

New York State Senate
INVESTIGATIONS AND
GOVERNMENT OPERATIONS
COMMITTEE



2012
Annual Report

Senator Carl L. Marcellino, Chairman

**NEW YORK STATE SENATE
INVESTIGATIONS AND GOVERNMENT OPERATIONS
COMMITTEE**

2012 ANNUAL REPORT

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BANKS
CULTURAL AFFAIRS AND TOURISM
EDUCATION
ENVIRONMENTAL CONSERVATION
FINANCE
LABOR
RULES

February 2013

Honorable Dean Skelos
New York State Senate
Albany, New York 12247

Dear Senator Skelos:

I am pleased to transmit the Annual Report of the Senate Investigations and Government Operations Committee for the 2012 Legislative Session. One of the most significant Committee achievements in 2012 was the enactment of the law expanding the State Liquor Authority Chairman's powers. The enactment of this legislation delegates to the Chairman of the State Liquor Authority exclusive executive authority over the State Liquor Authority and the Alcoholic Beverage Control Division until 2015. The Board of the State Liquor Authority, consisting of the Chairman and Commissioners, would continue to have full regulatory authority. My legislation, S.4143-A was signed into law by Governor Cuomo on July 18, 2012.

Other significant Committee legislation that was enacted during the 2012 Legislative Session includes Senator Ritchie's law, S.7019/Chapter 107, that excludes licensed farm wineries and farm distilleries from the sales tax information return filing requirement imposed by the Tax Law. Another substantial legislative achievement was Senator Maziarz's law, S.149-B/ Chapter 375, which encourages homeowners to install and utilize solar energy equipment by allowing individuals who lease such equipment or purchase power under a written agreement with a third party to benefit from a solar equipment tax credit.

In addition, the Committee conducted four hearings during 2012 covering Executive Compensation at Not-For-Profits, Agency Consolidation, The Use of Automated Sales Suppression Devices to Elude Taxes, and Boating Safety in New York Waters.

My thanks go out to my colleagues not only on the Committee, but to the Senate Majority as well, for their support of the important work that was done this year.

Sincerely,

A handwritten signature in black ink that reads "Carl L. Marcellino". The signature is fluid and cursive, with a long, sweeping tail on the final letter.

Carl L. Marcellino



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• COMMITTEE JURISDICTION •

The New York State Senate Standing Committee on Investigations and Government Operations has legislative oversight responsibilities on initiatives amending a variety of laws focusing on government operations. The Committee is charged with the responsibility of overseeing State actions and policies. In addition, the Committee does have the authority to conduct investigations of State entities.

The Committee's purview covers sections of the Alcohol Beverage Control law, Civil Rights law, Executive law, Indian law, Legislative law, Public Authorities law, Public Buildings law, Public Lands law, Public Officer law, State law, Tax law and Office of General Services land transfers in Unconsolidated law.

During the 2012 Legislative Session, 526 Senate bills were referred to the Committee for its review. The Committee met on seven occasions, considering 111 bills. Detailed legislative histories of each bill are available through the Investigations and Government Operations Committee or the Legislative Bill Drafting Commission.

In order to present a thorough overview of legislative activities affecting State government operations, this Committee Report includes articles on hearings, special events and summaries of legislation enacted. A listing of bills which were reported from the Committee and a list of new laws is also provided.



• IN FOCUS - 2012 •

ALCOHOL BEVERAGE CONTROL LAW

Expansion of Liquor Authority Chairman's Powers *Chapter 118*

On July 18, 2012, Governor Cuomo signed into law Senator Marcellino's bill (S. 4303-C) which delegates to the Chairman of the State Liquor Authority exclusive executive authority over the State Liquor Authority and the Alcoholic Beverage Control Division. The Board of the State Liquor Authority, consisting of the Chairman and two Commissioners, will continue to have full regulatory authority. This law will sunset in three years and is in response to the 2009 New York State Law Revision Commission Report on the Alcoholic Beverage Control Law and its Administration.

Expansion of Transportation Permits *Chapter 453*

On September 7, 2012, Governor Cuomo signed into law Senator Robach's legislation, S. 6341-B, that expands the number of alcoholic beverage transportation permits to wholesalers and manufacturers.

Previous law limited the number of carriers able to transport large quantities of alcoholic beverages from New York State breweries and manufacturers which, in turn, increased the cost of hauling by limiting competition and disadvantaged many local haulers which found obtaining a permit cost prohibitive.

The change in the law allows licensed brewers and wholesalers to get a company permit for haulers with full truckloads and provides lower hauling costs for state brewers and wholesalers making their products more competitive. The change also has environmental benefits by saving fuel costs for these haulers and lowering carbon emissions in the State.

Wholesaler's License Expansion *Chapter 505*

On January 25, 2013, Governor Cuomo signed into law Senator Martin's legislation, S. 5404-A, permitting the holder of a wholesaler's license to sell picnic, snack and pantry items and allows them to install and operate automated teller machines.

Previous law prohibited wholesalers from selling anything other than beer, tobacco, water, mixers and nonalcoholic snack foods. The creation of exclusive franchise agreements between major brewers and their distributors have negatively impacted beer distributors. This law will allow them to enhance their business model through increasing their retail privileges beyond existing beer distribution privileges. This bill was signed into law on January 25, 2013.

TAX LAW

Licensed Farm Wineries and Distilleries Exclusion

Chapter 107

The enactment of S. 7019 sponsored by Senator Ritchie excludes licensed farm wineries and farm distilleries from the sales tax information return filing requirement imposed by the Tax Law.

Farm wineries and farm distilleries are by definition small. A farm winery license limits the holder to producing no more than 150,000 gallons annually. A farm distillery license limits the holder to producing no more than 35,000 gallons annually. Because of the restricted size, it is difficult for both farm wineries and distilleries to absorb the cost of complying with the annual filing requirement by the Department of Taxation and Finance.

The exemption of farm wineries and farm distilleries will not undermine the effectiveness of current law because these purchases amount to a very small percentage of retailers' overall purchases. Moreover both farm wineries and farm distilleries are required to maintain sales records pursuant to requirements imposed by the State Liquor Authority which the Department of Tax and Finance may obtain upon request. This bill was signed into law on July 18, 2012.

Clean Heating Fuel Personal Income Tax Credit

Chapter 193

One July 18, 2012, Governor Cuomo signed S. 6039 into law. Sponsored by Senator Maziarz, this law extends the personal income tax clean heating fuel credit until January 1, 2017.

This legislation, first signed in 2006, promotes the use of clean heating fuel, in order to improve air quality, protect our environment, and encourage domestic sources of fuel. The credit was first extended in 2009 and thousands of New Yorkers took advantage of the credit by burning cleaner, more renewable and less carbon laden heating oil. In order to protect consumers and promote clean air and a safer environment, it was necessary to extend the clean heating fuel tax credit.

Empire State Film Production Credit

Chapter 268

Senator DeFrancisco passed S. 7244-A which increases the percentage amount of funds currently available for post production film tax credits to facilitate a greater utilization of those funds.

Currently, the \$7 million allocated for post production film tax credits within the film tax credit funding pool has been under utilized. Increasing the percentage would create a greater incentive for production companies to conduct business within New York State. Senator DeFrancisco's legislation was signed into law by Governor Cuomo on July 24, 2012.

Solar Energy Tax Credit Expansion *Chapter 375*

On August 17, 2012, Governor Cuomo signed into law Senator Maziarz's Solar Energy Tax Credit Expansion legislation, S. 149-B. The purpose of this legislation is to encourage homeowners to install and utilize solar energy equipment by allowing individuals who lease such equipment or purchase power under a written agreement with a third party to benefit from a solar equipment tax credit.

