

NY S 6615, Chaptered

New York

SUMMARY: Amends the generally; relates to the reporting of performance metrics by the MTA of all services provided by New York city transit authority subways and Long Island rail road and Metro-North commuter railroad trains; relates to the description of the central business district; relates to the MTA's reorganization plan; relates to removing caps on automated enforcement cameras for bus lanes.

Legislative History and Analysis

Changes in Bill text reflected as:

~~Text Deleted~~

Text Added

~~Text Vetoed~~

Current Legislative Status

06/20/2019 INTRODUCED.

06/20/2019 To SENATE Committee on FINANCE.

06/20/2019 From SENATE Committee on FINANCE.

06/20/2019 Passed SENATE. *****To ASSEMBLY.

06/20/2019 To ASSEMBLY Committee on WAYS AND MEANS.

06/20/2019 From ASSEMBLY Committee on WAYS AND MEANS.

06/20/2019 Substituted for A8433 06/20/2019 Passed ASSEMBLY.

06/24/2019 *****To GOVERNOR.

06/24/2019 Signed by GOVERNOR.

06/24/2019 Chapter No. 39

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session: New York 242nd Annual Legislative Session cite: 2019 NY S 6615

Chaptered

June 24, 2019

Krueger

LAWS OF NEW YORK, 2019

CHAPTER 39

AN ACT to amend the public authorities law, in relation to performance metrics of the MTA (Part A); to amend the vehicle and traffic law, in relation to the description of the central business district (Part B); to amend the public authorities law, in relation to the MTA's reorganization plan (Part C); to amend the vehicle and traffic law, in relation to removing caps on automated enforcement cameras for bus lanes in the city of New York and creating a graduated schedule of fines for repeat offenders and to amend part II of chapter 59 of the laws of 2010, amending the vehicle and traffic law and the public officers law relating to establishing a bus rapid transit demonstration program to restrict the use of bus lanes by means of bus lane photo devices, in relation to the effectiveness thereof (Part D); to amend the public authorities law, in relation to the membership of the metropolitan transportation authority (Part E); intentionally omitted (Part F); to amend the real property tax law and the tax law, in relation to switching from the STAR tax exemption to the STAR tax credit (Part G); to amend the state finance law and the tax law, in relation to establishing the empire state entertainment diversity job training development fund (Subpart A); and to amend the tax law, in relation to amending the definition of a qualified film production facility (Subpart B) (Part H); to amend the tax law, in relation to exempting from tax a portion of global intangible low-taxed income (Part I); to amend the tax law, in relation to the definitions of vendor and marketplace provider (Part J); to amend chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund, in relation to the issuance of certain bonds or notes; to amend the public authorities law, in relation to the issuance of certain bonds or notes; to amend the New York state urban development corporation act, in relation to the issuance of certain bonds or notes; to amend chapter 63 of the laws of 2005, relating to the composition and responsibilities of the New York state higher education capital matching grant board, in relation to increasing the amount of authorized matching capital grants; and to amend the private housing finance law, in relation to housing program bonds and notes (Part K); to amend the public health law, in relation to award dates for certain statewide II applications (Part L); to amend the infrastructure investment act, in relation to the definition of an authorized entity that may utilize design-build contracts (Part M); to amend the "Jose Peralta New York state DREAM act", in relation to making certain technical corrections (Part N); to amend the highway law, in relation to mass transit access for LaGuardia airport (Part O); to amend the public authorities law, in relation to the acquisition and disposition of real property; and providing for the repeal of such provisions upon expiration thereof (Part P); to amend the administrative code of the city of New York, to amend the emergency tenant protection act of nineteen seventy-four, and to amend part C of chapter 36 of the laws of 2019, amending the administrative code of the city of New York and the emergency tenant protection act of nineteen seventy-four relating to vacancy of certain housing accommodations and to amend the emergency tenant protection act of nineteen seventy four and the administrative code of the city of New York relating to prohibiting a county rent guidelines board from establishing rent adjustments for class A dwelling units based on certain considerations, in relation to rent guidelines boards; to amend part D of chapter 36 of the laws of 2019 amending the emergency tenant protection act of nineteen seventy-four relating to vacancies in certain housing accommodations, in relation to making certain technical corrections; to amend the emergency tenant protection act of nineteen seventy-four and the administrative code of the city of New York, in relation to vacancy decontrol; to amend the administrative code of the city of New York, the emergency tenant protection act of nineteen seventy-four and the emergency housing rent control law, in relation to recovery of certain housing accommodations by a landlord; to amend the emergency tenant protection act of nineteen seventy-four, the administrative code of the city of New York, the emergency housing rent control law, and to amend part K of chapter 36 of the laws of 2019, amending the emergency tenant protection act of nineteen seventy-four and other laws, relating to a temporary increase in rent in certain cases, in relation to rent increases in certain cases; to amend the public housing law, in relation to annual reports by the state commissioner of housing and community renewal; to amend the real property law, in relation to notices required to tenants; to amend part M of chapter 36 of the laws of 2019, amending the real property law, and other laws, relating to enacting the "statewide housing security and tenant protection act of 2019", in relation to the effectiveness of certain provisions thereof; to amend the real property law, in relation to the content of rent-to-own contracts pertaining to manufactured or mobile homes; to amend the emergency housing rent control law, in relation to adjustments of maximum rent; and to repeal certain provisions of the emergency housing rent control law and the administrative code of the city of New York relating to vacancy decontrol (Part Q); to amend the tax law, in relation to operational expenses of certain gaming facilities (Part R); to amend the tax law and the state finance law, in relation to video lottery gaming in Orange county (Part S); and to amend the judiciary law, in relation to increasing the number of supreme court judges and county court judges in certain jurisdictions (Part T)

