

Amend Senate 2509, Assembly A3009, AN ACT to amend the tax law, in relation to...

Page	Line	Amendment
Page 7,	Line 52,	After "\$323,200" strike out "but not over"
Page 7,	Line 53,	Strike out "\$2,155,350"
Page 7,	Lines 54 and 55,	Strike out "Over \$2,155,350 \$144,047 plus 8.82% of excess over \$2,155,350"
Page 9,	Line 43,	After "\$269,300" strike out "but not over"
Page 9,	Line 44,	Strike out "\$1,616,450"
Page 9,	Lines 45 and 46,	Strike out "Over \$1,616,450 \$107,892 plus 8.82% of excess over \$1,616,450"
Page 11,	Line 36,	After "\$215,400" strike out "but not over"
Page 11,	Line 37,	Strike out "\$1,077,550"
Page 11,	Lines 38 and 39,	Strike out "Over \$1,077,550 \$71,608 plus 8.82% of excess over \$1,077,550"
Page 12,	Line 14,	Strike out "[twenty-five] <u>twenty-six</u> " and insert "twenty-five"
Page 12,	Line 31,	After "two thousand" strike out "[twenty-five] <u>twenty-six</u> " and insert "twenty-five"
Page 12,	Line 48,	Strike out "[twenty-five] <u>twenty-six</u> " and insert "twenty-five"
Page 44,	Line 42,	After "cannabis" strike out "cultivators, processors or"
Page 44,	Line 43,	After "tors, " insert "microbusinesses, cooperatives or eligible registered organizations"
Page 72,	Line 36,	After "sell," insert "deliver"
Page 72,	Line 37,	After "sold," insert "delivered"
Page 72,	Line 40,	After "sell," insert "deliver"
Page 72,	Line 41,	After "sold," insert "delivered"
Page 77,	Line 29,	After "prior to" insert "delivery or"
Page 80,	Line 31,	After "sold" insert ", delivered"

Page 81,	Between Lines 29 and 30,	Insert "13. No adult-use retail dispensary may engage in the home delivery or retail delivery of adult-use cannabis products unless they are specifically approved and licensed to do so, or have contracted with a third-party home delivery licensee. All home delivery operations must be separately approved and licensed by the office and must comply with minimum application, licensing and operation requirements required by the board in regulation. The board may approve adult-use retail dispensaries which engage solely in the retail delivery of adult-use cannabis products without an approved storefront location."
Page 97,	line 10 and 11	After "cultivators" strike "," and insert "and" and after "organizations" strike out ", and certified patients or their designated caregivers"
Page 97,	Between Lines 38 and 39,	After "section," insert "10. Delivery permit - to authorize licensed adult-use cannabis dispensaries or third-parties to deliver adult-use cannabis and cannabis products directly to cannabis consumers."
Page 97,	Line 39,	Strike out "10," and insert "11"
Page 102,	Lines 1 and 2,	Strike out "2. Any person who shall knowingly possess or have under his or her control any illicit cannabis is guilty of a misdemeanor."
Page 102,	Line 3,	Strike out "3" and insert "2"
Page 102,	Line 6,	Strike out "4" and insert "3"
Page 102,	Line 13,	Strike out "5" and insert "4"
Page 116,	line 54,	After "in the," insert "[" and after "fifth" insert "] <u>sixth</u> "
Page 116,	lines 55 and 56,	After "in the," insert "[" and after "fifth" insert "] <u>sixth</u> "
Page 117,	line 6,	After "in the," insert "[" and after "fifth" insert "] <u>sixth</u> "
Page 117,	line 11,	After "in the," insert "[" and after "fourth" insert "] <u>fifth</u> "
Page 117,	lines 12 and 13,	After "in the," insert "[" and after "fourth" insert "] <u>fifth</u> "
Page 117,	line 17,	After "in the," insert "[" and after "fourth" insert "] <u>fifth</u> "
Page 117,	Line 24,	After "in the," insert "[" and after "third" insert "] <u>fourth</u> "

