



A NEW DIRECTION ON TAXES

OLD SENATE LEADERSHIP
(2009-10 / 2010-11 STATE BUDGETS)

NEW SENATE LEADERSHIP
(2011-12 / 2012-13 STATE BUDGETS)

124 New Taxes and Fees Totaling \$14 Billion
(Senate Republicans Voted Against ALL These Taxes & Fees)

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|--|---|
| 1 Personal Income Tax Increase | 63 Establish Horse Entrance Fee |
| 2 Eliminate STAR Property Rebate | 64 Clean Air Operating Permit Fee |
| 3 MTA Region Payroll | 65 Establish Promotion Exam Fee |
| 4 18-A Utility Increase | 66 Parks Cabin Fee Increases |
| 5 NY Power Authority Sweep | 67 Driver's License Reinstatement Fee |
| 6 Insurance Policy | 68 Retail Food Store License Fee Hike |
| 7 State / City University Tuition | 69 Air Contamination Fees |
| 8 MTA Registration Surcharge | 70 Motor Vehicle Certificate Fee |
| 9 Shift Healthy NY Direct Pay Stop Loss to Ins. Assessment (DRP) | 71 Parks Emplre Passports Hikes |
| 10 Hospital Assessment (Tax) | 72 Parks Marina Fee Increases |
| 11 Cut Itemized Deductions for High Income Taxpayers | 73 Security Guard Training Fee |
| 12 Hospital Surcharge (Tax) | 74 Heavy Vehicle Registration Fee |
| 13 Health Insurance | 75 State Pollutant Discharge Elimination System (SPDES) Fee |
| 14 Enhanced "Bottle Bill" deposits | 76 Local Written Exam Fees |
| 15 Empire Zones Business Tax | 77 Parks Permit Fee Increases |
| 16 MTA Taxi Surcharge 50 cents | 78 Food Warehouse Fee Hike |
| 17 Surcharge Hike on Auto Ins. | 79 (ATV) Registration Fee Increase |
| 18 Vehicle Registration Fee Hike | 80 Open Competitive Exam Fee |
| 19 Non-LLC Partnerships Fee | 81 Motorcycle Registration Hike |
| 20 Driver License Renewal Hike | 82 In-transit Permits Fee Increases |
| 21 MTA Auto Rental 5% Surcharge | 83 Feed Tonnage Fees-Farms Fee |
| 22 Captive Insurance Corps Tax | 84 Security Guard Instructor Fee |
| 23 Impose Sales on Transportation-related Activity | 85 Increase Education Camp Fee |
| 24 Commercial Vehicle Reg. Fee | 86 H ₂ O Withdrawal Reporting Fee |
| 25 Real Property Transfer Increase | 87 Resident Hunting/Fishing Fees |
| 26 MTA License/Permit Surcharge | 88 Income Definition of NY Presence |
| 27 Home Care Assessment (Tax) | 89 Gains on Nonresident Partners |
| 28 Hunting & Fishing License Fees | 90 DMV Search Fee |
| 29 Increase Beer/Wine Tax | 91 DMV Dealer/ Transporter Fees |
| 30 Scofflaw Termination Fee Hike | 92 DMV Photo Image Fee |
| 31 Photo Document DMV Fee | 93 License Plate Reissuance Fee |
| 32 Increase Cigar Tax | 94 Year 2 - Eliminated STAR Rebate |
| 33 Internet Dot-Com Hike | 95 Roll Back All Business Credits |
| 34 Remove Cap DMV Surcharges | 96 Sales on Clothing Purchases |
| 35 Auto Rental | 97 Excise on Cigarette Packs Hike |
| 36 Trailer Registration Fee Hikes | 98 Income Charitable Deduction |
| 37 Asbestos Notification Fee | 99 NYC STAR Income Rate Hike |
| 38 Tobacco Retail Registration Fee | 100 Timothy's Law Reimbursement Cut |
| 39 New Marine Fishing License | 101 Make REIT/RIC Provisions Permanent |
| 40 Increase Pesticide Fees | 102 Increase Tobacco Products |
| 41 Covered Lives Assessment Tax | 103 Increase Moist Snuff Tax |
| 42 Highway Use Fee Increase | 104 "Little Cigars" Tax |
| 43 Taxi and Bus Registration Fee | 105 Retiree's Medicare Tax |
| 44 Establish Tax Preparer Fee | 106 Add Back Sales Deduction |
| 45 Certificate of Need Fee Hike | 107 Consumer Credit Judgments |
| 46 In-state use of Out-of-state Vehicles | 108 Surplus from Workers Insurers |
| 47 Vehicle Re-Registration Fee | 109 Eliminate Sales Vendor Credit |
| 48 Driver License Suspension Fee Hike | 110 Cut STAR Exemptions for High Incomes |
| 49 State Pollutant Discharge Fees | 111 Internet Hotel (Exploit) Tax |
| 50 Nuclear Power Plant Fee Hike | 112 Eliminate Credit Card Refund |
| 51 Custom Vehicle Registration | 113 Banks Bad Debt Deduction |
| 52 Parks Golf Fee Increases | 114 Treat S-Corp Gains as Taxable |
| 53 Double Food Processor License Fee | 115 Waste Tire Management Fee |
| 54 Storm Water Permit | 116 Criminal History Search Fee |
| 55 Repeal Credits for Businesses | 117 Index Fee for Foreclosures |
| 56 Lifetime Hunting/Fishing License | 118 Service Tax for Non-Residents |
| 57 Mine Reclamation Fee | 119 Bond Charge on NYC Housing |
| 58 Boat Registration Fee Hikes | 120 Registration Fee for Lawyers |
| 59 Establish Bad Check Fee | 121 QETC /Biofuel Credit Claims |
| 60 New Wetlands Permit Fees | 122 Hazardous Waste Fee |
| 61 Parks Camping Fee Increases | 123 Increase Bar Exam Fee |
| 62 Boiler Inspection Fee Increase | 124 Electronic Manufacturing Fee |