Became a law June 24, 2019, with the approval of the Governor. Passed on message of necessity pursuant to Article III, section 14 of the Constitution by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. This act enacts into law major components of legislation. Each component is wholly contained within a Part identified as Parts A through T. The effective date for each particular provision contained within such Part is set forth in the last section of such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Part in which it is found. Section three of this act sets forth the general effective date of this act.

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PART H

Section 1. This act enacts into law components of legislation relating to film and entertainment industry tax credits. Each component is wholly contained within a Subpart identified as Subparts A through B. The effective date for each particular provision contained within such Subpart is set forth in the last section of such Subpart. Any provision in any section contained within a Subpart, including the effective date of the Subpart, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Subpart in which it is found. Section three of this act sets forth the general effective date of this act.

SUBPART A

Section 1. The state finance law is amended by adding a new section 97-ff to read as follows:

Section 97-ff. Empire state entertainment diversity job training development fund.

- 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the empire state entertainment diversity job training development fund.***
- 2. Such fund shall consist of the funds transferred by the comptroller to the fund from the general fund without appropriation, as determined under subdivision (f) of section twenty-four and subdivision (e) of section thirty-one of the tax law. Nothing contained herein shall prevent the state from receiving grants, gifts, or bequests for the fund and depositing them into the fund according to law.***
- 3. Monies in the fund shall be expended only for job creation and training programs approved by the commissioner of economic development that support efforts to recruit, hire, promote, retain, develop and train a diverse and inclusive workforce as production company employees in the motion picture and television industry within the state of New York including, but not limited to, those programs that promote development in economically distressed areas of the state. The commissioner of economic development shall promulgate regulations that set forth relevant definitions, minimum standards and criteria for such fund and eligible training programs.***

4. *Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of economic development.*

Section 2. Section 24 of the tax law is amended by adding a new subdivision (f) to read as follows:

