A BUDGET BILL submitted by the Governor
in accordance with Article VII of the Constitution

AN ACT to amend the tax law and the state finance law, in
relation to the fees associated with a certificate of
registration and decal imposed by article 21 of the tax
law for certain vehicles operating on public highways in
New York state (Part KK);

The People of the State of New York, represented in Senate and Assem-

bly, do enact as follows:

PART KK

Section 1. Paragraphs a and b of subdivision 1 of section 502 of the
tax law, paragraph a as amended by section 1 of part E of chapter 60 of
the laws of 2007, and paragraph b as amended by section 1 of part T-1 of
chapter 57 of the laws of 2009, are amended to read as follows:

a. Each carrier shall apply to the commissioner for a certificate of
registration for each motor vehicle operated or to be operated by [him]
such carrier on the public highways in this state. Application shall be
made upon a form prescribed by such commissioner and shall set forth the
gross and unloaded weight of each motor vehicle, license plate informa-
tion for each motor vehicle and such other information as the commis-
sioner may require. Such weights shall be subject to audit and approval
by the commissioner. [The application shall be accompanied by a fee of
fifteen dollars for each motor vehicle listed in the application.] The
commissioner shall issue [without further charge] a certificate of
registration for each motor vehicle or a consolidated certificate of
registration for all or any portion of such vehicles of such carrier
which shall contain such information and be in such form as the commiss-
ioner shall prescribe. In the case of the loss, mutilation or
destruction of a certificate of registration, the commissioner shall
issue a duplicate thereof [upon payment of a fee of two dollars]. Any
such certificate of registration shall not be transferable, except as
hereinafter provided, and shall be valid until revoked, suspended or
surrendered. Such certificate of registration shall be maintained in the
carrier's regular place of business. In the event of an increase in the
gross or unloaded weight of any motor vehicle subject to this article,
application for a corrected certificate of registration shall be made
upon a form prescribed by such commissioner setting forth the previous
gross or unloaded weight, the new gross or unloaded weight and such
other information as the commissioner may require. In the event of a
decrease in the gross or unloaded weight of any motor vehicle subject to
this article, application may be made for a corrected certificate of
registration in a similar manner, provided that any such application on
the basis of a decrease in the gross or unloaded weight of any motor
vehicle may be made only during the month of January. In the event of a
decrease in the gross or unloaded weight of any motor vehicle subject to
this article, an application to cancel a certificate of registration on
the basis of such decrease may be made during any month. The corrected
gross or unloaded weight shall be subject to audit and approval by the
commissioner. In the event of a change to the license plate information
of any motor vehicle subject to this article, an application for a
corrected certificate of registration shall be made upon a form
prescribed by the commissioner setting forth the previous license plate
information, the new license plate information and such other informa-
tion as the commissioner may require. Upon surrendering the certificate
of registration previously issued, the commissioner shall[, without further charge,] issue a corrected certificate of registration.

b. Every automotive fuel carrier shall apply to the commissioner for a special certificate of registration, in place of the certificate of registration described in paragraph a of this subdivision, for each motor vehicle operated or to be operated by [him] such carrier on the public highways in this state to transport automotive fuel. Provided, however, a special certificate of registration shall not be required under this paragraph for a tractor or other self-propelled device which, except with respect to the fuel in the ordinary fuel tank intended for its propulsion, transports automotive fuel solely by means of a trailer, dolly or other device drawn by such tractor or other self-propelled device if a certificate of registration prescribed by paragraph a of this subdivision has been issued for the self-propelled device. Application shall be made upon an application form prescribed by the commissioner. [The application shall be accompanied by a fee of fifteen dollars for each trailer, semi-trailer, dolly or other device listed in the application.] The commissioner shall issue [without further charge] such special certificate of registration for each motor vehicle listed in the application or a consolidated certificate of registration for all or any portion of such vehicles of such carrier. All of the provisions of this article with respect to certificates of registration shall be applicable to the special certificates of registration issued to automotive fuel carriers under this paragraph as if those provisions had been set forth in full in this paragraph and expressly referred to the special certificates of registration required by this paragraph except to the extent that any such provision is either inconsistent with a provision of this paragraph or not relevant to the certificates of
registration required by this paragraph. Any certificate of registration shall not be transferable, and shall be valid until revoked, suspended or surrendered. Such special certificate of registration shall be maintained in the carrier's regular place of business. Nothing contained in this paragraph shall in any way exempt an automotive fuel carrier from payment of the taxes imposed pursuant to this article.