Page 117,	lines 25 and 26,	After "in the," insert "[" and after "third" insert "] <u>fourth</u> "
Page 117,	Line 32,	After "in the," insert "[" and after "third" insert "] <u>fourth</u> "
Page 117,	Between Lines 35 and 36,	Insert " <u>§24. a new Section 221.46 is added to the penal law as follows: §221.46 Criminal sale of cannabis in the third degree. A person is guilty of criminal sale of cannabis in the third degree when he knowingly and unlawfully sells any amount of cannabis or concentrated cannabis to any person under twenty-one years of age. In any prosecution for unlawful sale of cannabis or concentrated cannabis to someone under twenty-one years of age pursuant to this section, it is an affirmative defense that: (a) the defendant had reasonable cause to believe that the person under twenty-one years of age involved was twenty-one years old or more; and (b) such person under twenty-one years of age exhibited to the defendant a draft card, driver's license or identification card, birth certificate or other official or apparently official document purporting to establish that such person was twenty-one years old or more. Criminal sale of cannabis in the third degree is a class A Misdemeanor.</u> "
Page 117,	Line 36,	After "§24," insert " <u>-a</u> "
Page 117,	Line 47,	After " <u>cannabis</u> " insert " <u>.</u> "
Page 117,	Lines 47 through 55,	Strike out " <u>or any amount of cannabis or concentrated cannabis to any person under twenty-one years of age. In any prosecution for unlawful sale of cannabis or concentrated cannabis to someone under twenty-one years of age pursuant to this section, it is an affirmative defense that: (a) the defendant had reasonable cause to believe that the person under twenty-one years of age involved was twenty-one years old or more; and (b) such person under twenty-one years of age exhibited to the defendant a draft card, driver's license or identification card, birth certificate or other.</u> "
Page 118	Lines 1 through 2,	Strike out " <u>official or apparently official document purporting to establish that such person was twenty-one years old or more</u> "
Page 118,	Line 4,	Strike out "D" insert " <u>E</u> "
Page 118,	Line 15,	Strike out "C" insert " <u>D</u> "
Page 133,	Between Lines 29 and 30,	Insert " <u>(c) The taxes imposed in subdivisions (a) and (b) of this section shall not apply to sales</u> "

		of adult-use cannabis to a person holding a cannabis research license under section thirty-nine of the cannabis law."
Page 133,	Line 53,	After " <u>(b)</u> " insert " <u>(1)</u> "
Page 134,	Between Lines 21 and 22,	Insert " <u>(2)</u> In addition to the grounds for revocation in paragraph (1) of this subdivision, where a person who holds a certificate of registration is a person who has possessed or sold illicit cannabis: (1) such registration shall be revoked for a period of one year for the first such possession or sale; (2) for a second such possession or sale within a period of five years by such person, the registration of such person shall be revoked for a period of three years; (3) for a third such possession or sale within a period of five years by such person, the registration of such person shall be revoked for a period of five years. A certificate of registration shall be revoked pursuant to this paragraph immediately upon such person's receipt of written notice of revocation from the commissioner."
Page 134,	Line 47,	After " <u>file</u> " insert " <u>electronically</u> "
Page 134,	Line 54,	After " <u>file</u> " insert " <u>electronically</u> " and after " <u>commissioner a</u> " strike out " <u>quarterly</u> "
Page 135,	Line 1,	After "article" strike out " in the preceding quarter"
Page 135,	Line 4,	After "pay " insert "electronically "
Page 145,	Between Lines 45 and 46,	Insert " <u>5.The moneys in the "cannabis social equity fund" shall be administered by the urban development corporation and allocated by the department of state in collaboration with the office of children and family services, the department of labor, the department of health, the division of housing and community renewal, and the office of addiction services, and approved by the director of the division of the budget, to provide grants for qualified community-based nonprofit organizations and approved local government entities for the purpose of reinvesting in communities disproportionately affected by past federal and state drug policies. Such grants shall be used, including but not limited to, to support job placement, job skills services, adult education, mental health treatment, substance use disorder treatment, housing, financial literacy, community banking, nutrition services, services to address adverse childhood experiences, afterschool and</u>

