INVESTIGATIONS AND GOVERNMENT OPERATIONS

2017 COMMITTEE REPORT

COMMITTEE

Senator Terrence Murphy, Chairman
January 2018

Senator John J. Flanagan
Majority Leader
State Capitol Building, Room 330
Albany, NY 12247

Dear Majority Leader Flanagan:

As Chairman of the New York State Senate Standing Committee on Investigations and Government Operations and pursuant to Rule VIII, Section 5(d), I am pleased to present the Committee’s 2017 Annual Report. The following report details the activities of the Committee, which reported 194 pieces of legislation. I am confident that the legislative proposals taken up by the Committee will help to improve the lives of all New York residents.

In addition to the consideration of various legislative proposals, the committee held and participated in two public hearings. In March 2017, in conjunction with the Senate Standing Committee on Energy and Telecommunications, the Committee heard the concerns and implications of the closure of the Indian Point Nuclear Power Plant. In October 2017, in conjunction with the Senate Standing Committee on Veterans, Homeland Security and Military Affairs, the Committee investigated the Equifax data breach and ways the State can strengthen its cyber-security measures.

I want to sincerely thank each member of the Committee for their astute insight and collaboration, especially Ranking Member, Senator Brad Hoylman. I am honored to work with my colleagues on both sides of the aisle to implement constructive policies for New York State.

Thank you for the opportunity to serve as Chairman of the Senate Standing Committee on Investigations and Government Operations. I look forward to continuing my role in this capacity to best serve the people of the State of New York.

Best in Health,

Dr. Terrence P. Murphy
Member of the Senate
NEW YORK STATE SENATE
Investigations & Government Operations Committee

2017 ANNUAL REPORT

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40th Senate District

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Senator Martin J. Golden
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Senator Thomas F. O’Mara
Senator Elaine Phillips
Senator Daniel L. Squadron

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Committee Director

Meghan Dobroski
Committee Clerk
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NEW YORK STATE SENATE
Investigations & Government Operations Committee

COMMITTEE JURISDICTION

The New York State Senate Standing Committee on Investigations and Government Operations acts as the principal oversight committee in the New York State Senate focusing on state actions and policies. Pursuant to Section §62-a of the Legislative Law and Senate Rule VIII, the committee has authority to conduct investigations of State entities, examine “any matter,” and compel testimony by subpoena as well as the production of any “book[s] or paper[s]” relative its inquiry.

The Committee 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. The Committee’s purview covers sections of the Alcohol Beverage Control law, Arts and Cultural Affairs 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.

COMMITTEE NOMINATIONS

In accordance with Senate Rule VIII 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 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. On June 20, 2017, the Senate Committee on Investigations and Government Operations considered the nomination of Anthony Giardina for Commissioner of the Tax Appeals Tribunal, and unanimously recommended to confirm his nomination.

SUMMARY OF COMMITTEE ACTION

The New York State Senate Standing Committee on Investigations and Government Operations passed numerous good government, ethics and procurement reform measures, while
delving deep into affecting taxpayers like local tax payments on state land, the late mailing of STAR rebate checks and wasteful spending by state agencies on television ads. The Committee unveiled a whistleblower website for members of the public to report fraud, waste and abuse by state government agencies and public authorities, and to find and eradicate examples of wasteful spending by State government. The Committee also launched an inquiry into staffing levels at the New York State Police in the wake of the state troopers being deployed to the New York City area.1

Additionally, the New York State Senate Standing Committee on Investigations and Government Operations conducted three public hearings, and oversaw the reporting of 194 bills during operation the 2017 committee. Of those bills reported the Senate passed 149, eleven of which were chaptered into law, two were vetoed by the governor, and four were reported to calendar but did not pass the Senate.

**CLOSURE OF INDIAN POINT**

The New York State Senate Standing Committee on Investigations and Government Operations conducted two hearings on the implications of the decision, including the loss of locally produced power, the effects on grid reliability, the need for replacement transmission infrastructure and replacement generation, the loss of local jobs, and the loss of tax revenue to the affected municipal governments.2

By addressing the lack of transparency and planning in the decision-making process to close the plant, the Committee’s inquiry led to the successful creation of the Indian Point Task Force in the adopted 2017-18 Executive Budget.3 The Committee also determined the loss of power (200 mW), jobs (1,200) and the loss of $33 million each year in revenue to the following: Hendrick Hudson School District ($23 million); Village of Buchanan ($4 million); Town of Cortlandt ($1 million); and Westchester County ($4 million) would need to be addressed in the upcoming legislative session.4

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EQUIFAX SCANDAL

On September 7, 2017, Equifax, one of the nation's three major credit-reporting agencies, announced that hackers had breached their security systems. The personal information of 145.5 million Americans was exposed, including credit card numbers for 209,000 people. It was the equivalent of giving criminals carte blanche to make purchases in consumers' names, open credit cards, take out loans - and even drain their bank accounts.

Equifax may have left stunned consumers cutting up their credit cards, but the New York State Senate Standing Committee on Government Operations and Investigations responded to debacle by launching an inquiry to examine the state of cyber-security in New York and suggest steps the State can take to better protect its citizens.

More than a half dozen experts attended the hearing, which included discussions and oral testimony on topics such as the danger facing New York State and its commercial enterprises from cyber-attack; information on current best practices to prevent, respond or recover from a cyber-attack, and solutions that the State, local governments and businesses can use to meet the challenge of providing effective cyber-security.7

HUDSON RIVER ANCHORAGES PROPOSAL

In response to an Advanced Notice of Proposed Rulemaking by the United States Coast Guard in relation to establishing ten new anchorage grounds at various locations along the Hudson River, the New York State Senate Standing Committee on Investigations and Government Operations, along with students from Pace University's Environmental Law Policy Clinic, discovered the Coast Guard violated its own administrative procedure by failing to

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conduct a focused Waterways Analysis and Management System (WAMS) and a Ports and Waterways Safety Assessment (PAWSA) and notify the affected stakeholders. The Committee also uncovered the fact that the United States Coast Guard is required to receive a recommendation from the United States Army Corps of Engineers recommending the establishment of such anchorages prior to issuing an advance notice of proposed rulemaking, which was not done, according to the State Attorney General.

