

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

2013 ANNUAL REPORT

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ENVIRONMENTAL CONSERVATION
FINANCE
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January 2014

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 2013 Legislative Session. One of the most significant Committee achievements in 2013 was the enactment of the law providing a sales tax exemption on a motor vehicle purchased in another State by military service personnel. This exemption is available to New York residents when they register a vehicle purchased in another State while they were on active duty. Senator DeFrancisco's legislation, S.4170-A was signed into law by Governor Cuomo on December 18, 2013.

Other significant Committee legislation that was enacted during the 2013 Legislative Session includes Senator Larkin's law, S.267/Chapter 355, that allows roadside farm stands to sell New York labeled wine for off-premises consumption. Another substantial legislative achievement was Senator DeFrancisco's law, S.4696/Chapter 229, which clarifies that digital equipment qualifies for the current sales tax exemption for recording equipment.

In addition, the Committee conducted three hearings during 2013 covering Rebuilding After Sandy, the Future of the Long Island Power Authority, and to Review Existing Tax Policies and to Discuss Reform Initiatives.

My thanks go out to my colleagues not only on the Committee, but to the Senate Majority Coalition, 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 Officers law, State law, Tax law, and Office of General Services land transfers in Unconsolidated law.

During the 2013 Legislative Session, 557 Senate bills were referred to the Committee for its review. The Committee met on seven occasions, considering 191 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 - 2013 •

ALCOHOLIC BEVERAGE CONTROL LAW

Wine Sales at Farm Stand

Chapter 355

On September 27, 2013, Governor Cuomo signed into law Senator Larkin's bill S. 267 which creates a new license to allow a roadside farm stand to sell New York labeled wine for off-premises consumption. The farm stands will be limited to selling from up to two New York wineries located within 20 miles of the farm stand.

TAX LAW

Military Exemption of Vehicle Tax

Chapter 534

The enactment of S. 4170-A sponsored by Senator DeFrancisco provides a sales tax exemption on a motor vehicle purchased in another state by military service personnel when the vehicle is registered in New York State upon their return as long as sales tax was paid at time of purchase in another state. This bill was signed into law on December 18, 2013.

Estate Tax Interest Charges

Chapter 197

On July 31, 2013, Governor Cuomo signed S. 4310-A into law. Sponsored by Senator Marcellino, this law precludes the Department of Taxation and Finance from charging interest on estate tax due on assets discovered in the possession of the State Comptroller as abandoned property after the estate taxes have been filed. This only applies if the State Comptroller did not pay interest on the property.

It is often difficult for an executor of an estate to discover all the assets of the estate within nine months of death. This is compounded by laws that specify when assets are considered abandoned, often years after the estate taxes have been finalized. This law would relieve heirs from paying interest penalties for taxes they could not of known they owned.

Sales Tax Exemption for Digital Equipment

Chapter 229

Senator DeFrancisco passed S.4696 which clarifies the definition of the term "recorded programs" for the sales tax exemption for machinery or equipment used by a broadcaster in the production of live or recorded programs to include digital equipment. This change is revenue neutral as the current exemption which applies to taped recording equipment would be used for the purchase of digital recording equipment. Senator DeFrancisco's legislation was signed into law by Governor Cuomo on July 31, 2013.

Sales Tax Exemption for Line Protection Programs

Chapter 400

On October 21, 2013, Governor Cuomo signed into law Senator Golden's bill S.4311 that offered a sales tax exemption for line protection programs. This sales tax exemption is offered on service line protection programs offered to residents on their sewer and water lines to cover any breakage or repairs needed for the pipes that connect the house to the main lines at the street.



• NOMINATIONS •

In accordance with Senate Rule VII governing standing committees, the Senate Committee on Investigations and Government Operations is responsible for reviewing all nominations sent by the Governor for the appointment of any officer to boards, commissions and councils involved in matters before the committee.

Such nominations are submitted by the Governor to the Temporary President of the Senate who then refers such nominations simultaneously to the Investigations and Government Operations Committee and the Finance Committee for consideration and recommendation. At the discretion of the Investigations and Government Operations Committee a public hearing may be called on the nomination or, after due consideration, the Committee may vote to refer the nomination to the Senate Finance Committee. Thereafter, the Senate Finance Committee makes its recommendations to the entire Senate.

The Committee considered the nomination of one individual during the 2013 Legislative Session. On June 14, 2013, the Senate Committee on Investigations & Government Operations recommended Roberta Moseley Nero for confirmation as a Member of the Tax Appeals Tribunal.



• HEARINGS •

REBUILDING AFTER SANDY

The Investigations and Government Operations Committee convened on Thursday, January 17, 2013 at the Nassau County Office Building in Mineola, New York to consider possible infrastructure and construction improvements, zoning changes and beach protection when rebuilding in the aftermath of Superstorm Sandy to prevent destruction from the next big storm.

On October 29, 2012, Superstorm Sandy hit Long Island and New York City with winds over 60 mph. The storm blew down trees, power lines and caused significant coastal flooding, resulting in 305,000 housing units destroyed or damaged.

Low lying sewage treatment plants were flooded by the storm surge resulting in hundreds of millions of gallons of raw sewage flowing into New York waters. It is estimated that the State will need to spend \$1.1 billion on repairs. Appropriate planning needs to take place to prevent future damage from flooding and overflows.

Coast municipalities will consider beach reconstruction projects, including sea wall or dune building, or nourishing beaches with additional sand. Some have suggested that these projects should also have serious discussions on limiting development close to the shore.

The Investigations and Government Operations Committee convened to begin the discussion of all the changes our State needs to consider as we rebuild after Superstorm Sandy and prepare for the next storm.

Testifying before the Committee were:

- **Edward Mangano**, County Executive for Nassau County
- **Samuel Chu**, Director of Operations for Suffolk County
- **Todd Stewart**, President of the New York State Builders Association
- **Lewis Dubuque**, Executive Vice President of the New York State Builders Association
- **John Bachenski**, Design Professional/NYC Director for the International Masonry Institute
- **Elizabeth Sheargold**, Associate Director of the Columbia Center for Climate Change Law
- **James Rausse**, AICP, President of the American Planning Association - Metro New York Chapter
- **Michael Levine**, Vice President for Government Affairs, American Planning Association - Metro New York Chapter
- **James Ammerman**, Ph.D., Director of the New York Sea Grant

- **Jay Tanski**, Coastal Process Specialist of the New York Sea Grant
- **Nate Woiwode**, Policy Advisor, Marine and Coastal Team of the The Nature Conservancy on Long Island
- **Douglas Hill**, Consulting Engineer and Adjunct Lecturer at Stony Brook University
- **Jack Schnirman**, City Manager of the City of Long Beach
- **Joseph Madigan**, Assistant Superintendent of Buildings and the Village’s Floodplain Manager/Mitigation Coordinator for the City of Freeport



The damage from Sandy revealed serious flaws in the protection, placement and construction of our infrastructure and buildings. New York State and its municipalities need to discuss where we place our utilities and transportation networks, our construction techniques, and the future evolution of our communities. We must be prepared for larger storms with more catastrophic damage. The following are recommendations from the testimony submitted for the Hearing on Planning and Considerations for Rebuilding after Sandy:

PREPARING FOR LARGE STORMS

- There were suggestions on the planning for storm emergencies to improve government response:
 - Improve and streamline inter-municipal agreements on emergency response for first responders, highway crews and transportation agencies
 - Require generators at gas stations either through grants, low-interest loans, or tax-credits from the State
 - Others suggested the State should stockpile fuel for prolonged shortages
 - Strengthen local Offices of Emergency Operations
 - Develop plans for communicating with residents during emergencies
 - Plan for the use of mobile cell towers or to quickly restore power to permanent towers after the storm

PLANNING

- There was a consensus that:
 - Regional planning with Nassau and Suffolk Counties and New York City is needed
 - Planning should incorporate the expectation of larger storms than Sandy and for an increase in incidents of heat waves
- There was a consensus that localities need to conduct a risk assessment prior to investment in large projects
 - Risk assessments should include system performance, evaluation, and consequences of actions
 - The entire metro region, including New Jersey, should conduct a comprehensive coastal risk analysis
 - Decisions should result in reduced rebuilding costs in the future
- Support was given for agencies and businesses to develop long-term adaptation plans that evaluate the risks posed by rising sea levels to their infrastructure
- It was suggested that the State should identify areas that are “highly vulnerable” to the impacts of rising sea levels, and future planning and permitting should recognize these areas
- There was a consensus that localities need to have conversations with their residents about vulnerable areas regarding rebuilding, relocating, or retreating from the coast
 - There was a suggestion that the State consider a program to buy out people from vulnerable areas with a discussion of the high cost
- It was suggested that all planning include a collaborative approach with affected communities to ensure they are involved in every step of the process
- It was suggested that the region should form an Interagency Performance Evaluation Task Force (IPET) to review our federal, state and local policies that ensure the protection of public safety, health and welfare:
 - Qualifying risks
 - Rethinking the whole system at all levels (local, state, federal)
 - Identifying one person in charge of any regional protection systems
- There was a consensus that Federal Emergency Management Agency (FEMA) should update the flood maps and coastal erosion hazard maps more often to reduce uncertainty for municipalities adopting management policies

- It was suggested that adaption for sea level rise be incorporated into existing planning requirements, such as Waterfront Revitalization Plans, zoning law reforms, coastal permitting, and Environmental Impact Statements (EIS)
- It was suggested that municipalities with similar attributes (barrier island communities) work together to develop a comprehensive rebuilding strategy to pool and consolidate resources

REBUILDING GUIDELINES

- There was a consensus that stronger building codes are needed for rebuilding in vulnerable areas.
 - It was suggested that:
 - Localities incorporate stronger codes fully into zoning regulations, not just as an added chapter
 - Builders consider different building material, such as masonry
 - The State update the building code more often than every 3 years
 - The State model code changes after the southern coastal States, such as Florida
 - Some would like an assessment of how structures fared to see if the new building codes are working
 - The City of Long Beach found that those homes rebuilt to higher standards showed little damage
 - Some would like to see the State code include mold resistance materials
 - It was noted that there is no one in charge of checking levels or incidences of mold contamination
 - It was suggested that the Department of Health or building departments should be given oversight
- Some would like to see additional guidance from the State on local zoning improvements
- It was suggested that any local zoning changes should be done within a comprehensive plan
 - It was noted that the City of Long Beach revised their zoning regulations for elevating buildings, no longer requiring the Zoning Board of Appeals review
- It was noted that municipalities are still waiting for updated guidelines from the Office of Emergency Management & FEMA
 - It was suggested that the Division of Housing and Community Renewal (DHCR) provide a blanket waiver to multi-family buildings which suffered damage by Sandy to speed repairs
 - It was suggested that the State adopt a program similar to Florida's My Safe Home, that provided grants to strengthen homes against hurricanes and certified wind inspectors
- Support was given for all coastal communities to adopt FEMA flood plain regulations, as required for participation in the National Flood Insurance Program (NFIP)
- It was suggested that the State should create model floodplain overlay districts with incentives for implementation, based the overlay districts in NYC for growth and density

NATURAL ENVIRONMENT

- There was conflicting advice on whether the State Environmental Quality Review Act (SEQRA) should include an assessment or adaptation to the threat of rising sea levels
- It was suggested that the State and localities should regularly delineate and update wetland and riparian floodplains maps, and release them promptly
- There was a discussion of shoreline protections
 - It was suggested that the State and Federal governments reinstate the study of shoreline locations threatened by erosion to aid in any decisions
 - It was noted that shoreline hardening increases damage to neighboring shore areas but that natural areas experienced further inland flooding
 - There was a suggestion to increase the use of green & natural infrastructure and the protections and buffer sizes of riparian floodplains
- There was a discussion of barrier islands and the protection of their beaches regarding their importance in protecting the south shore of Long Island
 - There was conflicting advice on the repair of new beach breeches
 - There was a request for the reappropriation of State and federal funds for previously authorized projects
 - There was a suggestion to conduct a study on how sand moves along the barrier island to get a baseline on how nature works
 - It was noted the biggest problem is sand moving along our barrier islands, not over it or eroding away
- There was a suggestion that surge gates be build to protect New York City
 - The high construction costs were discussed, as were the high costs of repairing future storm damage

INFRASTRUCTURE

- There was a discussion of using concrete power poles, and electric lines being buried in areas not vulnerable to flooding, which could be done piecemeal when roads have full depth reconstruction
- There was a consensus that New York City must develop plans to protect transportation tunnels from future flooding
- There was a discussion that many municipalities have aging infrastructure, which increases the costs of adaption
- It was suggested that the State support a tax abatement program for storm damaged structures, concern was raised about the costs
- There was a suggestion that permit requirements to operate power plants, sewage treatment plants, and other publicly regulated and financed infrastructure should include resiliency plans
- It was suggested that the State:
 - Develop model standards for local governments to adopt that will ensure new and replacement infrastructure is sized and designed to mimic natural processes
 - Develop model codes for local zoning that takes rising sea levels projections into consideration

- Create a menu of incentives (e.g. streamlined permits, greater share of state funding for recovery) to encourage adoption of the model standards for codes and infrastructure development

REBUILDING

- There was consensus that the suggestions from previous sea level rise studies should be implemented
- There was a request to remove the local match needed to receive FEMA funds
- There was a suggestion to reduce red tape, speeding up the pass through of FEMA and State funds to get residents back in their homes and businesses reopened

FUTURE OF THE LONG ISLAND POWER AUTHORITY

In Governor Cuomo's 2013 Annual State of the State address, he proposed privatizing the Long Island Power Authority (LIPA). The Investigations and Government Operations Committee held a hearing on the Future of LIPA on Wednesday, February 27, 2013 at the Legislative Office Building in Albany, New York.

The Long Island Power Authority (LIPA) currently provides electricity to more than 1.1 million customers in Nassau, Suffolk and Queens counties. As a non-profit municipal electric provider, LIPA owns the electric transmission and distribution system on Long Island. National Grid USA maintains LIPA's transmission and distribution system under a management services agreement.

LIPA's inability to provide its customers with respectable and responsible service in a timely manner has come under serious review. Furthermore, the utility's ability to continue servicing its customers is in doubt and proposals are being developed for the future of LIPA.