		<p><u>child care services, system navigation services, legal services to address barriers to reentry, including, but not limited to, providing representation and related assistance with expungement, vacatur, substitution and resentencing of marihuana-related convictions, and linkages to medical care, women's health services and other community-based supportive services. The grants from this program may also be used to further support the social and economic equity program created by article four of the cannabis law and as established by the cannabis control board."</u></p>
<p>Page 156,</p>	<p>Line 6,</p>	<p>After "§ 3." insert "Subdivision (a) of section 1109 of the tax law, as amended by section 1 of part BB of chapter 61 of the laws of 2005, is amended to read as follows: (a) General. In addition to the taxes imposed by sections eleven hundred five and eleven hundred ten of this article, there is hereby imposed within the territorial limits of the metropolitan commuter transportation district created and established pursuant to section twelve hundred sixty-two of the public authorities law, and there shall be paid, additional taxes, at the rate of three eighths of one percent, which shall be identical to the taxes imposed by sections eleven hundred five and eleven hundred ten of this article. Such sections and the other sections of this article, including the definition and exemption provisions, shall apply for purposes of the taxes imposed by this section in the same manner and with the same force and effect as if the language of those sections had been incorporated in full into this section and had expressly referred to the taxes imposed by this section. <u>Notwithstanding the foregoing, the tax imposed by this section shall not apply to admissions to race tracks or simulcast facilities.</u> § 4. Subdivision (a) of section 1146 of the tax law, as amended by chapter 65 of the laws of 1985, is amended to read as follows: (a) Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the [tax commission, any tax] <u>commissioner</u>, any officer or employee of the department of taxation and finance, any person engaged or retained by such department on an independent contract basis, or any person who in any manner may acquire knowledge of the contents of a return or report filed with the [tax commission]<u>commissioner</u> pursuant to this article, to divulge or make known in any manner any particulars set forth or disclosed in any such return or report. The officers charged with the</p>

		<p>custody of such returns and reports shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the [tax commission] <u>commissioner</u> in an action or proceeding under the provisions of the tax law or in any other action or proceeding involving the collection of a tax due under this chapter to which the state or the [tax commission] <u>commissioner</u> is a party or a claimant, or on behalf of any party to any action, proceeding or hearing under the provisions of this article when the returns, reports or facts shown thereby are directly involved in such action, proceeding or hearing, in any of which events the court, or in the case of a hearing, the [tax commission] <u>commissioner</u> may require the production of, and may admit into evidence, so much of said returns, reports or of the facts shown thereby, as are pertinent to the action, proceeding or hearing and no more. The [tax commission] <u>commissioner</u> may, nevertheless, publish a copy or a summary of any decision rendered after a hearing required by this article. Nothing herein shall be construed to prohibit the delivery to a person who has filed a return or report or his duly authorized representative of a certified copy of any return or report filed in connection with his tax. Nor shall anything herein be construed to prohibit the delivery to a person required to collect the tax under this article or a purchaser, transferee or assignee personally liable under the provisions of subdivision (c) of section eleven hundred forty-one of this chapter for the tax due from the seller, transferor or assignor, of any return or report filed under this article in connection with such tax provided, however, that there may be delivered only so much of said return, report or of the facts shown thereby as are pertinent to a determination of the taxes due or liability owed by such person or purchaser, transferee or assignee and no more, or to prohibit the publication of statistics so classified as to prevent the identification of particular returns or reports and the items thereof, or the inspection by the attorney general or other legal representatives of the state of the return or report of any person required to collect or pay the tax who shall bring action to review the tax based thereon, or against whom an action or proceeding under this chapter has been recommended by the commissioner of taxation and finance or the attorney general or has been instituted, or the inspection of the returns or reports required under this article by the comptroller or duly designated officer or employee of the state department of audit and</p>
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		control, for purposes of the audit of a refund of any tax paid by a person required to collect or pay the tax under this article. Provided, further, nothing herein shall be construed to prohibit the disclosure, in such manner as the [tax commission] <u>commissioner</u> deems appropriate, of the names and other appropriate identifying information of those persons holding certificates of authority pursuant to section eleven hundred thirty-four of this article, those persons whose certificates of authority have been suspended or revoked, those persons whose certificates of authority have expired, those persons who have filed a certificate of registration for a certificate of authority where the [tax commission] <u>commissioner</u> has refused to issue a certificate of authority, those persons holding direct payment permits pursuant to section eleven hundred thirty-two or those persons whose direct payment permits have been suspended or revoked by the [tax commission] <u>commissioner</u> ; and provided further that nothing herein shall be construed to prohibit the disclosure, in such manner as the <u>commissioner</u> deems appropriate, of information related to the tax on admissions to race tracks and simulcast facilities to the gaming commission or the division of the budget. § 5. "
Page 157,	Line 3,	After "\$" strike out "4" and insert "6"
Page 157,	Line 32,	After "\$" strike out "5" and insert "7"
Page 157,	Line 50,	After "\$" strike out "6" and insert "8" and after "effect" strike out "September" and insert "November"
Page 159,	Line 22,	Before " <u>Sullivan</u> ," strike out " <u>Suffolk</u> ,"
Page 159,	Line 24,	After " <u>Nassau</u> " insert ", <u>Suffolk</u> "
Page 160,	Line 49,	After " <u>Steuben</u> ," strike out " <u>Suffolk</u> ,"
Page 160,	Line 51,	After " <u>Nassau</u> " insert ", <u>Suffolk</u> "
Page 166,	Line 7,	After " <u>except as</u> " insert " <u>provided in a contract between grantor and grantee or as</u> "
Page 166,	Line 15,	After " <u>such tax</u> " insert ", <u>interest and penalties</u> "
Page 166,	Line 16,	After " <u>grantee.</u> " insert " <u>In the case of a conveyance of residential real property as defined in subdivision (a) of section fourteen hundred two-a of this article, if the tax imposed by this article is paid by the grantee pursuant</u>

