



FY 2017 Final NYS Budget (4/7/16)

Overview

The legislature completed passage of the FY 2017 the afternoon of April 1. In doing so, they adopted a plan with \$155 billion in all funds spending; \$96 billion in state operating funds spending (an increase of 2%); \$24.8 billion in School Aid (an increase of \$1.5 billion or 6.5% - 26.5% or \$5.3 billion increase since FY 2012); and \$18.5 billion for Medicaid (3.4% increase). The budget also adopts five year capital plans for the MTA (\$27.98 billion) and road and bridges (\$27.14 billion). The budget agreement also included a significant personal income tax reduction, to be phased in through 2024, producing a \$4.2 billion tax reduction once fully implemented. It also included a minimum wage increase to \$15 downstate and \$12.50 upstate, and a broad, 12 week paid family leave statute.

Feel free to contact us regarding any other provisions of interest being addressed in the ongoing budget process, or for additional information or input on the issues addressed here. Staff contact: ken.pokalsky@bcns.org

Contact information for our lobby team is available here <http://www.bcnys.org/inside/staff.htm>

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| <ul style="list-style-type: none"> • Construction • Contract Procurement • Economic Development • Education / Higher Education / Workforce Development • Election and Campaign Finance Reform • Energy & Environment | <ul style="list-style-type: none"> • Financial Services • Health Care / Health Insurance • Labor / Human Resources • Taxation / Revenues / Tax Credits • Technology / Telecommunications/Utilities • Transportation • Workers' Compensation |
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Construction

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Transformational Economic Development Infrastructure and Revitalization Projects Act	Establishes design build authority (with mandated project labor agreements) for the Javits Convention Center, Empire State Station complex, Farley Building replacement and Penn Station redevelopment projects. S.6408/A.9008, Part H.	Generally includes Executive Budget proposal; modifies proposal to apply Wicks provisions from General Municipal Law and State Finance Law, as well as GML competitive bidding requirements, if no PLA is used.	Generally includes Executive Budget proposal; modifies proposal to apply Wicks provisions from State Finance Law if no PLA is used.	Includes the Executive Budget proposal. S.6408-C/A.9008-C, Part H.
The NYS Design & Construction Corporation (NYS DCC)	Authorizes the creation of the NYSDCC, as a subsidiary corporation of the Dormitory Authority (DASNY) to provide additional management expertise and project oversight on public works projects undertaken by	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Adopted in modified form, S.6406-C/A.9006-C, Part RR.

	state agencies, public authorities and public benefit corporations where the projects are in excess of \$50 million. S.6405/A.9005 Part I			
Contract Procurement				
ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Procurement Stewardship Act and Procurement Lobbying	Permanently extends (without amendments) State Finance Law Sections 163 (Procurement Stewardship Act), 139-j (restricted periods) and 139-k (contact disclosure requirements.) S.6406/A.9006 (Part D)	Extends these laws through 12/31/17. S.6406-B/A.9006-B (Part F). The Senate Resolution notes that "The Senate is committed to reaching sensible procurement reforms, including those that passed both houses of the Legislature in 2015 (S.3450 and S.5317-B) and reforms that clarify when the restricted period begins under the Procurement Lobbying Law."	Extends these laws through 6/30/17. Amends Section 163 by requiring notification to unsuccessful bidders within 15 days of a bid award and to provide certain information during a debriefing discussion; requires OGS to prepare annual reports on the cost savings achieved from all centralized contracts and the impact on small-, minority- and women- and service disabled veteran-owned business; adds new provision to empower agencies to determine that noncompliance is a "non-material deviation"; adds new subdivision to allow agencies to undertake alternative procurement methods. Clarifies that an agency's "determination of need" does not trigger the start of a restricted period on communication. A.9005-B (Part F)	Extends the PSA through June 30, 2021 and the procurement lobby act through July 31, 2021. Amends State Finance Law Section 163 to require agencies to provide debriefings for unsuccessful offerers; empower agencies to determine that noncompliance is a "non-material deviation"; Amends section 139-j of the State Finance Law to clarify specific instances in which a restricted period goes into effect. S.6405-C/A.9005-C, Part F.
Public authorities purchase threshold	Increases the threshold by which the New York City transit authority and the MTA must solicit purchases via sealed bids to \$100,000 for supplies, materials and equipment and \$100,000 for public work projects S.6408/A.9008 (Part B)	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Expenditure identification	Directs OSC, the AG and the chief information officer of ITS and OGS to review and make recommendations concerning the feasibility of assigning a singly identifying code to contractors, vendors and other payees to track expenditures. S.6411/A.9011 (Part G)	Excludes the Executive Budget proposal	Excludes the Executive Budget proposal	Excludes the Executive Budget proposal.
Lobby law reforms	- Expands the advisory council of procurement lobbying to include political consulting	Per the Senate report on the Amended Executive Budget, it will "consider whether a political consultant should be	Excludes the Executive Budget proposal	Excludes the Executive Budget proposal.

	- Includes "political consultants" under the definition of those individuals under the oversight of JCOPE and S.6411 / A.9011 (Part H).	permitted to register as a lobbyist. Legislation which would ban such practice has previously passed the Senate."		
Economic Development				
ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Excelsior Tax Credit Program	Allows any credits allowed under the Excelsior Tax Credit Program that remain unallocated as of 12/31/24 to be allocated through 12/31/29. S.6409/A.9009, Part O.	Excludes the Executive Budget proposal.	Includes the Executive Budget proposal.	Allows any credits allowed under the Excelsior Tax Credit Program that remain unallocated as of 12/31/24 to be allocated through 12/31/29. Reduces the cap on available credits for tax years 2016 through 2024. S.6409-C/A.9009-C, Part O
Commercial Production Credit	Extends the Article 9A and Article 22 credit for production of commercials through tax year 2018. S.6409/A.9009, Part J.	Includes the Executive Budget proposal.	Includes the Executive Budget proposal.	Includes the Executive Budget proposal.
Urban Development Corporation	Extends through 7/1/17 the authorization of the UDC to administrate the Economic Development Fund. S.6408/A.9008, Part F. -Extend through 7/1/17 the general loan powers of the UDC. S.6408/A.9008, Part G.	Includes the Executive Budget proposal.	Includes the Executive Budget proposal.	Includes the Executive Budget proposal.
Mixed Martial Arts	Authorizes the NYS Athletic Commission to regulate professional mixed martial arts. S.6408/A.9008, Part O.	Includes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Includes the Executive Budget proposal with minor additions to require applicants pay to medical exams; preserves current State Athletic Commission membership.
Bond Allocations	Permanently extends provisions regarding private activity bond allocations, with one-third each for state agencies, local agencies, and a statewide bond reserve. Would require that projects financed by local IDAs with tax-exempt private activity bonds subject to the bond cap would have to be approved by the Public Authority Control Board (PACB).	Generally includes Executive Budget proposal; excludes provision expanding the PACB's oversight authority.	Generally includes Executive Budget proposal; excludes provision expanding the PACB's oversight authority.	Excludes the Executive Budget proposal..