As we continue to move toward a greener economy it is very important that residents be encouraged to utilize renewable forms of energy. This should be true whether the taxpayer can afford to purchase and install renewable generation such as solar equipment or if it is more feasible for the individual to lease the equipment or contract with a provider to purchase power. Using the tax code to incentivize the installation of solar equipment is the right way to encourage the development of the renewable energy industry.

In addition to the obvious benefits to the taxpayer, the use of more photovoltaic generation equipment will also benefit our environment by reducing the negative effects of greenhouse gas emissions as well and increasing our ability to become more energy independent.



• HEARINGS •

EXECUTIVE COMPENSATION AT NOT-FOR-PROFITS

The Investigations and Government Operations Committee convened on Monday, February 6, 2012 at the Legislative Office Building in Albany, New York to examine executive compensation at not-for-profit organizations receiving State funding and the actions needed to prevent State tax dollars from being wasted on excessive salaries.

New York State relies on not-for-profit organizations to provide social service, daycare, child care, housing, health, and mental health services to our residents. It is imperative that any tax payer dollars used to better the circumstances of our residents not be wasted on excessive salaries.

In 2010, the Division of the Budget found that at not-for-profit organizations under contract with State mental hygiene agencies there were 1,926 employees with salaries greater than \$100,000. Their salaries totaled \$324.6 million.

In a time of fiscal belt tightening, we need to ensure that State dollars are being spent efficiently. These organizations serve our citizens who are most in need of society's help. It is unconscionable that funds that could be providing badly needed services are spent instead on bloated management salaries.

The Investigations and Government Operations Committee convened to examine if these pay levels are appropriate and solicit suggestions for changes necessary to ensure that taxpayer funds are not wasted on excessive salaries.

Testifying before the committee were:

- Michael Cooney, Partner at Nixon Peabody, LLP
- Doug Sauer, Chief Executive Officer at New York Council of Nonprofits
- James Lytle, Partner at Manatt, Phelps & Phillips, LLP

Testifying on behalf of:

Association For Community Living
Black Agency Executives
Catholic Charities of the Archdiocese of New York
Catholic Charities Neighborhood Services, Diocese of Brooklyn and Queens
Coalition of Behavioral Health Agencies
Family Planning Advocates of New York State
Federation of Protestant Welfare Agencies
Human Services Council of New York
Long Island Coalition of Behavioral Health Providers
Mental Health Association of New York City

Mental Health Association of Westchester
New York State Coalition for Children’s Mental Health Services
New York State Council for Community Behavioral Healthcare
Supportive Housing Network of New York
UJA/Federation of New York
United Neighborhood Houses of New York

- Jayne Cammisa, Registered Nurse, New York State Nurses Association, Union Council Officer, Westchester County Health Care Corporation

As a result of the hearing, the Investigations and Government Operations Committee made the following recommendations focusing on those organizations granting excessive compensation to their executives and introduced legislation, S. 6930.

EXECUTIVE ORDER

- The order should be limited to Not-for-Profit organizations
- Agency guidelines need to be written with a recognition that many organizations have contracts with multiple State agencies, and conflicting regulations routinely create compliance difficulties
- Serious concerns were raised on the across the board administrative cost cap
 - Services, treatments and administrative costs vary based on the type of service and size of provider
- The waiver granting process and the term “showing of good cause” should be defined
 - The order refers to waivers granted for “other related requirements”, which should be defined
- The powers to revoke a contract for failure to comply should be expanded beyond the exclusive right of a Commissioner
- The collection of data from providers to monitor the Executive Order should be limited to just the information needed for compliance

SETTING COMPENSATION

- Current Not-For-Profit Corporation Law Section 202 (a) (12) allows Not-for-Profit corporations to fix reasonable compensation. The terms “reasonable” and “compensation” are not defined
 - The terms “compensation” and “reasonable” in the Not-For-Profit Corporation Law should be defined with a reference to the Internal Revenue Service (IRS) definitions and guidelines
- Instead of a strict salary or compensation cap, a percentage of an organization’s revenues or the value of their State contracts could be utilized
 - Caps could also be set in tiers based on total expenditures, number of employees, geographic location, or the complexity of organization
- NYS should require documentation of the compensation process that mirrors and/or integrates the current IRS guidelines
- Not-for-Profit organizations should be prohibited from giving an “excess benefit transaction” as defined by the IRS, similar to Massachusetts (S. 824) legislation

BOARD OF DIRECTORS

- Current Not-For-Profit Corporation Law does not restrict employees, family members, or individuals who have business dealings with the organization from sitting on the Board of Directors
 - Boards should have a written policy about employees service on the Board, their voting rights, recusal from Board decisions, and the percentage of a Board that must be independent of the organization
 - Employees should be prohibited from serving as the Board Chair
- The State should offer more training to Board of Directors focusing setting compensation, and the need to set written compensation, nepotism and conflict of interest policies
- Current Education Law Section 3016 requires a 2/3 vote to hire relatives of sitting Board members
 - This standard should be added to the Not-For-Profit Corporation Law
- The Department of State and the Attorney General should offer training and “helpful” reviews similar to that offered by New York City

GUIDELINES

- The State should adopt a number of regulatory and statutory changes in consideration of State contracts with Not-for-Profit organizations
 - The Board of Directors should be required to conduct an evaluation prior to increasing the compensation of any executive and keep documentation of any reviews
- The City of New York requires the submission of a Capacity Building and Oversight Report for continuation of a contract
 - This report focuses on the health of an organization, such as how active the Board of Directors are and staff training
 - The State could require similar submission prior to a contract being signed or renewed
- The current statutory ban on loans to employees and Board members should be expanded
- Based on the IRS standards, guidelines should be such that:
 - Board of Directors must obtain current compensation comparability data
 - Comparability data must be from similar positions in similar organizations
 - Without management influence
 - If a consultant is used, the Board should have policies on their selection and oversight
 - The Board should consider the total compensation including benefits, employee’s qualifications and performance, payments from other related organizations, and the organization’s fiscal resources
 - Each Board member that decides compensation must be disinterested (no employees or family members)
 - Board members with a conflict of interest and the employee whose compensation is being considered may not vote on the compensation
 - Board must document the basis for decision and approve:
 - Terms of arrangement & date approved

- Names of board members present and the vote
- Description of comparability data & how obtained
- Explanation of why compensation is reasonable
- Explanation of action taken by member with a conflict of interest
- This information should be available for review when requested

INFORMATION DISCLOSURE

- A written nepotism policy should be required and submitted to the Attorney General or the Department of State
 - Could require that a majority of Board members are not related, as in the current Regents guidelines for Regent Chartered Not-for-Profit organizations
- A written conflict of interest policy covering both business interests and elected officials should be required and submitted to the Attorney General or the Department of State
 - New York City currently requires one that prohibits conflicts with any City elected officials
- A written compensation determination policy should be required and submitted to the Attorney General or the Department of State
- All organizations having a contract with the State should file with the Attorney General including those exempt under Executive Law section 172-a (2)
- IRS 990 forms should be required to be posted on their website

ENFORCEMENT

- There should be a consistent and vigorous enforcement of the current laws
- The law should be clarified to allow the State to enforce more sections of the Not-For-Profit Corporation Law, including the provisions covering setting compensation for employees
- The law should be amended to allow for the enforcement by the State of violations of IRS's excess benefit transactions
- Prior to the issuance of a State contract, there should be a review to see if executive compensation is "reasonable", as defined by the IRS

CONSOLIDATION OF STATE AGENCIES

Governor Cuomo's 2012-2013 Executive Budget proposed the consolidation of several State agencies. The Investigations and Government Operations Committee held a hearing on the Consolidation of New York State Agencies on Thursday, March 1, 2012 at the Legislative Office Building in Albany, New York.

