

**S.57-B/A.157-B Education/Labor/Family Assistance/Revenue Article VII**

<b>PART</b>	<b>PAGE</b>	<b>DESCRIPTION</b>	<b>INCOME (\$ millions)</b>
BB	60	Doubles Department of Labor asbestos project notification fees (new range of \$200 to \$2000); doubles DoL boiler inspection fees.	\$11
A-1	80	Amends the definition of in-state presence under the state and NYC personal income tax, to include consideration of in-state presence of taxpayer's spouse and/or minor children	\$5
B-1	82	Subjects health maintenance organizations (HMOs) to the Article 32 Insurance Tax premium tax; defines "premium" to include "contracts with HMOs for health services."	\$107
C-1	85	Eliminates the fuel cell and "qualified transportation improvement project" tax credits under Articles 9, 9-A, 22, 32 and 33.	~\$3
D-1	89	Expands and clarifies ability of the state to enter into tax collection and offset agreements with the federal government and other states.	\$15
E-1	91	Requires certain "overcapitalized" captive insurance companies (with <50% of yearly receipts from premiums) to file combined returns with their affiliates.	\$31
F-1	97	Amends the tax law to requiring nonresidents to include as a source of income the gain or loss from the sale of a partnership, limited liability corporation, S corporation and certain non-publicly traded corporation to the extent that the gain or loss includes gain or loss from real property located in New York.	\$10
G-1	98	Increases the mandatory first estimated tax installment payment under Articles 9, 9-A, 32 and 33 to 40 percent, from 30 percent	\$333
H-1	100	Applies last year's increased filing fees for LLCs to general partnerships with income over \$1 million	\$50
I-1	101	Increases the state tax on non-cigarette tobacco products to 46 percent of wholesale prices (up from 37 percent).	NA

M-1	110	Increases the rate of prepaid sales taxes on cigarettes from 7 to 8 percent.	\$14
N-1	110	Eliminates sales tax exemptions for “corporate” aircraft and other business vehicles, used primarily to transport persons affiliated with the taxpayer.	\$6
P-1	118	Modifies definition of vendor for internet sales tax purposes to include certain affiliates based on their use of trademarks, or based on the activities that help their non-NY affiliate develop instate markets.	\$9
S-1	120	Adopts extensive amendments to the Empire Zone program, including: - expands criteria for decertifying Empire Zone companies - narrows eligibility for new Empire Zone credits; - reduces value of credits for newly certified companies.  Our detailed summary of Empire Zone changes is available at: <a href="http://www.bcnys.org/inside/budget/2009/EmpireZoneAmendmentsFinal.htm">http://www.bcnys.org/inside/budget/2009/EmpireZoneAmendmentsFinal.htm</a>	\$60 to \$100
U-1	144	Imposes state and local sales taxes on “livery” services, including by motor vehicle, taxi, limousine, and others; excluding bus, school/camp transportation, and funeral-related.	\$45 to \$60
V-1 sub-A	147	Requires vendors that maintain sales tax records in electronic form to submit records to DT&F in electronic form; increases penalties for non-filing of records.	NA
V-1 sub-B	149	Applies interest payments to penalties for failure of a responsible person to collect and pay over PIT withholdings.	NA
V-1 sub-C	149	Provides for expedited hearings related to revocations or suspension of a state licence, permit or registration, and/or related to assisting in the filing of fraudulent tax documents.	NA
V-1 sub-D	151	Modifies rates of interest for over- and under-filing of taxes and other state charges.	NA
V-1 sub-E	162	Change the date for on which employers must file the year’s last quarterly withholding filing from February 28 to January 31.	NA

V-1 sub-F	162	Authorizes district attorneys to appoint attorneys employed by the Department of Taxation and Finance as special assistant district attorneys in tax cases.	NA
V-1 sub-G	163	Requires motor vehicle insurers, franchisors, alcohol wholesalers to file reports with the Department of Tax and Finance on transactions with vendors, hotel operators and “recipients of amusement charges.”	NA
V-1 sub-H	165	Clarifies the Department of Tax and Finance’s ability to provide the IRS with information disclosed under the Department’s voluntary compliance program.	NA
V-1 sub-I	165	Creates a new offense of “filing false or fraudulent returns;” adopts a new Section 1801 of the Tax Law entitled “Tax Fraud Acts & Penalties,” which in large part consolidates enforcement provisions from elsewhere in the Tax Law.	NA
V-1 sub-J	189	Increases penalties for non-payment of the motor fuel taxes due to fraud to twice the amount of taxes due plus interest; adopts new penalties for failure to file informational returns; frivolous submissions; and false/fraudulent returns.	NA
W-1	193	Limits itemized deductions under the state and NYC personal income taxes for taxpayers with AGI over \$1 million to 50 percent of such deductions (excluding charitable donations).	NA
X-1	196	Increases state excise tax on beer, wine and sparkling wine.	\$63
Z-1	198	Adopted two new PIT buckets and rates: - 7.85% on income from \$300,000 to \$500,000 for married joint returns (bracket is \$250,000 to \$500,000 for resident head of households, and \$200,000 to \$500,000 for single filers). - 8.97% on income over \$500,000. - new brackets apply to 2009, 2010 and 2011 tax years.	\$4,000