	S.6408/A.9008, Part R.			
Additional Provisions			- Provides that, for projects funded through the “dedicated infrastructure investment fund,” unless “all of the iron, steel, and manufactured goods that are permanently incorporated into the project are produced in the United States. (A. 9005-B. Part M)	

Education / Higher Education / Workforce Development

The final budget agreement includes \$24.8 billion in school aid and eliminates the \$434 million GEA.

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
SUNY 2020 rational tuition program	Extends the program through July 1, 2021 and allows the SUNY board of trustees to approve a tuition increase of up to \$300 annually. S.6406/A.9006, Part D	The Senate modifies reauthorization of the SUNY 2020 language by removing language authorizing a tuition increase, increasing maintenance of effort requirements, and providing an investment fund for the SUNY system.	Assembly excludes the Executive proposal to allow SUNY to increase New York resident tuition in each of the next five years. Instead, the Assembly freezes tuition for the next two years and provides SUNY with \$89.3 million in additional state support for AY 2016-17 and AY 2017-18.	Excludes the Executive Budget proposal.
SUNY 2020 and CUNY 2020 grant program	Appropriates \$55 million for SUNY and \$55 million for CUNY in grant for economic development projects S 6404/A 9004	Excludes the Executive Budget proposal.	Includes the Executive Budget proposal.	Includes the Executive Budget proposal.
Dream Act	Allows non-legal residents of the state that meet certain criteria to be eligible for tuition assistance at state schools. S.6406/A.9006, Part F	Excludes the Executive Budget proposal.	Advances a separate Dream Act proposal. A.9006-B (Part F)	Excludes the Executive Budget proposal.
Special Education waivers	Allows school districts, approved private schools and BOCES to apply for a waiver from Section 4402 or 4403 requirements for a specific school year and provides 60 days for parents of students being affected to submit comments S.6406/A.9006 , Part A	Includes the Executive Budget proposal.	The Assembly excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.

Urban Youth Tax Credit	SEE "TAXATION" SECTION			
Education Tax Credit	SEE "TAXATION" SECTION			
Early college high schools and CTE	Appropriates \$4 million for expand early college high schools and career and technical education programs	Includes the Executive Budget proposal.	Modifies the Executive Budget proposal to clarify that the ECHS funds are for new and existing programs and that the funding for CTE is to reduce barriers for ELL and students with disabilities.	Includes the Executive Budget proposal.

Election, Campaign Finance and Lobbying Reform

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
LLC Donation Cap	Reduce political donation limits of LLCs to an aggregate of \$5,000 in each calendar year. Require the disclosure of all direct and indirect owners of the membership interest in the LLC, and the proportion of members' ownership interest in the LLC, and that all contributions made to a campaign or political committee by an LLC be attributed to each member of the LLC in proportion to the member's ownership interest. S.6411/A.9011, Part A	Excludes the Executive Budget proposal.	Includes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Income Limits for Legislators	Restrict outside earned income to 15% of a member of the Legislature's statutory salary. Excludes salary, benefits and allowances paid by the State; income and allowances attributable to military service; royalties from the sale of book, artistic performance or other intellectual property; and pension or other investment benefits from prior employment. S.6411/A.9011, Part B	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal. Includes alternative provisions (in A.9353) to restrict outside earned income to 40% of annual salary of justices of the state supreme court; provides additional exemptions; prohibits legislators from earning income from an ownership interest in business that engages in lobbying in NYS, that represents clients in litigation against NYS, or that has contracts with the state; prohibits receipt of attorney referral fees.	Excludes the Executive Budget proposal.
Campaign Finance Amendments & Public	Reduce campaign contribution limits, and enacting a voluntary public	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.

<p>Financing of Campaigns</p>	<p>campaign finance system.</p> <p>In any general or special election, receipt of public funds by a participating candidate's authorized committees shall not exceed \$10 million for Governor and lieutenant governor (combined), \$4 million for Attorney general, \$4 million for Comptroller, \$375,000 for Member of senate and \$175,000 for Member of assembly, or constitutional delegate-at-large.</p> <p>Creates a Campaign Finance Fund to be financed by transfers from the Abandoned Property Fund and taxpayer designations</p> <p>Limit each party or constituted committee from transferring to, or spend to elect or oppose a candidate, five thousand dollars per election and the provision applies a \$25,000 contribution limit to housekeeping accounts. S.6411/A.9011, Part C</p>		<p>Alternative provisions are proposed in A.9353 to require segregated housekeeping accounts by party committees; prohibits any such funds to be used to pay for political communications specifically identifying candidates or elected officials.</p>	
<p>Comprehensive FOIL Reform</p>	<p>Extends the freedom of information law to the state legislature; repeal the FOIL sections contained in the Uniform Procedures Act - ECL 70-0113. S.6411/A.9011, Part)</p>	<p>Excludes the Executive Budget proposal.</p>	<p>Excludes the Executive Budget proposal.</p>	<p>Excludes the Executive Budget proposal.</p>
<p>Public Officers Law Reform</p>	<p>Amends the Public Offices Law, the Executive Law, and the Legislative Law to strengthen disclosure requirements and associated penalties to empower JCOPE and enhance their enforcement abilities.</p> <p>Establish a new \$40,000 civil penalty for failure to cooperate with JCOPE financial statement reviews (Section 73-a). S.6411/A.9011, Part E</p>	<p>Excludes the Executive Budget proposal.</p>	<p>Excludes the Executive Budget proposal.</p>	<p>Excludes the Executive Budget proposal.</p>

<p>Enhancing Voter Opportunities</p>	<p>Requires early voting polling sites. Early poling locations would be open for 12 days prior to special, primary, and general elections. Boards of elections must provide one early voting polling site per every fifty thousand voters.</p> <p>Requires DMV to automatically forward voter registration applications for any qualified persons to local boards of elections, unless customer explicitly opts out of registration. S.6411/A.9011, Part F</p>	<p>Excludes the Executive Budget proposal.</p>	<p>Excludes the Executive Budget proposal.</p>	<p>Excludes the Executive Budget proposal.</p>
<p>Enact Lobbying Reform</p>	<p>Requires that political consultants adhere to the same provisions as lobbyists with respect to registration, reporting and oversight by the Joint Commission on Public Ethics (JCOPE). This section defines political consulting as the provision for compensation, to any elected state or local public official of advice, services or assistance in securing future state or local public office including, but not limited to, campaign management, fundraising activities, public relations or media services, but shall exclude legal work. S.6411/A.9011, Part H</p>	<p>Excludes the Executive Budget proposal.</p>	<p>Excludes the Executive Budget proposal.</p> <p>Includes alternative provisions (in A.9535) to expand the Lobby Act “source of funding” disclosure requirement by lowering the thresholds for total lobby spending (from \$50,000 to \$5,000), percentage of total budget spent on lobbying (from 3% to any level), and source of funding amount to be disclosed (from \$5,000 to \$1,000).</p> <p>- Exempts communications with a professional journalist or newscaster “relating to news” from the definition of lobbying (A.9535).</p>	<p>Excludes the Executive Budget proposal.</p>