		<p>to a contract between the grantor and the grantee, the amount of such tax shall be excluded from the calculation of consideration subject to tax under this article.</p> <p>§ 3. Subdivision (a) of section 1409 of the tax law, as amended"</p>
Page 168,	Between Lines 6 and 7,	<p>Insert "§ 2. Subparagraph (A) of paragraph (4) of subdivision (a) of section eleven hundred thirty-four of the tax law, as amended by chapter 59 of the laws of 2020, is amended to read as follows: (A) Where a person who holds a certificate of authority (i) willfully fails to file a report or return required by this article, (ii) willfully files, causes to be filed, gives or causes to be given a report, return, certificate or affidavit required under this article which is false, (iii) willfully fails to comply with the provisions of paragraph two or three of subdivision (e) of section eleven hundred thirty-seven of this article, (iv) willfully fails to prepay, collect, truthfully account for or pay over any tax imposed under this article or pursuant to the authority of article twenty-nine of this chapter, (v) fails to obtain a bond pursuant to paragraph two of subdivision (e) of section eleven hundred thirty-seven of this part, or fails to comply with a notice issued by the commissioner pursuant to paragraph three of such subdivision, (vi) has been convicted of a crime provided for in this chapter, [or] (vii) where such person, or any person affiliated with such person as such term is defined in subdivision twenty-one of section four hundred seventy of this chapter, has had a retail dealer registration issued pursuant to section four hundred eighty-a of this chapter revoked pursuant to subparagraph (iii) of paragraph (a) of subdivision four of such section four hundred eighty-a, <u>or (viii) has not obtained a valid retail dealer registration under section four hundred eighty-a of this chapter and such person possesses or sells unstamped or unlawfully stamped packages of cigarettes three or more times within a period of five years,</u> the commissioner may revoke or suspend such certificate of authority and all duplicates thereof. Provided, however, that the commissioner may revoke or suspend a certificate of authority based on the grounds set forth in clause (vi) of this subparagraph only where the conviction referred to occurred not more than one year prior to the date of revocation or suspension; and provided further that where the commissioner revokes or suspends a certificate of authority based on <u>(a)</u> the grounds set forth in clause (vii) of this subparagraph, such suspension or revocation shall continue for as long as the revocation of the retail dealer</p>

registration pursuant to section four hundred eighty-a of this chapter remains in effect, or (b) the grounds set forth in clause (viii) of this subparagraph, such suspension or revocation shall be for a period of five years.