§ 2. Paragraphs a and b of subdivision 6 of section 502 of the tax law, as added by section 1 of part K-1 of chapter 57 of the laws of 2009, are amended to read as follows:

a. The commissioner may require the use of decals as evidence that a carrier has a valid certificate of registration for each motor vehicle operated or to be operated on the public highways of this state as required by paragraph a of subdivision one of this section. If the commissioner requires the use of decals, the commissioner shall issue for each motor vehicle with a valid certificate of registration a decal that shall be of a size and design and containing such information as the commissioner prescribes. [The fee for any decal issued pursuant to this paragraph is four dollars.] In the case of the loss, mutilation, or destruction of a decal, the commissioner shall issue a new decal upon proof of the facts [and payment of four dollars]. The decal shall be firmly and conspicuously affixed upon the motor vehicle for which it is issued as closely as practical to the registration or license plates and at all times be visible and legible. No decal is transferable. A decal shall be valid until it expires or is revoked, suspended, or surrendered.

b. The commissioner may require the use of special decals as evidence that an automotive fuel carrier has a valid special certificate of registration for each motor vehicle operated or to be operated on the
public highways of this state to transport automotive fuel as required by paragraph b of subdivision one of this section. If the commissioner requires the use of special decals, the commissioner shall issue for each motor vehicle with a valid special certificate of registration a special decal that shall be distinctively colored and of a size and design and containing such information as the commissioner prescribes. [The fee for any special decal issued pursuant to this paragraph is four dollars.] In the case of the loss, mutilation, or destruction of a special decal, the commissioner shall issue a new special decal upon proof of the facts [and payment of four dollars]. The special decal shall be firmly and conspicuously affixed upon the motor vehicle for which it is issued pursuant to the rules and regulations prescribed by the commissioner to enable the easy identification of the automotive fuel carrier certificate of registration number and at all times be visible and legible. No special decal is transferable and shall be valid until it expires or is revoked, suspended, or surrendered.

§ 3. The tax law is amended by adding a new section 502-a to read as follows:

§ 502-a. Certificate of registration and decal fees. The application for a certificate of registration and decal described in paragraph a of subdivision one and paragraph a of subdivision six of section five hundred two of this article, or a special certificate of registration and special decal as described in paragraph b of subdivision one and paragraph b of subdivision six of such section, shall be accompanied by a fee of one dollar and fifty cents. In the case of the loss, mutilation or destruction of any such documents, the commissioner shall issue a duplicate set thereof upon payment of a fee of one dollar and fifty cents. Provided, however, there shall be no additional charge for the
issuance of a corrected certificate of registration pursuant to paragraph a of subdivision one of section five hundred two of this article.

§ 4. Subdivision 8 of section 509 of the tax law, as separately amended by section 3 of part K-1 and section 2 of part T-1 of chapter 57 of the laws of 2009, is amended to read as follows:

8. To issue replacement certificates of registration or decals at such times as the commissioner may deem necessary for the proper and efficient enforcement of the provisions of this article, but not more often than once every year and to require the surrender of the then outstanding certificates of registration and decals. All of the provisions of this article with respect to certificates of registration and decals shall be applicable to replacement certificates of registration and decals issued hereunder, except that the replacement certificate of registration or decal shall be issued upon payment of a fee of [fifteen dollars] one dollar and fifty cents for each motor vehicle and for any trailer, semi-trailer, dolly or other device drawn thereby for which a certificate of registration or decal is required to be issued under this article;

§ 5. Section 515 of the tax law, as added by chapter 329 of the laws of 1991, is amended to read as follows:

§ 515. Disposition of revenues. All taxes, interest, penalties and fees collected or received pursuant to this article shall be deposited daily in one account with such responsible banks, banking houses or trust companies as may be designated by the comptroller, and to the credit of the comptroller on account of the dedicated highway and bridge trust fund established pursuant to section eighty-nine-b of the state finance law. Such an account may be established in one or more of such depositories and such deposits shall be kept separate and apart from all
other moneys in the possession of the comptroller. The comptroller shall
require adequate security from all such depositories.

Of the revenues so deposited, the comptroller shall retain in his
hands such amount as the commissioner of taxation and finance may deter-
mine to be necessary for refunds or reimbursements of the taxes
collected or received pursuant to this article to which taxpayers shall
be entitled under the provisions of this article, out of which amount
the comptroller shall pay any refunds or reimbursements of the taxes
collected or received pursuant to this article to which taxpayers shall
be entitled under such provisions. The comptroller, after reserving the
amount to pay such refunds or reimbursements, shall, on or before the
last day of each month, pay the balance of the revenue so deposited
during such month into the dedicated highway and bridge trust fund
established pursuant to section eighty-nine-b of the state finance law.

Notwithstanding the foregoing or any other law to the contrary, the
comptroller shall deposit all monies collected on account of the regis-
tration fees imposed pursuant to section five hundred two-a and subdivi-
sion eight of section five hundred nine of this article into the highway
use tax administration account established pursuant to section ninety-
nine-y of the state finance law. The monies deposited in such account
shall be available to the commissioner for the costs of issuing the
certificates of registration and highway use tax decals required by this
article and for any other costs of administering the provisions of
sections five hundred two, five hundred two-a and five hundred nine of
this article. Any moneys not used in a given year shall be returned to
such account and be added to the total funds available for disbursement
in the succeeding year.
§ 6. The state finance law is amended by adding a new section 99-y to read as follows:

§ 99-y. Highway use tax administration account. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of the department of taxation and finance a special account to be known as the "highway use tax administration account".

2. The highway use tax administration account shall consist of all monies collected from the highway use tax registration and decal fees collected pursuant to sections five hundred two-a and five hundred nine of the tax law, and any other monies deposited into the account pursuant to law.

3. Monies of the account, following appropriation by the legislature, shall be used for the costs of the commissioner of taxation and finance in administering sections five hundred two, five hundred two-a and five hundred nine of the tax law, and expended for the purposes set forth in section five hundred fifteen of the tax law.

§ 7. This act shall take effect immediately.