- (f) (1) *With regard to certificates of tax credit issued on or after January first, two thousand twenty, the commissioner of economic development shall reduce by one-quarter of one percent the amount of credit allowed to a taxpayer and this reduced amount shall be reported on a certificate of tax credit issued pursuant to this section and the regulations promulgated by the commissioner of economic development to implement this credit program.*
- (2) *By January thirty-first of each year, the commissioner of economic development shall report to the comptroller the total amount of such reductions of tax credit during the immediately preceding calendar year. On or before March thirty-first of each year, the comptroller shall transfer without appropriations from the general fund to the empire state entertainment diversity job training development fund established under section ninety-seven-ff of the state finance law an amount equal to the total amount of such reductions reported by the commissioner of economic development for the immediately preceding calendar year.*
- (3) *Notwithstanding paragraph two of this subdivision, the following provisions shall apply with respect to reductions of tax credit in two thousand twenty. (i) The commissioner of economic development shall report to the comptroller by June first, two thousand twenty the total amount of such reductions of tax credit during the period of January first, two thousand twenty through May fifteenth, two thousand twenty. On or before July first, two thousand twenty, the comptroller shall transfer without appropriations from the general fund to the empire state entertainment diversity job training development fund an amount equal to the total amount of such reductions reported by the commissioner of economic development for the period of January first, two thousand twenty through May fifteenth, two thousand twenty. (ii) By January thirty-first, two thousand twenty-one, the commissioner of economic development shall report to the comptroller the total amount of such reductions of tax credit during the period of May sixteenth, two thousand twenty through December thirty-first, two thousand twenty. On or before March thirty-first, two thousand twenty-one, the comptroller shall transfer without appropriations from the general fund to the empire state entertainment diversity job training development fund an amount equal to the total amount of such reductions reported by the commissioner of economic development for the period of May sixteenth, two thousand twenty through December thirty-first, two thousand twenty.*

Section 3. Section 31 of the tax law, as added by section 12 of part Q of chapter 57 of the laws of 2010, is amended by adding a new subdivision (e) to read as follows:

- (e) *With regard to certificates of tax credit issued on or after January first, two thousand twenty, the commissioner of economic development shall reduce by one-quarter of one percent the amount of credit allowed to a taxpayer and this reduced amount shall be reported on a certificate of tax credit issued pursuant to this section and the regulations promulgated by the commissioner of economic development to implement this credit program. Such reductions in tax credit shall be deposited into*

the empire state entertainment diversity job training development fund as provided in subdivision (f) of section twenty-four of this article.

Section 4. This act shall take effect immediately.

SUBPART B

Section 1. Paragraph 5 of subdivision (b) of section 24 of the tax law, as amended by section 8 of part Q of chapter 57 of the laws of 2010, is amended to read as follows:

- (5) "Qualified film production facility" shall mean a film production facility in the state, which contains at least one sound stage having a minimum of seven thousand square feet of contiguous production space, provided, however, that except with respect to a qualified film production facility being used by a qualified independent film production company:
 - (i) a film production facility in the city of New York must contain at least one sound stage having a minimum of seven thousand square feet of contiguous production space that is sound proof with a Noise Criteria ("NC") of 30 or better, has sufficient heating and air conditioning for shooting without the need for supplemental units, incorporates a permanent grid and sufficient built-in electric service for shooting without the need for generators, and is column-free with a clear height of at least sixteen feet under the permanent grid ***for facilities constructed on or after January first, two thousand nineteen, and at least twelve feet under the permanent grid for facilities constructed before January first, two thousand nineteen*** ; and
 - (ii) an armory owned by the state or city of New York located in the city of New York that does not satisfy the criteria of subparagraph (i) of this paragraph shall be treated as a qualified film production facility upon certification by the governor's office of motion picture and television development of a petition submitted to that office by a qualified film production company establishing that no qualified film production facility is available in the city of New York that has stage space available for shooting such company's film. Such petition shall be submitted no later than ninety days prior to the start of principal photography for the qualified film and the governor's office of motion picture and television development shall have ten days to certify or reject the petition. A stage will be deemed unavailable if consideration has been paid for its use or such stage is currently under an agreement with an option for use and, in either circumstance, such period of use includes the petitioner's estimated start date of principal photography.

Section 2. This act shall take effect immediately and apply to property placed in service, and uses of tangible property and performance of services at qualified film production facilities on and after January 1, 2019.

Section 2. Severability. If any clause, sentence, paragraph, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid and after exhaustion of all further judicial review, the judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part of this act directly involved in the controversy in which the judgment shall have been rendered.

Section 3. This act shall take effect immediately provided, however, that the applicable effective date of Subparts A through B of this act shall be as specifically set forth in the last section of such Subparts.

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