On November 13, 2012, Governor Cuomo established a Moreland Commission to investigate New York's power utilities' preparation and response to major storms that have devastated parts of State over the past two years; mainly Tropical Storm Irene and Superstorm Sandy. On January 7, 2013, The Commission released a preliminary report on Utility Storm Preparation and Response. The Commission considered three options: an investor-owned utility, LIPA assuming authority to manage system and operations, or having an existing public authority assume the responsibility of running the system. The Commission favored privatizing LIPA as the best option. On January 9, 2013, Governor Cuomo concurred with the Commission's assessment, recommending the privatization of LIPA in his Annual State of the State Address.

The Investigations and Government Operations and Corporations, Authorities and Commissions Committees convened to examine what issues should be considered when changing the structure of LIPA and how to handle issues, such as the utility's massive debt.

Testifying before the Committee were:

- **Gil Quiniones**, President and Chief Executive Officer of the New York Power Authority
- **Robert Lurie**, Senior Vice President of Strategic Planning of the New York Power Authority
- **Regina Calcaterra**, Executive Director of The Moreland Commission on Utility Storm Preparation and Response
- **David Daly**, Vice President – LIPA Transition of the Public Service Enterprise Group
- **Neal Lewis**, Board Member of the Long Island Power Authority
- **Shelly Sackstein**, Chairman & CEO of Action Long Island, Chairman of the Suffolk County LIPA Oversight Committee, and Former LIPA Board Trustee,
- **Cynthia Kouril, Esq.**, Former Counsel, Inspector General for New York City Department of Environmental Protection and Former Special Assistant, US Attorney General, Southern District of New York
- **Donald J. Daley Jr.**, Business Manager of the International Brotherhood of Electrical Workers, Local 1049
- **Tom Rumsey**, Vice President of External Affairs of the New York Independent System Operator
- **Rick Gonzales**, Chief Operating Officer of the New York Independent System Operator
- **Charles Bell**, Program Director of Consumer Union
- **Elizabeth Horan**, Volunteer with AARP – New York
- **Bill Ferris**, State Legislative Representative of AARP – New York



The Hearing raised the following concerns:

OVERALL ISSUES

- **STORM RESPONSE**
 - Under the current National Grid contract, LIPA is in charge during a storm and the performance metrics are suspended during a storm
 - These issues are resolved under the new ServCo contract with PSEG
 - PSEG will be in charge of contacts with the public and municipalities, and coordinating response and restoration
 - It was suggested that memorandum of understandings (MOU's) be drawn up with local municipalities on tree clearing during a storm response
 - Concerns were raised that without National Grid's power plant staff, future storm responses will be under staffed by 1,400 workers

- **LIPA DEBT**
 - LIPA Transmission and Distribution upgrade bonds are valued at approximately \$3.5 billion
 - It was suggested that these could be paid off by the sale of LIPA's assets
 - The Shoreham/LILCO debt is valued at approximately \$3.5 billion
 - It was suggested that these could be paid off through a separate charge on rate payers bills
 - As of December, 2011, LIPA's most recent basic financial statements,
 - LIP A's total bond debt totaled \$6.658 billion
 - with interest payments due of the life of the bonds of \$4.319 billion
 - LIPA's combined bond and interest debt is \$11.125 billion
 - An estimated \$4 billion of the total \$7 billion in debt can be retired early over the next few years without penalties
 - It was suggested that LIPA could securitize its existing debt saving millions in interest costs

- **BREAKING PSEG CONTRACT**
 - Concerns were raised about the cost of breaking the new contract with PSEG
 - This issue is resolved as the new PSEG contract does not contain a penalty on LIPA for ending the contract early

- **PROPERTY TAX STABILIZATION**
 - Concerns were discussed that any new entity or LIPA would challenge property tax assessments resulting in
 - a loss of millions of dollars in property taxes collected by municipalities
 - large gaps in municipal budgets

- **ANALYST BIAS**
 - Concerns were raised that consultants hired may have a financial gain from the selection of any particular course of action
 - This issue is mitigated by

- The expertise of the New York Power Authority being added to the Lazard review
- Lazard was not guaranteed any future work
- It was suggested that all contractors be prohibited from gaining from their review of privatization

▪ **GOVERNANCE OF LIPA**

- Concerns were raised about the lack of local representation on the LIPA Board of Trustees
 - It was suggested that both County Executives and the largest towns have Board appointments, and a rotating appointment be created for the smaller towns and villages
- It was suggested that LIPA create an Inspector General Office (IG)
- It was suggested that LIPA create a compliance unit to oversee the PSEG ServCo contract and reimbursements after storm outages
- It was suggested that LIPA needs its executive positions filled by persons with utility experience

▪ **OVERSIGHT OF LIPA**

- It was suggested that LIPA be under the purview of the Public Service Commission (PSC)
 - It was suggested that the PSC could be reorganized with more oversight powers over utilities
- It was suggested that the State have an office to represent residential utility service consumers
- It was suggested that the State increase staffing at the Division of Consumer Protection in the Department of State to protect utility customers



OWNERSHIP MODELS

The following issues were shared at the Hearing regarding possible ownership model of LIPA

▪ SERVCO MODEL WITH LIPA

○ Positives

- Operations Service Agreement
 - Financial incentives for improved customer satisfaction
 - Costs savings and efficiencies flow thru to LIPA customers
- Incorporates current workforce into PSEG Long Island operations
- Improved customer service & customer satisfaction
 - New call center and state-of-the-art customer-facing technologies
 - Enhanced customer and stakeholder communications using multiple channels of communications and all available media technologies
 - Best-in-class customer service Quality Assurance and Quality Control (QA/QC) processes
- Proven storm restoration processes
 - State-of-the-art outage management technology
 - Enhanced storm planning and a management structure that better consolidates and coordinates outage management and storm response
 - New Outage Management system
 - Logistical plans necessary to make the most efficient use of outside work crews, and marshal the equipment and resources necessary for responding to a major storm
 - PSEG will take lead during storms, communicating with the public and municipalities, and updating outage map
- Best industry practices in transmission and distribution (T&D) electric system maintenance and operations
- Data-driven analytical tools, including lean six sigma and a balanced scorecard process, to optimize T&D asset management
 - New Enterprise Resource Planning
- LIPA can
 - get low interest municipal bonding rates
 - receive FEMA storm reimbursements
 - operate without paying
 - income taxes
 - shareholders
 - get certain sales tax exemptions
 - benefit from PSEG management expertise
- The Battle Group estimated 20% lower rates under a ServCo contract than with privatization

- Negatives
 - Could cause communication problems between two entities
 - Concerns were raised that PSEG will not have enough staff to respond to storms
- **LIPA PRIVATIZATION**
 - Positives
 - Potentially millions of dollars in synergy benefits in the purchase of supplies and equipment and no consulting fees
 - It was suggested that the purchase contract require the private owner make an annual payment on the LILCO debt
 - It was suggested that if the LIPA debt was securitized, the saved interest payments could be used to harden the T&D system to increase the book value of LIPA assets, resulting in a higher price for LIPA when sold
 - Negatives
 - Lack of details and dollar value on securitization of LIPA bonds
 - Privatization costs
 - Greater challenges to local property tax assessments
 - Loss of tax-free borrowing
 - Additional costs, including investor equity, taxable debt, and tax on profits of several hundred million dollars
 - Loss of FEMA storm reimbursements



