

The FY 2018 Executive Budget continues efforts to improve New York's business climate, simplify the tax code, and improve the fairness of the tax system.

## Overview

The Budget builds on six years of tax relief accomplishments, including: enactment of a property tax cap; the property tax freeze credit; the lowest middle class income tax rate in 70 years; elimination of the MTA payroll tax for more than 700,000 small businesses and the self-employed; creation of a newly enhanced family tax relief credit; tax cuts for small businesses and manufacturers; reforms to unemployment insurance and workers compensation insurance; tax free zones; and the most important overhaul of corporate taxes in seven decades including a reduction in corporate rates.

The additional tax relief proposed in the Executive Budget is made possible by continued adherence to the two percent spending limit.

## Tax Cuts and Credits

- **Begin the Phase-In of the Middle Class Tax Cut.** The Budget supports the phase-in of the middle class tax cuts. Average savings in 2018 will be \$250 and, when fully effective, six million New Yorkers will save \$700 annually. Once fully phased in, the new rates will be the lowest in more than 70 years. These actions build on the middle class tax cuts of 2012, which lowered rates from 6.85 percent to 6.45 percent for taxpayers in the \$40,000-\$150,000 income bracket, and to 6.65 percent in the \$150,000-\$300,000 income bracket. Under the new rates which are phased-in beginning in 2018, the rate will drop even further and will continue to drop all the way to 5.5 percent and 6.0 percent, respectively, when the cuts are fully effective. The new lower tax rates will save middle class New Yorkers \$4.2 billion, annually, by 2025.
- **Establish Life Sciences Tax Credits.** The vitality of New York's economy in the 21st century is dependent on the State's ability to commercialize research and translate it into private sector economic impact. New York State is an undisputed national leader in attracting cutting-edge research support in life sciences from external funding

### Budget Highlights

**Begin the Phase-In of the Middle Class Tax Cut.** Six million New Yorkers will save \$250 in 2018 and \$700 annually when fully effective.

**Invest in Life Sciences.** The Budget provides \$650 Million to support the Life Sciences industry, including \$250 million in Tax Incentives, making it more attractive for existing and new firms in life sciences to locate, invent, commercialize, and produce here in New York.

**Support Families with Child Care Costs.** The Budget assists families in offsetting costs of child and dependent care through a newly enhanced New York State Child and Dependent Care Credit.

**Reprivatize the New York Racing Association (NYRA).** The Executive Budget re-establishes a privately controlled board of directors for NYRA and increases oversight by enhancing the powers of the Franchise Oversight Board (FOB). The re-privatization of NYRA represents the successful culmination of the Governor's multi-year effort to ensure horse racing in New York State is competently managed, accountable, and transparent.

## Performance Profile

**Lower Tax Rates for Every New Yorker.** Enacted personal income tax cuts will save taxpayers \$26.3 billion through Governor Cuomo's first two terms (FY 2012 – FY 2019). Every New Yorker now pays a lower tax rate than they did before the Governor took office.

**Lower Taxes for Business.** Enacted business tax cuts will save businesses \$7.6 billion through Governor Cuomo's first two terms (FY 2012 – FY 2019). New York now has the lowest corporate tax rate since 1968 and the lowest manufacturers' tax rate since 1917. The MTA payroll tax has been eliminated for more than 700,000 small businesses and the self-employed

**Focusing Relief on the Middle Class.** The new lower tax rates will save middle class New Yorkers nearly \$6.6 billion in just the first four years, with annual savings reaching \$4.2 billion by 2025. These tax cuts benefit more than 6 million filers who will save an average of about \$700.

sources like National Institutes for Health. But New York has not been successful at attracting the private venture capital needed to translate life science research into commercialization. As part of a \$650 million multi-pronged strategy to attract and retain firms in life sciences to locate, invent, commercialize, and produce here in New York, the Executive Budget provides three new tax incentives, worth \$250 million over 10 years:

