take effect.

**Part EE**, relating to the taxi cab ride tax imposed in the Metropolitan Commuter Transportation District is added to:

- Make technical corrections by moving the incidence of the tax to medallion owners and amend certain definitions.

**Part FF**, relating to the rates and filing threshold of the Metropolitan Commuter Transportation Mobility tax is added to:

- Revise rates in New York City and other counties of the Metropolitan Commuter Transportation District.