The Governor's proposals included:

- Consolidating the Department of Civil Service (DCS) and the Office of Employee Relations (OER) to form a new Department of Workforce Management;
- Merger language would transfer the current powers of the OER and the training functions of the Office of Technology into the new Department of Workforce Management;

- Merging the Division of Lottery (DOL) and the Racing and Wagering Board (Board) to form the new New York State Gaming Commission;

The Investigations and Government Operations Committee made the following suggestions:

DEPARTMENT OF WORKFORCE MANAGEMENT SUGGESTION

- Reject the merger of DCS and OER as they have differing functions

NEW YORK STATE GAMING COMMISSION SUGGESTIONS

- Each new Division in the New York State Gaming Commission should be required to issue an annual report of its activities
- Add language to require Commission members have experience in either the racing, gaming, wagering, or lottery
- Commission member should not be currently or recently employed by the Commission or involved in the industry. Language should be added to have a two year waiting period before becoming a Commissioner
- Senate and Assembly majorities should have one appointment each to the Commission
- The new Division of Law Enforcement should report to the Commission's Executive Director
- Language should be added to ensure that lottery funds are not used for enforcement of non-lottery games
- Language should be added to ensure that awards are determined by the Funds criteria
- The language requiring the Funds to utilize Commission staff should be rejected
- The Agriculture and Horse Breeding Development Fund Board should be expanded to include representatives from the harness racing industry
- The current make up of the Thoroughbred Breeding and Development Fund Board should remain the same
- Language should be added to ensure the funding streams for the Breeding and Development Funds are protected
- Language should be added to ensure that lottery funding is directed solely to Education and not used to temporarily cover revenue imbalances for other divisions
- Any mergers of the gaming oversight agencies should be considered in conjunction with the details of the expansion of casinos and gaming in the State



AUTOMATED SALES SUPPRESSION DEVICES

The Investigations and Government Operations Committee convened on Monday, June 4, 2012 at the Legislative Office Building in Albany, New York to investigate the use of automated sales suppression devices in evading New York State Sales Tax collection, including the so called tax-zapper software that lets businesses, especially those that deal mostly in cash, to underreport taxable sales and pocket money that should be given to the government.

During business hours, cashiers record the true sales and give customers accurate receipts. A software of real sales can also be stored electronically. After hours, a memory stick that contains the zapper is inserted to remove a given amount in the sales from the day's receipts. For each altered transaction, the zapper software will also re-total and recalculate the individuals receipts. This action alters the tax due and creates a second set of books.

The Internal Revenue Service finds more than half of all cash businesses under-report income from their sales. The IRS does not track the use of zapper software. As a result, New York State has increased its focus on cash businesses.

A few years ago, New York State operated a series of sting operations in which cash register vendors were invited to pitch their equipment to phony restaurants. The results were shocking. In many cases, the vendors offered the phony restaurant opportunities to underpay their taxes using software.

The Investigations and Government Operations Committee examined the impact such devices are costing the State, and which measures are needed to remedy this situation and enforce the proper collection of sales tax.

Testifying before the committee were:

- Nonie Manion, Director of Audit Division at the New York State Department of Taxation and Finance
- Matt O'Connor, Regional Vice President for Micros Systems, Inc.
- Ted Potrikus, Executive Vice President and Director of Government Relations for the Retail Council of New York State
- Richard Ainsworth, Lecturer in Law B.B.A. at the Boston University Graduate Tax Program
- Scott Wexler, Executive Director at the Empire State Restaurant and Tavern Association
- Jim Calvin, President of the New York State Association of Convenience Stores

As a result of the hearing, the Investigations and Government Operations Committee made the following recommendations and introduced legislation, S. 7733.

LEGISLATIVE REMEDIES

- Define zapper and phantom-ware in law
- Prohibit the sale, purchase, installation, transfer, or possession of an automated sales suppression device (zapper) or phantom-ware that eliminates point-of-sale transactions randomly, and creates a shadow record of the sale, making it difficult to detect understated records of sales and sales tax liability
- Make the use of tax evasion devices a felony
 - Create a fine of up to twice the amount of taxes that “would otherwise be due” with a cap of \$100,000
 - Create a prison term of not less than one year or more than 5 years
 - Clarify that the perpetrator is legally responsible for all taxes and penalties due the State resulting from the use of automated sales suppression devices
- Offer a reward for those who report offenders of 50% of any fine collected against the perpetrator, up to \$10,000
- Forfeiture of professional or business or alcohol licenses
- Require the use of encrypted tracking software in point of sale machines.
 - Could limit to only bad actors
 - Could offer audit indemnity for use
 - Could offer tax credit for installation
- Require the instant electronic remission of Sales Taxes or sales records to the State.

GOVERNMENTAL REGULATIONS

- Department of Taxation and Finance could certify software for point of sale machines that would maintain all the records needed for a Sales Tax audit

ENFORCEMENT

- Enhance technology training for auditors in the Department of Taxation and Finance
 - Participation or hosting of Internal Revenue Service training seminars
- In the course of enforcement, the tracking down of other parties that may have had devices installed by a perpetrator



BOATING SAFETY IN NEW YORK WATERS

The Investigations and Government Operations Committee convened on Wednesday, August 8, 2012 at the Oyster Bay Town Hall in Oyster Bay, New York to examine the current laws and regulations on boating safety in New York State and whether changes are necessary to protect the public on our waters.

Recreational boating has and continues to be an important part of New York State's recreational landscape. In fact, New York State is a leader in the number of vessels registered with almost 480,000 registered boats and many other vessels that do not require registration. In an effort to keep its waters safe, New York State has been a pioneer in boating safety, holding one of the oldest boating education programs in the country, celebrating its 50th anniversary in 2009. The New York State Office of Parks, Recreation and Historic Preservation, along with the United States Coast Guard Auxiliary and United States Power Squadron provides boaters of New York State with approved boating education courses that are recognized in all fifty States and Canada.

Despite the emphasis on safety and boater education, tragic accidents continue to occur. In the days surrounding this past Fourth of July, there were two serious boating accidents in the State, resulting in six fatalities. The purpose of this hearing was to discuss if any measures are needed to reduce boating accidents.

Testifying before the committee were:

- Michael Della, Partner in Gruenberg, Kelly Della who testified on behalf of Paul and Lisa Gaines
- Rose Harvey, Commissioner of the New York State Office of Parks, Recreation and Historic Preservation
- Sergeant John T. Owen, Deputy Commanding Officer of the Nassau County Police Department Marine Bureau
- District Commander Lawrence Postel, SN, for the US Power Squadrons, District 3– Long Island
- Larry Weiss, New York State Legislative Liaison for the US Power Squadrons
- Chris Squeri, Executive Director of the New York Marine Trades Association
- Jackie Martin, Commodore of the Greater Huntington Council of Yacht & Boating Club
- Vincent Archdeacon, Commodore of the Huntington Yacht Club
- Justin McCaffery, Commissioner of Public Safety for the Town of Oyster Bay
- Ed Carr, Director of Maritime Services for the Town of Huntington
- Harry Acker, Sr. Harbor Master for the Town of Huntington
- Mark Cuthbertson, Councilman for the Town of Huntington

As a result of the hearing, the Investigations and Government Operations Committee made the following recommendations:

VESSEL CAPACITY

- There was a consensus that all recreational vessels, even those over 20 feet, should have occupancy limits and weight restrictions on conspicuously placed capacity plates
 - The Legislature could pass a resolution urging Congress to extend the current Federal law on capacity plates to require boat manufacturers to supply and install capacity plates on all recreational vessels regardless of size