Energy & Environment Article VII

ISSUE	EXECUTIVE BUGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>NYSERDA \$913,000 Transfer</p>	<p>Directs the Comptroller to receive for deposit to the credit of the General Fund a payment of up to \$913,000 from NYSERDA. S.6408/A.9008, Part I</p>	<p>Includes the Executive Budget proposal.</p>	<p>Includes the Executive Budget proposal.</p>	<p>Includes the Executive Budget proposal.</p>
<p>“Little 18-a assessment”</p>	<p>Authorizes NYSERDA to finance its research, development and</p>	<p>Amended but keeps the current formal but caps the assessment at \$750,000.</p>	<p>Includes the Executive Budget proposal.</p>	<p>Includes the Executive Budget proposal but places a \$19.7M cap on collections.</p>

	<p>demonstration, policy and planning, and Fuel NY programs, and to finance the Department of Environmental Conservation's (DEC) climate change program, from a special assessment on gas and electric corporations not to exceed \$19.7 million and not to exceed one cent per one thousand cubic feet of gas sold and .010 cent per kilowatt-hour of electricity sold by such corporations in their intrastate utility operations in calendar year 2014.</p> <p>The provision directs a transfer \$1 million to the state general fund for services and expenses of the department of environmental conservation and to transfer \$750,000 to the University of Rochester laboratory for laser energetics from the funds received. S.6408/A.9008, Part J</p>	<p>All of the collections are transferred to the University of Rochester.</p>		<p>S.6408-C/A.9008-C, Part J.</p>
<p>PSC Streamline Process</p>	<ul style="list-style-type: none"> - Streamlines the review and approval process for the State's 40 municipally owned gas and electric utilities by exempting them from the mandatory evidentiary hearing currently required for municipal rate cases. - Extends time for the PSC to approve utility rate increases, from eleven to fifteen months. If petition has not been acted upon by the commission the commission shall utilize the proposal filed by the staff of the department to establish temporary rates <p>S.6408/A.9008, Part I</p>	<p>Includes the streamlined process for the State's 40 municipally owned gas and electric utilities by exempting them from the mandatory evidentiary hearing currently.</p> <p>Excludes the other proposed changes.</p>	<p>Includes the Executive Budget proposal.</p>	<ul style="list-style-type: none"> - Streamlines the review and approval process for the State's 40 municipally owned gas and electric utilities by exempting them from the mandatory evidentiary hearing currently required for municipal rate cases.
<p>Transfer the Canal Corp to NYPA</p>	<ul style="list-style-type: none"> - Transfer the Canal Corp. from NYSTA to NYPA. Transfers the powers and duties relating to the canal, the canal lands, the canal system, and all State assets, equipment, and property owned or used in connection with the canal system, from NYSTA to NYPA. - Requires the Thruway Authority to 	<p>Excludes the Executive Budget proposal.</p>	<p>Amended to reject the transfer, but kept the enforcement assistance provisions pertaining to the State Police.</p>	<p>Includes the Executive Budget proposal. S.6406-C/A.9006-C, Part TT</p>

	reimburse the State for expenses related to Division of State Police's enforcement activity on the Thruway, and make NYSTA a public authority eligible to receive an annual State governmental cost recovery assessment. S.6408/A.9008, Part Q			
Waste Tire Fee	Removes the December 31, 2016 sunset related to waste tire services and \$2.50 waste tire fee. S.6408/A.9008, Part T	Extends the Waste Tire program until 2019.	Extends the Waste Tire program until 2019.	Fee is extended through 2019. S.6408-C/A.9008-C, Part T.
Environment Protection Fund	<ul style="list-style-type: none"> - Amends the Environmental Protection Fund (EPF) to establish a new climate change mitigation and adaptation account. The new account is authorized to fund programs that reduce greenhouse gasses, facilitate climate change adaptation, and strengthen resiliency. - A provision amends section 912 of the Executive Law is by adding a new subdivision 17: To encourage state agencies and local governments to consider physical climate risks in planning and development efforts - The Executive Budget includes appropriations of \$300 million for the EPF. <p>S.6408/A.9008, Part U</p>	<p>Includes the new climate change mitigation and adaptation account.</p> <p>Amends the appropriations but fund level remains at \$300M</p>	<p>Includes the new climate change mitigation account.</p> <p>Amends the appropriations but funding level remains at \$300M</p>	<ul style="list-style-type: none"> - Increases the appropriations from the Environmental Protection Fund to \$300 million. - Amends the Environmental Protection Fund (EPF) to establish a new climate change mitigation and adaptation account. The new account is authorized to fund programs that reduce greenhouse gasses, facilitate climate change adaptation, and strengthen resiliency. - Provides rebates for clean vehicle infrastructure projects of up to \$250,000 per project. - Provides "point-of-purchase" rebates of up to \$5000 for the purchase of ZEV vehicles by municipalities. <p>S.6408-C/A.9008-C, Part U.</p> <ul style="list-style-type: none"> - Authorizes NYSERDA to provide rebates of up to \$2,000 for the purchase of ZEV vehicles by private individuals. <p>S.6408-C/A.9008-C, Part AA</p>
Environmental Justice	Governor Cuomo will launch a statewide environmental equity and justice framework that reaches beyond DEC's current program. This framework will ensure that all state agencies align their operations with environmental justice and equity principles,			<ul style="list-style-type: none"> - Allows funds from the EPF to be used for environmental justice projects and grants. <p>S.6408-C/A.9008-C, Part U.</p> <ul style="list-style-type: none"> - Provides \$7 million for environmental justice projects, S 6404-D/A 9004-D

	simultaneously addressing a broad range of issues affecting the health, economic, and social stability of low-income and minority communities, which are disproportionately impacted by environmental burdens. (No legislation) Additionally, the Governor has proposed \$7 million in funding from the Environmental Protection Fund to expand environmental justice programming.			
Long Island Nitrogen Pollution	Proposes \$388 million initiative to connect nearly 10,000 Suffolk County households to modern sewer systems and treatment plants and \$3.9 million in grants to seven targeted projects aimed at reducing nitrogen pollution in the Peconic Estuary watershed. S. 6404/ A. 9004			
New York Works	Appropriates \$40 million to address a variety of capital needs including: the creation of new public access projects to connect hunters, anglers, bird watchers, and other outdoor enthusiasts to untapped State-owned lands; providing for air monitoring infrastructure and information technology investments; and health and safety repairs for dams, State lands, fish hatcheries, and other State infrastructure. (S. 6403 / A. 9003)			Includes the Executive Budget proposal.
Additional Provisions	Adopts a limited program to promote the extension of natural gas service by public utilities	<ul style="list-style-type: none"> - Increases the net-metered cap on farm waste electric generation equipment from 1,000 kilowatts to 2,000 kilowatts S.6408-B, Part X. - Delays until 12/31/18 implementation of the "Diesel Emissions Reduction Act" (DERA). Applies DERA to only apply to state heavy duty vehicles. S.6408-B Part Z. - Creates a \$200 million NYS Water 	<ul style="list-style-type: none"> Establishes an electric vehicle and zero emissions vehicle \$5,000 rebate. A.9008-B Part X - Makes the facility cancer mapping program permanent. A.9008-B. Part W - Increases State assistance for loss of RPT revenues due to the closing of coal generation from \$19 million to \$50 million. Program is funded with RGGI proceeds (A.9008-B, Part Z) 	<p>Additional provisions adopted in the final budget include:</p> <ul style="list-style-type: none"> - Increases the net-metered cap on farm waste electric generation equipment from 1,000 kilowatts to 2,000 kilowatts S.6408-C/A.9008-C Part Z Delays until 12/31/18 implementation of the "Diesel Emissions Reduction Act" (DERA). S.6408-C/A.9008-C, Part X - Creates a \$200 million NYS Water

