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**ANNUAL REPORT OF THE NEW YORK STATE
SENATE STANDING COMMITTEE ON
BUDGET AND REVENUES**



**SENATOR BRIAN A.
BENJAMIN**
CHAIR

**SENATOR ROBERT E.
ANTONACCI,**
RANKING MEMBER





*New York State Senate Standing
Committee on Budget and Revenues*

2019 ANNUAL REPORT

SENATOR BRIAN A. BENJAMIN, CHAIRMAN
SENATOR ROBERT A. ANTONACCI, RANKING MEMBER

Committee Members

Senator Liz Krueger
Senator Todd Kaminsky
Senator John C. Liu
Senator Monica R. Martinez
Senator James Tedisco

Committee Staff

Gabriel Paniza, Committee Counsel
Mike Szydlo, Senate Finance
Mark Swarts, Financial Analyst
Andrew Bock, Financial Analyst
Phil Giltner, Director of Albany Operations
Lauren Done, Committee Clerk

Room 947A
Legislative Office Building
Albany, New York



*The Honorable Andrea Stewart-Cousins
Temporary President and Majority Leader
New York State Senate
The Capitol
Albany, NY 12247*

Dear Senator Stewart-Cousins:

On behalf of the Budget and Revenues Committee, I am pleased to submit the Annual Report of the Senate's Standing Committee on Budget and Revenues for the 2019 Legislative Session.

The Senate Budget and Revenues Committee has legislative oversight of proposals to amend the tax laws that directly impact tax credits, sales- and use-taxes and exemptions. As Chair, I am proud to continue to lead our efforts to address such matters.

I thank my colleagues who served on the Committee for their efforts and support the work that as done in the committee this year, I also thank you for the continued support from the Majority Conference in the committee's operations.

Sincerely,

A handwritten signature in black ink that reads "Brian A. Benjamin". The signature is written in a cursive style with a large, stylized "B" and "B".

Senator Brian A. Benjamin



STANDING COMMITTEE ON BUDGET AND REVENUES

JURISDICTION AND OVERVIEW

During the 2019 session:

A total of 163 bills were referred to the Budget and Revenues Committee. Out of those 163 bills forty-one were reported from this committee.

Of those forty-one bills, twenty-one were passed by the Senate and ten bills passed both houses. Five were chaptered. This work was conducted through a series of five committee meetings. A list of bills that were reported from the Committee is provided at the end of this report.

In addition to its regular meetings during the session, from September to December the committee held a series of events to examine the question of real property tax reform for New York City. In each of the five boroughs, public forums were held to hear how the real property tax system affects citizens across the city. A forum was held in Manhattan on September 17 at the Abyssinian Baptist Church, and in Queens at York College on the 26th. In October, forums were held in Brooklyn on the 10th, and the Bronx on the 30th. A final forum was held on November on Staten Island. A panel of experts and industry leaders was convened on December in Manhattan. The information collected at these events will help inform whatever reforms the committee may consider.

The committee also co-hosted seven round table discussions and a public hearing with the Senate Committee on Education, chaired by Senator Shelly Mayer. These events were held in Buffalo, Syracuse, Albany, Yonkers, Long Island and in New York City, and addressed the question of Foundation Aid formulas for school districts.



STANDING COMMITTEE ON BUDGET AND REVENUES

COMMITTEE HIGHLIGHTS

The following key bills were acted on by the committee in 2019:

- S4024B Enacts the "STAR credit bill of rights" and established the office of STAR ombudsman.
- S4347 Restricts certain corporations from participating or intervening in any political campaign on behalf of or in opposition to any candidate for public office
- S5072A Requires the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances
- S6259A Provides for advance payment of the earned income credit by employers

Since September, Senator Benjamin, in his role as Chair of the Committee on Budget & Revenues, has hosted a series of public forums across the five boroughs on Real Property Tax reform for NYC. As you know, the Mayor and Council. Speaker have established a commission to study the subject, and their report is expected sometime in the near future.



STANDING COMMITTEE ON BUDGET AND REVENUES

TWO HOUSE BILLS

In 2019, 10 of the 163 bills referred to the Standing Committee on Budget and Revenues passed both houses of the Legislature.

Of these bills, the Governor has chaptered 6 and vetoed 4.

Bill	Sponser	Summary	Action
S2424	Kaplan	AN ACT to amend the tax law, in relation to providing a tax credit for universal visitability; and providing for the repeal of such provisions upon expiration thereof	11/20/19 Tabled
S2503	Helming	AN ACT to amend the tax law and the social services law, in relation to providing for the inclusion of a check off box on personal income tax return forms for the purpose of making a gift to the William B. Hoyt Memorial children and family trust fund	Signed, Chap.387
S3570	Serrano	AN ACT to amend the tax law and the state finance law, in relation to gifts for the support of the New York state council on the arts	Signed, Chap.467
S4347	Krueger	AN ACT to amend the tax law, in relation to limitations on political activity	Signed, Chap.407
S4398	Addabbo	AN ACT to amend the tax law, the insurance law and the executive law, in relation to enacting the residential structure fire prevention act of 2019	Vetoed, Memo.147
S5072A	Hoylman	AN ACT to amend the tax law and the administrative code of the city of New York, in relation to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances	Signed, Chap.91
S5300	Rivera	AN ACT to amend the tax law, in relation to research tobacco products	Signed, Chap.728
S5545	Addabbo	AN ACT to amend the tax law and the labor law, in relation to establishing a small business tax credit for the employment of disabled persons; and providing for the repeal of such provisions upon expiration thereof	11/20/19 Tabled
S5582	Breslin	AN ACT to amend the tax law, in relation to exempting certain car-sharing organizations from the special supplemental tax on passenger car rentals outside of the metropolitan commuter transportation district	12/13/19 Tabled
S5987	Sanders	AN ACT to amend the tax law and the state finance law, in relation to establishing a gift for home delivered meals for seniors on the business franchise and personal income tax forms and establishing the senior wellness in nutrition fund	Signed, Chap.659