Following a public hearing, the Committee determined that the Coast Guard also failed to observe consultation and consistency review requirements for various state and federal legal designations in and along the river, including the EPA's National Priorities List; various federal and state Essential Fish Habitat and Significant Coastal Fish & Wildlife Habitats; the federal-state Hudson River National Estuarine Research Reserve; the state's Coastal Zone Management Program and Local Waterfront Revitalization Programs; the federal-state Hudson River Valley National Heritage Area program; the Hudson River National Historic Landmark District; and the federal National Heritage River program.

Soon after the release of such information, the Coast Guard withdrew its proposed rule and subsequently launched a PAWSA for the Hudson River.

REBATE CHECK DELAY

The State has struggled to mail both STAR Tax Credit and Real Property Tax Freeze checks to qualified homeowners in a timely fashion, which has caused tax implications for New York State residents. New York State Senate Standing Committee on Investigations and Government Operations launched an investigation into the State’s failure to mail property tax rebate checks by the statutory deadline. The Committee, acting through the Chairman, launched an inquiry with the Department of Taxation and Finance to ascertain when it expected all checks for the Property Tax Freeze Credit program, the Property Tax Relief Credit program, and the School Tax Relief Credit Program, to be fully processed.

The Committee discovered that the Department of Taxation and finance opted to combine the 2016 freeze credit and 2016 relief credit programs, and issued over 2.1 million combined checks to eligible taxpayers. These programs did not require taxpayer applications. Instead, the

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9 Ibid.
Department verified taxpayer income eligibility for these programs using Department records, including social security numbers and other information collected through the Basic STAR registration program and the Enhanced STAR Income Verification Program. The Department also reviewed multiple years of local government data, including assessment rolls and tax bills, from approximately 4,700 taxing jurisdictions in order to verify jurisdiction and taxpayer eligibility and compute the individualized benefit amounts due to each taxpayer.

The Department reported receiving 213,000 registrations, a number which they claim contained numerous erroneous, duplicate and/or premature filings.14 As of March 2017, the Department had issued approximately 108,000 STAR credit checks, and continued to do so as necessary data was received and verified. Unfortunately, it was discovered by the Committee that there is no specific timeline for processing these three credits.15 However, sufficient funds were available to pay all anticipated advanced credits.

The Department of Taxation and Finance attempted to address homeowners’ concerns by setting up a hotline, but the number was not toll free and callers found themselves frustrated by long waiting periods. Some taxpayers waited more than a year to receive their credit, the investigation learned. The Committee requested that the Department initiate a comprehensive review to provide the necessary resources and support mechanisms to ensure major issues with the program are solved and do not reoccur.16

The Committee also recommended more frequent communication between local assessors and the NYS Department of Taxation and Finance to ensure that taxpayers register correctly, resolve program issues, and receive their payments on a timely basis. In response, the Department announced that it has improved its system, and has begun working more closely with local assessors.17 They also stated they were confident all the checks would be sent out on time. The Department improved its online reporting system and has a new online tool to tell residents when the STAR checks are expected to be issued in an area.18

START-UP NEW YORK TELEVISION ADVERTISEMENTS

As several audits by the State Comptroller have shown, the 2011 state advertising contract for the "New York Open for Business Marketing Initiative" is not producing quantifiable results. The New York State Senate Standing Committee on Investigations and Government Operations recommended to Empire State Development they enact the corrective

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14 Ibid.
15 Ibid.
action plan proposed by the Comptroller and terminate the contract for the initiative if those conditions are not met.19

The Committee discovered that the 2011 "New York Open for Business Marketing Initiative" contract with marketing firm BBDO initially paid for various Empire State Development (ESD) advertising campaigns including Taste-NY, Masterbrand and Hurricane Sandy relief efforts.20 In 2013, its scope was expanded to include commercials for the Start-Up New York program of tax free zones located on or near college campuses. A report released by ESD said that Start-Up NY created 332 jobs and $11 million in investment - with 4,100 pledged in the next five years - at a cost of around $1.2 million in tax incentives.

However, the state spent $251 million on the marketing contract with BBDO, a large portion of which went to advertising Start-Up NY. In October 2015, the state inked another $150 million marketing deal with ad firm Campbell Ewald to continue the Open for Business Marketing Initiative.21

The Committee suggested to ESD that controls should be put in place to claw back tax incentives from companies that do not meet job creation agreements under this program. Several other recommendations were made echoing the Comptroller’s proposals. The Committee recommended that ESD develop strategic plans that include performance measures for monitoring the extent to which marketing efforts have a positive impact on desired outcomes, such as ESD's stated goal of improving the perceptions of New York as a good place to visit and for business development. The Committee also recommended that ESD set specific targets, goals, and benchmarks for evaluating performance outcomes and use these measures to monitor program performance, as swell as establish a regular schedule of program evaluations to measure the outcomes associated with marketing efforts and use this information to periodically adjust program goals, strategies, and resource allocations.

**TAXATION OF STATE-OWNED LAND**

The New York State Senate Standing Committee on Investigations and Government Operations sought answers from the State Office of Real Property Services with regard to what appeared to be a discriminatory policy regarding State-owned land. Although more than three million acres of such lands are taxable, none of the State land in Westchester County is now taxed by a municipality.22

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An egregious example is the Donald J. Trump State Park Indian Hill Section, split between Westchester and Putnam Counties, which is fully taxable in Putnam Valley, and yet tax exempt in Yorktown. The State’s ownership hurts the local tax base and drains services, and yet the benefits of the property are primarily enjoyed by people who live elsewhere.23

The Committee requested specific information regarding the tax inconsistencies including whether any comprehensive statewide policy had been studied since the introduction of the current policy in 1996; an explanation of the different type of compensation mechanisms used by New York State to reimburse municipalities who are paying taxes on state owned land; a breakdown of municipalities that receive compensation, including the mechanism of calculation, the type of property and amount paid; and whether ORPS has a plan to implement a standardized policy for taxing state owned land.

