

Amend Senate S7509, Assembly A9509, A BUDGET BILL, AN ACT to amend part U of the laws of 2017, amending the tax law...

Page	Line	Amendment
Page 2,	Unnumbered Line 39 (AN ACT CLAUSE),	After "simulcasting and" insert "to amend"
Page 11,	Between Lines 27 and 28,	<p>Insert "§ 3-a. Subdivision 1 of section 480-A of the tax law is amended by adding a new paragraph (f), to read as follows:</p> <p><u>(f) In addition to the grounds for refusal of a registration specified in section eleven hundred thirty-four of this chapter, the commissioner may refuse to register any person as a retail dealer where any tax under this chapter, or a tax or fee administered by the commissioner under any other law, has been finally determined to be due from such person, or from a person required to collect tax with respect to such person or another person, and has not been paid.</u></p> <p>§ 3-b. Paragraph (d) of subdivision 2 of section 480-A of the Tax Law, as amended by chapter 760 of the laws of 1992, is amended to read as follows:</p> <p>(d) Except as otherwise provided in this section, all the provisions of article twenty-eight of this chapter relating to the personal liability for the tax, administration, collection and determination of tax, and deposit and disposition of revenue, including section eleven hundred thirty-eight of this chapter relating to determination of tax and section eleven hundred forty-five of this chapter (but only paragraphs one and two of subdivision (a) of such section) relating to penalties and interest for failure to file a return or pay tax within the time required, shall apply to the applications for registration and the fees for filing such applications required by this section and the penalty imposed pursuant to subdivision three of this section, as if such applications were returns required under section eleven hundred thirty-six of this chapter and such filing fees, penalties and interest were taxes required to be paid pursuant to such article twenty-eight, in the same manner and with the same force and effect as if the language of such provisions of such article twenty-eight had been incorporated in full into this article, except to the extent that any such provision is either inconsistent with a provision of this section or is not relevant thereto and with such other modifications as may be necessary to adapt the language of such provisions to the provisions of this section. [Section eleven hundred thirty-four of such article twenty-eight shall not apply to this section.] Provided, however, that the</p>

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		<p>commissioner of taxation and finance shall refund or credit an application fee paid with respect to the registration of a vending machine or a retail place of business in this state through which cigarettes or tobacco products were to be sold if, prior to the beginning of the calendar year with respect to which such registration relates, the certificate of registration described in paragraph (a) of this subdivision is returned to the department of taxation and finance, or if such certificate has been destroyed, the retail dealer or vending machine operator satisfactorily accounts to the commissioner for the missing certificate, but such vending machine or retail place of business may not be used to sell cigarettes or tobacco products in this state during such calendar year, unless it is re-registered. The provisions of section eleven hundred thirty-nine of this chapter shall apply to the refund or credit authorized by the preceding sentence and for such purposes, such refund or credit shall be deemed a refund of tax paid in error provided, however, no interest shall be allowed or paid on any such refund."</p>
Page 17,	Line 25,	After " <u>does</u> " insert " <u>not</u> "
Page 17,	Line 32,	After " <u>does</u> " insert " <u>not</u> "
Page 25,	Line 31,	After "conveyed." strike out " <u>A</u> " and insert " <u>For purposes of the credit provided by this section only, a</u> "
Page 28,	Between Lines 26 and 27,	<p>Insert "\$ 5-c. Paragraph 6 of subdivision (a) of section 31 of the tax law, as amended by section 3 of part SSS of chapter 59 of the laws of 2019, is amended to read as follows: (6) For the period two thousand fifteen through two thousand [twenty-four] <u>twenty-five</u>, in addition to the amount of credit established in paragraph two of this subdivision, a taxpayer shall be allowed a credit equal to the product (or pro rata share of the product, in the case of a member of a partnership) of ten percent and the amount of wages or salaries paid to individuals directly employed (excluding those employed as writers, directors, music directors, producers and performers, including background actors with no scripted lines) for services performed by those individuals in one of the counties specified in this paragraph in connection with the post production work on a qualified film with a minimum budget of five hundred thousand dollars at a qualified post production facility in one of the counties listed in this paragraph. For purposes of this additional credit, the services must be performed in one or more of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga,</p>

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		<p>Chautauqua, Chemung, Chenango, Clinton, Cortland, Delaware, Erie, Essex, Franklin, Fulton, Genesee, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orleans, Oswego, Otsego, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Tioga, Tompkins, Wayne, Wyoming, or Yates. The aggregate amount of tax credits allowed pursuant to the authority of this paragraph shall be five million dollars each year during the period two thousand fifteen through two thousand [twenty-four] <u>twenty-five</u> of the annual allocation made available to the empire state film post production credit pursuant to paragraph four of subdivision (e) of section twenty-four of this article. Such aggregate amount of credits shall be allocated by the governor's office for motion picture and television development among taxpayers in order of priority based upon the date of filing an application for allocation of post production credit with such office. If the total amount of allocated credits applied for under this paragraph in any year exceeds the aggregate amount of tax credits allowed for such year under this paragraph, such excess shall be treated as having been applied for on the first day of the next year. If the total amount of allocated tax credits applied for under this paragraph at the conclusion of any year is less than five million dollars, the remainder shall be treated as part of the annual allocation for two thousand seventeen made available to the empire state film post production credit pursuant to paragraph four of subdivision (e) of section twenty-four of this article. However, in no event may the total of the credits allocated under this paragraph and the credits allocated under paragraph five of subdivision (a) of section twenty-four of this article exceed five million dollars in any year during the period two thousand fifteen through two thousand [twenty-four] <u>twenty-five</u>."</p>