§ 3. Subparagraph (B) of paragraph (4) of subdivision (a) of section eleven hundred thirty-four of the tax law, as amended by chapter 59 of the laws of 2020, is amended to read as follows:
(B) Where a person files a certificate of registration for a certificate of authority under this subdivision and in considering such application the commissioner ascertains that (i) any tax imposed under this chapter or any related statute, as defined in section eighteen hundred of this chapter, has been finally determined to be due from such person and has not been paid in full, (ii) a tax due under this article or any law, ordinance or resolution enacted pursuant to the authority of article twenty-nine of this chapter has been finally determined to be due from an officer, director, partner or employee of such person, and, where such person is a limited liability company, also a member or manager of such person, in the officer's, director's, partner's, member's, manager's or employee's capacity as a person required to collect tax on behalf of such person or another person and has not been paid, (iii) such person has been convicted of a crime provided for in this chapter within one year from the date on which such certificate of registration is filed, (iv) an officer, director, partner or employee of such person, and, where such person is a limited liability company, also a member or manager of such person, which officer, director, partner, member, manager or employee is a person required to collect tax on behalf of such person filing a certificate of registration has in the officer's, director's, partner's, member's, manager's or employee's capacity as a person required to collect tax on behalf of such person or of another person been convicted of a crime provided for in this chapter within one year from the date on which such certificate of registration is filed, (v) a shareholder owning more than fifty percent of the number of shares of stock of such person (where such person is a corporation) entitling the holder thereof to vote for the election of directors or trustees, who owned more than fifty percent of the number of such shares of another person (where such other person is a corporation) at the time any tax imposed under this chapter or any related statute as defined in section eighteen hundred of this chapter was finally determined to be due and where such

		<p>tax has not been paid in full, or at the time such other person was convicted of a crime provided for in this chapter within one year from the date on which such certificate of registration is filed, (vi) a certificate of authority issued to such person has been revoked or suspended pursuant to subparagraph (A) of this paragraph within one year from the date on which such certificate of registration is filed, [or] (vii) a retail dealer registration issued pursuant to section four hundred eighty-a of this chapter to such person, or to any person affiliated with such person as such term is defined in subdivision twenty-one of section four hundred seventy of this chapter, has been revoked pursuant to subparagraph (iii) of paragraph (a) of subdivision four of such section four hundred eighty-a, where such revocation remains in effect, or (viii) such person has not obtained a valid retail dealer registration under section four hundred eighty-a of this chapter and has possessed or sold unstamped or unlawfully stamped packages of cigarettes three or more times within a period of five years, the commissioner may refuse to issue a certificate of authority; provided however that under the circumstances described in clause (viii) of this subparagraph, such person shall not be eligible to submit a certificate of registration for a certificate of authority until five years after its last possession or sale of unstamped or unlawfully stamped packages of cigarettes within such five year period.</p>
Page 168,	Line 7,	After "\$" strike out "2" and insert "4"
Page 168,	Line 24,	After "\$" strike out "3" and insert "5"
Page 169,	Line 26,	After "tax returns " strike out "required to be filed" and insert "for taxable periods beginning"
Page 184,	Lines 38 through 42,	Strike out " <u>and claim the credit upon his or her personal income tax return for the taxable year in question. Notwithstanding the provisions of paragraph ten of this subsection, the commissioner shall not make advance payments of the credit to such owners</u> "
Page 188,	Line 31,	After " <u>taxes,</u> " strike out " <u>and</u> "
Page 188,	Line 53,	After "year, and" insert " <u>, in the case of solar and wind energy systems,</u> "
Page 188,	Line 54,	After " <u>require</u> " insert " <u> for the development and maintenance of an appraisal model and discount</u>

		rate as required pursuant to section 575-b of this chapter"
Page 189,	Line 4,	After " <u>energy</u> " strike out " <u>system</u> " and insert " <u>systems</u> "
Page 189,	Line 5,	After " <u>determined by</u> " strike out " <u>an income capitalization or</u> " and insert " <u>a</u> "
Page 189,	Line 6,	After " <u>that</u> " insert " <u>includes</u> "
Page 189,	Line 7,	After " <u>(a)</u> " strike out " <u>Considers an</u> " and insert " <u>An</u> "
Page 189,	Line 12,	After " <u>(b)</u> " strike out " <u>Includes a</u> " and insert " <u>A</u> "
Page 189,	Line 14,	After " <u>2.</u> " strike out " <u>In addition to the</u> " and insert " <u>The</u> "
Page 189,	Line 15,	After " <u>title</u> " strike out " <u>, and notwithstanding any provision to the contrary contained in such section, the commissioner may require the owner or operator of a solar or wind energy system, as defined in section four hundred eighty-seven of this chapter, to annually file with the commissioner, by April thirtieth, a report showing</u> " and insert " <u>shall be designed to elicit</u> "
Page 203,	Line 42,	After " <u>[2021]</u> " strike out " <u>2026</u> " and insert " <u>2031</u> "