The Department of Taxation & Finance’s own website states, “at present, New York has a variety of compensation arrangements that have developed in a piecemeal manner over the past century,” which does not inspire confidence. 24

The Committee requested, and was able to receive a response from ORPS, that they would undertake a comprehensive review with respect to this issue. The Committee also put forth legislation to study policies which can be implemented that provide equity to all municipalities grappling with State-owned property.

**TICKET FAIRNESS**

With its jurisdiction over certain sections of the Arts & Cultural Affairs Law, the New York State Senate Standing Committee on Investigations and Government Operations once again extended the 2007 sweeping legal change that decriminalized all resale of tickets for profit, or “scalping,” and adopted an approach that sought to treat ticketing as a regulated industry.

New York State law now prohibits engaging “in the business of reselling any tickets to a place of entertainment” within New York State without first procuring a license. Those who resell, offer to resell, or purchase with the intent to resell five or more tickets without a license are guilty of a misdemeanor and subject to penalties. Additionally, the law requires that brokers

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post a $25,000 bond with their license application to ensure compliance with the law’s provisions and cover damages to their customers from any misconduct.\textsuperscript{25}

The law also makes it illegal to use Bots to bypass security measures on the websites of ticket vendors, such as Ticketmaster, or to maintain any interest in or control of such Bots. Anyone who violates these provisions is subject to penalties and the forfeiture of profits.\textsuperscript{26}

\textbf{WASTEFUL SPENDING}

Through the launch of it’s new “Wasteland” website, the New York State Senate Standing Committee on Investigations and Government Operations identified several examples of wasteful spending by State Government. The $153 billion 2017 state budget, which was passed late, included $15 million for the construction of an aerial gondola at the New York State Fairgrounds.\textsuperscript{27} The task force charged with modernizing and improving the State fair never recommended a gondola, yet it somehow was included in the list of state fair projects in the 2017 budget. State agencies have withheld records and delayed FOIL requests that could shed some light on the origin of the $15 million gondola, and how much the annual operating cost would be for taxpayers, should the project ever be completed.\textsuperscript{28}

The Committee also discovered New York State spent $8.1 million on "I Love NY" highway signs which the federal government says are illegal.\textsuperscript{29} These signs actually cost $6.3 million more than the original $1.76 million estimate by the Department of Transportation, a 358 percent cost overrun. The Department of Transportation paid $5.4 million for 374 signs, while the Thruway Authority spent $2.7 million for another 140. Public outcry over both these measures led to them being addressed by agency heads in state government.\textsuperscript{30}

Summary of Legislative Action
Senate Standing Committee on Investigations & Government Operations
CHAPTERED SENATE INVESTIGATIONS AND GOVERNMENT OPERATIONS COMMITTEE BILLS

S886 CARLUCCI – Relates to filing of oaths of elected school board members of the East Ramapo central school district.
Chapter 5 of the Laws of 2017 on 02/01/17

S1757 STEWART-COUSINS – Extends the expiration date of the personal income tax surcharge imposed in the city of Yonkers.
Substituted by A6387 (Pretlow)
Chapter 83 of the Laws of 2017 on 06/30/17

S2392A GALLIVAN – Relates to freedom of information requests and attorney’s fees
Substituted by A2750A (Paulin)
Chapter 453 of the Laws of 2017 on 12/13/17

S2899 RITCHIE – Relates to property tax credits for farmers; adds property owned in trust to which a taxpayer is a beneficiary to qualified agricultural property
Chapter 485 of the Laws of 2017 on 12/18/17

S2961 LATIMER – Authorizes the city of White Plains to impose an additional one-quarter of one percent sales and compensating use tax.
Substituted by A2930 (Buchwald)
Chapter 28 of the Laws of 2017 on 05/22/17

S3023A RITCHIE – Relates to the love your library fund.
Substituted by A1094A (Galef)
Chapter 174 of the Laws of 2017 on 08/21/17

S4087 AKSHAR – Relates to the residency of correction officers employed by the county of Chenango
Chapter 130 of the Laws of 2017 on 07/25/17

S4491 FELDER – Grants a personal income tax deduction for the amount of any student loan that is discharged as a result of the death or permanent and total disability of the borrower
Chapter 456 of the Laws of 2017 on 12/13/17

S5490 STEWART-COUSINS – Extends the expiration of chapter 272 of the laws of 1991 relating to taxation and spending in Westchester county
Chapter 81 of the Laws of 2017 on 06/29/17
S5540  **LANZA** – Directs the commissioner of general services to place a POW/MIA chair and plaque in the capitol to honor United States prisoners of war and those still missing in action.
*Chapter 407 of the Laws of 2017 on 11/11/17*

S5570  **YOUNG** – Directs the office of general services to install and maintain a commemorative plaque in the Capitol honoring Samuel J. Abbott
*Chapter 104 of the Laws of 2017 on 07/25/17*

S5676A **MURPHY** – Relates to the residency requirement for the assistant court clerk for the town of Somers in the county of Westchester
Substituted by A7362A (Byrne)
*Chapter 118 of the Laws of 2017 on 07/25/17*

S5739  **YOUNG** – Extends the real estate transfer tax rate reduction for conveyances of real property to existing real estate investment funds
Substituted by A7523 (Farrell)
*Chapter 272 of the Laws of 2017 on 09/01/17*

