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PART S-1

2 Section 1. Section 957 of the general municipal law, as added by chap-
 3 ter 686 of the laws of 1986, subdivisions (b) and (f) as amended and
 4 subdivisions (c), (g), (i), (j), (k), and (l) as added by chapter 624 of
 5 the laws of 1990, subdivision (d) as amended and subdivision (r) as
 6 added by section 1 of part HH of chapter 59 of the laws of 2006, para-
 7 graphs (iii), (iv), (v) and (vi) of subdivision (d) as added by section
 8 5 of part A of chapter 63 of the laws of 2005, subdivision (e) as
 9 amended and subdivisions (m), (n) and (o) as added by chapter 708 of the
 10 laws of 1993, subdivision (h) as amended by chapter 39 of the laws of
 11 2004, subdivision (p) as added by chapter 170 of the laws of 1994,
 12 subdivision (q) as amended by chapter 161 of the laws of 2005, subdivi-
 13 sions (s) and (t) as added by section 1 of part V-1 of chapter 109 of
 14 the laws of 2006, and subdivisions (a), (e), (f), (k), and (m) as
 15 further amended pursuant to section 15 of part GG of chapter 63 of the
 16 laws of 2000, is amended to read as follows:

17 § 957. Definitions. As used in this article, the following words and
 18 terms shall have the following meanings unless the context shall indi-
 19 cate another or different meaning or intent:

20 (a) "Applicant" shall mean the county, city, town or village submit-
 21 ting an application in the manner authorized by local law for desig-
 22 nation of an area as an empire zone.

23 (b) "Commissioner" shall mean the commissioner of economic develop-
 24 ment.

25 (c) "Minority-owned business enterprise" shall ~~mean a business enter-~~
 26 ~~prise, including a sole proprietorship, partnership or corporation, that~~
 27 ~~is:~~

28 ~~(i) at least fifty-one percent owned by one or more minority group~~
 29 ~~members;~~

30 ~~(ii) an enterprise in which such minority ownership is real, substan-~~
 31 ~~tial and continuing;~~

32 ~~(iii) an enterprise in which such minority ownership has and exercises~~
 33 ~~the authority to control independently the day-to-day business decisions~~
 34 ~~of the enterprise; and~~

35 ~~(iv) an enterprise authorized to do business in this state and inde-~~
 36 ~~pendently owned and operated] have the same meaning as provided in~~
 37 section three hundred ten of the executive law.

38 (d) "Empire zone" shall mean an area within the state that has been
 39 designated as an empire zone pursuant to this article and:

40 (i) all empire zones designated under paragraph (i) of subdivision (a)
 41 and subdivision (d) of section nine hundred fifty-eight of this article
 42 shall be referred to as "investment zones" and shall be wholly contained
 43 within up to three distinct and separate contiguous areas; provided,
 44 however, that empire zones designated prior to the enactment of this
 45 paragraph shall identify up to three distinct and separate contiguous
 46 areas, which shall equal up to their total allotted acreage at the time
 47 of designation by January first, two thousand six. Provided however, the
 48 existing zone must include as much designated acreage into the distinct
 49 and separate contiguous areas as possible. Provided, however, notwith-
 50 standing the provisions of paragraphs (i) and (ii) of subdivision (a) of
 51 section nine hundred fifty-eight and subdivision (d) of section nine
 52 hundred fifty-nine of this article a regionally significant project may
 53 be located outside of the investment zone's distinct and separate
 54 contiguous areas, provided such significant project is located within
 55 the zone applicant's municipal boundaries. Provided further however, if

1 the investment zone is located in a county that does not have a develop-
2 ment zone such significant project may be located within the county's
3 boundaries. For the purpose of this article a "regionally significant
4 project" shall mean: a manufacturer projecting the creation of fifty or
5 more jobs; or an agri-business or high tech or biotech business making a
6 capital investment of ten million dollars and creating twenty or more
7 jobs; or a financial or insurance services or distribution center creat-
8 ing three hundred or more jobs; or a clean energy research and develop-
9 ment enterprise shall be eligible as a regionally significant project as
10 determined by the local zone administrative board and commissioner.
11 Other projects may be considered by the zone designation board;

12 (ii) all empire zones designated under subdivisions (b) and (c) of
13 section nine hundred fifty-eight of this article shall be referred to as
14 "development zones" and shall be wholly contained within up to six
15 distinct and separate contiguous areas. However, an empire zone located
16 in more than one county at the time of designation shall be wholly
17 contained in up to twelve distinct and separate contiguous areas.
18 Provided, however, that empire zones designated prior to the enactment
19 of this paragraph shall identify up to six distinct and separate contig-
20 uous areas, which shall equal up to their total allotted acreage at the
21 time of designation, by January first, two thousand six or in the case
22 of an empire zone located in more than one county, at the time of desig-
23 nation shall identify twelve distinct and separate contiguous areas.
24 Provided however, the existing zone must include as much designated
25 acreage into the distinct and separate contiguous areas as possible.
26 Provided, however, a regionally significant project may be located
27 outside of the development zone's distinct and separate contiguous
28 areas. For the purpose of this article a "regionally significant
29 project" shall mean: a manufacturer projecting the creation of fifty or
30 more jobs; or an agri-business or high tech or biotech business making a
31 capital investment of ten million dollars and creating twenty or more
32 jobs; or a financial or insurance services or distribution center creat-
33 ing three hundred or more jobs; or a clean energy research and develop-
34 ment enterprise shall be eligible as a regionally significant project as
35 determined by the local zone administrative board and the commissioner.
36 Other projects may be considered by the zone designation board;

37 (iii) provided, however, a zone may apply to add one additional
38 distinct and separate contiguous area, pursuant to paragraphs (i) and
39 (ii) of this subdivision, to such zone upon the demonstration of need,
40 provided, however, such additional distinct and separate contiguous area
41 shall not result in an empire zone that exceeds the maximum allotted
42 acreage;

43 (iv) a "development zone", pursuant to paragraph (ii) of this subdivi-
44 sion, shall apply, pursuant to subdivisions (a) and (d) of section nine
45 hundred fifty-eight of this article, to have up to three distinct and
46 separate contiguous areas defined as "investment zones", pursuant to
47 this subdivision;

48 (v) any certified businesses located outside of the empire zone's
49 distinct and separate contiguous areas, pursuant to this section, shall
50 be allowed the empire zone benefits until they are decertified; and

51 (vi) the boundaries that comprise the distinct and separate contiguous
52 areas in this subdivision must include at least the real property on one
53 side of a public thoroughfare when such street is used as a boundary. No
54 boundary shall be constructed as to connect one tax parcel to another
55 tax parcel by using a thoroughfare's center line, sidewalk or other

1 similar means of connecting a non-contiguous area to the zone's distinct
2 and separate contiguous areas.

3 (e) "Local empire zone administrative board" shall mean the entity

4 designated by the applicant that is responsible for recommending busi-
5 ness enterprises for certification pursuant to paragraph (iii) of subdi-
6 vision (a) of section nine hundred fifty-nine of this article and for
7 monitoring, evaluating and coordinating all empire zone benefits on
8 behalf of the applicant. Such entity shall consist of at least six
9 members, [~~none of whom shall be the local empire zone certification~~
10 ~~officer,~~] and shall be representative of local businesses, organized
11 labor, community organizations, financial institutions, local educa-
12 tional institutions and residents of the empire zone.

13 (f) [~~"Local empire zone certification officer" shall mean the official~~
14 ~~designated by the applicant who is responsible for jointly certifying~~
15 ~~and decertifying together with the commissioner and the commissioner of~~
16 ~~labor those business enterprises eligible to receive benefits pursuant~~
17 ~~to this article.~~

18 (g) "Women-owned business enterprise" shall [~~mean a business enter-~~
19 ~~prise, including a sole proprietorship, partnership or corporation, that~~
20 ~~is:~~

21 (i) ~~at least fifty-one percent owned by one or more United States~~
22 ~~citizens or permanent resident aliens who are women;~~

23 (ii) ~~an enterprise in which the ownership interest of such women is~~
24 ~~real, substantial and continuing;~~

25 (iii) ~~an enterprise in which such women ownership has and exercises~~
26 ~~the authority to control independently the day-to-day business decisions~~
27 ~~of the enterprise; and~~

28 (iv) ~~an enterprise authorized to do business in this state and inde-~~
29 ~~pendently owned and operated] have the same meaning as provided in
30 section three hundred ten of the executive law.~~

31 [(h)] (g) "Locally owned business enterprise" shall mean (i) a busi-
32 ness firm in which the total ownership interest held by individuals who
33 are full time bona fide residents of such zone is more than eighty
34 percent, whose business activities are conducted in a manner whereby at
35 least fifty percent of the assets of such firm are located and utilized
36 in such zone, and at least forty percent of such firm's employees are
37 principally employed in such zone; or (ii) an agricultural cooperative
38 established pursuant to section one hundred eleven of the cooperative
39 corporations law; provided however, for business firms located within
40 zones designated in a city such individuals shall reside within a commu-
41 nity planning board or within traditional neighborhood boundaries and
42 provided further however for business firms located within zones outside
43 of a city such individuals may reside in the county in which the zone is
44 designated.

45 [(i)] (h) "Chief executive" shall mean (i) a county executive or
46 manager of a county; (ii) in a county not having a county executive or
47 manager, the chairperson or other presiding officer of the county legis-
48 lative body; (iii) a mayor of a city or village, except where a city or
49 village has a manager, it shall mean such a manager; or (iv) a supervi-
50 sor of a town, except where a town has a manager, it shall mean such
51 manager.

