Amendments to Senate S.2509; Assembly A.3009  
(REVENUE Article VII Bill)

**Part B**, relating to the delay of middle class tax cuts by one year, is amended to:

- Correct the unintentional one-year extension of the 8.82 percent top personal income tax rate into Tax Year 2025.

**Part H**, relating to the Cannabis Taxation and Regulation Act, is amended to:

- Allocate the social equity fund revenues.  
- Allow for a delivery services permit.  
- Amend the felony provisions pertaining to criminal sales.  
- Make technical changes such as modify the adult-use cannabis retail dispenser definition, require returns to be filed electronically, establish the ability to revoke a registration for possession of illicit cannabis and exempt cannabis sold to a person with a research cannabis license from sales and excise taxes.

**Part J**, relating to the repeal of the State racing admissions taxes and imposition of State sales tax on charges for admissions to race tracks, is amended to:

- Exclude race track admissions from the .375 percent MCTD sales tax and adjust the effective date to avoid split reporting.

**Part L**, relating to the permanent authorization of local sales tax rates, is amended to:

- Change the existing rate for Suffolk County.

**Part O**, relating to the imposition of liability for real estate transfer taxes on responsible persons, prohibition of grantors passing real estate transfer tax to grantees, and exemption of certain organizations from the LLC disclosure requirement, is amended to:

- Clarify that this part does not restrict contractual agreements by the parties to allocate real estate transfer taxes between grantor and grantee.

**Part P**, relating to restrictions on certain retail dealers whose registrations have been revoked or who have been forbidden from selling cigarettes or tobacco products, is amended to:
• Clarify that the certificate of authority of a retail dealer shall be revoked for a third unlawful possession of tobacco products even if they do not have a tobacco certificate of registration.

Part Q, relating to the timing and method for filing certain returns, is amended to:

• Change the effective date.

Part V (Subpart E), relating to STAR program administration for mobile homeowners, is amended to:

• Align the new STAR credit registration process for mobile homeowners with the existing STAR credit structure by eliminating the requirement to file a personal income tax return, and making the credit an advance payment.

Part X, relating to promoting the development of renewable energy projects, is amended to:

• Clarify that only one annual report is required by § 575-a of the Real Property Tax Law.
• Eliminate the option to use an income capitalization model when determining the assessed value.
• Eliminate the option to not use an appraisal model identified and published by Tax and Finance when determining the assessed value.

Part JJ, relating to extending the tax credits under the economic transformation and facility redevelopment program, is amended to:

• Extend the expiration of the credits an additional five years for a total of ten years.