S6004  **MURPHY** – Extends certain provisions of law relating to the resale of tickets to places of entertainment through June 30, 2018
Substituted by A7701 (Williams)
*Chapter 68 of the Laws of 2017 on 06/29/17*

S6070  **AMEDORE** – Relates to the transfer and conveyance of certain unappropriated state land to the county of Greene, in relation to using the land for a 911 emergency call center
*Chapter 321 of the Laws of 2017 on 09/13/17*

S6120  **MURPHY** – Authorizes the electronic filing of applications for a brand or trade name label for an alcoholic beverage
Substituted by A8242 (Barrett)
*Chapter 369 of the Laws of 2017 on 10/23/17*

S6129  **BONACIC** – Extends provisions of law relating to authorizing Middletown to sell delinquent liens to private parties
*Chapter 391 of the Laws of 2017 on 10/23/17*

S6411  **MARCHIONE** – Relates to approving a certain agreement for a payment in lieu of taxes
Substituted by A8042 (McDonald)
*Chapter 211 of the Laws of 2017 on 08/21/17*

S6429  **CARLUCCI** – Relates to the allocation of mortgage recording tax in the town of Ossining, county of Westchester
*Chapter 443 of the Laws of 2017*
S6546A  MURPHY – Relates to the residency requirements of the town building inspector and deputy town building inspector of the town of North Salem, Westchester county  Chapter 159 of the Laws of 2017 on 07/25/17

**VETOED INVESTIGATIONS AND GOVERNMENT OPERATIONS COMMITTEE BILLS**

S4999D  ALCANTARA – Provides a television writers’ and directors’ fees in salaries credit  Vetoed on 12/18/17

S5742  DEFRANCISCO – Relates to representatives holding power of attorney  Vetoed on 12/18/17

**PASSED SENATE INVESTIGATIONS AND GOVERNMENT OPERATIONS COMMITTEE BILLS**

S92A  HOYLMAN – Eliminates the one-year time requirement for aggregation payments  Passed Senate on 06/19/17

S138  LITTLE – Establishes a forestry stewardship and habitat conservation credit for personal income and business franchise taxes  Passed Senate on 06/20/17

S203A  MARCHIONE – Prohibits the New York state department of taxation and finance from charging a fee for applications for a certificate of registration pursuant to a re-registration program; repealer  Passed Senate on 06/15/17

S305  MURPHY – Authorizes the county of Putnam to grant exemption from county sales and use taxes during the period August 14-23, 2017 for certain clothing and footwear  Passed Senate on 06/07/17

S317  PERALTA – Increases to $10,000 the contribution that a resident taxpayer may make to family tuition accounts for each child during a taxable year  Passed Senate on 06/19/17
S391A  CARLUCCI – Relates to the residency requirements of certain public officers of political subdivisions or municipal corporations of the state
Passed Senate on 06/13/17

S414  FELDER – Increases the tax exemption for pensions and annuities for persons age fifty-nine and one-half or greater
Passed Senate on 06/15/17

S479  PERALTA – Provides that a portion of the local hotel occupancy tax in a city having a population of one million or more shall be dedicated to promoting tourism within each individual borough of such city
Passed Senate on 02/13/17

S561  YOUNG – When external indices are utilized to determine sales and use tax due, requires such indices to reflect local economic conditions
Passed Senate on 02/13/17

S566  YOUNG – Provides that the low income housing tax credits shall be treated as overpayments of the applicable tax, to be credited or refunded
Passed Senate on 06/14/17

S689  ORTT – Provides an asbestos remediation tax credit
Passed Senate on 06/15/17

S838A  FUNKE – Relates to enacting the "New York State Go Green Season Act"
Passed Senate on 06/21/17

S965  MURPHY – Relates to contracts involving state agencies
Passed Senate on 06/19/17

S1036  CARLUCCI – Subtracts from federal adjusted gross income qualified transportation fringe benefits
Passed Senate on 06/13/17

S1229  GRIFFO – Limits tenure of temporary president of the senate, speaker of the assembly, majority and minority leaders and committee chairs
Passed Senate on 04/25/17

S1354  ALCANTARA – Provides for a deduction from personal gross income for expenses incurred in the adoption of a child in the foster care system
Passed Senate on 06/14/17
S1453  AVELLA – Increases from 20% to 40%, the tax credits for premiums paid for long-term care insurance premiums during certain taxable years  
*Passed Senate on 06/15/17*

S1475  CARLUCCI – Relates to organ donation  
*Passed Senate on 05/02/17*

S1606  FUNKE – Relates to establishing a credit for donation to a food bank or other emergency food program by New York state farmers  
*Passed Senate on 01/30/17*

S1695  MARCELLINO – Makes technical corrections to the conservation easement tax credit  
*Passed Senate on 06/15/17*

S1748  MARCELLINO – Requires that committee and floor votes be made available online and that session and committee meetings be webcast  
*Passed Senate on 03/27/17*

S1750  ORTT – Establishes a tax credit for the purchase and installation of geothermal energy systems  
*Passed Senate on 06/20/17*

S1756  STEWART-COUSINS – Extends the expiration of the mortgage recording tax imposed by the city of Yonkers  
*Passed Senate on 06/19/17*

S1976  STEWART-COUSINS – Extends the authority of the city of New Rochelle to impose an additional sales and compensating use tax  
*Passed Senate on 06/08/17*

S1983  GALLIVAN – Relates to the Erie county stadium corporation complying with the open meetings law  
*Passed Senate on 03/22/17*

S1987A  KLEIN – Imposes the duty to buy and use an identification scanner upon alcoholic beverage licensee found to have given such a beverage to a person under 21  
*Passed Senate on 06/05/17*

S1994  O’MARA – Enacts the "omnibus emergency services volunteer incentive act" to provide certain benefits to volunteer firefighters and ambulance workers  
*Passed Senate on 06/15/17*
S2120  O’MARA – Relates to business income base and certain small business taxpayers
Passed Senate on 06/19/17