52 [(j)] (i) "Minority group member" shall [~~mean a United States citizen~~
53 ~~or permanent resident alien who is and can demonstrate membership in one~~
54 ~~of the following groups:~~

55 (i) ~~Black persons having origins in any of the Black African racial~~
56 ~~groups;~~

1 (ii) ~~Hispanic persons of Mexican, Puerto Rican, Dominican, Cuban,~~
2 ~~Central or South American of either Indian or Hispanic origin, regard-~~
3 ~~less of race;~~

4 ~~(iii) Native American or Alaskan native persons having origins in any~~
5 ~~of the original peoples of North America; and~~
6 ~~(iv) Asian and Pacific Islander persons having origins in any of the~~
7 ~~Far East countries, South East Asia, the Indian subcontinent or the~~
8 ~~Pacific Islands] have the same meaning as provided in section three~~
9 ~~hundred ten of the executive law.~~

10 [~~(k)~~] (j) "Targeted employee" shall mean a New York resident who
11 receives empire zone wages pursuant to subdivision nineteen of section
12 two hundred ten of the tax law and who is (i) an eligible individual
13 under the provision of the targeted jobs tax credit (section fifty-one
14 of the internal revenue code), (ii) eligible for benefits under the
15 provisions of the job training partnership act (P.L. 97-300, as
16 amended), (iii) a recipient of public assistance benefits, or (iv) an
17 individual whose income is below the most recently established poverty
18 rate promulgated by the United States department of commerce, or a
19 member of a family whose family income is below the most recently estab-
20 lished poverty rate promulgated by the appropriate federal agency.

21 An individual who satisfies the criteria set forth in clause (i), (ii)
22 or (iv) of this subdivision at the time of initial employment in the job
23 with respect to which the credit is claimed, or who satisfies the crite-
24 rion set forth in clause (iii) of this subdivision at such time or at
25 any time within the previous two years, shall be a targeted employee so
26 long as such individual continues to receive empire zone wages.

27 [~~(l)~~] (k) "Single enterprise" means two or more related business
28 enterprises characterized by an absence of arms length relationships
29 found among enterprises that are not integrated. Factors to be consid-
30 ered, among other things, in determining the existence of a single
31 enterprise are interrelation of operations, common management, central-
32 ized control of labor relations, common ownership and common financial
33 control.

34 [~~(m)~~] (l) "Zone administrative entity" shall mean a community-based
35 local development corporation or entity contracting with the local
36 empire zone board pursuant to paragraph (viii) of subdivision [~~(b)~~] a of
37 section nine hundred sixty-three of this article or the municipality in
38 which the zone is located in those instances where the municipality
39 actively participates in the local administration of the zone program.

40 [~~(n)~~] (m) "Human resource development" shall mean job preparation and
41 placement, skills training and education for zone residents and employ-
42 ees of zone businesses, child and family care services and facilities,
43 and activities to improve the health benefits and other benefits
44 provided by zone businesses to their employees.

45 [~~(o)~~] (n) "Community development projects" shall mean projects spon-
46 sored by not-for-profit organizations which have been approved by the
47 zone board, which will advance the zone development plan. For purposes
48 described in subdivision twenty of section two hundred ten, subsection
49 (l) of section six hundred six, subsection (d) of section fourteen
50 hundred fifty-six and subdivision (h) of section fifteen hundred eleven
51 of the tax law, such projects shall be limited to child care programs
52 serving zone residents and businesses; community development projects in
53 direct support of economic development and business revitalization
54 activities, such as commercial revitalization projects; and business
55 development activities of local development corporations.

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1 [~~(p)~~] (o) "Zone equivalent area" shall mean an area designated as such
2 pursuant to former subdivision (bb) of section nine hundred fifty-nine
3 of this article.

4 [~~(q)~~] (p) "Cost benefit analysis" shall mean, for purposes of para-
5 graph (iii) of subdivision (a) of section nine hundred fifty-nine of

6 this article, a method of determining whether to certify a business
7 [~~pursuant to section nine hundred sixty-three of this article~~] enter-
8 prise based on the [~~business~~] business enterprise's projected job
9 creation and/or investment in the zone versus the total amount of empire
10 zone tax benefits the business enterprise will potentially be allowed to
11 [~~claim pursuant to sections fourteen, fifteen, and sixteen of the tax~~
12 ~~law.~~] use and have refunded to it and shall be a ratio of at least 10:1
13 for manufacturing enterprises and 20:1 for all other business enter-
14 prises, the numerator of which is the sum of (i) the estimated value of
15 all wages and benefits paid for the first three years of certification
16 to all existing and projected employees of the business enterprise in
17 the zone and (ii) the estimated value of capital investments for the
18 first three years of certification in the zone, and the denominator of
19 which is the estimated amount of total empire zone tax benefits that may
20 be used and may be refunded for the first three years of certification.

21 [~~Such cost benefit analysis shall include, but not be limited to, an~~
22 ~~estimate for the first five years commencing in the year in which the~~
23 ~~business is certified, of: (i) the amount of all the state tax credits~~
24 ~~under the empire zones program which may be claimed by the entity or its~~
25 ~~members, partners, or shareholders each year, (ii) the value of the~~
26 ~~sales tax exemption on an annual basis, (iii) the estimated number of~~
27 ~~jobs created, (iv) the total annual remuneration and benefits for the~~
28 ~~employees within the zone location, (v) the cost of construction, reno-~~
29 ~~vation or expansion of the business's location within the zone, and (vi)~~
30 ~~the investment being made with respect to tangible personal property or~~
31 ~~other tangible property which is depreciable pursuant to section 179(d)~~
32 ~~of the Internal Revenue Code. Non-quantifiable factors may include a~~
33 ~~business enterprise's positive impact on an area that has high commer-~~
34 ~~cial vacancy rates, and/or is characterized by blight and disinvestment~~
35 ~~or the business enterprise is part of a strategic industry cluster or~~
36 ~~supply chain; or is anticipated to access zone capital credits.]~~

37 (r) "Clean energy research and development enterprise" shall mean any
38 electric generating facility that used pulverized coal technology,
39 circulating fluidized bed technology or integrated gasification combined
40 cycle technology and that is capable of capturing carbon dioxide for
41 sequestration or capable of being retrofitted to capture carbon dioxide
42 for sequestration.

43 (s) "Qualified investment project" shall mean a project (i) located
44 within an empire zone, (ii) at which five hundred or more jobs will be
45 created, provided such jobs are new to the state and are in addition to
46 any other jobs previously created by the owner of such project in the
47 state, and (iii) which will consist of tangible personal property and
48 other tangible property, including buildings and structural components
49 of buildings, described in subparagraphs (i), (ii), (iii), (iv) and
50 clause (A) or (C) of subparagraph (v) of paragraph (b) of subdivision
51 twelve-B of section two hundred ten of the tax law, the basis of which
52 for federal income tax purposes will equal or exceed seven hundred fifty
53 million dollars. Provided however, the owner of such project does not
54 employ more than two hundred persons in the state at the time such
55 project is commenced.

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1 (t) "Significant capital investment project" shall mean a project (i)
2 located within an empire zone, (ii) which will be either a newly
3 constructed facility or a newly constructed addition to or expansion of
4 a qualified investment project, consisting of tangible personal property
5 and other tangible property, including buildings and structural compo-
6 nents of buildings, described in subparagraphs (i), (ii), (iii), (iv)

7 and clause (A) or (C) of subparagraph (v) of paragraph (b) of subdivi-
8 sion twelve-B of section two hundred ten of the tax law, the basis of
9 which for federal income tax purposes will equal or exceed seven hundred
10 fifty million dollars, (iii) which is constructed after the basis for
11 federal income tax purposes of the property comprising such qualified
12 investment project equals or exceeds seven hundred fifty million
13 dollars, and (iv) at which five hundred or more jobs will be created,
14 provided such jobs are new to the state and are in addition to any other
15 jobs previously created by the owner of such project in the state.

16 § 2. Intentionally omitted.

17 § 3. Section 959 of the general municipal law, as amended by section 5
18 of part A of chapter 63 of the laws of 2005 and subdivision (w) as
19 amended by section 2 of part CCC1 of chapter 57 of the laws of 2008, is
20 amended to read as follows:

21 § 959. Responsibilities of the commissioner. The commissioner shall:

22 (a) After consultation with the director of the budget, the commis-
23 sioner of labor, and the commissioner of taxation and finance, promul-
24 gate regulations, which, notwithstanding any provisions to the contrary
25 in the state administrative procedure act, may be adopted on an emergen-
26 cy basis, governing (i) criteria of eligibility for empire zone desig-
27 nation, provided, however, that such criteria be approved by the direc-
28 tor of the budget; (ii) the application process; (iii) the [~~joint~~
29 certification by the commissioner~~], the commissioner of labor, and, in~~
30 ~~the case of an empire zone, the local empire zone certification offi-~~
31 ~~cer,~~] as to the eligibility of business enterprises for benefits
32 referred to in section nine hundred sixty-six of this article, which
33 shall be governed by criteria including, but not limited to: (1) whether
34 the business enterprise, if certified, is reasonably likely to create
35 new employment or prevent a loss of employment in the zone, (2) whether
36 such new employment opportunities will be for individuals who will
37 perform a substantial part of their employment activities in the zone,
38 (3) whether certification will have the undesired effect of causing
39 individuals to transfer from existing employment with another business
40 enterprise to similar employment with the business enterprise so certi-
41 fied, and transferring existing employment from one or more other muni-
42 cipalities, towns or villages in the state, or transferring existing
43 employment from one or more other businesses in the zone, (4) whether
44 such enterprise is likely to enhance the economic climate of the zone,
45 (5) whether the commissioner of labor establishes that such business
46 enterprise, during the three years preceding the submission of an appli-
47 cation for certification, has engaged in a substantial violation or a
48 pattern of violations of laws regulating unemployment insurance, workers
49 compensation, public work, child labor, employment of minorities and
50 women, safety and health, or other laws for the protection of workers as
51 determined by final judgment of a judicial or administrative proceeding;
52 (6) whether such business meets the requirements of the cost benefit
53 analysis as established in paragraph (p) of section nine hundred fifty-
54 seven of this article, and (7) if the commissioner of labor establishes
55 that the business enterprise has been found in a criminal proceeding to
56 have violated, in the previous three years, any of the laws referred to