		<p>Infrastructure Improvement program within Environmental Facilities Corporation. S.6408-B, Part AA.</p> <ul style="list-style-type: none"> - Creates a new "Paint Stewardship Program." Requires a paint stewardship assessment to be added to the Coat of all architectural paint sold to retailers and distributors. Same as S4926. S.6408-B, Part BB. - Obligates the State to pay for all handling and processing of electronic waste not paid by an electronics manufacturer. S.6408-B Part CC - Expands the definition of Brownfield site to include any real property that was owned or is being transferred by the state which the reuse or redevelopment may be complicated by the presence of asbestos. S.6408-B Part DD - Provides a sales tax exemption for electric and zero emission vehicles, creates the ZEV rebate program (Part EE). - Adopts a limited program to promote the extension of natural gas service by public utilities (Part II.) - Requires Public Authority Control Board approval for any Public Service Commission assessment that would generate \$700,000 or more for NYSERDA or that would repurpose an existing assessment that generates NYSERDA resources (Part TT). - Reduces the major facility licensing fee for facilities located within one mile of adjacent state. Part FF - Removes the one year pesticide applicators certification and license for landscape and turf applicators. S.6408/A.9008 Part GG 		<p>Infrastructure Improvement program within Environmental Facilities Corporation.</p> <ul style="list-style-type: none"> - Provides a sales tax exemption for electric and zero emission vehicles, creates the ZEV rebate program (Part EE). S.6408-C/A.9008-C, Part AA - Increases State assistance for loss of RPT revenues due to the closing of coal generation from \$19 million to \$30 million. Program is funded with RGGI proceeds S.6408-C/A.9008-C, Part BB
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		- Extends the Green Jobs/Green New York program from March 31, 2016 until March 31, 2017. Part HH.		
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Financial Services

ISSUE	EXECUTIVE BUGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Non-CPA ownership	Authorizes minority non-CPA ownership in public accountancy firms. S.6406/A.9006 Part H	Includes Executive proposal with technical changes.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Excess Medical Malpractice Insurance Program	Extends Program for one year; authorizes the Department of Financial Services to rank specialty and geographic location combinations by risk level to determine the allocation of funds from the hospital excess liability pool. S.6407/A.9007 Part C	Includes the one year extender of Program; Excludes the DFS ranking of allocation of funds.	Excludes the Executive Budget proposal.	Includes the one year extender of Program; Excludes the DFS ranking of allocation of funds
NY SMART Commission (“Saving More to Achieve Richer Tomorrows”)	Carl H. McCall will chair a commission composed of experts from the financial services industry, consumer advocates, public officials and State regulators to study available options for the creation of a state-administered retirement savings program for workers whose employers do not offer a retirement plan.	Not Addressed.	Not Addressed.	Not Addressed
Additional Provisions		- Insurer may submit to the Department of Financial Services a homeowner prevention course for approval. DFS may then provide for a three year actuarial reduction on homeowner’s insurance for completion of approved course. S.6406-B Part NN - Exempt banks with total assets of less than one billion dollars that receive a satisfactory or outstanding rating by their primary federal regulator from the community reinvestment evaluation		- Insurer may submit to the Department of Financial Services a homeowner prevention course for approval. DFS may then provide for a three year actuarial reduction on homeowner’s insurance for completion of approved course. S.6406-C/A.9006-C Part BB

		<p>conducted by DFS. S.6405-B Part EE - Requires DFS to extend the examination cycle of banking organizations with less than one billion dollars in assets (currently \$250 million) from 12 months to 18 months that meet other capital and conditional requirements. S.6405-B Part FF - Increase ceiling for deposits made by the Comptroller and Department of Taxation & Finance to \$350 million and establish a floor for deposits at \$150 million and provide for regional distribution of same. S.6405-B Part GG - Authorizes the establishment of community bank service corporations to permit community banks to provide shares services among such banks. S.6405-B Part HH</p>		
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Health Care / Health Insurance

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Medicaid Redesign Provisions	<p>Section 1 - Removes transportation reimbursement from the Managed Long Term Care.</p> <p>Section 2 restricts enrollment of Managed Long Term Care (MLTC) Plans to those requiring nursing home level of care.</p> <p>Section 18 extends the Medicaid Global Cap for State Fiscal Year 2018.</p> <p>S.6407/A.9007, Part B</p>	<p>Section 1 – Excludes executive plan and replaces with needs test.</p> <p>Section 2 – Excludes the Executive Budget proposal.</p>	<p>Section 1 – Excludes the Executive Budget proposal.</p> <p>Section 2 – Excludes the Executive Budget proposal.</p>	<p>Adopts an ambulance medical transportation rate adequacy review. S.6407-C/A.9007-C, Part B.</p>
Medicaid Redesign Pharmaceutical Provisions	<p>Section 5 - Authorize the Commissioner to develop a list of 'critical drugs' where there is a 'significant public interest in ensuring rational pricing'. For manufacturers of 'critical drugs', DOH will develop a method for manufacturers to disclose information deemed to pertain to drug costs. The</p>	<p>Section 5-8 – Excludes the Executive Budget proposal.</p> <p>Section 9 –excludes and modifies.</p> <p>Section 11 –excludes the Executive Budget proposal.</p>	<p>Generally excludes the Executive Budget proposal.</p> <p>Section 14 – includes the Executive Budget proposal.</p>	<p>- Adopted provision requiring that pharmaceutical manufacturers provide rebates to the for any drug that has increased more than 300% of the state maximum acquisition cost (SMAC) at any time during the course of the preceding twelve months, limited to the amount of increase. S.6407-C/A.9007-C, Part B.</p>