S2153  MARCELLINO – Provides an exemption from state sales tax for energy star appliances and grants municipalities the option to provide such exemption
Passed Senate on 06/20/17

S2411A  DEFRANCISCO – Relates to a pilot program providing a tax credit for universal visitability
Passed Senate on 06/21/17

S2497  HANNON – Establishes a one-time personal income tax credit for up to $10,000 for the expenses incurred by a resident taxpayer in the course of donating his or her organs for transplantation; repealer
Passed Senate on 05/02/17

S2559  GOLDEN – Relates to the tax credit for the purchase of long-term care insurance
Passed Senate on 06/20/17

S2634  LANZA – Exempts hospitals from the metropolitan commuter transportation mobility tax
Passed Senate on 06/13/17

S2642A  RANZENHOFER – Establishes a credit against income tax for the rehabilitation of distressed residential properties
Passed Senate on 06/13/17

S2643A  RANZENHOFER – Establishes a credit against income tax for the rehabilitation of distressed commercial properties
Passed Senate on 06/08/17

S2644  LITTLE – Extends until November 30, 2019, the authority of the county of Essex to impose an additional 1% sales and compensating use taxes
Passed Senate on 06/07/17

S2645A  LITTLE – Grants sales and use tax exemption for certain tangible personal property and services used in the operation of recreational skiing facilities
Passed Senate on 06/13/17

S2716A  HAMILTON – Enacts the "youth violence prevention task force act" to create the youth violence prevention task force
Passed Senate on 06/05/17
S2884 TEDISCO – Repeals article 26 of the tax law known as the estate tax  
*Passed Senate on 06/19/17*

S2899 RITCHIE – Relates to property tax credits for farmers  
*Passed Senate on 06/15/17*

S2905 RITCHIE – Relates to the farm workforce retention credit  
*Passed Senate on 03/21/17*

S2964 SEWARD – Authorizes the county of Schoharie to impose a county recording tax on obligation secured by a mortgage on real property  
*Passed Senate on 06/07/17*

S2968A SEWARD – Relates to extending authorization for additional sales tax in the county of Schoharie until 2019  
*Passed Senate on 06/07/17*

S2969 SEWARD – Relates to amending the authorization for the imposition of additional sales and compensating use tax in Herkimer county  
*Passed Senate on 06/07/17*

S3065 ADDABBO – Provides a tax credit to home owners who repair cock loft fire hazards in their homes  
*Passed Senate on 06/14/17*

S3159A GOLDEN – Establishes the empire state music production credit and the empire state digital gaming media production credit; repealer  
*Passed Senate on 06/20/17*

S3310 LANZA – Exempts mortgages of residential real property from taxation when property is purchased by owners receiving state or federal buyout of prior residence destroyed in hurricane Sandy  
*Passed Senate on 04/25/17*

S3505 YOUNG – Relates to the advanced payment of the school tax relief credit  
*Passed Senate on 02/13/17*

S3557 BOYLE – Relates to small business savings accounts  
*Passed Senate on 06/20/17*
S3784 **O’MARA** – Extends authorization of the county of Tompkins to impose an additional one percent of sales and compensating use taxes until November 30, 2019

*Passed Senate on 06/07/17*

S3828 **LAVALLE** – Provides an exemption from the tax on sales and the compensating use tax for certain equipment purchased by companies located in college incubator facilities

*Passed Senate on 06/13/17*

S3835 **RITCHIE** – Establishes a farm savings account program

*Passed Senate on 03/21/17*

S3844 **O’MARA** – Extends authorization of the county of Chemung to impose an additional one percent of sales and compensating use taxes until November 30, 2019

*Passed Senate on 06/07/17*

S3905 **GRIFFO** – Relates to the volunteer firefighters' and ambulance workers' credit; repealer

*Passed Senate on 06/15/17*

S3916 **DEFRANCISCO** – Relates to the county of Onondaga and an additional rate of sales and compensating use taxes

*Passed Senate on 06/08/17*

S3928 **AMEDORE** – Extends from November 30, 2017 to November 30, 2019, the expiration of the authorization of the county of Greene to impose an additional 1 percent sales and compensating use tax

*Passed Senate on 06/07/17*

S3945A **BOYLE** – Authorizes special permits to remain open during certain hours of the morning

*Passed Senate on 06/19/17*

S3972 **GALLIVAN** – Extends the expiration of the authorization to the county of Wyoming to impose an additional one percent sales and compensating use tax

*Passed Senate on 06/08/17*

S4023 **RITCHIE** – Provides for a tax deduction for the adoption of a child with special needs

*Passed Senate on 06/05/17*
S4062  LANZA – Exempts institutions of higher education from the metropolitan commuter transportation mobility tax  
Passed Senate on 06/13/17

S4088  AKSHAR – Relates to extending the authority of Chenango county to impose additional taxes  
Passed Senate on 06/07/17

S4089  AKSHAR – Extends authorization of the county of Tioga to impose an additional one percent of sales and compensating use taxes until November 30, 2019  
Passed Senate on 06/07/17

S4090B  AKSHAR – Relates to establishing a job creation tax credit  
Passed Senate on 06/19/17

S4245  MURPHY – Exempts political subdivisions from the imposition of the metropolitan commuter transportation mobility tax  
Passed Senate on 06/07/17

S4255  SEWARD – Extends provisions authorizing the county of Cortland to impose an additional mortgage recording tax  
Passed Senate on 06/07/17

S4276B  LITTLE – Relates to the jurisdiction of St. Regis Mohawk tribal police officers  
Substituted by A7646A (Jones)  
Chapter 96 of the Laws of 2017 on 07/24/17

S4419  MURPHY – Increases the amount of the farm workforce retention credit for farms located in the county of Westchester  
Passed Senate on 06/08/17

