

Amend Senate S6610, Assembly A9710, A BUDGET BILL, AN ACT to amend the tax law....

Page	Line	Amendment
Page 1,	Unnumbered line 21 (AN ACT CLAUSE),	Before "(b)" strike out "subdivision" and insert "subsection"
Page 3,	Unnumbered line 37 (AN ACT CLAUSE),	After "(Part BB);" strike out "and"
Page 3,	Unnumbered line 40 (AN ACT CLAUSE),	After "(Part CC)" insert "; to amend the tax law, in relation to the brownfield redevelopment tax credit (Part DD); to amend the tax law and the administrative code of the city of New York, in relation to the taxicab ride tax imposed in the metropolitan commuter transportation district by article 29-A of the tax law (Part EE); and to amend the tax law, in relation to the rates and filing threshold of the metropolitan commuter transportation mobility tax (Part FF)"
Page 3,	Line 4,	After "through" strike out "CC" and insert "FF"
Page 14,	Line 15,	After "on" strike out "May 31" and insert "June 1"
Page 18,	Line 5,	After "means" insert "(a)" and after "any" strike out "(a)"
Page 18,	Line 18,	After "simple syrup" insert "by following the manufacturer's directions"
Page 19,	Between lines 29 and 30,	Insert " <u>6. Sugar added at the request of purchaser. The tax does not apply to individual servings of a beverage that would not otherwise be subject to tax as a soft drink if sugar is added by the retailer at the request of the purchaser at the time of sale.</u> "
Page 25,	Line 47,	After "of the" strike out "return" and insert "refund claim"
Page 31,	Line 1,	After "3 of" strike out "subdivision" and insert "subsection"
Page 49,	Line 6,	Before "the" strike out "(I)"
Page 57,	Line 49,	After "advice" insert "to a seller"
Page 58,	Lines 14 through 17,	After "The" strike out " <u>sale of products complementary to the business of the licensed premises shall not constitute engaging in another business within the meaning of this subdivision. Such products shall include but not be limited to the</u> "

Page 58,	Line 21,	Before "wine" insert "[
Page 58,	Line 22,	After "chapter" insert "] <u>alcoholic beverages, or conducting seminars to help educate consumers in their knowledge and appreciation of alcoholic beverages</u> "
Page 58,	Line 31,	After "storage of" strike out "wine and/or liquor" and insert " <u>alcoholic beverages</u> "
Page 58,	Line 45,	After "section." insert " <u>Provided, however, that no more than one license under this section or section of 79 of this chapter may be granted to a person holding a license issued under section 54, section 54-a or section 79-e of this chapter.</u> "
Page 59,	Line 33,	After "section." insert " <u>Provided, however, that no more than one license under this section or section 63 of this chapter may be granted to a person holding a license issued under section 54, section 54-a or section 79-e of this chapter.</u> "
Page 60,	Lines 21 through 26,	After " <u>dollars</u> " insert " <u>annually</u> " and after " <u>the</u> " strike out " <u>miscellaneous special revenue fund (339) wine industry marketing account for appropriation and allocation to the New York wine marketing program, as established in section three-a of chapter eighty of the laws of nineteen hundred eighty-five, such section as added by chapter three hundred thirty of the laws of two thousand four</u> " and insert " <u>New York wine industry marketing and promotion account, established pursuant to section 97-jjjj of the state finance law</u> "
Page 61,	Lines 54 and 55,	After " <u>(vi)</u> " strike out " <u>in the case of persons licensed under section seventy-nine-e of this chapter,</u> "
Page 62,	Lines 1 and 2,	After " <u>products</u> " strike out " <u>if the person is also licensed under section fifty-four or section fifty-four-a of this chapter</u> "
Page 63,	Line 29,	After " <u>\$250,000-</u> " strike out " <u>\$999,999</u> " and insert " <u>\$499,999</u> "
Page 63,	Between lines 29 and 30,	Insert " <u>\$500,000-\$999,999</u> <u>0.40 of one percent of total gross sales</u> "
Page 63,	Line 30,	After " <u>\$1,000,000-</u> " strike out " <u>\$9,999,999</u> " and insert " <u>\$2,499,999</u> " and before " <u>of one</u> " strike out " <u>0.42</u> " and insert " <u>0.55</u> "
Page 63,	Between lines 30 and 31,	Insert " <u>\$2,500,000-\$4,999,999</u> <u>0.55 of one percent of total gross sales</u> "