VESSEL EQUIPMENT

- It was suggested high water alarms should be installed in all recreational vessels, which would alert the pilot when bilge water has risen to an unsafe level. High bilge water increases the risk of capsizing. The alarms typically cost about \$70 and are easy to install, and the U.S. Coast Guard requires them to be installed on all commercial passenger vessels.
 - The installation of high water alarms could be mandatory on all recreational vessels
 - The Insurance Law could be amended to require insurance companies to give a price discount on policies for vessels with a high water alarm

EDUCATION OF BOATERS

- It was suggested that additional funding be found to support the current voluntary groups that provide boater education and boater safety campaigns
- Support was given for the current informational signage regarding safe boating practices with tips and reminders placed at marina and boat launching facilities and many would like to see this program expanded to cover more facilities
- Support was voiced for increasing any insurance discounts offered for taking of educational courses
 - Many would like to see an increased discount for advanced courses that are taken
- It was suggested that action should be taken to encourage more boaters to enroll in advanced education courses
- There were concerns raised about local municipalities setting education and licensing requirements on their own

Course Requirements

- Suggestions were made regarding the standards and testing of education courses:
 - Courses should meet the National Association of State Boating Law Administrators standards
 - Courses should include proctored exams
 - Courses should include a practicum while piloting a boat
 - Consideration should be given to use of on-line courses
 - Concerns were raised about courses being taught in one 8 hour sitting

Mandatory Education Course

- There were a majority of comments on mandatory educational courses for boaters. Among those in support of mandatory education, a number of considerations are raised:
 - Availability of enough instructors and classrooms
 - Large number of boaters that would need to be educated with over 500,000 boats registered in the State
 - Funding and State staffing to expand the current education requirements
 - Concern about relying too heavily on private companies offering courses
- For those in support of mandatory education, there was a discussion about phasing in the requirement and grandfathering in existing boaters
 - Phasing in --
 - Initial focus could be on younger and less experienced boaters
 - Course certification could be shown when registering or reregistering a boat
 - Could allow a four to five year time period for all boaters to complete a course
 - Grandfathering -- Current boaters would not need to take an education course if they passed a written exam
- Comments were received on the inclusion of non-motorized and small craft, such as kayaks, paddle boats, canoes and sail boats in any education requirements.

There was a consensus that these operators need to understand proper actions on the waters

- A number of those testifying mentioned the need to include non-motorized boats, and specifically, sail boats over 22 feet in length
- Any non-motorized education should be tailored to the specific vessel

LICENSING OF BOATERS

- Some commented that they would like to see the State require boaters to be licensed
- Others mentioned utilizing the State driver's license database
 - State driver's licenses could be marked to note if an education class was taken, such as a (B) endorsement
 - Those without a Driver's License could be provided with a boating safety ID
 - The Department of Motor Vehicles (DMV) database could be expanded beyond Boating While Intoxicated (BWI) offenses to include other navigation law violations, showing any patterns of unsafe or boating while intoxicated behavior, and allowing for the appropriate fines to be assessed
- Testimony stated that any fees collected should be allocated to funding boating safety education and public boating safety announcements and should not be utilized as a revenue generator for the State general fund
- There was testimony that non-motorized boats need to have owner contact information posted on them
 - There was general support for a requirement that all non-motorized vessels be marked with the owners name and contact information
 - Some would like to see non-motorized boats registered similar to motorized boats
 - Others are opposed to registering non-motorized boats

BOATING OPERATION LAWS

- There were a number of suggestions on various parts of the State's boating laws
 - Restrictions could be placed on the size and horsepower of boats operated alone by boaters between 10-16 years of age
 - Boaters under 15 years old could be required to be accompanied by a certified adult when operating power boats
 - Boaters under 16 could be restricted from operating a boat after sunset
 - New York State law should be reviewed to ensure conformity to our neighboring states, specifically those of Connecticut with the shared waters of the Long Island Sound
 - Penalties for wake damage should be increased
 - Boating violations should be linked to a person's driver's license and should be maintained in the DMV central database, similar to BWI violations

Boating While Intoxicated (BWI)

- There were numerous comments on changes that should be made to the State's BWI laws
 - The law should be amended to include the operation of all vessels within BWI violations, specifically mentioned were sailboats
 - Penalties should be increased
 - The law should prohibit the operation of a vessel by an individual with an open alcoholic beverage container
- It was brought to the Committee's attention that there is no central database for boating tickets like there is at DMV for BWI violations
 - The State could expand the DMV database to track navigation law offenders

ENFORCEMENT

- There were suggestions made that proper enforcement needs to be in place for special events to direct water traffic and to enforce boating laws. Specifically,
 - To control boat departures,
 - To place temporary buoys to manage traffic, and
 - To have event sponsors reimburse municipalities for increased enforcement
- A number of speakers wanted an increased law enforcement presence, specifically mentioning increased boat inspections. Other speakers stated that there was adequate law enforcement on the waters
- Others suggested amending the State Criminal Procedure Law to give Harbor Masters and Bay Constables the authority to issue arrest warrants
- Some would like US Coast Guard Boarding Officers to be given peace officers status while on duty in New York State waters, allowing them to enforce State law, which has a stronger BWI law than the Federal law
- Some testified as to the need for stronger coordination between municipal, State and Federal water safety agencies
 - Suggestions were made for municipalities to coordinate water patrols in overlapping jurisdictions

Funding

- It was suggested that:
 - Current grant funding be expanded to include increased patrols, equipment, officer classes and that additional equipment and training opportunities be made available to marine enforcement officers
 - The current cap of \$250,000 on State reimbursement to counties for boating safety and enforcement could be removed and funding could be based on the number of boat registrations per county
 - The State redirect the current tax on boating fuel to pay for boating safety programs and patrols

• NEW LAWS AND VETOES •

The following legislation dealing with issues under the committees purview was passed by both houses of the Legislature in 2012. This list encompasses new laws that amended the Tax, Public Officers, Arts and Cultural Affairs or Alcohol Beverage Control laws. For a complete listing of all bills considered by the Investigations and Government Operations Committee, please refer to the Summary of Committee Activity section of this report.

Alcohol Beverage Control

- | | |
|--|--------------------|
| S. 4303-C | Chapter 118 |
| Expansion of Liquor Authority Chairman's Powers | MARCELLINO |
| Delegates to the Chairman of the State Liquor Authority exclusive executive authority over the State Liquor Authority and the Alcoholic Beverage Control Division. The Board of the State Liquor Authority, consisting of the Chairman and two Commissioners, would continue to have full regulatory authority. The legislation has a three year sunset provision. | |
| S. 5240-B | Chapter 120 |
| Temporary Beer and Wine Permits | MAZIARZ |
| Allows wine manufacturers who produce up to 150,000 gallons of wine annually to participate and sell wine at special events for a permit fee of \$26. | |
| S. 5404-A | Chapter 505 |
| Grocery Items Sold by Beer Wholesalers | MARTINS |
| Allows Class C license bearing beer wholesalers to sell certain picnic, snack and pantry items. | |
| S. 6195 | Chapter 141 |
| Temporary Retail Permit Extender | MARCELLINO |
| Extends the temporary retail permit system within New York State's Alcohol Beverage Control law until October 12, 2013. | |
| S. 6341-B | Chapter 453 |
| Transportation Permit Expansion | ROBACH |
| Expands the number of alcoholic beverage transportation permits to wholesalers and manufacturers. | |
| S. 6547-A | Chapter 445 |
| Wine and Liquor Auctions | MARCELLINO |
| Increases the number of wine and liquor auctions a permittee may hold annually to twenty-four. | |

S. 7207

Wine Product Sales Contracts

Allows sellers of liquor and wine to sell wine products under the same terms of sale which apply to their sales of wine and liquor.