S4491  FELDER – Grants a personal income tax deduction for the amount of any student loan that is discharged as the result of the death or permanent and total disability of the borrower  
Passed Senate on 06/13/17

S4508  FUNKE – Relates to a tax credit for minimum wages paid to seasonal employees  
Passed Senate on 06/15/17

S4514  MARCHIONE – Extends the effectiveness of the imposition of an additional real estate transfer tax within the county of Columbia  
Passed Senate on 06/13/17
S4515  MARCHIONE – Relates to sales and compensating use tax in Columbia county
Passed Senate on 06/08/17

S4592A  FUNKE – Relates to allowing patrons to remove alcohol from a licensed premises in a leisure and recreation district
Passed Senate on 06/07/17

S4623  RANZENHOFER – Provides an exemption for tangible personal property and services sold by a cemetery
Passed Senate on 06/21/17

S4629  LANZA – Changes the official name of the Staten Island Expressway to the POW-MIA Memorial Highway
Passed Senate on 06/14/17

S4721  RITCHIE – Relates to the creation of a certified transitional tax credit
Passed Senate on 03/21/17

S4744  TEDISCO – Relates to county of Hamilton recording tax
Passed Senate on 06/07/17

S4745  TEDISCO – Relates to extending authorization for the imposition of additional sales tax in Fulton county
Passed Senate on 06/07/17

S4746  TEDISCO – Relates to extending the authorization of the county of Hamilton to impose an additional one percent of sales and compensating use taxes
Passed Senate on 06/07/17

S4747  TEDISCO – Relates to extending the authority for the imposition of sales and compensating use tax in Schenectady county
Passed Senate on 06/07/17

S4748  TEDISCO – Amends chapter 489 of the laws of 2004, relating to the mortgage recording tax in the county of Fulton, to extend the effectiveness of such chapter
Passed Senate on 06/07/17

S4782  RANZENHOFER – Extends the period during which the county of Genesee is authorized to impose a county recording tax on certain mortgage obligation until November 1, 2019
Passed Senate on 06/08/17
S4783  RANZENHOFER – Extends authorization of county of Genesee to impose an additional 1% of sales and compensating use taxes until November 30, 2019

Passed Senate on 06/08/17

S4785  SEWARD – Extends the authorization of the county of Delaware to impose an additional one percent of sales and compensating use taxes

Passed Senate on 06/07/17

S4787  SEWARD – Relates to extending authorization for additional sales tax in the county of Cortland until 2019

Passed Senate on 06/08/17

S4793  O'MARA – Extends authorization of the county of Schuyler to impose an additional one percent of sales and compensating use taxes until November 30, 2019

Passed Senate on 06/08/17

S4801  AKSHAR – Extends authorization of the county of Broome to impose an additional one percent of sales and compensating use taxes until November 30, 2019

Passed Senate on 06/07/17

S4991  FELDER – Grants a personal income tax deduction for the amount of any student loan that is discharged as the result of the death or permanent and total disability of the borrower

Passed Senate on 06/13/17

S4999D  ALCANTARA – Provides a television writers' and directors' fees and salaries credit

Passed Senate on 06/21/17

S5034  O'MARA – Extends authorization of the county of Yates to impose an additional one percent of sales and compensating use taxes until November 30, 2019

Passed Senate on 06/07/17

S5035A  O'MARA – Extends authorization of the county of Steuben to impose an additional one percent of sales and compensating use taxes until November 30, 2019

Passed Senate on 06/07/17

S5117  DEFRANCISCO – Extends the authorization of the county of Cayuga to impose an additional one percent of sales and compensating use taxes

Passed Senate on 06/08/17
S5138  MURPHY – Extends the effectiveness of provisions of law relating to temporary retail
permits issued by the state liquor authority
Substituted by A4889 (Schimminger)
*Chapter 182 of the Laws of 2017 on 08/21/17*

S5149  MARCHIONE – Relates to extending the authorization of the county of Rensselaer to
impose an additional one percent of sales and compensating use taxes
*Passed Senate on 06/07/17*

S5167  YOUNG – Extends expiration of authorization of county of Allegany to
impose additional 1 1/2% sales and compensating use taxes until November 30, 2019
*Passed Senate on 06/08/17*

S5174  RITCHIE – Relates to the sales and compensating use tax in the county of Oswego
*Passed Senate on 06/08/17*

S5175B  O'MARA – Prohibits the commissioner of general services from leasing or granting
certain property rights to any entity to lay electric transmission lines which
interconnect outside of the United States
*Passed Senate on 06/21/17*

S5191  YOUNG – Relates to extending the expiration of provisions authorizing the county of
Cattaraugus to impose an additional one percent of sales and compensating use tax
*Passed Senate on 06/08/17*

S5242A  FUNKE – Enacts the "facilitating business rapid response to state declared disasters
act of 2017"
*Passed Senate on 06/15/17*

S5269  RULES – Relates to extending the authorization for Ontario county to impose
additional rates of sales and compensating use taxes until 2019
*Passed Senate on 06/13/17*

S5270  RULES – Relates to sales and compensating use tax in Dutchess county
*Passed Senate on 06/13/17*

S5271  RULES – Authorizes the county of Monroe to impose an additional one percent of
sales and compensating use taxes
*Passed Senate on 06/13/17*
**S5280**  CROCI – Relates to a certain agreement for a payment in lieu of taxes with respect to a lessee that is a qualified empire zone enterprise of certain real property
Substituted by A7100 (Fitzpatrick)
*Chapter 296 of the Laws of 2017 on 09/12/17*

S5292  RITCHIE – Relates to extending the authorization of the city of Oswego to impose an additional tax rate of sales and compensation use taxes
*Passed Senate on 06/18/17*