Page 63,	Between lines 30 and 31,	Insert " <u>\$5,000,000-\$9,999,999 0.80 of one percent of total gross sales</u> "
Page 63,	Line 31,	After " <u>\$10,000,000-</u> " strike out " <u>\$39,999,999</u> " and insert " <u>\$24,999,999</u> " and before " <u>of one</u> " strike out " <u>0.46</u> " and insert " <u>1.10</u> "
Page 63,	Between lines 31 and 32,	Insert " <u>\$25,000,000-\$39,999,999 1.50 of one percent of total gross sales</u> "
Page 63,	Line 32,	Before " <u>of one</u> " strike out " <u>0.48</u> " and insert " <u>1.70</u> "
Page 63,	Line 33,	Before " <u>of one</u> " strike out " <u>0.50</u> " and insert " <u>2.0</u> "
Page 68,	Between lines 45 and 46,	Insert " <u>\$20. Deposit and Disposition of Revenue. All franchise fees collected or received by the commissioner under provisions imposed by this article shall be deposited to the HCRA Resources Fund as established pursuant to section ninety-two-dd of the state finance law.</u> "
Page 68,	Line 46,	After "\$" strike out "20" and insert "21"
Page 68,	Line 47,	After "three," insert "four, five," and after "eight," strike out "nine, ten,"
Page 68,	Line 49,	After "a law" insert "and section eleven shall take effect ninety days after it shall become a law"
Page 68,	Line 50,	After "subdivision" strike out "9" and insert "10"
Page 73,	Line 39,	After " <u>department.</u> " insert " <u>Possession of a certificate of eligibility does not by itself guarantee the eligibility to claim the tax credit.</u> "
Page 73,	Line 50,	Before " <u>" means</u> " strike out " <u>service centers</u> " and insert " <u>back office operations</u> "
Page 73,	Lines 54 and 55,	Strike out " <u>4. "Internet publishing" means publishing content exclusively on the internet.</u> "
Page 74,	Line 1,	Before " <u>"Manufacturing"</u> " strike out " <u>5</u> " and insert " <u>4</u> "
Page 74,	Line 2,	Before " <u>suitable</u> " strike out " <u>wares</u> " and insert " <u>products</u> "
Page 74,	Line 7,	Before " <u>"Net new</u> " strike out " <u>6</u> " and insert " <u>5</u> "

Page 74,	Line 9,	After " <u>from</u> " strike out " <u>another location</u> " and insert " <u>employment with another business located</u> " and after " <u>state</u> " strike out " <u>or</u> "
Page 74,	Line 10,	Before " <u>from</u> " insert " <u>including</u> " and after " <u>related</u> " strike out " <u>business entity</u> " and insert " <u>person</u> "
Page 74,	Line 11,	After " <u>either full-time</u> " insert " <u>wage-paying</u> " and before " <u>job requir-</u> " insert " <u>wage-paying</u> "
Page 74,	Line 14,	Before " <u>Participant</u> " strike out " <u>7</u> " and insert " <u>6</u> "
Page 74,	Line 22,	Before " <u>Preliminary</u> " strike out " <u>8</u> " and insert " <u>7</u> "
Page 74,	Line 32,	Before " <u>Qualified</u> " strike out " <u>9</u> " and insert " <u>8</u> "
Page 74,	Between lines 42 and 43,	Insert "9. " <u>Related person</u> " means a " <u>related person</u> " pursuant to subparagraph (c) of paragraph three of subsection (b) of section four hundred sixty-five of the <u>internal revenue code.</u> "
Page 75,	Line 4,	After " <u>operate</u> " insert " <u>in New York State</u> "
Page 75,	Line 6,	Strike out " <u>customer service center</u> " and insert " <u>back office operation</u> "
Page 75,	Line 7,	Strike out " <u>(b) in internet publishing</u> "
Page 75,	Line 8,	Before " <u>in</u> " strike out " <u>(c)</u> " and insert " <u>(b)</u> "
Page 75,	line 9,	Before " <u>in</u> " strike out " <u>(d)</u> " and insert " <u>(c)</u> "
Page 75,	Line 10,	Before " <u>in</u> " strike out " <u>(e)</u> " and insert " <u>(d)</u> "
Page 75,	Line 11,	Before " <u>in</u> " strike out " <u>(f)</u> " and insert " <u>(e)</u> "
Page 75,	Line 25,	After " <u>order to</u> " strike out " <u>participate in the program</u> " and insert " <u>be eligible to claim the excelsior jobs program credit</u> "
Page 75,	Line 35,	After " <u>(c)</u> " strike out " <u>Voluntarily decertify</u> " and insert " <u>Agree to be permanently decertified</u> "
Page 75,	Line 46,	After " <u>New York</u> " insert " <u>within 24 months of being accepted into the program and the maintenance of those jobs for at least five years during participation into the program. Such plan must</u> " and before