- **FULL PUBLIC OWNERSHIP UNDER LIPA - MUNICIPALIZATION**
 - Positives
 - Public power rates are lower than private companies
 - Profits put back into the system not to stockholders
 - Local control
 - Commitment to conservation, safety and the environment
 - Not-for-profit electricity attracts and maintains significant business and industrial development
 - Public power provides competition in what is a oligopolistic industry, keeping rates low and service better
 - Borrowing rates lower than for private companies
 - Eligible for FEMA reimbursements
 - Negatives
 - Costs of purchasing power plants
 - LIPA lacks in-house experience and expertise to run the system
 - No public confidence in LIPA
 - Limited ability to recruit qualified executives
 - Additional employees on State benefit system



- **FULL PUBLIC OWNERSHIP UNDER NYPA**
 - Positives
 - NYPA successful management team
 - Negatives
 - No experience with Transmission and Distribution systems
 - Diverts attention from NYPA mission

- **LIPA ENTERS BANKRUPTCY**
 - Positives
 - Removes Shoreham/LILCO debt from the backs of current rate payers
 - NYPA Negatives
 - Unintended risks for other authorities with their bond ratings

REVIEW EXISTING TAX POLICY AND DISCUSS REFORM INITIATIVES

The Investigations and Government Operations Committee and the Finance Committee convened five hearings across the State on reforming New York's tax policies to help reduce the burden on taxpayers and create jobs. The Hearings were held in Albany on September 4; Syracuse on September 5; Buffalo on September 12; Mineola on October 3; and Manhattan on October 4.

There were consistent themes that were emphasized by those testifying:

- The cost of doing business or retiring in New York is too high;
- The tax code is too cumbersome;
- Basic compliance and filings are too costly and redundant; and
- The tax code has become an obstacle to growth.

Testifying before the Committees were:

In Albany:

- E.J. McMahon, President of Empire Center for N.Y. Policy
- Joe Henschman, Vice President of Special Projects for Tax Foundation
- Ken Pokalsky, Vice President for Government Affairs for the Business Council of NYS
- Frank Mauro, Executive Director for the Fiscal Policy Institute
- Brian McMahon, Executive Director for NYS Economic Development Council
- Mike Durant, New York State Director for NFIB
- Julie Suarez, Director of Public Policy for New York Farm Bureau
- Josh Reap, Empire Chapter Director of Government Affairs for Associated Builders and Contractors
- Deb Warner, Vice President of Public Policy and Government Relations for Center State CEO
- Brian Sampson, Executive Director for Unshackle Upstate

- Jessica Crawford, President of MedTech
- F.Michael Tucker, President of Center for Economic Growth for the Manufacturers Alliance of NYS

In Syracuse:

- Michael Falcone, Chairman and CEO of Pioneer Companies
- Nathan Andrews, President of Morse Manufacturing
- J. Kemper Matt, President of Dupli Envelopes & Graphics
- Nancy Hourigan, Owner of Hourigan Dairy Farm
- Louis J. Steigerwald III, President of Cathedral Candle Company
- Dan Soules, Partner at Soules & Dunn
- John Currier, President of Currier Plastics
- Anthony Dannible, Managing Partner at Dannible & McKee

In Buffalo:

- Richard E. Updegrove, Majority Leader of Niagara County Legislature
- AJ Wright, Director of Government Relations of Buffalo Niagara Partnership
- Kory Schuler, Director of Government Affairs at Niagara USA Chamber of Commerce
- Samuel C. DiSalvo, Director of Freed Maxick CPAs
- Gregory Sweeney, Executive Director of Economic and Business Development at Praxair, Inc.
- Raymond Reichert, Partner at Jaeckle, Fleischman & Mugel, LLP
- Matthew O'Connor, Regional Vice President of Compliance Technologies, Inc.



In Mineola:

- Matthew Cohen, Vice President of Long Island Association
- Moses Seuram, President of Long Island Board of Realtors, Inc.
- Mitch Pally, Chief Executive Officer of Long Island Builders Institute
- Dr. Lisa Predmore, President of the Syosset Woodbury Chamber of Commerce
- Brian J. Yudewitz, Esq. Vice Chairman of the Board of Directors for the Huntington Township Chamber of Commerce
- Richard McGrath, CPA at Thomson Reuters Tax and Accounting Inc.
- Frank Degen, Past President of National Association of Enrolled Agents
- Damon J. Hemmerdinger, Co-President of ATCO

In Manhattan:

- Diana Furchtgott-Roth, Director of Economics²¹ & Senior Fellow at the Manhattan Institute
- Mario Cilento, President of NYS AFL-CIO
- Michael Simas, Executive Vice President of the Partnership for NYC
- John Horn, CPA at NYC Society of CPAs
- Nancy Lancia, Assistant Vice President of Government Affairs at Securities Industry & Financial Markets Association
- Mike Slattery, Senior Vice President of the Real Estate Board of NY
- Richard Russo, Vice President of the Brooklyn Chamber of Commerce
- Dean Zerbe, National Managing Director of the Alliantgroup

The key initial recommendations and goals addressed in the preliminary report are the following:

- **Cap State Spending – Limit Tax Increases**
 - Formalize and make permanent a two percent cap on State spending growth. Over the past two years, the State has saved \$17 billion by adhering to a self-imposed two percent cap. By making a cap permanent going forward, New York will save an additional \$11 billion over the next four years – providing ample room and flexibility for tax cuts and pro-growth tax reforms to be implemented;
 - Reduce tax rates by establishing a new dedicated Tax Freedom Fund (TFF). The TFF would be tied to the two percent State spending cap, and every dollar of surplus savings at the end of the fiscal year would be targeted directly toward the reduction of taxes; and
 - Enact a two-thirds majority vote requirement for tax increases.
- **Personal Income Tax**
 - Create an optional Simple Income Tax Calculation. Dramatically simplify the tax code by basing income calculations on the Federal Adjusted Gross Income (F-AGI) with only one single adjustment;
 - Make permanent inflation adjustments enacted in 2013 for income tax brackets, the standard deduction, and child credits to help ensure that taxpayers don't see tax increases simply because of inflation and wage growth;

- Eliminate unfair tax treatment by making all retirement income tax-free, thus encouraging seniors to remain in New York. Currently only Federal, state, and local pension income is completely tax-free; and
- Take specific steps to reform and simplify New York's tax code, including the elimination of the Personal Income Tax (PIT) Minimum Tax.



- **Estate Tax**
 - Amend New York's onerous Estate Tax by conforming it with the Federal Job Creation Act and the American Taxpayer Relief Act to protect family farms and small businesses and eliminate the incentive to transfer wealth from New York to other states.