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1 in subparagraph five of this paragraph or regulations promulgated pursu-
2 ant to such laws, the conditions of any permit issued thereunder, or
3 similar statute, regulation, order or permit condition of any other
4 government agency, foreign or domestic, such business shall not be
5 certified; provided, however, that a business enterprise that has shift-

6 ed its operations, or some portions thereof, from an area within New
7 York state not designated as an empire zone or zone equivalent area to
8 an area so designated shall not be certified to receive such benefits
9 except where such shift is entirely within a municipality and has been
10 approved by the local governing body of such municipality or in situ-
11 ations where it has been established, after a public hearing, that
12 extraordinary circumstances exist which warrant the relocation of a
13 business, in whole or part, into an empire zone or a zone equivalent
14 area from another municipality and the municipality from which the busi-
15 ness is relocating approves of such relocation; or where such shift in
16 operations is from a business incubator facility operated by a munici-
17 pality or by a public or private not-for-profit entity which provides
18 space and business support services to newly established firms; and (iv)
19 the ~~[joint]~~ decertification by the commissioner, upon the recommendation
20 of the commissioner of labor, so as to revoke the certification of busi-
21 ness enterprises for benefits referred to in section nine hundred
22 sixty-six of this article with respect to an empire zone or zone equiv-
23 alent area upon a finding that the business enterprise has committed
24 substantial violations of laws for the protection of workers including
25 all federal, state and local labor laws, rules or regulations; and (v)
26 the decertification by the commissioner~~[, the commissioner of labor,~~
27 ~~and, in the case of an empire zone, the local empire zone certification~~
28 ~~officer]~~ so as to revoke the certification of business enterprises for
29 benefits referred to in section nine hundred sixty-six of this article
30 with respect to an empire zone or zone equivalent area upon a finding
31 [that] of any one of the following: (1) the business enterprise made
32 material misrepresentations of fact on its application for certification
33 or in any of its business annual reports, or the business enterprise
34 failed to disclose facts in its application for certification that would
35 constitute grounds for not issuing a certification; (2) the business
36 enterprise has failed to construct, expand, rehabilitate or operate or
37 invest in its facility substantially in accordance with the representa-
38 tions contained in its application for certification; (3) the business
39 enterprise has failed to create new employment or prevent a loss of
40 employment in the empire zone or zone equivalent area ~~[provided, howev-~~
41 ~~er, that such failure was not due to economic circumstances or condi-~~
42 ~~tions which such business could not anticipate or which were beyond its~~
43 ~~control];~~ (4) where applicable, the business enterprise has failed to
44 submit an annual report after it has applied for zone ~~[incentives]~~ tax
45 benefits or program assistance based on new hires or investments or
46 failed to submit other information ~~[to the local empire zone certif-~~
47 ~~ication officer]~~ when due; ~~[or]~~ (5) the business enterprise ~~[has commit-~~
48 ~~ted substantial violations of laws for the protection of workers includ-~~
49 ~~ing all federal, state and local labor laws, rules or regulations;], if~~
50 first certified pursuant to this article prior to the first day of
51 August, two thousand two, caused individuals to transfer from existing
52 employment with another business enterprise with similar ownership and
53 located in New York state to similar employment with the certified busi-
54 ness enterprise or if the enterprise acquired, purchased, leased, or had
55 transferred to it real property previously owned by an entity with simi-
56 lar ownership, regardless of form of incorporation or organization; (6)

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1 the business enterprise has failed to provide economic returns to the
2 state in the form of total remuneration to its employees (i.e. wages and
3 benefits) and investments in its facility greater in value to the tax
4 benefits the business enterprise used and had refunded to it; or (7) the
5 business enterprise has changed ownership or moved its operations out of

6 the empire zone; said regulations shall provide that whenever any busi-
7 ness enterprise is decertified with respect to an empire zone: (A) the
8 date determined to be the earliest event constituting grounds for revok-
9 ing certification shall be the effective date of decertification; (B)
10 its certified single enterprise, if any, may also be decertified; and
11 (C) the commissioner shall notify the commissioner of taxation and
12 finance that such decertification has occurred, and such notification
13 should include the effective date of such decertification and the zone
14 or zone equivalent area to which such decertification applies;

15 (b) Receive and review applications for designation of areas as empire
16 zones;

17 (c) Analyze and make recommendations to the empire zones designation
18 board for designation of areas as empire zones, provided, however, that
19 all such areas recommended by the commissioner shall meet the require-
20 ments of this article;

21 (d) Review new applications to replace any previously designated
22 empire zone the designation of which has been terminated or withdrawn[7

23 ~~(e) File~~ and file notice of the designation or redesignation of an
24 empire zone or of the revision or termination of such designation with
25 the applicant, the department of taxation and finance, the secretary of
26 state, with the county, city, town or village clerk of each county,
27 city, town, or village, respectively, in which the empire zone is
28 located, with the school district governing body in which the empire
29 zone is located, with the state board of real property services and with
30 other state and local entities; provided, however, that such notice
31 shall specify the date such action was taken and shall contain a
32 description sufficient to identify the empire zone, including the names
33 of the abutting streets, roads, highways, bodies of water, or other
34 identifying physical features;

35 [~~f~~] (e) Request, and shall receive from any department, division,
36 board, bureau, commission, agency or public authority of the state such
37 assistance as may be necessary to establish a procedure whereby applica-
38 tions submitted by business entities, community-based organizations,
39 not-for-profit organizations, human service agencies, labor unions and
40 municipal agencies located within an empire zone requesting financial
41 and other assistance provided by state programs, including, but not
42 limited to, capital development, human resource development, business
43 assistance, job training and job placement shall, consistent with feder-
44 al law, be given priority over applications submitted by entities not
45 located in empire zones;

46 [~~g~~] (f) Establish a priority for the allocation of authority to
47 issue private activity bonds for the benefit of municipalities and busi-
48 ness enterprises located or to be located within empire zones;

49 [~~h~~] (g) Coordinate, with the local empire zone administrative board
50 and state agencies and authorities, the provision of business develop-
51 ment programs and services for each empire zone in order to stimulate
52 the creation and development of new small businesses, including new
53 small minority-owned and women-owned business enterprises, and may
54 request and shall receive from any department, division, board, bureau,
55 commission, agency or public authority of the state such assistance as
56 may be necessary;

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1 [~~i~~] (h) Coordinate with the comptroller and the commissioner of
2 taxation and finance a linked deposit program. The comptroller and the
3 commissioner of taxation and finance are hereby authorized and empowered
4 to enter into agreements with financial institutions located in or serv-
5 ing the empire zones, to provide for the deposit of funds administered
6 jointly by them in such institutions, at reduced rates of return to the
7 state, in return for commitments by such institutions to businesses of

8 loans of comparable amounts, at reduced interest rates, for business
9 development projects in the zones that will create or preserve jobs;
10 ~~[(j)]~~ (i) Assist each local empire zone board in preparing a small
11 business assistance plan as required by section nine hundred sixty-three
12 of this article and coordinate with the local empire zone administrative
13 board and state agencies and authorities the development of small busi-
14 ness procurement, export and marketing programs for businesses within
15 the empire zones;
16 ~~[(k)]~~ (j) Promulgate regulations, in consultation with the commission-
17 er of labor, for program evaluation and coordinate implementation of an
18 evaluation system, which is capable of compiling and analyzing accurate
19 and consistent information necessary for an assessment of whether statu-
20 tory objectives and criteria are being met;
21 ~~[(l)]~~ (k) Review performance objectives and progress in meeting objec-
22 tives with zone boards and zone administrative entities as part of the
23 annual administrative contract process;
24 ~~[(m)]~~ (l) Assist zone boards and zone administrative entities to
25 effect and implement job training and social services agreements and
26 programs provided for in paragraphs (v), (vi) and (vii) of subdivision
27 ~~[(b)]~~ (a) of section nine hundred sixty-three of this article and
28 request and receive from any agency or authority of the state such
29 assistance as may be necessary to improve the delivery and coordination
30 of human resource development programs to the zones;
31 ~~[(n)]~~ (m) Assist zones in increasing their child care capacity and in
32 planning special care activities, including the provision of technical
33 assistance by the department in planning for the provision of child care
34 services in the zones;
35 ~~[(o)]~~ (n) Coordinate with the department of labor, the state education
36 department, the job training partnership council and agencies of the
37 state the inclusion in annual and biennial plans of such entities strat-
38 egies for increasing and improving human resource development services
39 on a priority basis, consistent with federal statutory and regulatory
40 requirements, to residents of the zones and employees of zone busi-
41 nesses, including, but not limited to, the governor's plan for coordi-
42 nation and special services of the job training partnership council, the
43 jobs plan and Wagner-Peyser annual plan for services of the department
44 of labor, and the career education state plan of the state education
45 department;
46 ~~[(p)]~~ (o) Arrange with the job training partnership council the
47 provision of the workforce investment act funds for use within the zones
48 with the cooperation of the service delivery areas in the governor's
49 plan for coordination and special services;
50 ~~[(q)]~~ (p) Subject to the availability of funds, arrange for the allo-
51 cation and reservation of funds from the infrastructure improvement
52 programs of state agencies and authorities to assist the zones to make
53 public improvements necessary for community, commercial, industrial and
54 tourism development projects in support of zone revitalization;
55 ~~[(r)]~~ (q) Systematically enlist other state agencies and authorities
56 to participate in zone programs and projects and in cooperative planning
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1 of interagency zone activities in support of zone revitalization
2 efforts;
3 ~~[(s)]~~ (r) Recommend for economic development loan and grant programs
4 of the department of economic development, urban development corpo-
5 ration, job development authority, and science and technology foundation
6 special terms and conditions for viable zone projects and programs;
7 ~~[(t)]~~ (s) Award preference to be given to applications submitted by or
8 on behalf of zones for entrepreneurial assistance programs under article
9 nine of the omnibus economic development act of nineteen hundred eight-