		" <u>details</u> " strike out " <u>including</u> " and insert " <u>include</u> "
Page 75,	Lines 47 through 51,	After " <u>salaries</u> " strike out " <u>for new positions created, and a plan for the subsequent five years, outlining any additional net new jobs (and the details on job titles and expected salaries) that it plans to create or the five years after the business enterprise receives its first certificate of tax credit</u> "
Page 76,	Lines 6 through 8,	After " <u>applicant</u> " strike out " <u>as the term 'related person' is defined in subparagraph (C) of paragraph three of subsection (b) of section four hundred sixty-five of the internal revenue code,</u> "
Page 76,	Lines 11 through 13,	After " <u>applicant</u> " strike out " <u>as the term 'related person' is defined in subparagraph (C) of paragraph three of subsection (b) of section four hundred sixty-five of the internal revenue code,</u> "
Page 76,	Line 52,	After " <u>participant</u> " insert " <u>, shall be removed from the program, and is not allowed to claim the excelsior jobs program credit</u> "
Page 77,	Line 16,	After " <u>investments</u> " strike out " <u>made during the taxable year</u> "
Page 77,	Line 17,	Before " <u>cost</u> " strike out " <u>federal</u> " and after " <u>basis</u> " insert " <u>for federal income tax purposes</u> "
Page 77,	Line 19,	After " <u>credit</u> " insert " <u>component</u> "
Page 77,	Line 20,	After " <u>hundred six,</u> " insert " <u>or</u> "
Page 77,	Lines 21 and 22,	After " <u>fifty-six</u> " strike out " <u>or subsection (q) or section fifteen hundred eleven</u> "
Page 77,	Line 42,	After " <u>expenditures</u> " insert " <u>in New York State</u> "
Page 78,	Line 3,	After " <u>commissioner to</u> " strike out " <u>those</u> "
Page 78,	Line 46,	After " <u>program</u> " strike out " <u>tax</u> "
Page 79,	Line 1,	After " <u>program</u> " strike out " <u>tax</u> "
Page 79,	Line 5,	After " <u>component</u> " insert " <u>that may be claimed</u> "
Page 79,	Line 18,	After " <u>hundred six,</u> " insert " <u>or</u> "

Page 79,	Lines 19 and 20,	After " <u>fifty-six</u> " strike out ", or subdivision (q) of section fifteen hundred eleven"
Page 79,	Line 51,	After " <u>program</u> " strike out " <u>tax</u> "
Page 79,	Line 54,	After " <u>thousand</u> " strike out " <u>eleven</u> " and insert " <u>twelve</u> "
Page 80,	Line 11,	After " <u>credit</u> " insert " <u>component</u> "
Page 80,	Line 18,	After " <u>program</u> " strike out " <u>tax</u> "
Page 80,	Line 37,	After " <u>program</u> " strike out " <u>tax</u> "
Page 80,	Line 53,	After " <u>program</u> " strike out " <u>tax</u> "
Page 81,	Line 11,	After " <u>hundred ten</u> " insert " <u>or under subdivision (u) of section fourteen hundred fifty-six.</u> "
Page 81,	Lines 49 and 50,	After "which the" strike out "decertification" and insert "revocation of certification"
Page 82,	Line 1,	After "that such" strike out "decertifications" and insert "revocations of certification"
Page 85,	Line 19,	After "adding" strike out "a" and after "new" strike out "paragraph" and insert "paragraphs" and after "(g)" insert ", and (h)"
Page 85,	Between lines 32 and 33,	<p>Insert "<u>(h) Notwithstanding the expiration of the empire zones program under article eighteen-B of the general municipal law and except as provided in paragraph (g) of this subdivision, a taxpayer that is certified as an empire zone business pursuant to such article eighteen-B on the day immediately preceding the day the empire zones program expired shall continue to be deemed certified under such article eighteen-B for purposes of this subdivision until April first, two thousand fourteen. In addition, the areas designated as empire zones in which the taxpayer is certified as an empire zone business on the day immediately preceding the day the empire zones program expired shall continue to be deemed empire zones for purposes of this subdivision until April first, two thousand fourteen.</u></p> <p>§8. Subdivision (j) of section 606 of the tax law is amended by adding a new paragraph (7) to read as follows:</p> <p><u>(7) Notwithstanding the expiration of the empire zones program under article</u></p>