- **Corporate Income Tax**
 - Review New York's current, piecemeal-style approach to tax relief – which involves providing tax credits to specific industries – in favor of a simplified system that produces lower tax structure for all businesses;
 - Reduce Corporate Tax Rates with the goal of elimination by adopting a trigger to reduce corporate tax rates 15 percent across-the-board if new State revenues exceed \$500 million;
 - Combine the Bank Tax and Corporate Franchise Tax;
 - Reduce Corporate Franchise Tax rates with a commensurate reduction in the value of all business credits and tax preferences;
 - Eliminate the Corporate Alternative Minimum Tax (AMT);

- Reduce taxes that hurt job creation and hinder the competitiveness of small businesses and manufacturers, including the complete elimination of the Corporate Tax on manufacturers;
 - Align with Federal tax preferences and definitions to further simplify the tax code;
 - Make the Brownfield Tax Credit permanent in order to encourage new projects and investment in key areas that are badly in need of economic activity; and
 - Create an Angel Tax Credit and make the Film Tax Credit more directly accessible to New York studios.
- **Sales Tax**
 - Review the not-for-profit exemption to ensure accountability and proper use of the exemption.
- **Property Tax**
 - Make the property tax cap permanent; and
 - Provide temporary property tax relief to millions of hardworking families across the State until the full impact of the tax cap is realized.
- **Miscellaneous Taxes**
 - Accelerate the reductions in the 18-A Utility Tax Surcharge so that it is phased-out in two years instead of four and is eliminated in SFY 2016-17;
 - Eliminate the MTA Payroll Mobility Tax on government entities to prevent double taxation;
 - Eliminate the MTA-region car registration and drivers license fee increases that were imposed in 2009; and
 - Remove the obsolete Stock Transfer Tax language from the Tax Law.
- **Streamlining Tax Filings**
 - Review the Administrative Cost of Taxation and tax filings.

• NEW LAWS AND VETOES •

The following legislation dealing with issues under the committees purview was passed by both houses of the legislature in 2013. This list encompasses new laws that amended the Tax, Public Officers, Alcoholic Beverage Control, and Arts and Cultural Affairs law. For a complete listing of all bills considered by the Investigations and Government Operations Committee, please refer to Summary of Committee Activity section of this report.

Alcoholic Beverage Control

- | | |
|--|----------------------------------|
| S. 267
Wine Sale at Farm Stands
Authorizes the sale of wine produced by farm or special wineries or micro micro-breweries at licensed roadside farm markets. | Chapter 355
LARKIN |
| S. 352
Adulteration of Alcoholic Beverages
Clarifies retail license for on-premise consumption shall not intentionally adulterate, or dilute any alcoholic beverage. | Chapter 224
GALLIVAN |
| S. 2133
Food Sold at Beer Stores
Permits Class C beer retailers to sell some food items. | Chapter 2
MARTINS |
| S. 3978
Bar License Notifications of Exotic Dancing
Requires applicants and renewals to indicate the type of establishment to be operated, specifically exotic dancing. | Chapter 188
MAZIARZ |
| S. 4913
Extends Temporary Retail Permits
Extends temporary retail permits for one year. | Chapter 122
MARCELLINO |
| S. 5739-C
Distiller License for Lake George Premise
Allows a distiller's license and sales license to a premise in the Village of Lake George, County of Warren. | Chapter 241
LITTLE |
| S. 5752
Crime Statistic Data Sharing
Facilitates information transfer on arrests and convictions at licensed premises in New York City. | Veto 271
KLEIN |

S. 5832
Brand Labeling
Modernizes the brand or trade name labeling of alcoholic beverages.

Chapter 354
MARCELLINO

Arts and Cultural Affairs Law

S. 4319
Ticket Scalping Extender
Extends the ticket scalping law for one year.

Chapter 28
MARCELLINO

Indian Law

S. 769
Montaukett Indians
Establishes a procedure to evaluate the claim of the Montaukett Indians for acknowledgement as an Indian tribe by the State of New York.

Veto 210
LAVALLE

Public Buildings Law

S. 4309
Emergency Repair Contracts
Allows the issuance of emergency repair contracts.

Chapter 61
MARCELLINO

Public Lands Law

S. 1445-A
Disposal of State Property
Provides for the offer of state-owned real property not needed for state purposes to the municipality or county in which it is located.

Veto 241
FLANAGAN

S. 5314-A
Inventory of Disposed State Lands
Creates inventory of disposed of state lands with reversion clauses.

Veto 205
MARCELLINO

Public Officers Law

- S. 1122** **Chapter 138**
Residency Requirement for Auxiliary Police MAZIARZ
Relates to certain residency requirements for auxiliary police or special deputy sheriff.
- S. 2859** **Chapter 8**
Cornell University Campus Police O'MARA
Allows Cornell University's Ithaca campus to hire campus police officers who live outside Tompkins County.
- S. 3949** **Chapter 255**
Herkimer County Public Health Director SEWARD
Relates to residency requirements for public health director in Herkimer County.
- S. 5617** **Chapter 452**
Utica Firefighter Residency Requirement GRIFFO
Relates to residency requirements for paid firefighters in the city of Utica.

Tax Law

- S. 2907** **Chapter 12**
Poughkeepsie Qualifying Empire Zone Enterprises BALL
Clarifies that the Qualifying Empire Zone Enterprises in Poughkeepsie are only applicable for taxable years 2008 through 2012.
- S. 3668** **Veto 279**
Transfer Station Sales Tax MARTINS
Clarifies Sales Tax law receipts derived from removing waste from certain transfer stations or debris processing facilities.
- S. 4170-A** **Chapter 534**
Military Exemption of Vehicle Tax DEFRANCISCO
Exempts registration of motor vehicles owned by active military from sales tax.
- S. 4310-A** **Chapter 197**
Estate Tax Interest Charges MARCELLINO
Prevents the interest charges on unclaimed funds under the Estate Tax.
- S. 4311** **Chapter 400**
Sales Tax Exemption for Line Protection Programs GOLDEN
Provides for a sales tax exemption for water and sewer service line protection programs.

S. 4379 Volunteer Service Award Exemption Exempts service award programs for volunteer firefighters and ambulance workers from personal income taxes.	Veto 225 BOYLE
S. 4531 Essex County Sales Tax Increases sales tax in Essex County from .75% to 1%.	Chapter 325 LITTLE
S. 4532 Clarifies Mortgage Recording Tax Clarifies that notices filed of the payment of mortgage recording tax on an instrument not entitled to be recorded.	Chapter 435 FLANAGAN
S. 4661 Tompkins County Mortgage Recording Tax Dedicates a portion of Tompkins County mortgage recording tax to Mass Transit.	Chapter 155 OMARA
S. 4696 Sales Tax Exemption for Digital Equipment Extends digital equipment to the current sales tax exemption for “recorded programs.”	Chapter 229 DEFRANCISCO
S. 4753 Pilot Payments Relates to payments in lieu of taxes made by certain entities for property located at 230-240 Wallace Way, Gates, New York.	Chapter 508 ROBACH
S. 4851-A Estate Tax for Surviving Spouses Relates to the estate tax treatment of disposition to surviving spouses who are not U.S. citizens.	Chapter 538 BONACIC
S. 4906 MTA Labor Disputes Extender Extends provisions relating to the resolution of labor disputes with the MTA.	Chapter 72 GOLDEN
S. 4983-A Lewis County Sales Tax Allows Lewis County to increase sales and compensating use taxes by .25%.	Chapter 353 GRIFFO
S. 5022 Middletown Delinquent Tax Exemption Authorizes the City of Middletown to have a third party to collect delinquent tax liens.	Chapter 510 BONACIC
S. 5104 St. Lawrence County Sales Tax Allows St. Lawrence County to increase sales and compensating use taxes by 1%.	Chapter 191 RITCHIE

S. 5219 **Veto 270**
Vending Machine Sales Tax Exemption LIBOUS
Exempts food and beverages sold from vending machines that are priced under \$1.50 from sales tax.

S. 5238 **Veto 256**
Angel Investor Tax Credit GOLDEN
Allows New York City to grant an angel investor tax credit.

S. 5347 **Chapter 235**
Disclosure of Information to New York City GOLDEN
Allows the tax department to disclose information to the New York City Commissioner of Finance to administer New York City tax laws.