**S.59-B/A.159-B Transportation/Environment/Economic Development Article VII Final Bill**

<b>PART</b>	<b>PAGE</b>	<b>DESCRIPTION</b>	<b>INCOME (\$ millions)</b>
Y	40	Authorizes NYSEERDA to recover certain costs through assessments of up to one cent per one thousand cubic feet of gas sold by gas utilities, and .010 cent per kilowatt-hour of electricity sold by such electric utilities in their intrastate utility operations.	NA
JJ	45	Amends the Environmental Conservation Law (ECL) to increase wastewater discharge (State Pollutant Discharge Elimination System, or SPDES) permit fees.	\$5
NN	54	Imposes a “temporary state energy and utility service conservation assessment” on energy utilities equal to two percent of the utility's gross operating revenues derived from intrastate utility operations (applicable for state fiscal years 2010 through 2014, inclusive); raises the minimum gross revenue assessment threshold for the PSC’s Article 18-A assessment from \$25,000 to \$500,000 and raises the minimum assessment amount from \$10 to \$200.	\$500
SS	65	Expands the state’s beverage container deposit law to include bottled water; requires that 80% of unclaimed deposits be collected by the Department of Taxation and Finance for deposit into the state’s general fund.	\$115
VV	80	Imposes penalties for bad checks and failed electronic fund withdrawals used to pay state tax liability.  Requires commercial “tax return preparers” and persons who “facilitate” refund anticipation loans to register annually with the Department of Tax and Finance (lawyers, public accountants and CPAs, and persons working under their supervision, are exempt.) Imposes requirements and restrictions.  Directs the DT&F to convene a taskforce to make recommendations on the regulation of tax return preparers and commercial tax return preparers.	NA

YY	92	Doubles the Department of Environmental Conservation pesticide applicator regulatory fees.	Na
ZZ	94	Doubles the Department of Environmental Conservation mined land reclamation regulatory fees.	NA
AAA	94	Adopts new DEC wetland permit application fees.	
BBB	95	Increases the cap on the DEC's Title V air emission permit fee \$45 as follows: - \$45 a ton for permits with emissions <1,000 TPY - \$50 a ton for permits with emissions between 1,000 and 2,000 TPY - \$55 a ton for permits with emissions between 2,000 and 5,000 TPY - \$65 a ton for permits with emissions > 5,000 TPY  Increases the limit on fees per contaminant category from 6,000 to 7,000 tons.	\$2 to \$3
CCC	95	Requires annual reporting, and annual \$50 fee, by entities withdrawing more than 100,000 gallons per day of surface or ground water at a single location.	NA

**S. 58-B/A.158-B Health/Mental Hygiene Article VII Final Bill**

<b>PART</b>	<b>PAGE</b>	<b>DESCRIPTION</b>	<b>INCOME (\$ millions)</b>
Part B sec.50	34	An increase in the HCRA hospital patient services assessment – essentially a sales tax on health care services performed in hospitals – from 8.95 percent to 9.63 percent imposed on private payors.	\$126
Part C sect. 114	93	Extension of the covered lives assessment to health insurers licenced outside of New York State.	\$5

**S.56-B/A.156-B - Public Protection/General Government Article VII**

<b>PART</b>	<b>PAGE</b>	<b>DESCRIPTION</b>	<b>INCOME (\$ millions)</b>
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B	6	Imposes a state public safety communications surcharge of \$1.20 per month on all “wireless communication devices,” with the surcharge to be collected by service providers.	\$25
R	31	Increases the annual fee paid by nuclear power generating plant operators for support of state and local radiological emergency preparedness programs to \$1 million.	\$3
II	47	Extends the effective date of fees charged to oil and natural gas producers by the Office of Real Property Services until 3/31/2012	<\$1

**S.55-C/A.155-C Transportation/Environment/Economic Development Appropriations  
Final Bill**

<b>PART</b>	<b>PAGE</b>	<b>DESCRIPTION</b>	<b>INCOME (\$ millions)</b>
	229 to 306	A significant expansion of spending categories eligible for reimbursement through the Insurance Department’s Section 332 assessment, charged against all commercial insurers.	\$200