10 y-seven to support the creation of new entrepreneurial development and
11 entrepreneurial support centers;

12 [~~(u)~~] (t) Coordinate with the urban development corporation the
13 creation of a special category of assistance for zones within the
14 regional economic development partnership program, which will make
15 available economic development assistance grants for zone programs and
16 activities, including, but not limited to, planning, service coordi-
17 nation, and local institutional capacity building for human resource
18 development necessary for economic revitalization; planning and develop-
19 ment of small business incubators; job placement and preparedness
20 programs for zones residents; education and training programs for zone
21 businesses; child care programs and projects supportive of business
22 development; technical assistance for minority and women-owned business
23 development; training for zone officials; business and tourism develop-
24 ment and marketing programs; and other innovative programs and activi-
25 ties in support of economic and community development within the zones;
26 [and]

27 [~~(v)~~] (u) Assist in the development of a plan, in coordination with
28 the health and insurance departments, to assist zones in obtaining
29 affordable employee health insurance for small business enterprises
30 located within the zone~~[-]~~;

31 [~~(w)~~] (v) Approve applications for qualification of a business enter-
32 prise as the owner of a qualified investment project or as the owner of
33 a significant capital investment project, as defined in subdivisions (s)
34 and (t), respectively, of section nine hundred fifty-seven of this arti-
35 cle. As a condition for approval of such application, the commissioner
36 is authorized to specify certain requirements to be satisfied as a
37 condition for approval of such application as the commissioner deems
38 necessary to ensure that the project will make a substantial contrib-
39 ution to the economic development of this state. An application for
40 qualification of a business enterprise as the owner of a qualified
41 investment must be submitted by December thirty-first, two thousand
42 nine. An application for qualification of a business as the owner of a
43 significant capital investment project as defined in subdivision (t) of
44 section nine hundred fifty-seven of this article, which application is
45 submitted by an entity previously qualified by the commissioner as the
46 owner of a qualified investment project or an entity which is a related
47 person, as that term is defined in section 465(b)(3)(c) of the internal
48 revenue code, to an entity previously qualified by the commissioner as
49 the owner of a qualified investment project, must be submitted by June
50 thirtieth, two thousand eleven. No applications submitted after these
51 dates may be approved; and

52 (w) Conduct a review during calendar year two thousand nine of all
53 business enterprises to determine whether the business enterprises
54 should be decertified pursuant to subparagraphs five and six of para-
55 graph (v) of subdivision (a) of this section and the regulations promul-
56 gated under this article. After such review, the commissioner shall
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1 issue an empire zone retention certificate to each firm that the commis-
2 sioner determines is not subject to decertification under subparagraphs
3 five and six of paragraph (v) of subdivision (a) of this section. The
4 decertification referred to in subparagraph six of paragraph (v) of
5 subdivision (a) of this section shall be based upon an analysis of data
6 contained in at least three business annual reports filed by the busi-
7 ness enterprise. If any business enterprise fails the analysis
8 described in the immediately preceding sentence, or if the commissioner
9 makes the finding described in subparagraph five of paragraph (v) of
10 subdivision (a) of this section, the commissioner shall revoke the

11 certification of such business enterprise pursuant to paragraph (iv) of
12 subdivision (a) of this section and as specified herein; provided,
13 however, the commissioner may consider, after consultation with the
14 director of the budget, and in his or her sole discretion, other econom-
15 ic, social and environmental factors when evaluating the costs and bene-
16 fits of a project to the state and whether continued certification is
17 warranted based on such factors. The commissioner shall provide written
18 notification to such business enterprise of his or her determination to
19 revoke the certification, including the reasons therefor. Such notifica-
20 tion shall state that the business enterprise may appeal the determi-
21 nation by sending a written notice to the empire zone designation board
22 of such appeal no later than fifteen business days from the date of the
23 commissioner's revocation notification. Provided that the business
24 enterprise appeals the commissioner's determination within fifteen busi-
25 ness days of the commissioner's revocation notification, the business
26 enterprise may present a written submission to the empire zone desig-
27 nation board no later than sixty days following the date the commission-
28 er's revocation notification was sent to the business enterprise
29 explaining why its certification should be continued. The empire zone
30 designation board shall consider the explanation provided by the busi-
31 ness enterprise, but shall only reverse the determination to revoke the
32 business enterprise's certification if the empire zone designation board
33 unanimously finds that there was insufficient evidence presented demon-
34 strating that the commissioner's finding, with respect to subparagraph
35 six of paragraph (v) of subdivision (a) of this section, was in error,
36 or that, with respect to subparagraph five of paragraph (v) of subdivi-
37 sion (a) of this section, any extraordinary circumstances occurred which
38 would justify the continued certification of the business enterprise.

39 § 4. Subdivision (b) of section 959-b of the general municipal law, as
40 added by section 17 of part W1 of chapter 109 of the laws of 2006, is
41 amended to read as follows:

42 (b) The commissioner of economic development shall serve as the sole
43 certification officer for businesses seeking certification as a clean
44 energy enterprise. The commissioner of economic development, after
45 consultation with the executive director of the New York state energy
46 research and development authority, shall promulgate regulations govern-
47 ing (i) criteria of eligibility for designation of a clean energy enter-
48 prise, (ii) the application process, and (iii) the certification by the
49 commissioner of economic development as to the eligibility of business
50 enterprises for benefits referred to in section nine hundred sixty-six
51 of this article. A business so certified shall be deemed to be eligible
52 for such benefits as if such business were located in an investment zone
53 as defined in paragraph (i) of subdivision (d) of section nine hundred
54 fifty-seven of this article. No such certification shall be made after
55 [~~December thirty-first~~] June thirtieth, two thousand [~~eleven~~] ten.

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1 § 5. Subdivisions (a-1) and (a-2) and the opening paragraph of para-
2 graph (ii) of subdivision (e) of section 960 of the general municipal
3 law, subdivision (a-1) as amended by section 2 of part HH of chapter 59
4 of the laws of 2006, subdivision (a-2) as added and the opening para-
5 graph of paragraph (ii) of subdivision (e) as amended by section 5 of
6 part A of chapter 63 of the laws of 2005, are amended to read as
7 follows:

8 (a-1) The empire zones designation board may consider designating
9 empire zone acreage for the following categories of regionally signif-
10 icant projects as set forth in section nine hundred fifty-seven of this
11 article: agri-business or high tech or biotech business making a capi-

12 tal investment of ten million dollars and creating twenty or more jobs;
13 or a financial or insurance services or distribution center creating
14 three hundred or more jobs; or a clean energy research and development
15 enterprise. Such consideration shall be upon application submitted by
16 the [~~local zone administrative board and/or the~~] commissioner. Such
17 application shall be made after a public hearing in accordance with
18 section nine hundred sixty-nine of this article and in accordance with
19 findings which shall consider factors including but not limited to: the
20 creation and retention of a regionally significant number of skilled or
21 otherwise quality jobs; substantial capital investment; or the export of
22 a substantial amount of goods or services beyond the immediate region;
23 and further findings as to why such project cannot be accommodated with-
24 in the distinct and separate contiguous areas pursuant to section nine
25 hundred fifty-seven of this article. Such findings shall be published
26 once a week for four successive weeks, in two newspapers of the county
27 of which the project is to be located or if no newspaper is published
28 therein, in the newspaper nearest thereto. Proof of such publication
29 shall be submitted to the board. The board shall not act on such project
30 or projects until thirty days of the final publication of such findings.

31 (a-2) The empire zones designation board may consider designating
32 empire zone acreage for other regionally significant projects in accord-
33 ance with section nine hundred fifty-seven of this article, upon appli-
34 cation submitted by the [~~local zone administrative board and/or the~~]
35 commissioner. Such application shall be made after a public hearing in
36 accordance with section nine hundred sixty-nine of this article and in
37 accordance with findings which shall consider factors including, but not
38 limited to: the creation and retention of a regionally significant
39 number of skilled or otherwise quality jobs; substantial capital invest-
40 ment; or the export of a substantial amount of goods or services beyond
41 the immediate region; and further findings as to why such project cannot
42 be accommodated within the distinct and separate contiguous areas pursu-
43 ant to section nine hundred fifty-seven of this article. Such findings
44 shall be published once a week for four successive weeks, in two newspa-
45 pers of the county of which the project is to be located or if no news-
46 paper is published therein, in the newspaper nearest thereto. Proof of
47 such publication shall be submitted to the board. The board shall not
48 act on such project or projects until thirty days of the final publica-
49 tion of such findings. Provided, however, that the commissioner shall
50 promulgate rules and regulations for the implementation of this subdivi-
51 sion after approval by the empire zones designation board. Provided
52 further, approval of such projects and related regulations requires an
53 affirmative vote by at least five voting members of such board.