S. 5691 **Veto 245**
Empire State Film Production Tax Credit FARLEY
Requires that services eligible for the empire state film production tax credit take place in certain counties.

S. 5797 **Veto 203**
Manhattan Sales Tax Exemption GOLDEN
Allows sales tax exemptions in lower Manhattan.

Tax Extenders

S. 2347 **Chapter 107**
Chenango County Sales and Compensating Use Tax Extender LIBOUS
Extends the authorization of the Chenango County to impose an additional one percent of sales and compensating use taxes until November 30, 2015.

S. 2591 **Chapter 312**
New Rochelle Sales and Compensating Use Tax Extender LATIMER
Extends the authorization of the City of New Rochelle to impose an additional one percent of sales and compensating use taxes until December 31, 2015.

S. 2594 **Chapter 108**
Rye Brook Occupancy Tax Extender LATIMER
Extends the authorization of the Village of Rye Brook to impose an additional occupancy tax until September 1, 2016.

S. 3406 **Chapter 44**
White Plains Sales and Compensating Use Tax Extender LATIMER
Extends the authorization of the City of White Plains to impose an additional one-quarter percent of sales and compensating use taxes until August 31, 2015.

- S. 3665** **Chapter 316**
Tioga County Sales and Compensating Use Tax Extender LIBOUS
Extends the authorization of Tioga County to impose an additional one percent of sales and
compensating use taxes until November 30, 2015.
- S. 3675** **Chapter 322**
Broome County Sales and Compensating Use Tax Extender LIBOUS
Extends the authorization of Broome County to impose an additional one percent of sales and
compensating use taxes November 30, 2015.
- S. 3699** **Chapter 311**
Schuyler County Sales and Compensating Use Tax Extender O'MARA
Extends the authorization of Schuyler County to impose an additional one percent of sales and
compensating use taxes until November 13, 2015.
- S. 4018** **Chapter 317**
Otsego County Sales and Compensating Use Tax Extender SEWARD
Extends the authorization of Otsego County to impose an additional one percent of sales and
compensating use taxes until November 13, 2015.
- S. 4019** **Chapter 319**
Schoharie County Sales and Compensating Use Tax Extender SEWARD
Extends the authorization of Schoharie County to impose an additional one percent of sales and
compensating use taxes until November 13, 2015.
- S. 4020** **Chapter 112**
Schoharie County Mortgage Recording Tax Extender SEWARD
Extends the authorization of Schoharie County to impose an additional mortgage recording tax
until December 1, 2015.
- S. 4116** **Chapter 76**
Yonkers Mortgage Recording Tax Extender STEWART-COUSINS
Extends the authorization of the City of Yonkers to impose an additional mortgage recording tax
until August 31, 2015.
- S. 4123** **Chapter 323**
Tompkins County Sales and Compensating Use Tax Extender O'MARA
Extends the authorization of Tompkins County to impose an additional one percent of sales and
compensating use taxes until November 30, 2015.
- S. 4263** **Chapter 320**
Chemung County Sales and Compensating Use Tax Extender O'MARA
Extends the authorization of Chemung County to impose an additional one percent of sales and
compensating use taxes until November 30, 2015.

- S. 4264** **Chapter 318**
 Steuben County Sales and Compensating Use Tax Extender O'MARA
 Extends the authorization of Steuben County to impose an additional one percent of sales and
 compensating use taxes until November 30, 2013.
- S. 4298** **Chapter 70**
 Yonkers Personal Income Tax Surcharge Extender STEWART-COUSINS
 Extends the authorization of the City of Yonkers to impose a personal income tax surcharge until
 January 1, 2016.
- S. 4330** **Chapter 321**
 Yates County Sales and Compensating Use Tax Extender O'MARA
 Extends the authorization of Yates County to impose an additional one percent of sales and
 compensating use taxes until November 30, 2015.
- S. 4430** **Chapter 230**
 Livingston County Sales and Compensating Use Tax Extender GALLIVAN
 Extends the authorization of Livingston County to impose an additional one percent sales and
 compensating use taxes until November 13, 2015.
- S. 4436** **Chapter 331**
 Genesee County Sales and Compensating Use Tax Extender RANZENHOFER
 Extends the authorization of Genesee County to impose an additional one percent of sales and
 compensating use taxes until November 30, 2015.
- S. 4437** **Chapter 117**
 Genesee County Mortgage Recording Tax Extender RANZENHOFER
 Extends the authorization of Genesee County to impose a mortgage recording tax until
 November 1, 2015.
- S. 4439** **Chapter 313**
 Dutchess County Sales and Compensating Use Tax Extender GIPSON
 Extends the authorization of Dutchess County to impose an additional 3/4% of sales and
 compensating use taxes until November 13, 2015.
- S. 4454** **Chapter 329**
 Alleghany County Sales and Compensating Use Tax Extender YOUNG
 Extends the authorization Alleghany County to impose additional 1 1/2% sales and compensating
 use taxes until November 30, 2015.
- S. 4458** **Chapter 324**
 Erie County Sales and Compensating Use Tax Extender RANZENHOFER
 Extends the authorization of Erie County to impose an additional one percent and three-quarters
 percent sales and compensating use tax until November 13, 2015.

- S. 4462** **Chapter 214**
Clinton County Sales and Compensating Use Tax Extender LITTLE
Extends the authorization of Clinton County to impose an additional one percent sales and
compensating use taxes through November 30, 2015.
- S. 4463** **Chapter 215**
Franklin County Sales and Compensating Use Tax Extender LITTLE
Extends the authorization of Franklin County to impose an additional one percent of sales and
compensating use tax until November 30, 2015.
- S. 4555** **Chapter 326**
Fulton County Sales and Compensating Use Tax Extender FARLEY
Extends the authorization of Fulton County to impose an additional one percent of sales and
compensating use taxes until November 15, 2015.
- S. 4556** **Chapter 114**
Fulton County Mortgage Recording Tax Extender FARLEY
Extends the authorization of Fulton County to impose a mortgage recording tax until November
30, 2015.
- S. 4559** **Chapter 328**
Herkimer County Sales and Compensating Use Tax Extender SEWARD
Extends the authorization of Herkimer County to impose an additional sales and compensating
use taxes until November 30.
- S. 4561** **Chapter 332**
Rensselaer County Sales and Compensating Use Tax Extender MARCHIONE
Extends the authorization of Rensselaer County to impose an additional one percent of sales and
compensating use taxes until November 13, 2015.
- S. 4564** **Chapter 195**
Onondaga County Sales and Compensating Use Tax Extender DEFRANCISCO
Extends the authorization of Onondaga County to impose an additional one percent of sales and
compensating use taxes until November 13, 2015.
- S. 4566** **Chapter 228**
Schenectady County Sales and Compensating Use Tax Extender FARLEY
Extends the authorization of Schenectady County to impose an additional 1/2% of sales and
compensating use taxes until November 30, 2015.
- S. 4608** **Chapter 208**
Cattaraugus County Sales and Compensating Use Tax Extender YOUNG
Extends the authorization of Cattaraugus County to impose an additional one percent of sales and
compensating use taxes until November 13, 2015.