	<p>list of information to be disclosed includes the cost of developing, manufacturing, producing and distributing a drug, R&D costs, administrative costs, marketing and advertising costs and the price charged for that drug outside of the U.S. and other in-state payers, average profit margin over a five- year- period, projected profit margin and clinical information. Utilizing this information, DOH will use an actuary to establish a ceiling price for the 'critical drug', requiring rebates for prices above the ceiling.</p> <p>Section 6 reduces reimbursement rates for certain specialty drugs.</p> <p>Section 7 authorizes prior authorization for fee-for service drugs meeting the Clinical Drug Review Program criteria prior to obtaining the Drug Utilization Review Board's evaluation and recommendation.</p> <p>Sections 8-10 - eliminates prescriber's right of final determination with exceptions.</p> <p>Section 11 - established Consumer Price Index (CPI) penalty for generic drugs.</p> <p>Sections 12-13 allow the Commissioner to negotiate for supplemental rebates outside of the Preferred Drug Program on fee for-service utilization for antiretrovirals and hepatitis C drugs.</p> <p>Section 14 - prior authorization of opioid analgesic refills exceeding four prescriptions in thirty days.</p>	<p>Sections 12-13 excludes the Executive Budget proposal.</p> <p>Section 14 – includes the Executive Budget proposal.</p>		<ul style="list-style-type: none"> - Allow the Commissioner to negotiate for supplemental rebates outside of the Preferred Drug Program on fee for-service utilization for antiretrovirals and hepatitis C drugs. - Allow the Commissioner to negotiate for supplemental rebates outside of the Preferred Drug Program on fee for-service utilization for antiretrovirals and hepatitis C drug, with modification allowing for negotiation on pharmaceutical utilization by medical assistance recipients not so enrolled. - Prior authorization of opioid analgesic refills exceeding four prescriptions in thirty days.
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	2018.S.6407/A.9007, Part B			
Extends Physicians Excess Medical Malpractice Program	Extends the hospital excess liability pool by one year through June 30, 2017. Ranks specialty and geographic location combinations by risk level to determine the allocation of funds from the hospital excess liability pool as the basis for distributing funds. S.6407/A.9007, Part C	Includes the one year extender of Program; Excludes the DFS ranking of allocation of funds.	Includes the one year extender of Program; Excludes the DFS ranking of allocation of funds.	Includes the one year extender of Program; Excludes the DFS ranking of allocation of funds.
Early Intervention	Sections 6-7 – require insurers to notify providers through DOH's fiscal agent within fifteen business days of receipt of a claim whether the health insurance policy covering the child is regulated by the State; Require insurers to request any additional information needed to determine liability to pay an EI claim within fifteen business days of receipt of the claim; Deem payable claims where the insurer has failed to adhere to its legal obligations under the Prompt Pay Law and require insurers to pay such claims at the higher of either rates established by DOH or rates negotiated by the insurer in accordance with regulation; add EI providers to the definition of "health care provider" in the Prompt Pay Law; Accept a written order, referral, recommendation for diagnostic services to determine program eligibility, or IFSP as sufficient to meet any precertification, preauthorization, and/or medical necessity requirements; Reimburse at the higher of either a rate established by DOH or a negotiated rate; Cover services regardless of the location; Cover services that are not covered	Section 6-7 excludes the Executive Budget proposal.	Section 6-7 – includes the Executive Budget proposal.	Excludes the Executive Budget proposal.

	<p>under the child's policy but are considered essential health benefits under the ACA; and remit payment to the provider who submitted the claim.</p> <p>S.6407/A.9007, Part E</p>			
Health Care Facility Transformation program	<p>Specifies that funding may be used to replace inefficient and outdated facilities as part of a merger, consolidation, acquisition or other significant corporate restructuring activity that is part of an overall transformation plan intended to create a financially sustainable system of care.</p> <p>6407/A.9007, Part F</p>	Includes with modification, maintaining funding for Oneida Health Facility.	Includes with modification, maintaining funding for Oneida Health Facility.	Includes the Executive Budget proposal.
Limited Services Clinics	<p>Allows retail business operations (i.e., pharmacies) to operate accredited Diagnostic and Treatment Centers known as Limited Services Clinics within their retail spaces</p> <p>6407/A.9007, Part G</p>	Includes the Executive Budget proposal.	Includes Executive Budget proposal and modifies.	Excludes the Executive Budget proposal.
Medicaid Drug Remittance Demonstration Program		Creates a program to work with third-party vendors to validate existing Medicaid drug rebate claims in order to rectify disputed claims. S6407-B Part B Section 36		Excludes the Executive Budget proposal.
Pharmaceutical "Price Gouging"		Disallows with civil penalties the increase of the prices of certain drugs by more than 100% within a 12-month period and creates a civil penalty for the same. S6407-B Part B Sections 37-38		Excludes the Executive Budget proposal.
Health Republic insurance of New York Fund				- Establishes the "health republic insurance of New York fund" consisting of transfers of settlement money for the payment of damages or restitution to individuals or entities that were specifically injured or harmed by the collapse of Health Republic. Monies shall be paid only after the distribution of all assets in connection with a liquidation proceeding of Health Republic. S 6406-C/A 9006-Ct, Part LL

Labor / Human Resources

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Minimum Wage</p>	<p>Statewide minimum wage increase: \$9.75 on July 1, 2016 \$10.75 on December 31, 2016 \$11.75 on December 31, 2017 \$12.75 on December 31, 2018 \$13.75 on December 31, 2019 \$14.50 on December 31, 2020 \$15.00 on July 1, 2021</p> <p>In cities with a population in excess of one million, the accelerated schedule shall be: \$10.50 on July 1, 2016 \$12.00 on December 31, 2016 \$13.50 on December 31, 2017 \$15.00 on December 31, 2018</p>	<p>Excludes the Executive Budget proposal.</p>	<p>The Assembly modifies the Executive budget proposal to:</p> <ul style="list-style-type: none"> • Include Nassau, Suffolk, and Westchester County in the New York City wage schedule; • Include state and local governmental employees and index the wages to inflation thereafter; • Provide for exemptions of increases in the minimum wage from the calculation of the global cap on Medicaid; • Provide that home health aides in New York City, Nassau County, Suffolk County, and Westchester County shall have the cash portion of their wage increased in response to a minimum wage increase; and <p>Require that programs, including those provided through not-for-profits, funded by certain state agencies be adjusted to reflect the increase in labor costs related to the minimum wage.</p>	<p>For New York City, large employers (defined as employers of eleven or more):</p> <ul style="list-style-type: none"> • \$11.00 on/after December 31, 2016 • \$13.00 on/after December 31, 2017 • \$15.00 on /after December 31, 2018 <p>For New York City, small employers (defined as employers of ten or less):</p> <ul style="list-style-type: none"> • \$10.50 on/ after December 31, 2016 • \$12.00 on/ after December 31, 2017 • \$13.50 on/after December 31, 2018 • \$15.00 on/after December 31, 2019 <p>For the downstate counties of Nassau, Suffolk, and Westchester:</p> <ul style="list-style-type: none"> • \$10.00 on/after December 31, 2016 • \$11.00 on/after December 31, 2017 • \$12.00 on/after December 31, 2018 • \$13.00 on/after December 31, 2019 • \$14.00 on/after December 31, 2020 • \$15.00 on/after December 31, 2021 <p>For the remainder of the State (Outside of the city of New York and the counties of Nassau, Suffolk, and Westchester):</p> <ul style="list-style-type: none"> • \$9.70 on/after December 31, 2016, • \$10.40 on/after December 31, 2017 • \$11.10 on/after December 31, 2018 • \$11.80 on/ after December 31, 2019 • \$12.50 on/after December 31, 2020 • Thereafter, on each following December 31st, a wage will be published by the Commissioner of Labor determined by the Director of the Budget in consultation with the Commissioner, totaling no more than fifteen dollars, where the percentage