54 [~~An entity independent of the department shall conduct and submit to~~
55 ~~the governor and the legislature by no later than December thirty-first,~~
56 ~~two thousand nine, a comprehensive evaluation of the performance of the~~
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1 ~~zones program and of individual zones on meeting criteria established~~
2 ~~pursuant to this section. The criteria by which the empire zones program~~
3 ~~and individual zones are to be evaluated shall include, but not be~~
4 ~~limited to, the following:]~~

5 § 6. Subdivision (cc) of section 962 of the general municipal law is
6 REPEALED.

7 § 7. Subdivision (a) of section 963 of the general municipal law is
8 REPEALED and subdivisions (b), (c), (d), (e), (f) and (g) are relettered
9 subdivisions (a), (b), (c), (d), (e) and (f).

10 § 8. Subdivision (f) of section 963 of the general municipal law, as
11 added by section 5 of part A of chapter 63 of the laws of 2005, and as
12 relettered by section seven of this act, is amended to read as follows:

13 (f) All certified businesses are required to provide a certified annu-
14 al report to the local zone administration board which report shall
15 include but not be limited to the following:

16 (i) Business certification information to include: organization name,
17 organization address in the zone, contact information, federal employ-
18 ment ID number, New York state unemployment insurance number, state of
19 formation or incorporation, verification that the business is authorized
20 to conduct business in the state of New York;

21 (ii) Employment numbers calculated in the same manner in which the
22 employment number is required to be calculated by section fourteen of
23 the tax law including: total existing full-time equivalent jobs in the
24 zone as of the date of certification within that zone, total existing
25 jobs in the zone for the year for which the report is being provided,
26 total remuneration paid to employees in the zone each quarter of the
27 reported year, total number of employees in all zones, total annual
28 remuneration in all zones, total annual remuneration paid in New York
29 state for the reported year, total employment number in New York state
30 for the reported year as shown on each business' NYS-45 wage reporting
31 form filed with the department of labor;

32 (iii) Capital investment to include: total investment made in the zone
33 for the reported year[~~, with such investment being made with respect to~~
34 ~~tangible personal property or other tangible property which is deprecia-~~
35 ~~ble pursuant to section one hundred seventy-nine (d) of the internal~~
36 ~~revenue code~~];

37 (iv) Tax [~~credits claimed~~] benefits used and refunded: provide an
38 estimation of the amount of the [~~following credits claimed~~] tax benefits
39 used and refunded for the reported year by the certified business, or by
40 the taxpayers within the certified business including its shareholders,
41 members, partners or the owner of a sole proprietorship[~~:~~] including the
42 wage tax credits, investment tax credits, employment incentive tax cred-
43 its, real property tax credit, [~~and~~] tax reduction credit; and

44 (v) [~~Other benefits: estimated value to the certified business of the~~]
45 The sales tax [exemption] credits and refunds for the reported year.

46 § 9. Subdivision (a) of section 964 of the general municipal law, as
47 amended by chapter 708 of the laws of 1993 and as further amended pursu-
48 ant to section 15 of part GG of chapter 63 of the laws of 2000, is
49 amended to read as follows:

50 (a) No more than three empire zone capital corporations may be estab-
51 lished in each zone for the purpose of raising funds through private and
52 public grants, donations or investments, to be used in making invest-
53 ments in, and loans to, business firms certified pursuant to subdivision
54 (a) of section nine hundred [~~sixty-three~~] fifty-nine of this article for
55 the purpose of encouraging the establishment or expansion of businesses
56 and the provision of additional job opportunities within such area. A
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1 zone capital corporation may serve one or more zones within an economic
2 development region or zones within two or more regions. Prior to the
3 establishment of a zone capital corporation, the zone board and the
4 commissioner of the department of economic development shall approve the
5 formation of the proposed zone capital corporation, its board of direc-
6 tors and management, and its procedures for making, servicing and moni-
7 toring investments. In no event, however, shall an empire zone capital
8 corporation acquire an ownership interest in any certified business firm
9 which amounts to more than twenty-five percent of the ownership interest
10 of such certified business firm. No loan to or investment in any busi-
11 ness firm shall be made by an empire zone capital corporation located in
12 a zone within a town with a population of more than twenty-five thou-
13 sand, until such corporation has accumulated at least two hundred thou-
14 sand dollars in capital stock. No loan or investment in any business

15 firm shall be made by an empire zone capital corporation located in a
16 zone within a town with a population of less than twenty-five thousand
17 until such corporation has accumulated at least one hundred thousand
18 dollars in capital stock. A zone capital corporation shall submit to the
19 zone board an annual report on its activities.

20 § 10. Subdivision (a) of section 969 of the general municipal law, as
21 amended by section 5 of part A of chapter 63 of the laws of 2005, is
22 amended to read as follows:

23 (a) Except as provided in this section, any designation of an area as
24 an empire zone shall remain in effect during the period beginning on the
25 date of designation and ending June thirtieth, two thousand [~~eleven~~
26 ten].

27 § 11. Subdivision 19 of section 210 of the tax law is amended by
28 adding a new paragraph (e-1) to read as follows:

29 (e-1) Any carry over of a credit from prior taxable years will not be
30 allowed if an empire zone retention certificate is not issued pursuant
31 to subdivision (w) of section nine hundred fifty-nine of the general
32 municipal law to the empire zone enterprise which is the basis of the
33 credit.

34 § 12. Subsection (k) of section 606 of the tax law is amended by
35 adding a new paragraph 5-a to read as follows:

36 (5-a) Any carry over of a credit from prior taxable years will not be
37 allowed if an empire zone retention certificate is not issued pursuant
38 to subdivision (w) of section nine hundred fifty-nine of the general
39 municipal law to the empire zone enterprise which is the basis of the
40 credit.

41 § 13. Subsection (e) of section 1456 of the tax law is amended by
42 adding a new paragraph 5-a to read as follows:

43 (5-a) Any carry over of a credit from prior taxable years will not be
44 allowed if an empire zone retention certificate is not issued pursuant
45 to subdivision (w) of section nine hundred fifty-nine of the general
46 municipal law to the empire zone enterprise which is the basis of the
47 credit.

48 § 14. Subdivision (g) of section 1511 of the tax law is amended by
49 adding a new paragraph 5-a to read as follows:

50 (5-a) Any carry over of a credit from prior taxable years will not be
51 allowed if an empire zone retention certificate is not issued pursuant
52 to subdivision (w) of section nine hundred fifty-nine of the general
53 municipal law to the empire zone enterprise which is the basis of the
54 credit.

55 § 15. Subdivision 12-B of section 210 of the tax law is amended by
56 adding a new paragraph (d-1) to read as follows:

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1 (d-1) Any carry over of a credit from prior taxable years will not be
2 allowed if an empire zone retention certificate is not issued pursuant
3 to subdivision (w) of section nine hundred fifty-nine of the general
4 municipal law to the empire zone enterprise which is the basis of the
5 credit.

6 § 16. Subsection (j) of section 606 of the tax law is amended by
7 adding a new paragraph 4-a to read as follows:

8 (4-a) Any carry over of a credit from prior taxable years will not be
9 allowed if an empire zone retention certificate is not issued pursuant
10 to subdivision (w) of section nine hundred fifty-nine of the general
11 municipal law to the empire zone enterprise which is the basis of the
12 credit.

13 § 17. Subdivision 12-C of section 210 of the tax law is amended by

14 adding a new paragraph (c-1) to read as follows:

15 (c-1) Any carry over of a credit from prior taxable years will not be
16 allowed if an empire zone retention certificate is not issued pursuant
17 to subdivision (w) of section nine hundred fifty-nine of the general
18 municipal law to the empire zone enterprise which is the basis of the
19 credit.

20 § 18. Subsection (j-1) of section 606 of the tax law is amended by
21 adding a new paragraph 3-a to read as follows:

22 (3-a) Any carry over of a credit from prior taxable years will not be
23 allowed to an empire zone enterprise which is the basis of the credit,
24 if an empire zone retention certificate is not issued to such entity
25 pursuant to subdivision (w) of section nine hundred fifty-nine of the
26 general municipal law.

27 § 19. Subdivision 20 of section 210 of the tax law is amended by
28 adding a new paragraph (b-1) to read as follows:

29 (b-1) Any carry over of a credit from prior taxable years will not be
30 allowed to an empire zone enterprise which is the basis of the credit,
31 if an empire zone retention certificate is not issued to such entity
32 pursuant to subdivision (w) of section nine hundred fifty-nine of the
33 general municipal law.

34 § 20. Subsection (1) of section 606 of the tax law is amended by
35 adding a new paragraph 1-a to read as follows:

36 (1-a) Any carry over of a credit from prior taxable years will not be
37 allowed to an empire zone enterprise which is the basis of the credit,
38 if an empire zone retention certificate is not issued to such entity
39 pursuant to subdivision (w) of section nine hundred fifty-nine of the
40 general municipal law.

41 § 21. Subsection (d) of section 1456 of the tax law is amended by
42 adding a new paragraph 2-a to read as follows:

43 (2-a) Any carry over of a credit from prior taxable years will not be
44 allowed to an empire zone enterprise which is the basis of the credit,
45 if an empire zone retention certificate is not issued to such entity
46 pursuant to subdivision (w) of section nine hundred fifty-nine of the
47 general municipal law.

48 § 22. Subdivision (h) of section 1511 of the tax law is amended by
49 adding a new paragraph 2-a to read as follows:

50 (2-a) Any carry over of a credit from prior taxable years will not be
51 allowed to an empire zone enterprise which is the basis of the credit,
52 if an empire zone retention certificate is not issued to such entity
53 pursuant to subdivision (w) of section nine hundred fifty-nine of the
54 general municipal law.