- S. 4620** **Chapter 118**
Columbia County Real Estate Transfer Tax Extender MARCHIONE
Extends the authorization of Columbia County to impose an additional real estate transfer tax
until December 31, 2015.
- S. 4621** **Chapter 212**
Columbia County Sales and Compensating Use Tax Extender MARCHIONE
Extends the authorization of Columbia County to impose an additional one percent of sales and
compensating use taxes until November 13, 2015.
- S. 4635** **Chapter 157**
Rockland County Sales and Compensating Use Tax Extender CARLUCCI
Extends the authorization of Rockland County to impose an additional rate of sales and
compensating use taxes until November 20, 2015.
- S. 4646** **Chapter 209**
Orange County Sales and Compensating Use Tax Extender LARKIN
Extends the authorization of Orange County to impose an additional 3/4% of sales and
compensating use taxes until November 30, 2015.
- S. 4651** **Chapter 158**
Madison County Sales and Compensating Use Tax Extender VALESKY
Extends the authorization of Madison County to impose an additional one percent of sales and
compensating use taxes until November 30, 2015.
- S. 4683** **Chapter 211**
Albany County Sales and Compensating Use Tax Extender BRESLIN
Extends the authorization of Albany County to impose an additional one percent of sales and
compensating use taxes until November 30, 2015.
- S. 4698** **Chapter 218**
Cayuga County Sales and Compensating Use Tax Extender RULES
Extends the authorization of Cayuga County to impose an additional one percent of sales and
compensating use taxes until November 13, 2015.
- S. 4699** **Chapter 310**
Ontario County Sales and Compensating Use Tax Extender RULES
Extends the authorization for Ontario County to impose additional rates of sales and
compensating use taxes until November 13, 2015.
- S. 4700** **Chapter 333**
Wayne County Sales and Compensating Use Tax Extender RULES
Extends the authorization of Wayne County to impose an additional one percent sales and
compensating use taxes until November 13, 2015.

- S. 4701** **Chapter 327**
 Seneca County Sales and Compensating Use Tax Extender RULES
 Extends the authorization of Seneca County to impose an additional one percent sales and
 compensating use tax until November 30, 2015.
- S. 4702** **Chapter 210**
 Monroe County Sales and Compensating Use Tax Extender RULES
 Extends the authorization of Monroe County to impose an additional one percent of sales and
 compensating use taxes until November 13, 2015.
- S. 4703** **Chapter 330**
 Orleans County Sales and Compensating Use Tax Extender RULES
 Extends the authorization of Orleans County to impose an additional one percent of sales and
 compensating use taxes until November 13, 2015.
- S. 4704** **Chapter 219**
 Niagara County Sales and Compensating Use Tax Extender RULES
 Extends the authority of Niagara County to impose an additional one percent rate of sales and
 compensating use taxes until November 30, 2015.
- S. 4823** **Chapter 314**
 Delaware County Sales and Compensating Use Tax Extender BONACIC
 Extends the authorization of Delaware County to impose an additional one percent of sales and
 compensating use taxes until November 13, 2015.
- S. 4837** **Chapter 222**
 Wyoming County Sales and Compensating Use Tax Extender GALLIVAN
 Extends the authorization of Wyoming County to impose an additional one percent sales and
 compensating use tax until November 13, 2015.
- S. 4849** **Chapter 223**
 Chautauqua County Sales and Compensating Use Tax Extender YOUNG
 Extends the authorization of Chautauqua County to impose an additional 1/2% sales and use
 taxes until November 30, 2015.
- S. 4882** **Chapter 217**
 Hamilton County Sales and Compensating Use Tax Extender FARLEY
 Extends the authority of Hamilton County to impose an additional one percent of sales and
 compensating use taxes until November 13, 2015.
- S. 4918** **Chapter 226**
 Cortland County Sales and Compensating Use Tax Extender SEWARD
 Extends the authorization for Cortland County to impose an additional one percent of sales and
 compensating use taxes until November 13, 2015.

- S. 4982** **Chapter 124**
 Oneida County Sales and Compensating Use Tax Extender GRIFFO
 Extends the authorization for Oneida County to impose an additional one percent of sales and
 compensating use taxes until November 13, 2015.
- S. 5003** **Chapter 225**
 Suffolk County Sales and Compensating Use Tax Extender RULES
 Extends the authorization of Suffolk County to impose an additional one percent of sales and
 compensating use taxes until November 30, 2015.
- S. 5021** **Chapter 315**
 Greene County Sales and Compensating Use Tax Extender TKACZYK
 Extends the authorization of Greene County to impose an additional one percent of sales and
 compensating use taxes until November 13, 2015.
- S. 5047** **Chapter 130**
 Cortland County Mortgage Recording Tax SEWARD
 Extends the authorization of Cortland County to impose an additional mortgage recording tax
 until December 1, 2015.
- S. 5061** **Chapter 126**
 Jefferson County Sales and Compensating Use Tax Extender RITCHIE
 Extends the authorization of Jefferson County to impose additional 3/4% of sales and
 compensating use taxes until November 30, 2015.
- S. 5062** **Chapter 220**
 Oswego County Sales and Compensating Use Tax Extender RITCHIE
 Extends the authorization of Oswego County to impose an additional one percent of sales and
 compensating use taxes until November 13, 2015.
- S. 5063** **Chapter 216**
 Oswego County Sales and Compensating Use Tax Extender RITCHIE
 Extends the authorization of the City of Oswego to impose an additional one percent of sales and
 compensating use taxes until November 13, 2015.
- S. 5088** **Chapter 128**
 Chautauqua County Hotel and Motel Tax Extender YOUNG
 Extends the authorization of Chautauqua County to impose a 5% hotel and motel tax and provide
 2/5 of the revenue to pay for lake water quality until November 30, 2015.
- S. 5146** **Chapter 136**
 Nassau County Sales and Compensating Use Tax Extender RULES
 Extends the authorization of Nassau County to impose additional sales and compensating use
 taxes until November 13, 2015.

- S. 5147** **Chapter 137**
 Nassau County Hotel and Motel Tax Extender RULES
 Extends the authorization of the Nassau County to impose hotel and motel taxes until December 31, 2015.
- S. 5151** **Chapter 233**
 Putnam County Sales and Compensating Use Tax Extender RULES
 Extends the authorization of Putnam County to impose an additional one percent of sales and compensating use taxes until November 30, 2015.
- S. 5204** **Chapter 231**
 Sullivan County Sales and Compensating Use Tax Extender BONACIC
 Extends the authorization of Sullivan County to impose an additional 1/2% sales and compensating use taxes until November 30, 2015.
- S. 5214** **Chapter 129**
 Westchester County Spending Limitation Act RULES
 Extends the authorization of Westchester County to the use of sales and compensating use tax revenue under the Spending Limitations Act until May 31, 2015.
- S. 5492** **Chapter 132**
 Montgomery County Sales and Compensating Use Tax Extender TKACZYK
 Extends the authorization of Montgomery County to impose an additional one percent of sales and compensating use taxes until November 30, 2015.