				<p>increase shall be based on a variety of indices selected to determine the state of the economy and the appropriateness of subsequent minimum wage increases.</p> <ul style="list-style-type: none"> - Cash wage for food service workers receiving tips is least two-thirds of the minimum wage rates in effect for each region. - The Governor is precluded from using wage board authority to implement a higher minimum wage than provided for in this implementation schedule. - The Department of Labor is authorized to modify the fast food wage order to conform with this minimum wage schedule. <p>S6406-C/A.9006-C, Part K.</p>
<p>Paid Family Leave</p>	<ul style="list-style-type: none"> • Amends the Worker's Compensation Law to provide up to 12-weeks of paid leave to participate in or provide care for a family member with a serious health condition; to bond with the child in the first 12 months after birth or adoption; or a qualifying exigency (as defined in the FMLA) related to a family members service in the armed forces. • Provides reinstatement rights to the same or comparable position. • Weekly benefit shall be: <u>January 1, 2018</u>; 35% of the employee's average weekly wage to a maximum of 35% of the state average weekly wage (2014 AWW = \$1,266.44) = \$443.25. <u>January 1, 2019</u>; 40% of AWW <u>January 1, 2020</u>; 45% of AWW <u>January 1 of each succeeding year</u>; 50% of AWW. <ul style="list-style-type: none"> • As a condition of an employee's 	<p>Includes Executive Budget proposal, but Senate resolution said they will modify the proposal to create a program that produces balance with employer needs.</p>	<p>The Assembly modifies the Executive proposal to provide 12 weeks of paid family leave of two-thirds of the statewide average weekly wage by April 1, 2020, to:</p> <ul style="list-style-type: none"> • Increase the existing Temporary Disability Insurance (TDI) benefit by the same amount; • Maintain health benefits while an employee is out on family leave; • Provide anti-retaliation and job protection for all employees who take leave for family care; • Allow employees to use family care leave intermittently; • Authorize a \$0.45 payroll deduction for the first year and then authorize Department of Financial Services, with the Family Care Advisory Council, to determine the payroll deduction thereafter for the cost of paid family leave; and <p>Create a Family Care Advisory Council to issue recommendations or reports on the family care benefit.</p>	<p>New York State has adopted the most expansive paid family leave policy of any state. Amending Section 200 of the state's worker's compensation/disability law, effective January 2018, employees will be eligible for paid time off to care for the birth or adoption of a child, serious health condition of a family member, or a qualified military exigency as interpreted under the Family and Medical Leave Act. Key provisions of the act include:</p> <ul style="list-style-type: none"> • The act applies to all private sector employers of one or more employees; • Leave may be taken to participate in providing care, including physical or psychological care for a family member, to bond with the employee's child during the first twelve months after the child's birth, or the first twelve months after the placement of the child for adoption or foster care; or for a qualified military exigency as defined by the FMLA;

	<p>initial receipt of family leave benefits during any twelve-month period in which an employee is eligible for these benefits, an employer may require an employee who has accrued but unused vacation time or personal leave available at the time of use of available family leave to choose whether to charge time to accrued but unused vacation or personal leave, and receive full salary, <u>or</u> to charge time to accrued but unused vacation or personal leave, and receive the benefit. With the election of either option, the employee shall receive the full protection of the reinstatement</p> <ul style="list-style-type: none"> • Eligible after four weeks of employment. • The cost of family leave should be funded 100% by employee payroll contribution. 			<ul style="list-style-type: none"> • Family member is defined as child, parent, grandparent, grandchild, spouse, or domestic partner; • Employees must be employed for 26 weeks before they are eligible for paid family leave; (175 days for part-time employees); • Employees returning from leave are entitled to return to their same or comparable position without loss of benefits they would have accrued otherwise; • Employers must continue the employees' health insurance during leave as if they were not on leave; • Benefit amounts shall be: <ul style="list-style-type: none"> ○ January 1, 2018; up to 8 weeks of leave at 50% of the employees average weekly wage to a maximum of 50% of the state's average weekly wage; ○ January 1, 2019; up to 10 weeks of leave at 55% of the employees average weekly wage to a maximum of 55% of the state's average weekly wage; ○ January 1, 2020; up to 10 weeks of leave at 60% of the employees average weekly wage to a maximum of 60% of the state's average weekly wage; ○ January 1, 2021 and thereafter; up to 12 weeks of leave at 67% of the employees average weekly wage to a maximum of 67% of the state's average weekly wage. • Income replacement will be paid for by an insurance policy procured by
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				<p>the employer on behalf of the employee, the full cost of which will be paid by payroll contributions of the employee;</p> <ul style="list-style-type: none"> • When practicable, the employee should provide 30-days' notice of intent to take paid family leave; • An employer may offer an employee who has accrued but unused vacation/personal leave to choose whether to charge all or part of the family leave time to this unused time and receive full salary; or, to not charge benefit time and receive the benefit provided. <p>Despite promises that there would be no cost to employers, the budget allowed for the transfer of \$10 million from money already paid by employers - specifically assessed for the purpose of running the Workers Compensation Board - to administer the paid family leave program.</p> <p>S.6406-C/A.9006-C, Part SS</p>
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Taxation / Revenues / Tax Credits

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Small Business Tax Reform	<p>- Under Article 9A, sets a 4% ENI tax rate for taxpayers with business income base under \$290,000, rate reduction phases out for taxpayers with business income base under \$390,000</p> <p>- Under Article 22, expands the business income exclusion from 5% to 15%, makes the exclusion available for members/partners/shareholders of LLCs, partnerships and sub-S corps in addition to sole proprietors; applicable where the taxpayer has net business or farm income under \$250,000 and where the income is derived from an</p>	<p>Modified Article 9A proposal to further reduce the ENI rate to 2.5% after 1/1/17; increase income threshold to \$500,000</p> <p>Modified Article 22 proposal to increase the exclusion rate to 20% for farms; increased taxpayer income threshold to \$500,000.</p>	Includes the Executive Budget proposal.	Excludes the Executive Budget proposal.