55 § 23. Section 1088 of the tax law is amended by adding a new
56 subsection (h) to read as follows:

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1 (h) Notwithstanding any other provision in this section, for taxable
2 years beginning on or after January first, two thousand eight and before
3 January first, two thousand nine, interest will be allowed on an over-
4 payment on any return or report on which one or more empire zone tax
5 credits are claimed, only from the one hundred eightieth day after the
6 taxpayer files with the department an empire zone retention certificate
7 issued pursuant to subdivision (w) of section nine hundred fifty-nine of
8 the general municipal law to the empire zone enterprise which is the
9 basis for the tax credit or credits claimed on the return or report.

10 § 24. Section 688 of the tax law is amended by adding a new subsection
11 (h) to read as follows:

12 (h) Notwithstanding any other provisions in this section, for taxable

13 years beginning on or after January first, two thousand eight and before
14 January first, two thousand nine, interest will be allowed on an over-
15 payment on any return or report on which one or more empire zone tax
16 credits are claimed, only from the one hundred eightieth day after the
17 taxpayer files with the department an empire zone retention certificate
18 issued pursuant to subdivision (w) of section nine hundred fifty-nine of
19 the general municipal law to the empire zone enterprise which is the
20 basis for the tax credit or credits claimed on the return or report.

21 § 25. Subsection (c) of section 1089 of the tax law is amended by
22 adding a new paragraph 4 to read as follows:

23 (4) Notwithstanding paragraph three of this subsection, no petition
24 may be filed by a taxpayer claiming a refund of one or more empire zone
25 tax credits for a taxable year beginning on or after January first, two
26 thousand eight and before January first, two thousand nine, until six
27 months have expired after the date on which an empire zone retention
28 certificate was issued pursuant to subdivision (w) of section nine
29 hundred fifty-nine of the general municipal law to the empire zone
30 enterprise which is the basis for the tax credit or credits claimed on
31 the return or report.

32 § 26. Subsection (c) of section 689 of the tax law is amended by
33 adding a new paragraph 4 to read as follows:

34 (4) Notwithstanding paragraph three of this subsection, no petition
35 may be filed by a taxpayer claiming a refund of one or more empire zone
36 tax credits for a taxable year beginning on or after January first, two
37 thousand eight and before January first, two thousand nine, until six
38 months have expired after the date on which an empire zone retention
39 certificate was issued pursuant to subdivision (w) of section nine
40 hundred fifty-nine of the general municipal law to the empire zone
41 enterprise which is the basis for the tax credit or credits claimed on
42 the return or report.

43 § 27. Section 1085 of the tax law is amended by adding a new
44 subsection (k-2) to read as follows:

45 (k-2) No penalty will be imposed pursuant to subsection (c) or (k) of
46 this section for a taxable year beginning on or after January first, two
47 thousand eight and before January first, two thousand nine resulting
48 from the denial of an empire zone tax credit claimed by the taxpayer
49 because an empire zone retention certificate was not issued pursuant to
50 subdivision (w) of section nine hundred fifty-nine of the general munic-
51 ipal law to the empire zone enterprise which is the basis for the tax
52 credit or credits claimed on the return or report.

53 § 28. Section 685 of the tax law is amended by adding a new subsection
54 (p-2) to read as follows:

55 (p-2) No penalty will be imposed pursuant to subsection (c) or (p) of
56 this section for a taxable year beginning on or after January first, two

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1 thousand eight and before January first, two thousand nine resulting
2 from the denial of an empire zone tax credit claimed by the taxpayer
3 because an empire zone retention certificate was not issued pursuant to
4 subdivision (w) of section nine hundred fifty-nine of the general munic-
5 ipal law to the empire zone enterprise which is the basis for the tax
6 credit or credits claimed on the return.

7 § 29. Subdivision (b) of section 15 of the tax law is amended by
8 adding a new paragraph 3 to read as follows:

9 (3) For a business enterprise which is first certified under article
10 eighteen-B of the general municipal law on or after April first, two
11 thousand nine, the credit allowed shall be seventy-five percent of the

12 amount calculated under paragraph two of this subdivision.

13 § 30. Subdivision (z) of section 1115 of the tax law is REPEALED.

14 § 31. Section 1119 of the tax law is amended by adding a new subdivi-
15 sion (d) to read as follows:

16 (d)(1) Subject to the conditions and limitations provided for in this
17 section, a refund or credit will be allowed for taxes imposed on the
18 retail sale of tangible personal property described in subdivision (a)
19 of section eleven hundred five of this article, and on every sale of
20 services described in subdivisions (b) and (c) of such section, and
21 consideration given or contracted to be given for, or for the use of,
22 such tangible personal property or services, where such tangible
23 personal property or services are sold to a qualified empire zone enter-
24 prise, provided that (A) such tangible personal property or tangible
25 personal property upon which such a service has been performed or such
26 service (other than a service described in subdivision (b) of section
27 eleven hundred five of this article) is directly and predominantly, or
28 such a service described in clause (A) or (D) of paragraph one of such
29 subdivision (b) of section eleven hundred five of this article is
30 directly and exclusively, used or consumed by such enterprise in an area
31 designated as an empire zone pursuant to article eighteen-B of the
32 general municipal law with respect to which such enterprise is certified
33 pursuant to such article eighteen-B, or (B) such a service described in
34 clause (B) or (C) of paragraph one of subdivision (b) of section eleven
35 hundred five of this article is delivered and billed to such enterprise
36 at an address in such empire zone, or (C) the enterprise's place of
37 primary use of the service described in paragraph two of such subdivi-
38 sion (b) of section eleven hundred five is at an address in such empire
39 zone; provided, further, that, in order for a motor vehicle, as defined
40 in subdivision (c) of section eleven hundred seventeen of this article,
41 or tangible personal property related to such a motor vehicle to be
42 found to be used predominantly in such a zone, at least fifty percent of
43 such motor vehicle's use shall be exclusively within such zone or at
44 least fifty percent of such motor vehicle's use shall be in activities
45 originating or terminating in such zone, or both; and either or both
46 such usages shall be computed either on the basis of mileage or hours of
47 use, at the discretion of such enterprise. For purposes of this subdivi-
48 sion, tangible personal property related to such a motor vehicle shall
49 include a battery, diesel motor fuel, an engine, engine components,
50 motor fuel, a muffler, tires and similar tangible personal property used
51 in or on such a motor vehicle.

52 (2) Subject to the conditions and limitations provided for in this
53 section, a refund or credit will be allowed for taxes imposed on the
54 retail sale of, and consideration given or contracted to be given for,
55 or for the use of, tangible personal property sold to a contractor,
56 subcontractor or repairman for use in (A) erecting a structure or build-

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1 ing of a qualified empire zone enterprise, (B) adding to, altering or
2 improving real property, property or land of such an enterprise or (C)
3 maintaining, servicing or repairing real property, property or land of
4 such an enterprise, as the terms real property, property or land are
5 defined in the real property tax law; provided, however, no credit or
6 refund will be allowed under this paragraph unless such tangible
7 personal property is to become an integral component part of such struc-
8 ture, building, real property, property or land located in an area
9 designated as an empire zone pursuant to article eighteen-B of the

10 general municipal law in, and with respect to which such enterprise is
11 certified pursuant to such article eighteen-B.

12 (3) Except as otherwise provided by law, the refund or credit provided
13 for in this subdivision will not apply to taxes imposed by paragraph ten
14 of subdivision (c) of section eleven hundred five and eleven hundred
15 seven of this article or to taxes imposed pursuant to the authority of
16 article twenty-nine of this chapter.

17 (4) In those instances when the provisions of subdivision (w) of
18 section nine hundred fifty-nine of the general municipal law are appli-
19 cable, no refund or credit will be allowed under this subdivision unless
20 the qualified empire zone enterprise has been issued an empire zone
21 retention certificate.

22 (5) A taxpayer may not apply for a credit or refund under this subdi-
23 vision more frequently than once a sales tax quarter, pursuant to subdi-
24 vision (b) of section eleven hundred thirty-six of this article.

25 (6) Any reference in this chapter to former subdivision (z) of section
26 eleven hundred fifteen of this article will be deemed to be a reference
27 to this subdivision.

28 (7) Notwithstanding any other provision in this article, article twen-
29 ty-nine of this chapter, or any other law to the contrary, a credit or
30 refund for any sale or use under this section shall not be allowed to a
31 person that is first certified under article eighteen-B of the general
32 municipal law on or after April first, two thousand nine, unless that
33 sale or use is eligible for a credit or refund of the county or city
34 sales and compensating use taxes imposed pursuant to the authority of
35 subpart b of part I of article twenty-nine of this chapter.

36 § 32. Paragraph 2 of subdivision (a) of section 14 of the tax law, as
37 amended by section 1 of part AA of chapter 62 of the laws of 2006, is
38 amended to read as follows:

39 (2) for purposes of articles twenty-eight and twenty-nine of this
40 chapter, during the "sales and use tax benefit period." Such period
41 shall consist of one hundred twenty consecutive months beginning on the
42 later of (A) March first, two thousand one, or (B) with regard to busi-
43 ness enterprises certified pursuant to article eighteen-B of the general
44 municipal law prior to April first, two thousand nine, the first day of
45 the month next following the date of issuance of a qualified empire zone
46 enterprise certification by the commissioner under subdivision (h) of
47 this section, or (C) with regard to business enterprises certified
48 pursuant to such article eighteen-B on or after April first, two thou-
49 sand nine, the first day of the month next following the date of certifi-
50 cation under article eighteen-B as an empire zone business. Provided
51 however, such period shall not include any month falling within a taxa-
52 ble year immediately preceded by a taxable year with respect to which
53 the business enterprise did not meet the employment test.