● SUMMARY OF COMMITTEE ACTIVITY ●

S. 267 LARKIN	Amends the Alcoholic Beverage Control law to authorize the sale of wine produced by farm or special wineries or micro-breweries at licensed roadside farm markets.	9/27/13 Chapter 355
S. 273-A LARKIN	Amends the Tax law to exempt aircraft purchased in the State from sales tax.	6/20/13 Passed Senate
S. 352 GALLIVAN	Amends the Alcoholic Beverage Control Law to clarify retail licensee for on-premise consumption shall not intentionally adulterate, or dilute any alcoholic beverage.	7/31/13 Chapter 224
S. 769 LAVALLE	Amends the Indian law to establish a procedure to evaluate the claim of the Montaukett Indians for acknowledgment as an Indian tribe by the State of New York.	9/27/13 Veto 210
S. 770-B FUSCHILLO	Amends the Tax law allowing a pretax deduction of commuting expenses.	6/13/13 Passed Senate
S. 782-A LAVALLE	Amends the Tax law to provide an exemption from the payment of motor fuels tax and the sales tax on motor fuels used in the operation of commercial fishing vessels and repeals current payment and reimbursement.	5/24/13 Committed to Finance
S. 787-A DIAZ	Amends the Public Officers law to require elected officials to post on their websites links to Board of Elections contribution data.	4/16/13 Committed To Codes
S. 1003 LITTLE	Amends the Tax law to establish a tax check off for the State Parks Fund.	4/16/13 Reported to Finance
S. 1082 MAZIARZ	Amends the Tax law to provide a tax credit to farmers who purchase biodiesel fuel for the operation of their farm equipment.	4/30/13 Reported to Finance
S. 1122 MAZIARZ	Amends the Public Officers law, relating to certain residency requirements for auxiliary police or special deputy sheriff.	7/12/13 Chapter 138

S. 1350 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.	4/30/13 Reported to Finance
S. 1432 RANZENHOFER	Amends the Tax law to exempt farrier supplies and services from sales tax.	5/21/13 Reported to Finance
S. 1433 RANZENHOFER	Amends the Tax law to exempt commercial horse boarding services from sales tax.	5/30/13 Reported to Finance
S. 1445-A FLANAGAN	Amends the Public Lands law to provide for the offer of state-owned real property not needed for state purposes to the municipality or county in which it is located.	11/13/13 Veto 241
S. 1592 GRISANTI	Amends the Executive law to prevent housing discrimination against victims of domestic violence.	5/21/13 Reported to Finance
S. 1671-A GRISANTI	Amends the Tax law to provides an Asbestos Remediation Tax Credit.	6/13/13 Passed Senate
S. 1694 RANZENHOFER	Amends the Tax law to create a small business electric energy tax credit.	5/21/13 Reported To Finance
S. 1720 GRISANTI	Amends the Tax law in relation to the public safety communications surcharge.	5/20/13 Passed Senate
S. 1766-A LAVALLE	Amends the Tax law to provide motor fuel tax exemption for sales of diesel motor fuel used in vessels used directly in a business providing sport fishing opportunities.	5/3/13 Committed to Finance
S. 1853-A LAVALLE	Amends the Public Officers law regarding the definition of public body pursuant to the open meetings law.	6/21/13 Committed to Rules
S. 1861 RANZENHOFER	Amends the Tax law establishing a hire-now tax credit.	5/21/13 Reported to Finance

S. 1958-C GOLDEN	Amends the Tax law to increase the presumed “cost of the agent” relating to cigarette marketing standards.	6/21/13 Passed Senate
S. 2004-A CARLUCCI	Amends the Tax and State Finance laws to create an income tax check off for ALS (Amyotrophic Lateral Sclerosis) Research and Education.	5/22/13 Committed to Finance
S. 2021 LAVALLE	Amends the Tax law to provide an exemption from the sales tax for equipment purchased by companies located in academic incubator facilities.	6/12/13 Passed Senate
S. 2090 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.	6/17/13 Passed Senate
S. 2117-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.	6/6/13 Committed to Finance
S. 2133 MARTINS	Amends the Alcoholic Beverage Control law to clarify that only Class C licensed beer wholesalers can sell certain food items at retail.	1/25/13 Chapter 2
S. 2227 GRISANTI	Amends the Alcoholic Beverage Control law to authorize the retail sale of alcoholic beverages at 11 A.M. on Sundays.	6/21/13 Committed to Rules
S. 2321-A KLEIN	Amends the Alcoholic Beverage Control law to clarify that the state policy with regard to the Alcoholic Beverage Control law Shall include promotion of economic development in the beer, wine and liquor industries.	6/10/13 Passed Senate
S. 2347 LIBOUS	Chenango County Sales and Compensating Use Tax Extender.	7/12/13 Chapter 107
S. 2356 LAVALLE	Amends the Alcoholic Beverage Control law to provide villages the local option to prohibit the sale of alcoholic beverages.	6/21/13 Committed to Rules
S. 2457 LANZA	Amends the Tax and State Finance laws to create a tax check off for autism awareness and research.	4/16/13 Reported to Finance

S. 2483 LANZA	Amends the Public Officers law to make agency payroll records available.	6/21/13 Committed to Rules
S. 2553 MARCELLINO	Amends the Tax law exempting energy star products from sales taxes and granting tax credit.	5/7/13 Reported to Finance
S. 2584 BALL	Amends the Alcoholic Beverage Control law relating to temporary retail permits.	5/22/13 Passed Senate
S. 2591 LATIMER	City of New Rochelle Sales and Compensating Use Tax Extender.	8/19/13 Chapter 312
S. 2594 LATIMER	Village of Rye Brook Occupancy Tax Extender.	7/12/13 Chapter 108
S. 2648 BALL	Amends the Tax law to limit the imposition of Metropolitan Commuter Transportation tax on self-employment earnings to annual earnings over \$250,000.	6/17/13 Passed Senate
S. 2710 YOUNG	Amends the Tax law to require the use of regional external indices when determining sales tax due.	6/12/13 Passed Senate
S. 2739 RANZENHOFER	Amends the Tax law to establish a credit against income tax for the rehabilitation of distressed residential properties.	5/21/13 Reported to Finance
S. 2762 RANZENHOFER	Amends the Tax law to establish a credit against income tax for the rehabilitation of distressed commercial properties.	5/21/13 Reported to Finance
S. 2859 O'MARA	Amends the Public Officers law to allow Cornell University's Ithaca campus to hire campus police officers who live outside Tompkins County.	3/15/13 Chapter 8
S. 2907 BALL	Clarifies that the Qualifying Empire Zone Enterprises in Poughkeepsie are only applicable for taxable years 2008 through 2012.	3/15/13 Chapter 12

S. 3008 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.	6/21/13 Committed to Rules
S. 3035 DEFRANCISCO	Amends the Tax law to raise the threshold for estate tax under applicable internal revenue code provisions.	6/20/13 Passed Senate
S. 3046-B MARCELLINO	Amends the Legislative law, requiring that committee and floor votes are made available online and that session and committee meetings be webcast.	3/25/13 Passed Senate
S. 3047 MARCELLINO	Amends the Tax law, to require the timely payment of tax refunds.	3/13/13 Passed Senate
S. 3051 SEWARD	Amends the State law to designate the quartz variety Herkimer Diamond as the official state mineral.	5/20/13 Passed Senate
S. 3077 HOYLMAN	Amends the Alcoholic Beverage Control law requiring the State Liquor Authority making available on line information on any conditions it imposes on a licensed premise.	6/21/13 Committed to Rules
S. 3288 SEWARD	Amends the Tax law exempting fuel used by ambulance services from certain taxes.	5/21/13 Reported to Finance
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S. 5268	Passed Senate	Exempts certain wineries from the requirement to files annual information returns	52
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