Chapter 242

MARCELLINO

S. 7252

Club Definition Amendment

Amends the definition of club members of veterans clubs to allow for membership in the Sons of American Legion and American Legion Auxiliary with possession an identification card indicating membership in the national organization to be accepted as membership in any of its New York State chapters.

Chapter 328

MARCELLINO

Arts and Cultural Affairs Law

S. 6481-A

Ticket Scalping Law Extender

Extends the current ticket scalping provisions regarding the resale of tickets to places of entertainment thru May 14, 2013.

Chapter 28

MARCELLINO

Government Operations

S. 7509

City Comptroller Residency for City of Salamanca

Allows the city comptroller of the city of Salamanca to reside in the county in which the city of Salamanca is located.

Chapter 354

YOUNG

Public Officers Law

S. 6202

Allegany County SPCA Peace Officers

Allows non-residents of the county of Allegany to be appointed as peace officers for the society for the prevention of cruelty to animals for Allegany county.

Chapter 497

YOUNG

S. 7485-A

Cornell University Peace Officer Residency Requirements

Allows Cornell University to hire campus police officers that are assigned to the Ithaca Campus who live outside Tompkins County.

Chapter 499

O'MARA

Tax Law

- | | |
|---|-----------------------------------|
| S. 149-B
Solar Energy Tax Credit Expansion
Allows individuals who lease solar energy equipment or purchase power under a written agreement with a third party to benefit from a solar equipment tax credit. | Chapter 375
MAZIARZ |
| S. 1007-A
Military Flags and Banners Exemption
Exempts the purchase of military service flags, prisoner of war flags and blue star banners from sales tax. | Chapter 477
LAVALLE |
| S. 3445-B
Vending Machine Sales Tax Exemption
Exempts food and beverages sold through vending machines from New York State sales tax up to \$1.50. | Veto #181
LIBOUS |
| S. 5235-A
Waste Removal Taxable Status
Amends the tax law to clarify the service of removing waste from a transfer facility is not subject to sales tax where the waste removed was not generated at such facility. | Veto #155
MARTINS |
| S. 6134
Historic Preservation Tax Credit Increase
Increases the maximum award available under the historic preservation tax credit to \$12 million. | Veto #183
GRISANTI |
| S. 7002
Tax Return Preparers or Facilitators Prohibition
Removes the prohibition on tax return preparers or facilitators operating in the same premises as licensed check cashers. | Chapter 488
DEFRANCISCO |
| S. 7019
Licensed Farm Wineries and Distilleries Exclusion
Exempts licensed farm wineries and farm distilleries from reporting their list of purchasers to the Tax Department. | Chapter 107
RITCHIE |
| S. 7244-A
Empire State Film Production Tax Credit Increase
Increases the percentage amount of funds currently available for post production film tax credits to facilitate a greater utilization of those funds throughout New York State. | Chapter 268
DEFRANCISCO |

S. 7484-A **Chapter 430**
PILOT Payments for 176 Rinaldi Boulevard, Poughkeepsie SALAND
Makes provisions for payments in lieu of taxes and eligibility for real property tax credit at 176 Rinaldi Boulevard, Poughkeepsie.

Tax Extenders

S. 5902 **Chapter 125**
City of Rye Occupancy Tax Extender OPPENHEIMER
Extends the City of Rye's current room occupancy tax of up to 3% until 2015.

S. 5903 **Chapter 124**
City of New Rochelle Occupancy Tax Extender OPPENHEIMER
Extends the City of New Rochelle's current room occupancy of up to 3%, until 2015.

S. 6039 **Chapter 193**
Personal Income Tax Clean Heating Fuel Credit MAZIARZ
Extends the personal income tax clean heating fuel credit until January 1, 2017.

S. 6313 **Chapter 206**
Greene County Mortgage Recording Tax Extender SEWARD
Extends provisions authorizing Greene County to impose an additional mortgage recording tax until December 1, 2014.

S. 6602 **Chapter 223**
Cattaraugus County Mortgage Recording Tax Extender YOUNG
Extends Cattaraugus County's mortgage recording tax until December 1, 2015.

S. 6771 **Chapter 229**
Essex County Mortgage Recording Tax Extender LITTLE
Extends provisions authorizing Essex County to impose an additional mortgage recording tax until December 1, 2015.

S. 6788-A **Chapter 230**
Wyoming County Mortgage Recording Tax Extender GALLIVAN
Extends provisions authorizing Wyoming County to impose an additional mortgage recording tax until December 1, 2014.

S. 6873

Herkimer County Mortgage Recording Tax Extender

Extends provisions authorizing Herkimer County to impose an additional mortgage recording tax until December 1, 2014.

Chapter 234

SEWARD

S. 7462

NYC Biotechnology Tax Credit Extender

Allows the City of New York to extend its existing Biotechnology Credit for another three years from January 1, 2013 through December 31, 2015.

Chapter 429

GOLDEN

S. 7510

City of White Plains Occupancy Tax Extender

Extends the Authority of the City of White Plains to impose an occupancy tax until December 31, 2015.

Chapter 355

OPPENHEIMER



• SUMMARY OF COMMITTEE ACTIVITY •

S. 22 SQUADRON	Amends the Tax law to set the minimum income for filing at the level of the federal adjusted gross income.	06/12/12 Passed Senate
S. 83-A SQUADRON	Amends the Executive law in relation to rental discrimination based on income.	03/12/12 Discharged to Rules
S. 88-A SQUADRON	Authorizes and directs the Committee on Open Government to study proactive disclosure as a means of increasing transparency and access to government information.	05/31/12 Calendar #972
S. 136-A LITTLE	Establishes a Veterans' Cemetery Operation and Maintenance Fund and income tax form check off.	03/05/12 Reported to Finance
S. 149-B MAZIARZ	Expands existing tax credit for solar energy systems to include leased systems.	08/17/12 Chapter 375
S. 231-A MAZIARZ	Amends the Tax law to provide a tax credit for the purchase of firearm safety items.	05/02/12 Reported to Finance
S. 285-A DIAZ	Clarifies the prohibition on the use of lottery funds for purposes other than education.	06/11/12 Passed Senate
S. 291-A MONTGOMERY	Amends the Tax law to increase the maximum Real Property Tax Circuit Breaker Credit.	03/12/12 Discharged to Rules
S. 310 MONTGOMERY	Amends the Tax law to provide a Re-Entry Employment Incentive Tax Credit.	03/12/12 Discharged to Rules
S. 313 DIAZ	Amends the Alcoholic Beverage Control law, to require bars to post a sign alerting patrons who consume alcohol that assistance in obtaining safe transportation shall be provided.	03/12/12 Discharged to Rules
S. 326-A MONTGOMERY	Creates a personal income tax check-off box for donations to the school-based health centers fund.	03/12/12 Discharged to Rules

