



STATE OF NEW YORK
EXECUTIVE CHAMBER
ALBANY 12224

TO THE LEGISLATURE:

Pursuant to the provisions of Section 14 of Article III of the Constitution and by virtue of the authority conferred upon me, I do hereby certify to the necessity of the immediate vote on Senate Bill Number 6409-C / Assembly Bill Number 9009-C, entitled:

"AN ACT to amend the real property tax law and the tax law, in relation to transitioning the school tax relief (STAR) exemption into a personal income tax credit (Part A); intentionally omitted (Part B); intentionally omitted (Part C); to amend the real property tax law, in relation to allowing applications for exemptions to be filed after the taxable status date in certain cases (Part D); to amend the tax law and the administrative code of the city of New York, in relation to establishing a new school tax reduction credit for residents of a city with a population over one million (Part E); to amend the real property tax law, in relation to authorizing the commissioner of taxation and finance to make direct payments of STAR tax savings to property owners in certain cases (Part F); to amend chapter 61 of the laws of 2011, amending the real property tax law and other laws relating to establishing standards for electronic tax administration, in relation to the effectiveness thereof (Part G); to amend the public housing law, in relation to extending the credit against income tax for persons or entities investing in low-income housing (Part H); to amend the tax law, in relation to extending the hire a veteran credit for an additional two years (Part I); to amend the tax law, in relation to extending the empire state commercial production tax credit (Part J); to amend chapter 604 of the laws of 2011, amending the tax law relating to the credit for companies who provide transportation to people with disabilities, in relation to

extending the expiration of such provision; and to amend the tax law, in relation to the application of a credit for companies who provide transportation to individuals with disabilities (Part K); to amend part I of chapter 58 of the laws of 2006, amending the tax law relating to providing an enhanced earned income tax credit, in relation to making the enhanced earned income tax credit permanent (Part L); to amend part N of chapter 61 of the laws of 2005 amending the tax law relating to certain transactions and related information and relating to the voluntary compliance initiative, in relation to extending the expiration thereof (Part M); to amend the tax law, in relation to extending the clean heating fuel credit for three years and updating the credit to reflect new minimum biodiesel fuel thresholds (Part N); to amend the economic development law and the tax law, in relation to extending the excelsior jobs program for five years (Part O); to amend the tax law and the administrative code of the city of New York, in relation to making corrections to the corporate tax reform provisions (Part P); to amend the tax law and the administrative code of the city of New York, in relation to the time for filing reports (Part Q); intentionally omitted (Part R); intentionally omitted (Part S); intentionally omitted (Part T); to amend chapter 109 of the laws of 2006 amending the tax law and other laws relating to providing exemptions, reimbursements and credits from various taxes for certain alternative fuels, in relation to extending the alternative fuels tax exemptions for five years (Part U); to amend the tax law, in relation to exempting from alcoholic beverage tax certain alcoholic beverages furnished at no charge by certain licensees to customers or prospective customers at a tasting held in accordance with the alcoholic beverage control law, and to expand the beer production credit to include wine, liquor and cider (Part V); intentionally omitted (Part W); to amend the tax law and the administrative code of the city of New York, in relation to allowing room remarketers to purchase occupancies from hotel operators exempt from sales tax under certain circumstances (Part X); to amend the tax law, in relation to charitable contributions and charitable activities being considered in determining domicile for estate tax purposes (Part Y); to amend the state finance law, in relation to creating the aviation purpose account and ensuring that the funds deposited in the aviation purpose account are used for airport improvement projects; to amend the