		<p><u>eighteen-B of the general municipal law, a taxpayer that is certified as an empire zone business pursuant to such article eighteen-B on the day immediately preceding the day the empire zones program expired shall continue to be deemed certified under such article eighteen-B for purposes of this subdivision until April first, two thousand fourteen. In addition, the areas designated as empire zones in which the taxpayer is certified as an empire zone business on the day immediately preceding the day the empire zones program expired shall continue to be deemed empire zones for purposes of this subdivision until April first, two thousand fourteen."</u></p>
Page 85,	Line 33,	After "\$" strike out "8" and insert "9"
Page 85,	Line 34,	After "adding" strike out "a" and after "new" strike out "paragraph" and insert "paragraphs" after "(d)" insert "and (e)"
Page 85,	Between lines 47 and 48,	<p>Insert "<u>(e) Notwithstanding the expiration of the empire zones program under article eighteen-B of the general municipal law and except as provided in paragraph (d) of this subdivision, a taxpayer that is certified as an empire zone business pursuant to such article eighteen-B on the day immediately preceding the day the empire zones program expired shall continue to be deemed in the empire zone in which the taxpayer was certified as an empire zone business on the day immediately preceding the day the empire zones program expired for each of the three years next succeeding the taxable year for which the credit under subdivision twelve-B is allowed.</u></p> <p>§10. Subdivision (j-1) of section 606 of the tax law is amended by adding a new subdivision (4) to read as follows:</p> <p><u>(4) Notwithstanding the expiration of the empire zones program under article eighteen-B of the general municipal law, a taxpayer that is certified as an empire zone business pursuant to such article eighteen-B on the day immediately preceding the day the empire zones program expired shall continue to be deemed in the empire zone in which the taxpayer was certified as an empire zone business on the day immediately preceding the day the empire zones program expired for each of the three years next succeeding the taxable year for which the credit under subdivision (j) is allowed.</u></p> <p>§11. Section 14 of the tax law is amended</p>

by adding a new subdivision (h) to read as follows:

(h) Sales and use tax. (1) In addition to the other requirements of this section, for business enterprises certified pursuant to article eighteen-B of the general municipal law prior to April first, two thousand nine, in order for an exemption under subdivision (z) of section eleven hundred fifteen of this chapter or the credit or refund described in subdivision (d) of section eleven hundred nineteen of this chapter or any like exemption or credit or refund imposed pursuant to the authority of article twenty-nine of this chapter to apply with respect to a qualified empire zone enterprise, such enterprise shall apply to the commissioner of taxation and finance for the issuance of a qualified empire zone enterprise certification in the manner prescribed by the commissioner. If such commissioner grants such certification, such certification shall be subject to conditions specified by such commissioner. Nothing herein or in any other law shall be construed to prohibit the disclosure, in such manner as the commissioner of taxation and finance deems appropriate, of the names and other appropriate identifying information of those persons holding qualified empire zone certifications pursuant to this subdivision, those persons whose qualified empire zone enterprise certifications have been revoked or persons whose qualified empire zone enterprise certifications have expired. The commissioner shall not grant any certifications pursuant to this subdivision after June thirtieth, two thousand ten.

(2) A business enterprise, certified as an empire zone business under article eighteen-B of the general municipal law prior to April first, two thousand nine, and certified as a qualified empire zone enterprise by the commissioner of taxation and finance prior to August first, two thousand nine, is eligible to claim the exemption under subdivision (z) of section eleven hundred fifteen of this chapter or any like exemption from tax imposed pursuant to the authority of article twenty-nine of this chapter until September first, two thousand nine, provided that the other requirements of the statute are met. A business enterprise certified as an empire zone business under article eighteen-B of the general municipal law prior to April first, two thousand nine,

		<p><u>and certified as a qualified empire zone enterprise by the commissioner of taxation and finance as of or prior to June first, two thousand ten, is eligible to claim the credit or refund under subdivision (d) of section eleven hundred nineteen of this chapter or any like credit or refund imposed pursuant to the authority of article twenty-nine of this chapter, provided that the other requirements of the statute are met during the term of its sales and use tax benefit period notwithstanding the expiration of the empire zones program under article eighteen-B of the general municipal law.</u></p> <p><u>(3) During the period that a business enterprise is eligible to apply, or is qualified, for an exemption or a credit or refund of the sales and compensating use taxes under this section, the commissioner of economic development shall, at the time such commissioner certifies or decertifies a business enterprise under article eighteen-B of the general municipal law, notify the commissioner of taxation and finance of such certification or decertification, which notification shall include the full legal name, address and federal employer identification number of such enterprise. The commissioner of economic development shall, at the time of any such certification, also advise such enterprise of the requirements in paragraph one of this subdivision."</u></p>
Page 85,	Line 48,	After "\$" strike out "9" and insert "12"
Page 85,	Line 52,	After "applied" insert "; provided that the amendments to subdivision (h) of section 14 of this article, made by section 11 of this act shall take effect immediately and be deemed in full force and effect on April 1, 2009"
Page 100 through 106,	Lines 23 through 8,	Strike out PART CC in its entirety and insert "INTENTIONALLY OMITTED."
Page 106,	Between lines 8 and 9,	Insert new PART DD (LBD # 74046-01-0)
Page 106,	Between lines 8 and 9,	Insert new PART EE (LBD # 74023-06-0)
Page 106,	Between lines 8 and 9,	Insert new PART FF (LBD # 74050-02-0)
Page 106,	Line 19,	After "through" strike out "CC" and insert "FF"