S. 346-A LITTLE	Amends the Tax law to establish a Forestry Stewardship and Habitat Conservation Credit for personal income and business franchise taxes.	06/20/12 Passed Senate
S. 353 ROBACH	Creates an income tax check off for contribution to the Animal Population Control Fund.	04/18/12 Reported to Finance
S. 366-A MONTGOMERY	Amends the Tax law to require employers to provide notice of potential eligibility for Federal and New York State Earned Income Tax Credits.	03/12/12 Discharged to Rules
S. 381-A KRUEGER	Amends the Legislative law for a Standing Committee on Conference to resolve differences between similar, but not identical bills and resolutions passing the Senate and Assembly.	03/12/12 Discharged to Rules
S. 391 KRUEGER	Enacts the “Diplomatic Immunity Notification Act”.	03/12/12 Discharged to Rules
S. 393-B KRUEGER	Amends the Public Officers law to publish records of public interest by Agencies and the State Legislature.	03/12/12 Discharged to Rules
S. 445 KRUEGER	Amends the Legislative law, creating the non-partisan Legislative Budget Office.	03/12/12 Discharged to Rules
S. 602 PERALTA	Increases to \$10,000 the contribution that a resident taxpayer may make to family tuition accounts for each child during a taxable year.	03/12/12 Discharged to Rules
S. 817 LAVALLE	Amends the Tax law to create a tax credit for the removal of a residential fuel oil storage tank.	05/22/12 Reported to Finance
S. 914 KRUEGER	Amends the Public Officers law and the Executive law to provide for the review by the Attorney General of requests denied under the Freedom of Information Law.	03/12/12 Discharged to Rules
S. 967 HASSELL- THOMPSON	Amends the Public Buildings law to authorize the use of cool roofs on new or substantially renovated state-owned buildings.	03/12/12 Discharged to Rules

S. 1007-A LAVALLE	Amends the Tax law to exempt the purchase of military service flags, prisoner of war flags and blue star banners from sales tax.	10/03/12 Chapter 477
S. 1200 GRIFFO	Amends the Tax law to expand the current tax exemption for biodiesel to include all blends.	05/31/12 Reported to Finance
S. 1505-A GRIFFO	Amends the Tax law to allow volunteer firefighters and ambulance workers to receive both the real property tax credit and the income tax credit for their service.	05/22/12 Passed Senate
S. 1515-A KLEIN	Provides that the state policy with regard to the Alcohol Beverage Control law shall be to promote economic development in the beer, wine and liquor industries.	05/31/12 Calendar #973
S. 1682 SEWARD	Amends the State law to designate the quartz variety Herkimer Diamond as the official state mineral.	04/30/12 Passed Senate
S. 1759 LAVALLE	Amends the Tax law to exempt wholesalers from filing annual information returns with the Dept. of Taxation and Finance for sales made to and from farm wineries.	05/02/12 Reported to Finance
S. 1796 MONTGOMERY	Establishes a personal income tax credit for portion of residential real property taxes which exceeds a certain percentage of the household gross income.	03/12/12 Discharged to Rules
S. 1845-A OPPENHEIMER	Amends the Tax law to provide credits against the tax imposed upon employers providing certain day care services to the children of its employees.	03/12/12 Discharged to Rules
S. 1858 LAVALLE	Amends the Tax law in relation to the timing of distribution of mortgage recording tax revenues by counties.	06/11/12 Passed Senate
S. 2378-A SEWARD	Amends the Alcohol Beverage Control law, to create a multiple event caterer's permit.	06/12/12 Passed Senate
S. 2467-B LIBOUS	Amends the Tax and State Finance laws to deposit a portion of the sales tax revenue from the sale of motor fuel into the dedicated highway and bridge trust fund.	03/21/12 Passed Senate
S. 2629-A MARCELLINO	Amends the Public Lands law in relation to recycling on all state-owned and state-leased real property.	06/12/12 Passed Senate

S. 2631 MARCELLINO	Amends the Tax law to require the timely payment of tax refunds.	04/17/12 Passed Senate
S. 2678 LARKIN	Amends the Tax Law to exempt aircraft purchased in the State from sales tax.	05/22/12 Calendar #881
S. 2728-C FUSCHILLO	Amends the Tax law allowing a pretax deduction of commuting expenses.	02/13/12 Passed Senate
S. 2732 GOLDEN	Amends the Tax law to create a tax credit for donations to public or private schools.	06/12/12 Passed Senate
S. 2761 HASSELL- THOMPSON	Provides for a deduction from personal income for adoption expenses.	03/12/12 Discharged to Rules
S. 2842 KLEIN	Establishes a class E felony for the sale to a minor of an alcoholic beverage containing a stimulant when such sale is made by a licensee of the state liquor authority.	06/21/12 Passed Senate
S. 2989-C MAZIARZ	Amends the Tax law to provide a tax credit to farmers who purchase biodiesel fuel for the operation of their farm equipment.	05/22/12 Reported to Finance
S. 3112 KRUEGER	Amends the Tax law relating to a Brownfield Redevelopment Tax Credit.	03/12/12 Discharged to Rules
S. 3175-A LAVALLE	Amends the Tax law to provide an exemption from the sales tax for certain equipment purchased by companies located in academic incubator facilities.	06/12/12 Passed Senate
S. 3188 RANZENHOFER	Amends the Alcoholic Beverage Control law to authorize the courts to suspend a driver's license where the holder fails to appear before the court, pay a fine, complete an alcohol awareness program or complete community service within the period of time established by such court.	01/23/12 Passed Senate
S. 3191-A RANZENHOFER	Amends the Tax law to create a small business electric energy tax credit.	05/30/12 Calendar #952

S. 3193-A RANZENHOFER	Amends the Tax law to exempt commercial horse boarding services from sales tax.	06/20/12 Calendar #1431
S. 3194-A RANZENHOFER	Amends the Tax law to exempt farrier supplies and services from the sales tax.	06/04/12 Passed Senate
S. 3226-A RANZENHOFER	Amends the Executive and State Technology laws in relation to global positioning system technology in state vehicles after January 1, 2013.	05/02/12 Reported to Finance
S. 3238-A MAZIARZ	Amends the Tax law to create a personal income tax credit for solar and wind energy systems.	05/31/12 Reported to Finance
S. 3292 DEFRANCISCO	Amends the Tax and State Finance laws to create an income tax check off for the diabetes research and education fund.	06/12/12 Reported to Rules
S. 3426-A RANZENHOFER	Amends the tax law to provide a tax credit for the purchase of voltage regulation technology.	05/02/12 Reported to Finance
S. 3445-B LIBOUS	Amends the Tax law to exempt food and beverages sold from vending machines that are priced under \$1.50 from sales tax.	12/17/12 Veto #181
S. 3448-A LAVALLE	Amends the Alcoholic Beverage Control law to provide villages the local option to prohibit the sale of alcoholic beverages.	05/31/12 Calendar #974
S. 3460 GRIFFO	Amends the Legislative law to create a non-partisan legislative budget office.	05/01/12 Enacting Clause Stricken
S. 3498 PERALTA	Amends the Tax law relating to extending the expiration of certain personal income tax rates and tax benefit recapture rates.	03/12/12 Discharged to Rules
S. 3784 HASSELL- THOMPSON	Amends the Executive law relating to preventing housing discrimination against victims of domestic violence.	03/12/12 Discharged to Rules

S. 3814 HASSELL- THOMPSON	Amends the Executive law to prohibit employers from discriminating against victims of domestic violence.	03/12/12 Discharged to Rules
S. 3889-A KLEIN	Prohibits the sale and delivery of certain caffeinated or stimulant-enhanced alcoholic beverages.	03/01/12 Passed Senate
S. 3998-C LAVALLE	Amends the Tax law to clarify the definition of a resident for the purposes of the personal income tax.	06/13/12 Passed Senate
S. 3999-A RANZENHOFER	Amends the Tax law to create a jobs development incentive income tax credit available to employers who employ individuals previously receiving unemployment benefits.	06/20/12 Passed Senate
S. 4088-A MARCELLINO	Amends the Tax law to include village taxes in the conservation easement tax credit.	06/06/12 Passed Senate
S. 4113 GRIFFO	Amends the Public Officers law to allow the Governor to call for a special election for vacancies in the Office of Comptroller or Attorney-General.	05/22/12 Calendar #854
S. 4180-A RANZENHOFER	Amends the Tax law to suspend the sales tax on disaster clean-up items during a state of emergency.	05/22/12 Reported to Finance
S. 4190-A MARCELLINO	Amends the Alcoholic Beverage Control law to grant the State Liquor Authority rule making authority.	04/18/12 Calendar #536
S. 4191-A MARCELLINO	Amends the Public Buildings law to require shielded outdoor lighting be installed by state agencies and public corporations.	05/18/12 Calendar #727
S. 4199-A HANNON	Amends the Tax law in relation to eligibility for the Empire State Film Production Credit.	05/02/12 Reported to Finance
S. 4204-A GRISANTI	Amends the Environmental Conservation law to enact the "Bird-Friendly Buildings Council Act."	05/22/12 Reported to Finance
S. 4241-A LARKIN	Amends the Alcohol Beverage Control law to authorize the sale of wine produced by farm or special wineries or micro-breweries at licensed roadside farm markets.	02/13/12 Passed Senate