**PASSED
TWO
ON-TIME
BUDGETS
WITH
NO NEW
TAXES**



GETTING THE JOB DONE

FOR HARDWORKING NEW YORKERS

- ✓ Cutting Spending
- ✓ Cutting Taxes
- ✓ Creating Jobs

Progress Report on Key Senate Majority Priorities:

Washington D.C. may be gridlocked, but New York State keeps moving forward. The new Senate Majority has been moving our State back in the right direction -- partnering with Governor Cuomo to get the job done for hardworking New Yorkers.



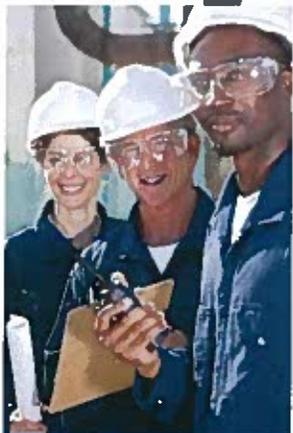
Cutting Spending

- ✓ Eliminated \$13 billion in budget gaps -- without raising taxes or fees
- ✓ Passed two consecutive State Budgets that reduce spending
- ✓ Imposed new caps on future spending growth in key budget areas like Medicaid
- ✓ Consolidated government agencies, reducing bureaucracy & saving money
- ✓ Enacted reforms to hold down spending at local level



Cutting Taxes

- ✓ Passed two consecutive budgets with no new taxes or fees
- ✓ Approved a middle class tax cut for 4.4 million hardworking taxpayers
- ✓ \$3.3 billion in new tax cuts / lowest tax rate for middle class in 58 years
- ✓ Repealed job-killing MTA Payroll Tax for over 290,000 small businesses and more than 400,000 self-employed
- ✓ Approved cut in the corporate tax rate for manufacturers
- ✓ A 2% property tax cap for millions of New York homeowners