	entity with gross business income under \$1.5 million (or \$250,000 for a farm business.) S.6409/A.9009, Part R			
NYC Corporate Tax Technical Amendments	Amends the definition of “qualified financial instrument” to exclude stock that generates “other exempt income.” Similar amendment is made to the NYC general corporation tax. S.6409/A.9009, Part P	Includes QFI reform. Limits applicability of 8% cap on investment income to entities with 50% of allocate-able income from financial transactions. Provides an alternative BAP period for calculation of PNOLs of the average BAP from 2000 to 2014 Freezes the MTA surcharge at 2015 levels. Extends the Article 9A 20% RPT credit for manufacturers to agribusiness. Converts the special mortgage recording tax credit to a refundable credit.	Includes the Executive Budget proposal. Converts the special mortgage recording tax credit to a refundable credit.	Adopted as proposed in Executive Budget, with additional technical amendment adopted for Article 9A film production credit. S.6409-C/A.9009-C, Part P. Converts the special mortgage recording tax credit to a refundable credit. S.6409-C/A.9009-C, Part LL. Expands the ENI exclusion for qualified residential loan portfolios to include certain leased properties. S.6409-C/A.9009-C, Part NN. Extends the Article 9A 20% RPT credit for manufacturers to agribusiness. S.6409-C/A.9009-C, Part MM.
E-Filing	Makes permanent e-filing requirements for certain tax preparers; modifies penalty provisions for false filings by tax preparers; repeals duplicative provisions. S.6409/A.9009, Part G	Extends e-filing provisions through 12/31/17 or 12/31/18.	Includes the Executive Budget proposal.	Extends e-filing requirements for certain tax preparers through 12/31/2019; other e-filing amendments proposed Executive Budget were not adopted. S.6409-C/A.9009-C, Part G
Tax Shelter Reporting and Enforcement	Retroactively extends (effective 7/1/15) and makes permanent Tax Law Section 25 and related provisions addressing reportable transactions under IRC 6011. S.6409/A.9009, Part M	Extends through 7/1/17	Includes the Executive Budget proposal.	Extends tax shelter and reporting provisions through 7/1/19. S.6409-C/A.9009-C, Part M.
Excelsior Tax Credit Program	Allows any credits allowed under the Excelsior Tax Credit Program that remain unallocated as of 12/31/24 to be allocated through 12/31/29. S.6409/A.9009, Part O	Excludes the Executive Budget proposal.	Includes the Executive Budget proposal.	Allows any credits allowed under the Excelsior Tax Credit Program that remain unallocated as of 12/31/24 to be allocated through 12/31/29. Reduces the cap on available credits for tax years 2016 through 2024. S.6409-C/A.9009-C, Part O
Aviation Fuel Tax	- Dedicates petroleum business tax revenues from aviation fuel sales to a fund for airport improvement projects.	Includes the Executive Budget proposal.	Includes the Executive Budget proposal.	Adopted as proposed in Executive Budget. S.6409-C/A.9009-C, Part Z.

	- Exempts aviation fuel sales for commercial purposes from local sales and use tax. S.6409/A.9009, Part Z.			
Urban Youth Tax Credit	Increases the tax credit cap by \$50 million for both 2016 and 2017; allows \$10 million each year to be for programs anywhere in NYS. S.6406/A.9006, Part L.	Excludes the Executive Budget proposal.	Includes the Executive Budget proposal.	Increases the tax credit cap by \$50 million for both 2016 and 2017; allows \$20 million each year to be for programs anywhere in NYS. S.6409-C/A.9009-C, Part VV.
Business Tax Filing Dates	Changes the tax filing dates under Articles 9, 9A, 22, and 27 and under NYC's unincorporated business tax and corporate tax from March 15 to April 15, for consistency with recent federal amendments. S.6409/A.9009, Part Q	Generally includes Executive Budget proposal; does not change dates for filing of 1 st quarterly installments.	Includes the Executive Budget proposal.	Generally changes the business tax filing dates from March 15 to April 15, Bases the 1 st quarter installments under these articles on the "second preceding year's tax" liability. S.6409-C/A.9009-C, Part Q
Hire-A-Vet Credit	Extends the tax credits under Articles 9A and 22 for hiring veterans by two years for the 2017 and 2018 tax years. The credit is 10% of wages paid to qualified veterans. S.6409/A.9009, Part I.	Includes the Executive Budget proposal.	Includes the Executive Budget proposal.	Adopted as proposed in Executive Budget. S.6409-C/A.9009-C, Part I.
Education Tax Credit	Creates a new non-refundable credit under Articles 9A and 22 for contributions to educational institutes and related entities; credit is 75% of qualified contribution up to \$1 million in contributions per taxpayer; annual credit cap is \$20 million for contributions to education entities and \$50 million for scholarship organizations. S.6409/A.9009, Part S	Increases credit to 90% of contribution up to \$1 million per taxpayer; increases credit cap in three steps to \$300 million by 2019.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Thruway Toll Credit	Creates a non-refundable credit under Articles 9, 9A, 22 and 33 for 100% of tolls paid for farm vehicles, and 50% of tolls paid by business taxpayers with EZPass toll payments between \$100 and \$9,999 annually. S.6409/A.9009, Part T.	Excludes the Executive Budget proposal.	Modifies the Executive Budget language to eliminate the credit under Articles 9 and 33; increase the credit to 100% of tolls.	Excludes the Executive Budget proposal.
Alternative Fuel Tax Exemption	Extends the motor fuel (Article 12-A), PBT (Article 13-A), fuel use (Article 21-A) and sales tax (Articles 28 and 29) exemptions for E85, CNG, hydrogen and B20 for another five years, thru	Includes the Executive Budget proposal.	Includes the Executive Budget proposal.	Adopted as proposed in Executive Budget. S.6409-C/A.9009-C, Part U

	9/1/21. S.6409/A.9009, Part U			
Cigarette and Tobacco Tax Jeopardy Assessments	Authorizes the Tax Commissioner, if it is believe that tax payments are in jeopardy, to impose assessments prior to a taxpayer's filing date. Payments may be stayed through the posting of surety bond. S.6409/A.9009, Part W.	Excludes the Executive Budget proposal.	Includes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Estate Tax Domicile Criteria	Eliminates charitable giving as a factor in determining domicile for the estate tax. S.6409/A.9009, Part Y.	Includes the Executive Budget proposal.	Includes the Executive Budget proposal.	Adopted as proposed in Executive Budget. S.6409-C/A.9009-C, Part Y.
Commercial Production Credit	Extends the Article 9A and Article 22 credit for production of commercials through tax year 2018. S.6409/A.9009, Part J.	Includes the Executive Budget proposal.	Includes the Executive Budget proposal.	Adopted as proposed in Executive Budget. S.6409-C/A.9009-C, Part U.
Additional Provisions		<ul style="list-style-type: none"> - Expedites increased estate tax exemption for estates with at least 50% of their value attributed to business and/or farm operations, effective 4/1/16 (Part LL) - Raises the Article 22 pension income exclusion to 40% (Part MM) - Makes permanent the CPI indexing for PIT tax tables and standard deductions (Part NN) - In multiple steps, reduces PIT rates for income brackets between \$40,000 and \$300,000 by 1.7125% by tax year 2025 (Part OO). - Repeals the Section 18-A energy surcharge for FY 2017 (Part PP). - Requires the state regulation of motor fuel wholesalers (Part UU). - Provides sales tax exemption for fuel cell electric generating systems, their installation and maintenance, and the sale of power and hydrogen they produce (Part VV). - Provides a sales tax exemption for electric and zero emission vehicles, creates the ZEV rebate program (Part EE). - Establishes a cigarette tax enforcement fund; increases per pack tax by 4 cents. 	<ul style="list-style-type: none"> - Adopts an apprenticeship tax credit program under Articles 9A and 22 of up to \$4,000 per position; up to \$10 million in credits per year; creates an \$50,000 per recipient apprenticeship program grants program (requires 50% match.) (Part LL.) - Adopts 3 new upper income Article 22 tax brackets of 8.82% (\$1 to 5 million); 9.32% (\$5 to 10 million); and 9.82% (over \$10 million); Increases the earned income tax credit to 35% of the federal credit. (Part NN). - Adopts the Upstate Reinvestment Zone credit; credit up to 20% of purchase and rehabilitation cost for property located in high poverty rate census tracts within incorporated municipalities; credit cap is \$50,000 per taxpayer; \$10 million total per year (Part PP). - Adopts an Article 22 tax credit of 25% of the cost of installing geothermal systems (Part QQ). - Provides sales tax exemption for fuel cell electric generating systems, their installation and maintenance, and the sale of power and hydrogen they produce (Part RR). -Authorizes towns and villages through 	<p>All additional provisions from the Senate and Assembly one-house budgets were rejected in the final budget, except:</p> <ul style="list-style-type: none"> - Adopts new PIT tax brackets and rates for income between \$26,000 and \$300,000; retains the current "permanent" top rate of 6.85%. S.6409-C/A.9009-C, Part TT. - Requires the state regulation of motor fuel wholesalers. S.6409-C/A.9009-C, Part UU. - Provides sales tax exemption for fuel cell electric generating systems, their installation and maintenance, and the sale of power and hydrogen they produce. S.6409-C/A.9009-C, Part WW. - Adopts a refundable "farm workforce retention credit under Articles 9A and 22; credit ranges from \$250 to \$600 per eligible employee. S.6409-C/A.9009-C, Part RR - Modifies the tax credit program for redevelopment of closed prisons and psych centers. S.6409-C/A.9009-C, Part QQ.