S. 4246 LITTLE	Amends the Tax law to direct the Commissioner of Taxation and Finance to provide a single line on personal income tax returns from the reporting of certain contributions by taxpayers.	05/01/12 Calendar #670
S. 4271-A LITTLE	Amends the Tax law to establish a tax check off for the state parks fund.	04/18/12 Reported to Finance
S. 4303-C MARCELLINO	Amends the Alcoholic Beverage Control law to expand the powers of the chairman of the State Liquor Authority.	07/18/12 Chapter 118
S. 4431 NOZZOLIO	Amends the State law to make sweet corn the State vegetable.	01/31/12 Calendar #150
S. 4505 LANZA	Amends the Public Officers law to make agency payroll records available.	06/06/12 Passed Senate
S. 4623-A LAVALLE	Amends the Tax law to extend the payback on the solar energy system equipment tax credit from 5 to 10 years.	05/31/12 Reported to Finance
S. 4706 FLANAGAN	Amends the Public Officers law relating to providing guidance to agencies on the development and maintenance of subject matters list.	03/13/12 Passed Senate
S. 4736-A GOLDEN	Amends the Tax law to increase the presumed "cost of the agent" relating to cigarette marketing standards.	06/12/12 Passed Senate
S. 4809 LANZA	Amends the Alcoholic Beverage Control law to require a ban on the licensure of a premise to be filed with the county clerk.	05/31/12 Calendar #975
S. 4880-D BALL	Amends the Tax, and General Business laws to establish a motor fuel holiday tax credit for the 2012 tax year.	05/22/12 Reported to Finance
S. 4943 YOUNG	Amends the Tax Law to require the use of regional external indices when determining sales tax due.	05/15/12 Passed Senate
S. 4990-A HANNON	Amends the Tax law to provide technical corrections to an investment tax credit.	05/22/12 Calendar #888

S. 5016-C DEFRANCISCO	Amends the Tax law to use the inflation rate in the calculation of deductions and tax rates.	05/31/12 Reported to Finance
S. 5235-A MARTINS	Amends the Tax law to clarify that waste handled at a transfer facility is not subject to sales tax.	10/03/12 Veto #155
S. 5240-B MAZIARZ	Amends the Alcoholic Beverage Control law to create a special event permit for winery sales.	07/18/12 Chapter 120
S. 5289-B LANZA	Amends the Tax law to authorize a personal income tax deduction for elementary and secondary school teachers for certain expenses incurred for school supplies.	05/02/12 Reported to Finance
S. 5291-B LANZA	Amends the Tax and the State Finance laws in relation to gifts for autism awareness and research.	04/18/12 Reported to Finance
S. 5295-A BALL	Amends the Alcoholic Beverage Control law relating to temporary retail permits.	06/11/12 Passed Senate
S. 5351 KENNEDY	Provides for a corporate franchise tax credit for employee training expenses in an eligible business facility.	03/12/12 Discharged to Rules
S. 5393-B CARLUCCI	Amends the Tax and the State Finance law in relation to ALS (Amyotrophic Lateral Sclerosis) Research and Education.	05/02/12 Reported to Finance
S. 5404-A MARTINS	Authorizes certain wholesalers authorized to sell beer at retail for off premises consumption to also sell certain grocery items.	1/25/13 Chapter 505
S. 5427-A HASSELL- THOMPSON	Requires employers to make a conditional offer of employment before inquiring about any criminal convictions of a prospective employee.	03/12/12 Discharged to Rules
S. 5509-B GRISANTI	Amends the Tax law in relation to the public safety communications surcharge.	04/18/12 Reported to Finance
S. 5526 HASSELL- THOMPSON	Amends the Executive law to prohibit employers from discriminating against victims of domestic violence.	03/12/12 Discharged to Rules

S. 5629-B MARCELLINO	Amends the Tax law to authorize certain counties, cities and school districts to impose up to a 4 percent rate of sales tax and to preserve the authority to impose taxes at rates in excess of 4 percent.	05/22/12 Calendar #855
S. 5660 ALESI	Relating to the qualification of payments made by the taxpayer as eligible real property tax payments for Purposes of the QEZE Tax Credit.	06/12/12 Passed Senate
S. 5710 GALLIVAN	Amends the tax law in relation to a credit for employment of persons on probation or parole.	05/02/12 Reported to Finance
S. 5790-A LARKIN	Amends the Tax and the State Finance laws to authorize a tax check-off for gifts to food banks.	04/18/12 Reported to Finance
S. 5797-A LAVALLE	Enlarges the definition of the term agency for certain purposes.	03/05/12 Calendar #276
S. 5894-B LAVALLE	Establishes a procedure to evaluate the claim of the Montaukett Indians for acknowledgment as an Indian tribe by the State of New York.	05/31/12 Calendar #976
S. 5902-B OPPENHEIMER	City of Rye Occupancy Tax Extender.	07/18/12 Chapter 125
S. 5903 OPPENHEIMER	City of New Rochelle Occupancy Tax Extender.	07/18/12 Chapter 124
S. 5905 SEWARD	Authorizes the Commissioner of the Office of General Services to execute and deliver a release to the city of Oneonta with respect to certain lands.	06/11/12 Passed Senate
S. 6015-A DEFRANCISCO	Raises the threshold for estate tax under applicable internal revenue code provisions.	06/20/12 Passed Senate
S. 6039 MAZIARZ	Extends the application of the clean heating fuel credit until January 1, 2017.	07/18/12 Chapter 193
S. 6079-A MARTINS	Amends the Tax law in relation to the exemption of libraries from the imposition of the Metropolitan Commuter Transportation Mobility Tax.	06/04/12 Passed Senate

S. 6134 GRISANTI	Amends the Tax law to increase the maximum award available under the historic preservation tax credit.	12/17/12 Veto #183
S. 6138 MARCELLINO	Requires the Commissioner of Taxation and Finance to issue an annual report on certain tax credits for the preceding state fiscal year.	01/09/12 Calendar #7
S. 6195 MARCELLINO	Amends the Alcoholic Beverage Control law relating to liquidators permits and temporary retail permits.	07/18/12 Chapter 141
S. 6202 YOUNG	Amends the Public Officers law to authorize non-residents of the County of Allegany to be appointed as peace officers by the Society for the Prevention of Cruelty to Animals of such county.	12/17/12 Chapter 497
S. 6206 MARTINS	Amends the Tax law to the exempt political subdivisions from the imposition of the Metropolitan Commuter Transportation Mobility Tax.	03/05/12 Reported to Finance
S. 6242 MONTGOMERY	Solar Energy System Equipment Tax Credit Increase.	03/12/12 Discharged to Rules
S. 6273 KRUEGER	Requires the provisions of reasonable accommodations for pregnant women.	03/12/12 Discharged to Rules
S. 6313 SEWARD	Greene County Mortgage Recording Tax Extender.	07/18/12 Chapter 206
S. 6324-A LANZA	Repeals provisions requiring wholesalers of alcoholic beverages to submit an annual report to the Commissioner of Taxation and Finance relating to sales tax collection.	05/31/12 Reported to Finance
S. 6341-B ROBACH	Amends the Alcohol and Beverage Control law to authorize the State Liquor Authority to issue company permits for certain vehicles over 65,000 lbs.	09/07/12 Chapter 453
S. 6349 SQUADRON	Prohibits discrimination based on gender identity or expression and includes offenses regarding gender identity or expression under the hate crimes statute.	03/12/12 Discharged to Rules
S. 6458 HASELL- THOMPSON	Provides for a deduction from personal gross income for expenses incurred in the adoption of a child in the foster care system.	06/12/12 Passed Senate