S5293  RITCHIE – Extends the authority of the county of Jefferson to add an additional one percent rate of sales and compensating use tax
*Passed Senate on 06/08/17*

S5323  LITTLE – Extends the expiration of the authority of the county of Franklin to impose an additional 1% sales and compensating use tax
*Passed Senate on 06/08/17*

S5328  O’MARA – Relates to the mortgage recording tax in the county of Yates
*Passed Senate on 06/08/17*

S5334  GALLIVAN – Authorizes the county of Livingston to impose an additional one percent sales tax to the three percent rate
*Passed Senate on 06/08/17*

S5335  STEWART-COUSINS – Authorizes the city of Yonkers to impose an additional one-half of one percent sales tax
*Passed Senate on 06/14/17*

S5359  RULES – Extends from November 30, 2017 to November 30, 2019, the expiration of the additional 1 percent of sales and compensating use taxes the county of Putnam is authorized to impose
*Passed Senate on 06/13/17*

S5362  GRIFFO – Authorizes the county of Lewis to impose an additional one percent of sales and compensating use taxes
*Passed Senate on 06/08/17*

S5365  SEWARD – Relates to extending authorization for additional sales tax in the county of Otsego until 2019
*Passed Senate on 06/08/17*
S5419  BONACIC – Relates to extending authorization to impose certain taxes in the county of Sullivan  
*Passed Senate on 06/08/17*

S5438  GOLDEN – Relates to residency requirements for members of municipal departments of sanitation  
*Passed Senate on 06/19/17*

S5481  MURPHY – Directs the department of taxation and finance to study and report on the impact on localities in the counties of Westchester, Putnam and Dutchess of state owned lands  
*Passed Senate on 06/05/17*

S5495  GRIFFO – Authorizes Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution of a portion of net collections from such additional rates  
*Passed Senate on 06/08/17*

S5503  RANZENHOFER – Relates to the imposition of additional rates of sales and compensating use taxes by Erie County  
*Passed Senate on 06/08/17*

S5540  LANZA – Directs the commissioner of general services to place a POW/MIA chair and plaque in the capitol  
*Passed Senate on 06/14/17*

S5568  AMEDORE – Extends the authority of the county of Ulster to impose an additional 1 percent sales and compensating use tax  
*Passed Senate on 06/08/17*

S5578  LITTLE – Extends Clinton county's authorization to impose an additional rate of sales and compensating use tax  
*Passed Senate on 06/08/17*

S5598  VALESKY – Extends authorization of the county of Madison to impose an additional one percent of sales and compensating use taxes until November 30, 2019  
*Passed Senate on 06/07/17*

S5656  ORTT – Relates to continuing to authorize Niagara county to impose an additional rate of sales and compensating use taxes  
*Passed Senate on 06/07/17*
S5657  ORTT – Extends the period during which the county of Orleans is authorized to impose additional rates of sales and compensating use taxes
Passed Senate on 06/07/17

S5728A RULES – Extends the imposition of certain taxes in the city of New York
Passed Senate on 06/21/17

S5742 DEFRANCISCO – Relates to representatives holding power of attorney
Passed Senate on 06/15/17

S5759 BRESLIN – Extends for two years the authorization of additional sales and compensating use taxes for the county of Albany
Passed Senate on 06/08/17

S5826 RULES – Extends the authorization of the county of Seneca to impose an additional one percent sales and compensating use tax until November 30, 2019
Passed Senate on 06/13/17

S5827 RULES – Extends the additional one percent sales tax for Wayne county
Passed Senate on 06/14/17

S5828 JACOBS – Provides for the review of unfunded mandates
Passed Senate on 06/21/17

S5852 MARCELLINO – Prohibits the use of automated sales suppression devices, zappers or phantom-ware
Passed Senate on 06/20/17

S5887 GOLDEN – Establishes the empire state digital gaming media production credit
Passed Senate on 06/20/17

S5914 YOUNG – Extends from November 30, 2017 to November 30, 2019, the expiration of the hotel and motel tax in the county of Chautauqua
Passed Senate on 06/08/17

S5915 YOUNG – Extends from November 30, 2017 to November 30, 2019, the authority of the county of Chautauqua to impose an additional 1% of sales and compensating use tax
Passed Senate on 06/08/17
S5935 RITCHIE – Extends the authorization of St. Lawrence county to impose additional sales and compensating use taxes
Passed Senate on 06/08/17

S5937 JACOBS – Directs the commissioner of taxation and finance to utilize a third-party evaluator for investigating the effectiveness of state tax incentives
Passed Senate on 06/21/17

S5938A ORTT – Establishes a credit against income tax for service dogs
Passed Senate on 06/06/17

S5952 AMEDORE – Extends from November 30, 2017 to November 30, 2019, the authorization granted to the county of Montgomery to impose an additional 1% sales and compensating use taxes
Passed Senate on 06/08/17

S5962 MURPHY – Makes permanent certain provisions of the alcoholic beverage control law authorizing the sale of gift bags and wrapping, and manufacturers to transport alcoholic beverages to their retail establishments
Passed Senate on 06/19/17

S5979 LARKIN – Extends the authority of Orange county to impose an additional rate of sales and compensating use taxes
Passed Senate on 06/08/17

S6095 JACOBS – Provides the administrative regulations review commission with the ability to delay the adoption of proposed administrative rules
Passed Senate on 05/16/17

S6117 CARLUCCI – Authorizing the county of Rockland to impose an additional rate of sales and compensating use taxes
Passed Senate on 06/08/17

S6129 BONACIC – Relates to extending provisions of law relating to the city of Middletown
Passed Senate on 06/15/17

S6168 LANZA – Provides that the tax credits for long-term health care insurance shall be up to $1,000 of the premiums paid for each policy of such insurance
Passed Senate on 06/15/17
S6284 O’MARA – Extends provisions of law relating to the mortgage recording tax in the county of Steuben until December 1, 2020
Passed Senate on 06/08/17