		(Part XX). - Regulates “interactive fantasy sports” (Part DDD) and “interactive poker” (Part FFF) - Creates a green residential building tax credit of up to \$10,000 per home that meets NAHB or LEED standards (Part III.)	referendum to adopt 3% hotel/motel taxes (Part TT, subpart B).	
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Technology / Telecommunications/Utilities

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Relocation costs	Requires regulated utilities to bear the cost of facility relocations related to MTA construction projects. S. 6408/A. 9008 Part C.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
New Provisions		Proposes a number of provisions regarding cyber security and information safety - a new state office to oversee cyber security - terrorism registry - a cyber security reporting system - personal information protection act S.6504-B, Part D		

Transportation

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Capital Plans	- Introduced five year DOT capital plan of \$20.1 billion - Provides \$438 million for CHIPS program (down \$50M from SFY 15-16) - Proposes Five-Year \$26.1B MTA capital program with \$8.3 billion in state funding. - Thruway funding increased by \$1.04 billion, \$700 million for new Tappan bridge	- Introduced five year DOT capital program of \$23.6 billion (Increases transportation funding by \$3.5 billion) -Accepts Executive Five-year MTA of \$26.1 billion with \$8.3 billion in state support for MTA capital plan. -Provides additional \$40 million above Executive for CHIPs for \$478 million - Rejects increase in MTA bond cap.	-Introduced five year DOT capital program of \$20.5 billion (Increases transportation funding by \$400 million) - Increases MTA capital plan to \$26.7 billion; provides \$8.5 billion in state support. - Increases CHIPS funding by \$50 million	- Total DOT and Thruway funding of \$27.14 billion (Adopts \$25.1 billion DOT capital plan including \$4 billion for sixth year; includes additional funding split between roads, bridges, aviation, rail and upstate transit (PAVE NY and BRIDGE NY; Adds \$2 billion in additional Thruway funding) - Total MTA funding of \$27.98. (Adopts \$26.6 billion 5 year MTA capital plan including \$1.5 billion for phase II of Second Ave subway; includes \$8.3 billion in State funding) -CHIPs base of \$438 million -Adds commitment for sixth year of Capital Plan for both DOT and MTA

Workers' Compensation				
ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Expands Healthcare Providers under the Comp System	Expands the definition of Healthcare provider (those authorized to offer services under the comp law) by authorizing acupuncturists, clinical social workers and others licensed by the Dept. of Education. Providers wishing to do so must register with the Board and adhere to WCB treatment guidelines. Limits non-doctor providers to treatment rather than evidentiary assessments of impairment for indemnity purposes. S.6405/A.9005, Part G, Section 1.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Modifies calculation of employee's weekly wage	For purpose of calculating indemnity benefits, recalculates total wages paid during the preceding 13 weeks and dividing by 13. For employees less than 13 weeks, total payments divided by total number of weeks. If work is less than a week, uses actual pay. When insufficient evidence exists, uses average weekly wage of similar class of employees. S.6405/A.9005, Part G, Section 14.	Excludes the Executive Budget proposal.	Assembly excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Penalties	Imposes a penalty of 20% unpaid compensation and a \$50 assessment on employers or carriers who appeal for modifications or rescissions on frivolous grounds. S.6405/A.9005, Part G, Section 8.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Repeal the Aggregate Trust Fund	Repeals mandatory deposits in the ATF and authorizes the chair to direct carriers to deposit not more than 2% of written premiums into a workers' comp guarantee fund; such fund to assume cost of future ATF shortfalls. S.6405/A.9005, Part G, Section 11.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Extension of bonding	Extends bonding mechanism for	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.

authority	reopened case fund. S.6405/A.9005, Part G, Sections 12 & 13			
Payor Compliance Performance Standards	Authorizes the Board to create objective standards by which to judge payor compliance and allows the waiving of penalties for payors who have met the overall thresholds. S.6405/A.9005, Part G, Section 15	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal..
Extension of Bonding Authority to aid solvent group trusts	Authorizes Board to create criteria for bonding for solvent group trusts that have done assessments, due diligence and received ALP quotes. S.6405/A.9005, Part G, Section 16	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Creation of a Self-Insured Pooled Security System	Returns individual security deposits for very secure self-insurers and creates a guarantee fund from the same. Criteria will be established by advisory committee consisting of 9 (4 from NYSIA, 1 Senate appointment, 1 Assembly appointment, 2 gubernatorial appointments.) S.6405/A.9005, Part G, Section 17	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Directs DOL to create tracking system for employers with 1.2 experience ratings and above	DOL must create tracking system and system must be checked by insurers when covering employers. This will aid in assessing 5% premium on high experience employers. S.6405/A.9005, Part G, Section 19	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Workers' Compensation Board membership	Eliminates 6 Board seats, leaving 7, and authorizes appeals by single Board member or Board employed attorneys. S.6405/A.9005, Part G, Section 20	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Board Expenditures & Redistribution of Funds	Authorizes \$60 million for Board infrastructure, \$50 million on other programs & sweeping \$375 million to SIF over 4 years to cover general fund obligations. S.6405/A.9005,, Part G, Section 22	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Enacted and modified to authorize the transfer from or use by the WCB in the amounts of \$60 million for Board infrastructure, \$50 million on other programs, including a transfer of \$10 million for the creation of the Paid Family Leave Program, \$140 million to SIF to cover general fund obligations of comp premiums

				for state employees. All remainder is authorized to be swept to general fund under the authority of the Director of Budget S.6405/A.9005,, Part G, Section 22
PPO time extensions	Extends employer directed care for non-collective bargaining to 120 days, the remainder still subject to collective bargaining. S.6405/A.9005, Part G, Section 24	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.
Creation of municipal self-insured groups	Allows self-insured municipalities to form group trusts. S.6405/A.9005, Part G, Section 25	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.	Excludes the Executive Budget proposal.