54 § 33. Subdivision (h) of section 14 of the tax law is REPEALED.

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1 § 34. Subparagraph (i) of paragraph 1 of subdivision (a) of section
2 1210 of the tax law, as amended by section 4 of part SS1 of chapter 57
3 of the laws of 2008, is amended to read as follows:

4 (i) Either, all of the taxes described in article twenty-eight of this
5 chapter, at the same uniform rate, as to which taxes all provisions of
6 the local laws, ordinances or resolutions imposing such taxes shall be
7 identical, except as to rate and except as otherwise provided, with the
8 corresponding provisions in such article twenty-eight, including the
9 definition and exemption provisions of such article, so far as the
10 provisions of such article twenty-eight can be made applicable to the
11 taxes imposed by such city or county and with such limitations and

12 special provisions as are set forth in this article. The taxes author-
13 ized under this subdivision may not be imposed by a city or county
14 unless the local law, ordinance or resolution imposes such taxes so as
15 to include all portions and all types of receipts, charges or rents,
16 subject to state tax under sections eleven hundred five and eleven
17 hundred ten of this chapter, except as otherwise provided. (i) Any local
18 law, ordinance or resolution enacted by any city of less than one
19 million or by any county or school district, imposing the taxes author-
20 ized by this subdivision, shall, notwithstanding any provision of law to
21 the contrary, exclude from the operation of such local taxes all sales
22 of tangible personal property for use or consumption directly and
23 predominantly in the production of tangible personal property, gas,
24 electricity, refrigeration or steam, for sale, by manufacturing, proc-
25 essing, generating, assembly, refining, mining or extracting; and all
26 sales of tangible personal property for use or consumption predominantly
27 either in the production of tangible personal property, for sale, by
28 farming or in a commercial horse boarding operation, or in both; and,
29 unless such city, county or school district elects otherwise, shall omit
30 the provision for credit or refund contained in clause six of subdivi-
31 sion (a) or subdivision (d) of section eleven hundred nineteen of this
32 chapter. (ii) Any local law, ordinance or resolution enacted by any
33 city, county or school district, imposing the taxes authorized by this
34 subdivision, shall omit the residential solar energy systems equipment
35 exemption provided for in subdivision (ee)[7] and the clothing and foot-
36 wear exemption provided for in paragraph thirty of subdivision (a) [and
37 the qualified empire zone enterprise exemptions provided for in subdivi-
38 sion (z)] of section eleven hundred fifteen of this chapter, unless such
39 city, county or school district elects otherwise as to either such resi-
40 dential solar energy systems equipment exemption or such clothing and
41 footwear exemption [or such qualified empire zone enterprise exemptions;
42 provided that if such a city having a population of one million or more
43 in which the taxes imposed by section eleven hundred seven of this chap-
44 ter are in effect enacts the resolution described in subdivision (k) of
45 this section or repeals such resolution or enacts the resolution
46 described in subdivision (l) of this section or repeals such resolution
47 or enacts the resolution described in subdivision (n) of this section or
48 repeals such resolution, such resolution or repeal shall also be deemed
49 to amend any local law, ordinance or resolution enacted by such a city
50 imposing such taxes pursuant to the authority of this subdivision,
51 whether or not such taxes are suspended at the time such city enacts its
52 resolution pursuant to subdivision (k), (l) or (n) of this section or at
53 the time of any such repeal; provided, further, that any such local law,
54 ordinance or resolution and section eleven hundred seven of this chap-
55 ter, as deemed to be amended in the event a city of one million or more
56 enacts a resolution pursuant to the authority of subdivision (k), (l) or
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1 (n) of this section, shall be further amended, as provided in section
2 twelve hundred eighteen of this subpart, so that the residential solar
3 energy systems equipment exemption or the clothing and footwear
4 exemption or the qualified empire zone enterprise exemptions in any such
5 local law, ordinance or resolution or in such section eleven hundred
6 seven are the same, as the case may be, as the residential solar energy
7 systems equipment exemption provided for in subdivision (ee), the cloth-
8 ing and footwear exemption in paragraph thirty of subdivision (a) or the
9 qualified empire zone enterprise exemptions in subdivision (z) of
10 section eleven hundred fifteen of this chapter].

11 § 35. Paragraph 4 of subdivision (a) of section 1210 of the tax law,

12 as amended by section 5 of part SS1 of chapter 57 of the laws of 2008,
13 is amended to read as follows:

14 (4) Notwithstanding any other provision of law to the contrary, any
15 local law enacted by any city of one million or more that imposes the
16 taxes authorized by this subdivision (i) may omit the exception provided
17 in subparagraph (ii) of paragraph three of subdivision (c) of section
18 eleven hundred five of this chapter for receipts from laundering, dry-
19 cleaning, tailoring, weaving, pressing, shoe repairing and shoe shining;
20 (ii) may impose the tax described in paragraph six of subdivision (c) of
21 section eleven hundred five of this chapter at a rate in addition to the
22 rate prescribed by this section not to exceed two percent in multiples
23 of one-half of one percent; (iii) shall provide that the tax described
24 in paragraph six of subdivision (c) of section eleven hundred five of
25 this chapter does not apply to facilities owned and operated by the city
26 or an agency or instrumentality of the city or a public corporation the
27 majority of whose members are appointed by the chief executive officer
28 of the city or the legislative body of the city or both of them; (iv)
29 shall not include any tax on receipts from, or the use of, the services
30 described in paragraph seven of subdivision (c) of section eleven
31 hundred five of this chapter; (v) shall provide that, for purposes of
32 the tax described in subdivision (e) of section eleven hundred five of
33 this chapter, "permanent resident" means any occupant of any room or
34 rooms in a hotel for at least one hundred eighty consecutive days with
35 regard to the period of such occupancy; (vi) may omit the exception
36 provided in paragraph one of subdivision (f) of section eleven hundred
37 five of this chapter for charges to a patron for admission to, or use
38 of, facilities for sporting activities in which the patron is to be a
39 participant, such as bowling alleys and swimming pools; (vii) shall not
40 provide the clothing and footwear exemption in paragraph thirty of
41 subdivision (a) of section eleven hundred fifteen of this chapter but
42 must exempt clothing and footwear and any item used or consumed to make
43 or repair exempt clothing and which becomes a physical component part of
44 that exempt clothing; (viii) shall omit the exemption provided in para-
45 graph forty-one of subdivision (a) of section eleven hundred fifteen of
46 this chapter; (ix) shall omit the exemption provided in subdivision (c)
47 of section eleven hundred fifteen of this chapter insofar as it applies
48 to fuel, gas, electricity, refrigeration and steam, and gas, electric,
49 refrigeration and steam service of whatever nature for use or consump-
50 tion directly and exclusively in the production of gas, electricity,
51 refrigeration or steam; and (x) shall omit, unless such city elects
52 otherwise, the provision for refund or credit contained in clause six of
53 subdivision (a) or in subdivision (d) of section eleven hundred nineteen
54 of this chapter.

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1 § 36. Paragraph 1 of subdivision (b) of section 1210 of the tax law,
2 as separately amended by section 36 of part Y and section 11 of part GG
3 of chapter 63 of the laws of 2000, is amended to read as follows:

4 (1) Or, one or more of the taxes described in subdivisions (b), (d),
5 (e) and (f) of section eleven hundred five of this chapter, at the same
6 uniform rate, including the transitional provisions in section eleven
7 hundred six of this chapter covering such taxes, but not the taxes
8 described in subdivisions (a) and (c) of section eleven hundred five of
9 this chapter. Provided, further, that where the tax described in subdi-
10 vision (b) of section eleven hundred five of this chapter is imposed,
11 the compensating use taxes described in clauses (E), (G) and (H) of
12 subdivision (a) of section eleven hundred ten of this chapter shall also
13 be imposed. Provided, further, that where the taxes described in subdi-
14 vision (b) of section eleven hundred five are imposed, such taxes shall
15 omit the ~~[exemptions provided for in subdivision (z) of section eleven~~

16 ~~hundred fifteen]~~ provision for refund or credit contained in subdivision
17 (d) of section eleven hundred nineteen of this chapter with respect to
18 such taxes described in such subdivision (b) of section eleven hundred
19 five unless such city or county elects to provide such [~~exemptions~~]
20 provision or, if so elected, to repeal such [~~exemptions~~] provision.

21 § 37. Subdivision (d) of section 1210 of the tax law, as amended by
22 section 12 of part GG of chapter 63 of the laws of 2000, is amended to
23 read as follows:

24 (d) A local law, ordinance or resolution imposing any tax pursuant to
25 this section, increasing or decreasing the rate of such tax, repealing
26 or suspending such tax, exempting from such tax the energy sources and
27 services described in paragraph three of subdivision (a) or of subdivi-
28 sion (b) of this section or changing the rate of tax imposed on such
29 energy sources and services or providing for the credit or refund
30 described in clause six of subdivision (a) of section eleven hundred
31 nineteen of this chapter must go into effect only on one of the follow-
32 ing dates: March first, June first, September first or December first;
33 provided, that a local law, ordinance or resolution providing for the
34 exemption described in paragraph thirty of subdivision (a) [~~or providing~~
35 ~~for the exemptions described in subdivision (z)]~~ of section eleven
36 hundred fifteen of this chapter or repealing any such exemption [~~so~~
37 ~~provided and a resolution enacted pursuant to the authority of subdivi-~~
38 ~~sion (k) of this section providing such exemption or subdivision (l) of~~
39 ~~this section providing such exemptions or repealing such exemption or~~
40 ~~exemptions so provided]~~ or a local law, ordinance or resolution provid-
41 ing for a refund or credit described in subdivision (d) of section elev-
42 en hundred nineteen of this chapter or repealing such provision so
43 provided must go into effect only on March first. No such local law,
44 ordinance or resolution shall be effective unless a certified copy of
45 such law, ordinance or resolution is mailed by registered or certified
46 mail to the commissioner at the commissioner's office in Albany at least
47 ninety days prior to the date it is to become effective. However, the
48 commissioner may waive and reduce such ninety-day minimum notice
49 requirement to a mailing of such certified copy by registered or certi-
50 fied mail within a period of not less than thirty days prior to such
51 effective date if the commissioner deems such action to be consistent
52 with the commissioner's duties under section twelve hundred fifty of
53 this article and the commissioner acts by resolution. Where the
54 restriction provided for in section twelve hundred twenty-three of this
55 article as to the effective date of a tax and the notice requirement
56 provided for therein are applicable and have not been waived, the
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1 restriction and notice requirement in section twelve hundred twenty-
2 three of this article shall also apply.