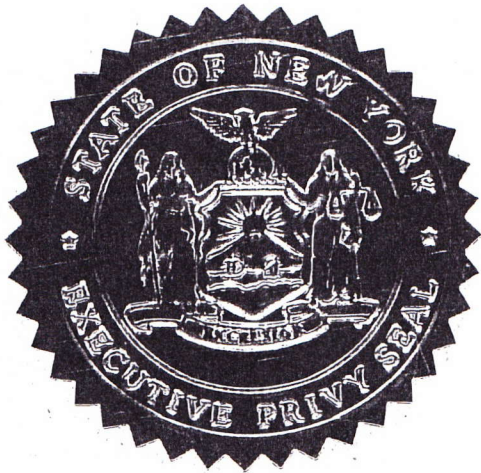
tax law, in relation to providing for the distribution of revenues under section 301- e of such law; to exempt sales of fuel sold for use in commercial aircraft and general aviation aircraft from the prepayment of sales tax imposed pursuant to the authority of section 1102 of such law; and to exclude sales of fuel sold for use in commercial aircraft and general aviation aircraft from the operation of sales and use taxes imposed pursuant to the authority of section 1210 of such law (Part Z); intentionally omitted (Part AA); to amend the racing, pari-mutuel wagering and breeding law, in relation to increasing racing regulatory fee (Part BB); to amend the racing, pari-mutuel wagering and breeding law, in relation to the timing of harness track reimbursements and other technical amendments (Part CC); to amend the tax law, in relation to the payment of vendors' fees (Part DD); to amend the tax law, in relation to vendor fees at vendor tracks (Part EE); to amend the racing, pari-mutuel wagering and breeding law, in relation to licenses for simulcast facilities, sums relating to track simulcast, simulcast of out-of-state thoroughbred races, simulcasting of races run by out-of-state harness tracks and distributions of wagers; to amend chapter 281 of the laws of 1994 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting, in relation to the effectiveness thereof; to amend chapter 346 of the laws of 1990 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and the imposition of certain taxes, in relation to extending certain provision thereof; and to amend the racing, pari-mutuel wagering and breeding law, in relation to extending certain provisions thereof (Part FF); to amend the tax law, in relation to capital awards to vendor tracks (Part GG); to amend the state finance law, in relation to allocations from the commercial gaming revenue fund; to amend the tax law, in relation to commissions payable to certain vendor racetracks (Part HH); to amend the tax law, in relation to further clarifying disclosure procedures regarding medical marihuana (Part II); to amend the real property tax law, in relation to STAR recoupment program (Part JJ); to amend the tax law and the state finance law, in relation to the fees associated with a certificate of registration and decal imposed by article 21 of the tax law for certain vehicles operating on public highways in New York state (Part KK); to amend the tax law, in relation to making corrections to the corporate tax reform

provisions (Part LL); to amend the tax law, in relation to the real property tax credit for manufacturers (Part MM); to amend the tax law and the administrative code of the city of new York, in relation to the value of leased real property (Part NN); to amend the racing, pari-mutuel wagering and breeding law, in relation to health insurance for jockeys (Part OO); to amend the racing, pari-mutuel wagering and breeding law, in relation to the New York Jockey Injury Compensation Fund, Inc. (Part PP); to amend the economic development law and the tax law, in relation to the economic transformation and facility redevelopment program tax credit (Part QQ); to amend the tax law, in relation to creating a farm workforce retention credit (Part RR); to amend the tax law and the racing, pari-mutuel wagering and breeding law, in relation to authorization to operate video lottery terminals and capital awards at certain facilities (Part SS); to amend the tax law, in relation to providing a middle income tax cut under the personal income tax; to repeal subparagraph (B) of paragraph 1 of subsection (a), subparagraph (B) of paragraph 1 of subsection (b) and subparagraph (B) of paragraph 1 of subsection (c) of section 601 of the tax law relating to the imposition of tax; and to repeal subsection (d-2) of section 601 of the tax law relating to tax table benefit recapture for tax years after two thousand seventeen (Part TT); to amend the tax law, in relation to requiring wholesalers of motor fuel to register and file returns (Part UU); to amend the labor law, in relation to enhancing the urban youth jobs program tax credit by increasing the sum of money allocated to programs four and five (Part VV); and to amend the tax law, in relation to exempting commercial fuel cell electricity generating systems and electricity provided by such sources from the sales tax imposed by article 28 of the tax law and omitting such exemption from the taxes imposed pursuant to the authority of article 29 of the tax law, unless a locality elects otherwise (Part WW) "

The facts necessitating an immediate vote on the bill are as follows:

The bill is necessary to enact the 2016-2017 State budget.

Because this bill has not been on your desks in final form for three calendar legislative days, the Leaders of your Honorable bodies have requested this message to permit the immediate consideration of this bill.



G I V E N under my hand and the Privy Seal of the State at the Capitol in the City of Albany this thirty-first day of March in the year two thousand sixteen.

BY THE GOVERNOR

A stylized, handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Counsel to the Governor

A handwritten signature in black ink, featuring a large, prominent initial 'A' followed by several loops and a long horizontal stroke.