Creating Jobs

- ✓ Passed Job Creating Tax Cuts: Roll back of MTA Payroll Tax, Upstate Manufacturers Tax Cut
- ✓ Infrastructure funding to rebuild highways, roads, bridges & other infrastructure
- ✓ New low-cost power for manufacturers / new power plant siting law
- ✓ Historic new SUNY 2020 program – investing in NY's future to help create jobs
- ✓ \$50 million in flood relief – job retention tax credit for impacted businesses
- ✓ Established 10 new Regional Economic Development Councils

Making Government Function Again

- ✓ Passed two State Budgets early – using open and public conference committees
- ✓ Extensive bi-partisan cooperation / committee chairs from both parties
- ✓ The most smoothly functioning and productive sessions in decades

PROGRESS
SOLUTIONS

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DONE

SENATE REPUBLICANS

KEEPING OUR COMMITMENTS

✓ CUTTING SPENDING ✓ CUTTING TAXES ✓ CREATING JOBS



After two years of dysfunction & broken promises under the Senate Democrats, the Senate Republican Majority has been fulfilling the commitments we've made to New Yorkers:

COMMITMENT:

RESULT:

We Will Spend Less

After two years of massive spending hikes under Senate Democrats, we passed two State Budgets that actually reduced overall spending.

We Will Reduce Taxes

While Senate Democrats created massive budget gaps, we've closed \$13 billion in gaps -- without tax increases.

We Will Help Create Jobs

While Senate Democrats raised taxes \$14 billion in 2 years, we have passed two State budgets with no new taxes and fees. We also approved more than \$3 billion in new tax cuts for middle class New Yorkers.

We Will Be Fiscally Responsible

After Senate Democrats hit businesses with billions in new taxes, the Senate Republicans cut income taxes on small businesses, rolled back the job-killing MTA Payroll Tax & cut the corporate tax on upstate manufacturers.

We Will Approve a Cap on Property Taxes

Senate Republicans successfully enacted an historic cap on property taxes.

We Will Pass an On-Time Budget

Senate Republicans have now passed two State Budgets early – something that hasn't occurred in decades.

We Will Restore Regional Balance

After Senate Democrats repeatedly ignored upstate and suburban regions, the Senate Republicans have restored regional balance and equity to government.

We Will Have a More Open, Public Budget Process

After two years of complete secrecy under the Senate Democrats, the Senate Republicans followed the law and held open, public conference committees.

SENATE DEMOCRATS **BROKEN PROMISES**

✓ **HIGHER TAXES** ✓ **MORE SPENDING** ✓ **FEWER JOBS**



After years of portraying themselves as reformers, when the Senate Democrats took power they betrayed every promise they made to the people of New York State:

PROMISE:	REALITY:
A more open and public budget process	The most secretive budgets ever
Fiscal restraint	Passed budgets that sent spending skyrocketing to record levels from \$122B to \$137B – 12% in two years
Reduce tax burden on New Yorkers	Passed \$14 billion in new taxes / 124 new taxes & fees
Will improve Senate operations	Overspent Senate budget by millions, adding hundreds of employees
Provide property tax relief	Eliminated STAR rebate checks for millions of homeowners – average household impact \$900
Improve business climate	More than 245,500 jobs lost / billions in new taxes on businesses over 2 years / job-killing MTA Payroll Tax
Made claims of “One New York”	Regional balance completely ignored / certain regions repeatedly hurt by decision-making
A more bipartisan, inclusive legislature	Senate Republicans were systematically eliminated from all negotiations on key issues
Greater use of Public Conference Committees	Use of Public Conference Committees eliminated
Encourage open, public debate on Senate floor	Debate consistently shut down using partisan procedure rulings
Equal distribution of resources	Huge resource disparity between Majority and Minority Conferences
Empower rank-and-file Legislators	All real power and decisions rested with one Democrat leader
Make it easier to move bills to floor for vote	Moving bills to the floor extraordinarily difficult