S. 6481-A MARCELLINO	Extends the current ticket scalping provisions on the resale of tickets to place of entertainment thru May 14, 2013.	05/14/12 Chapter 28
S. 6487 LANZA	Amends the tax law in relation to exempting special education services and programs for preschool children with handicapping conditions from the Metropolitan Commuter Transportation Mobility Tax.	06/21/12 Passed Senate
S. 6524-A GRISANTI	Provides an Asbestos Remediation Tax Credit.	06/18/12 Passed Senate
S. 6547-A MARCELLINO	Amends the Alcohol Beverage Control law to remove the increase of number of wine and liquor auctions.	08/17/12 Chapter 445
S. 6598-B YOUNG	Establishes business franchise and personal income tax credits for expenses of soil improvement projects on farmlands.	05/31/12 Reported to Finance
S. 6602 YOUNG	Amends the Tax law to authorize the County of Cattaraugus to impose a mortgage recording tax.	07/18/12 Chapter 223
S. 6649 BONACIC	Amends the Tax law relating to the estate tax treatment of disposition to surviving spouses who are not U.S. Citizens.	05/22/12 Calendar #859
S. 6752 RANZENHOFER	Establishes a tax credit for farmers who make food donations to food banks or other emergency food programs.	05/31/12 Reported to Finance
S. 6771 LITTLE	Amends Chapter 327 of the laws of 2006, amending the Tax law relating to the County of Essex to impose an additional Mortgage recording tax.	07/18/12 Chapter 229
S. 6788-A GALLIVAN	Amends the Tax law to authorize the County of Wyoming to impose a county mortgage recording tax.	07/18/12 Chapter 230
S. 6797-A GOLDEN	Provides a tax credit for the purchase and installation of a security system.	05/31/12 Reported to Finance
S. 6839 GOLDEN	Amends the tax law in relation to the tax on certain tobacco products.	06/13/12 Calendar #1227

S. 6851 LITTLE	Amends the Alcohol Beverage Control law to authorize the granting of retail license to sell liquor and/or wine for off-premise consumption to a premise, in the Village of Lake Placid.	06/06/12 Passed Senate
S. 6873 SEWARD	Amends the Tax law to authorize the County of Herkimer to impose a county mortgage recording tax.	07/18/12 Chapter 234
S. 6909-A FARLEY	Amends the Alcohol Beverage Control law relating to off-premises beer and wine products sales in premises licensed for on-premises consumption.	06/21/12 Passed Senate
S. 6930 MARCELLINO	Amends the Executive and the Not-For-Profit Corporation laws relating to compensation of Executives of certain not-for-profit corporations.	05/22/12 Reported to Finance
S. 6942 GRISANTI	Amends the Tax law to eliminate the sunset of the Brownfield Program; extends time frames for environmental zone designations; increases tax credits for tax credit allowed for remediation insurance.	06/05/12 Calendar #1068
S. 6945 VALESKY	Amends the Tax law relating to the credit for the rehabilitations of historic properties and historic homes.	06/05/12 Calendar #1069
S. 6994 GRISANTI	Amends the Executive law to prevent housing discrimination against victims of domestic violence.	05/22/12 Reported to Finance
S. 7002 DEFRANCISCO	Amends the Tax law to remove the prohibition on tax return preparers operating in the same premises as licensed check cashers.	10/03/12 Chapter 488
S. 7019 RITCHIE	Amends the Tax law, relating to farm winery and farm distillery sales tax information return filing requirements.	07/18/12 Chapter 107
S. 7022 GOLDEN	Amends the tax law relating to the tax on certain tobacco products.	06/19/12 Passed Senate
S. 7145 LAVALLE	Provides motor fuel tax exemption for sales of diesel motor fuel used in vessels used directly in a business providing sport fishing opportunities.	05/31/12 Reported to Finance
S. 7147 YOUNG	Includes the production of cellulosic ethanol within the Biofuel Production Tax Credit.	06/21/12 Passed Senate

S. 7165-A BALL	Limits the imposition of Metropolitan Commuter Transportation tax on self-employment earnings to annual earnings over \$250,000.	06/20/12 Passed Senate
S. 7207 MARCELLINO	Amends the Alcoholic Beverage Control law to allow sellers of liquor and wine to sell wine products under the same terms of sale which apply to their sales of wine and liquor.	07/18/12 Chapter 242
S. 7244-A DEFRANCISCO	Relates to the allocation of credit for the Empire State Film Production credit.	07/24/12 Chapter 268
S. 7252 MARCELLINO	Includes the Sons of the American Legion and the American Legion Auxiliary in the definition of "club," extending certain provisions to such groups.	08/01/12 Chapter 328
S. 7253 MARCELLINO	Removes the street level entrance requirement for licenses for selling alcohol at retail for consumption off the premises.	06/11/12 Passed Senate
S. 7344-A ZELDIN	Provides a tax credit for production of beer in the amount of 14 cents per gallon for up to the first 6,200,000 gallons and a Microbrewery Beer Label Credit.	05/31/12 Reported to Finance
S. 7349-A SALAND	Authorizes counties to establish a clothing and footwear tax free week in August.	05/31/12 Calendar #979
S. 7359-A BALL	Authorizes the County of Putnam to grant exemption from county sales and use taxes during the period August 10-19, 2012 for certain items.	06/20/12 Passed Senate
S. 7439-B BALL	Establishes business franchise and personal income tax credits for employment of discharged combat veterans.	05/31/12 Reported to Finance
S. 7462 GOLDEN	Relates to extending the tax credit for biotechnology against the general corporation tax, unincorporated business tax, and banking corporation tax in certain cities.	06/19/12 Chapter 429
S. 7480 GOLDEN	Relates to a partial abatement of real property taxes for condominiums and cooperatives, a credit for S Corporations and credits and exemptions under the commercial rent or occupancy tax, in a city having a population of one million or more.	06/19/12 Vote Reconsidered

S. 7484-A SALAND	Relates to payments in lieu of taxes made by certain entities for property located at 176 Rinaldi Boulevard, Poughkeepsie, New York.	08/17/12 Chapter 430
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S. 7509 YOUNG	Relates to the Office of City Comptroller of the City of Salamanca.	08/01/12 Chapter 354
S. 7510 OPPENHEIMER	Extends the authority of the City of White Plains to impose an occupancy tax through December 31, 2015.	08/01/12 Chapter 355
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S. 7542 O'MARA	Relates to the imposition of personal income tax upon foreign partnerships.	06/14/12 Passed Senate
S. 7557 DEFRANCISCO	Qualifies a certain parcel of land commonly known as the Huntley Apartments for a tax credit for rehabilitation of historic property.	06/14/12 Passed Senate
S. 7629 MAZIARZ	Relates to certain residency requirements for certain positions.	06/20/2012 Passed Senate
S. 7733 MARCELLINO	Prohibits the use of automated sales suppression devices, zappers or phantom-ware.	06/19/13 Passed Senate

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