3 § 38. Subdivision (1) of section 1210 of the tax law is REPEALED.

4 § 39. Subdivision (d) of section 1211 of the tax law, as amended by
5 chapter 577 of the laws of 1997, is amended to read as follows:

6 (d) A local law or resolution imposing any tax pursuant to this
7 section, increasing or decreasing the rate of such tax, repealing or
8 suspending such tax or providing for the credit or refund described in
9 clause six of subdivision (a) of section eleven hundred nineteen of this
10 chapter must go into effect only on one of the following dates: March
11 first, June first, September first or December first, subject to further
12 requirement as to effective date provided for in subdivision (b) of this
13 section; provided, that a local law or resolution providing for a refund
14 or credit described in subdivision (d) of section eleven hundred nine-
15 teen of this chapter or repealing such provision so provided must go
16 into effect only on March first, subject to further requirement as to

17 effective date provided for in subdivision (b) of this section. No such
18 local law or resolution shall be effective unless a certified copy of
19 such local law or resolution is mailed by registered or certified mail
20 to the commissioner at the commissioner's office in Albany at least
21 ninety days prior to the date it is to become effective. However, the
22 commissioner may waive and reduce such ninety-day minimum notice
23 requirement to a mailing of such certified copy by registered or certi-
24 fied mail within a period of not less than thirty days prior to such
25 effective date if the commissioner deems such action to be consistent
26 with the commissioner's duties under section twelve hundred fifty of
27 this article and the commissioner acts by resolution. Where the
28 restriction provided for in section twelve hundred twenty-three of this
29 article as to the effective date of a tax and the notice requirement
30 provided for therein are applicable and have not been waived, the
31 restriction and notice requirement in section twelve hundred twenty-
32 three of this article shall also apply.

33 § 40. Subdivisions (a) and (e) of section 1212 of the tax law, as
34 amended by section 14 of part GG and subdivision (a) as separately
35 amended by section 37 of part Y of chapter 63 of the laws of 2000, are
36 amended to read as follows:

37 (a) Any school district which is coterminous with, partly within or
38 wholly within a city having a population of less than one hundred twen-
39 ty-five thousand, is hereby authorized and empowered, by majority vote
40 of the whole number of its school authorities, to impose for school
41 district purposes, within the territorial limits of such school district
42 and without discrimination between residents and nonresidents thereof,
43 the taxes described in subdivision (b) of section eleven hundred five
44 (but excluding the tax on prepaid telephone calling services) and the
45 taxes described in clauses (E) and (H) of subdivision (a) of section
46 eleven hundred ten, including the transitional provisions in subdivision
47 (b) of section eleven hundred six of this chapter, so far as such
48 provisions can be made applicable to the taxes imposed by such school
49 district and with such limitations and special provisions as are set
50 forth in this article, such taxes to be imposed at the rate of one-half,
51 one, one and one-half, two, two and one-half or three percent which rate
52 shall be uniform for all portions and all types of receipts and uses
53 subject to such taxes. In respect to such taxes, all provisions of the
54 resolution imposing them, except as to rate and except as otherwise
55 provided herein, shall be identical with the corresponding provisions in
56 such article twenty-eight of this chapter, including the applicable
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1 definition and exemption provisions of such article, so far as the
2 provisions of such article twenty-eight of this chapter can be made
3 applicable to the taxes imposed by such school district and with such
4 limitations and special provisions as are set forth in this article. The
5 taxes described in subdivision (b) of section eleven hundred five (but
6 excluding the tax on prepaid telephone calling service) and clauses (E)
7 and (H) of subdivision (a) of section eleven hundred ten, including the
8 transitional provision in subdivision (b) of such section eleven hundred
9 six of this chapter, may not be imposed by such school district unless
10 the resolution imposes such taxes so as to include all portions and all
11 types of receipts and uses subject to tax under such subdivision (but
12 excluding the tax on prepaid telephone calling service) and clauses.
13 Provided, however, that, where a school district imposes such taxes,
14 such taxes shall omit the ~~[exemptions provided for in subdivision (z) of~~
15 ~~section eleven hundred fifteen]~~ provision for refund or credit contained
16 in subdivision (d) of section eleven hundred nineteen of this chapter
17 with respect to such taxes described in such subdivision (b) of section
18 eleven hundred five unless such school district elects to provide such

19 ~~[exemptions] provision~~ or, if so elected, to repeal such ~~[exemptions]~~
20 ~~provision.~~

21 (e) A resolution imposing a tax pursuant to this section, increasing
22 or decreasing the rate of such tax, or repealing or suspending such tax
23 must go into effect only on one of the following dates: March first,
24 June first, September first or December first; provided, that a resolu-
25 tion providing for the ~~[exemptions described in subdivision (z) of~~
26 ~~section eleven hundred fifteen] refund or credit described in subdivi-~~
27 ~~sion (d) of section eleven hundred nineteen~~ of this chapter or repealing
28 such ~~[exemptions so provided] provision~~ must go into effect only on
29 March first. No such resolution shall be effective unless a certified
30 copy of such resolution is mailed by registered or certified mail to the
31 commissioner at the commissioner's office in Albany at least ninety days
32 prior to the date it is to become effective. However, the commissioner
33 may waive and reduce such ninety-day minimum notice requirement to a
34 mailing of such certified copy by registered or certified mail within a
35 period of not less than thirty days prior to such effective date if the
36 commissioner deems such action to be consistent with the commissioner's
37 duties under section twelve hundred fifty of this article and the
38 commissioner acts by resolution.

39 § 41. Notwithstanding any provision of state or local law, ordinance
40 or resolution to the contrary:

41 (a) Every local enactment that elected the qualified empire zone
42 enterprise exemptions described in subdivision (z) of section 1115 of
43 the tax law elected by a county or city pursuant to the authority of
44 article 29 of the tax law that is in effect on the day before this act
45 becomes a law or was elected prior to such date to take effect at a
46 later date is hereby amended to elect the refund or credit described in
47 subdivision (d) of section 1119 of the tax law.

48 (b) A county or city that elected the qualified empire zone enterprise
49 exemptions described in subdivision (z) of section 1115 of the tax law
50 pursuant to the authority of article 29 of the tax law may repeal such
51 exemptions in accord with the provisions of subdivisions (d) and (e) of
52 section 1210 of the tax law.

53 § 42. Subdivision (m) of section 14 of the tax law is REPEALED.

54 § 43. The tax law is amended by adding a new section 17 to read as
55 follows:

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1 § 17. Empire zones tax benefits report. (a) The department of taxation
2 and finance must publish an empire zones tax benefits report annually by
3 January thirty-first. The first report must be published by January
4 thirty-first, two thousand thirteen.

5 (b) (1) The empire zones tax benefits report must contain the follow-
6 ing information about the empire zone tax credits claimed under articles
7 nine, nine-A, twenty-two, thirty-two and thirty-three of this chapter
8 during the previous calendar year:

9 (A) the name of each taxpayer claiming a credit; and

10 (B) the amount of each credit earned by each taxpayer.

11 (2) If the taxpayer claims a empire zone tax credit because the
12 taxpayer is a member of a limited liability company, a partner in a
13 partnership or a shareholder in a subchapter S corporation, the name of
14 each limited liability company, partnership or subchapter S corporation
15 earning any of those credits and the amount of credit earned by each
16 entity must be included in the report instead of information about the
17 taxpayer claiming the credit.

18 (c) The empire zones tax benefits report must also contain the follow-
19 ing information about the sales and use tax refunds and credits claimed

20 under subdivision (d) of section eleven hundred nineteen of this chapter
21 during the previous calendar year:

22 (A) the name of each taxpayer claiming a credit or refund; and

23 (B) the total amount of credits or refunds allowed to each taxpayer.

24 (d) The information included in the empire zones tax benefits report
25 will be based on the information filed with the department during the
26 previous calendar year, to the extent that it is practicable to use that
27 information.

28 § 44. This act shall take effect immediately, provided, however, that:

29 (a) sections eleven through twenty-two of this act shall apply to
30 taxable years beginning on and after January 1, 2008;

31 (b) sections thirty and thirty-one and sections thirty-four through
32 forty-one of this act shall take effect on the first day of the sales
33 tax quarter next commencing at least 60 days after this act becomes a
34 law; and provided further that any refund or credit allowed pursuant to
35 the amendments made by section thirty-one of this act may not be paid
36 for that quarter for at least two hundred seventy days after this act
37 becomes a law;

38 (c) section thirty-three of this act shall take effect April 1, 2009;

39 (d) section forty-two of this act shall take effect on January 1,
40 2012; and

41 (e) the amendments to subdivision (u) of section 957 of the general
42 municipal law made by section one of this act shall not affect the
43 repeal of such subdivision and shall be deemed repealed therewith.