S6320B GOLDEN – Sets the rate of taxation on estates
Passed Senate on 06/20/17

S6325 GOLDEN – Relates to penalties for violations relating to the sale of cigarettes and tobacco products
Passed Senate on 06/20/17

S6420 PHILLIPS – Relates to exempting certain statements relating to sexual abuse or misconduct from disclosure under FOIL
Passed Senate on 06/19/17

S6516 PERALTA – Authorizes the liquor authority to establish a liaison with each community board in the city of New York for matters relating to license or permit issuance, renewal, modification and alteration
Passed Senate on 06/21/17

BILLS REPORTED OUT OF INVESTIGATIONS AND GOVERNMENT OPERATIONS COMMITTEE

S118 HOYLMAN – Requires written notice of the collection of a tax levy to be provided by registered or certified mail
Reported to Finance on 05/16/17

S374 ORTT – Provides a tax credit for farmers who use qualified biodiesel fuel for the sole operation of their farm equipment
Reported to Finance on 04/25/17

S610A BOYLE – Creates the rescued animals spay and neuter fund
Reported to Finance on 02/14/17

S749A RITCHIE – Provides for tax credit for the adoption of household pets from animal shelter or humane society
Reported to Finance on 05/16/17

S805A ALCANTARA – Establishes a demonstration program whereby the New York city community board for the 12th district can petition the liquor authority to impose an up to 1 year moratorium on issuing new licenses for certain bars
Reported to Finance on 03/07/17

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S897  AMEDORE – Authorizes gifts, on personal income tax returns, for substance use disorder education and recovery
Reported to Finance on 02/14/17

S952  FUNKE – Provides an exemption to the sale of plug-in hybrid electric vehicles from state sales and compensating use taxes
Reported to Finance on 02/14/17

S1198 PERSAUD – Relates to gift for city university of New York
Reported to Finance on 04/25/17

S1224A AKSHAR – Relates to increasing the volunteer firefighters' and ambulance workers' credit
Reported to Finance on 03/07/17

S1438A RITCHIE – Relates to providing a tax credit to farmers who sell or rent their agricultural land to a young farmer
Reported to Finance on 04/25/17

S1636 GOLDEN – Establishes the "caregiver's assistance act" giving income tax credits and deductions to certain persons who help seniors
Reported to Finance on 02/14/17

S1827 KENNEDY – Requires the commissioner of taxation and finance to allow distillers and brewers to file their taxes electronically
Reported to Finance on 05/16/17

S2076 SEWARD – Relates to a tax credit for employment of an individual who has successfully completed a judicial diversion substance abuse treatment program or graduated from drug court
Reported to Finance on 02/14/17

S2128 GALLIVAN – Establishes the venison donation tax credit
Reported to Finance on 05/16/17

S2416A FUNKE – Provides a maximum $500 tax credit for taxpayer expenses not compensated by insurance related to the purchase of a qualified hearing aid
Reported to Finance on 02/14/17

S2556 LAVALLE – Relates to interest on indebtedness incurred by taxpayer to pay for higher education
Reported to Finance on 04/25/17
S3006  **LAVALLE** – Provides for the state recognition and acknowledgment of the Montaukett Indians
*Reported to Finance on 05/16/17*

S3237  **RANZENHOFER** – Creates a biotechnology research and development investment tax credit
*Reported to Finance on 05/02/17*

S3856  **LAVALLE** – Amends the definition of allowable college tuition expenses and establishes a new schedule of tax credits for allowable college tuition expenses
*Reported to Finance on 05/16/17*

S4063  **LANZA** – Provides for a personal income tax deduction for school supplies paid for out-of-pocket by K-12 teachers in public and nonpublic schools, up to $500 per year
*Reported to Finance on 03/07/17*

S4246  **MURPHY** – Relates to guaranteed shares of revenue of the metropolitan commuter transportation mobility tax
*Reported to Finance on 05/16/17*

S4258  **DEFRANCISCO** – Provides a tax credit to certain landowners who allow snowmobile access on such land
*Reported to Finance on 04/25/17*

S4611A **MURPHY** – Establishes a clinical preceptorship personal income tax credit for certain health care professionals who provide preceptor instruction to students
*Reported to Finance on 03/07/17*

S4618A **HAMILTON** – Establishes business franchise, personal income and insurance franchise tax credits for the expenses of employer provided or sponsored child care
*Reported to Finance on 04/25/17*

S4727  **SEWARD** – Relates to providing insurance corporations with a tax credit for investments made in rural business growth funds; establishes the New York agriculture and rural jobs fund
*Reported to Finance on 05/16/17*

S5982  **JACOBS** – Relates to the filing of objections to agency rules by the administrative regulations review commission
*Reported to Rules on 05/16/17*
BILLS DISCHARGED OUT OF INVESTIGATIONS AND GOVERNMENT OPERATIONS COMMITTEE TO RULES COMMITTEE

S3387A  GALLIVAN – Relates to exemptions from the sales and compensating use tax for tastings held by a licensed brewery, farm brewery, cider producer, farm cidery, distillery or farm distillery
Substituted by A6945A (Lupardo)
Chapter 418 of the Laws of 2017 on 11/29/17

S4153  BONACIC – Relates to the qualifications for holding the office of assistant district attorney in the county of Sullivan
Substituted by A5670 (Gunther)
Chapter 113 of the Laws of 2017 on 07/25/17

S5257  GOLDEN – Extends the effectiveness of certain provisions of law relating to the resolution of labor disputes
Substituted by A6516 (Abbate)
Chapter 63 of the Laws of 2017 on 06/29/17

S5508B  HELMING – Relates to residency requirements for clerk-treasurer or deputy clerk in the village of Fair Haven
Substituted by A7222B (Oaks)
Chapter 191 of the Laws of 2017 on 08/21/17