- Existing life science businesses would be eligible for an annual allocation of \$10 million in Excelsior tax credits;
  - New life science businesses would receive a 15 percent refundable tax credit on all new qualifying research and development expenditures. Small businesses in the life sciences industry could be eligible for a 20 percent credit.
  - Angel investors would receive a credit of 25 percent of their investment in small life sciences companies, with a maximum of \$250,000 per investor.
- **Enhance the Child and Dependent Care Credit.** To assist families in offsetting the costs of child and dependent care, the Budget supplements the current New York State Child and Dependent Care Tax Credit and more than doubles the benefit for families earning between \$60,000 and \$150,000. This credit provides households who qualified for the Federal Child and Dependent Care Credit the ability to claim a percentage of the Federal credit on their State income taxes. The Budget increases the benefit by an average of 123 percent for tax filers with New York adjusted gross income (AGI) between \$50,000 and \$150,000. For a family with an income of \$70,000 and child care costs of \$3,000, the expansion of this credit will lower out-of-pocket childcare expenses by \$240.
  - **Expand the Workforce Training Credit.** To encourage employer investment in the State's workforce, the current Employee Training Incentive Program (ETIP) credit is expanded. Under the new program, incumbent

worker training will be included as eligible expenses for the credit, given that such trainings are part of a company's expansion and retention projects. The requirement to create additional jobs is removed.

## Tax Reform Actions

- **Establish Excelsior Business Program.** The Executive Budget includes a proposal to establish the Excelsior Business Program, which builds upon the strengths of other programs and focuses on new and early-stage businesses involved in research and development or production of new products and technology to create better partnership opportunities between businesses, and college and university sponsors. In addition to tax-free benefits for these early-stage businesses, the program would also offer enhanced tax credits for companies that expand and create additional jobs while in the program.
- **Treat Disregarded Entities As A Single Taxpayer for Tax Credit Purposes.** The Executive Budget protects existing tax credit structures following a recent decision of the Tax Appeals Tribunal that could result in certain taxpayers losing their tax credits. An individual taxpayer and associated single-member Limited Liability Companies (disregarded entities) would be treated as one entity for tax credit purposes. Absent this action, an individual taxpayer with three qualifying disregarded entities would only be able to claim the credit due to one of them.
- **Require State S-Corporation Conformity with Federal Return.** Currently, S-corporations may elect (at the Federal level) to treat subsidiaries as part of one unified S-corporation. The Federal election is non-binding for State tax purposes (the subsidiary can be a C-corporation for State tax purposes). Failure to mandate consistent treatment at the State level has resulted in a tax avoidance opportunity, as well as confusion and tax filing errors, for S-corporation shareholders. This provision would deem an S-corporation election at the Federal level to be a binding election for New York State purposes.
- **Reform the Investment Tax Credit.** The investment tax credit is modified to exclude costs related to the production of natural gas, steam, or water as a credit-eligible activity. Also, costs incurred outside of New York for the creation, production or reproduction of a film, visual or audio recording or commercial; or the duplication of a master of a film, visual, or audio recording or commercial, will no longer be eligible in the calculation of the investment tax credit. This will encourage more film production activities to take place in New York.
- **Modernize Sales Tax Collection to Reflect the Internet Economy.** Online providers such as Amazon and eBay supply a marketplace for sellers from outside of the online provider to sell their products to consumers. Currently, such outside sellers are required to collect sales tax from New York residents if the seller is located in New York. Many marketplace providers agree to collect the tax for the outside seller in this instance. The Executive Budget requires the marketplace provider to collect the tax when they facilitate the sale to residents, whether the seller is located within, or outside, New York.

- **Allow Transportation Network Companies to Operate Outside New York City.** Transportation network companies (TNC's), such as Uber and Lyft, are authorized by the Executive Budget outside the City of New York and throughout the State, creating uniform licensing requirements. Municipalities are given the option to license TNC's. TNC rides that commence outside of NYC are subject to a 5.5 percent tax. The comparable tax in NYC is 8.875 percent. TNC's are expected to create jobs while expanding much needed transportation options.
- **Tax and Regulate Vapor Products.** Use of these products continues to increase. According to the CDC, e-cigarette use rose from 4.5 percent of high school students in 2013 to 13.4 percent in 2014. An FDA study found cancer causing agents in half of e-cigarette samples tested. The Executive Budget expands the definition of tobacco products to include vapor products used in electronic delivery systems such as e-cigarettes, hookah pens, and vape pens, and imposes a tax rate of ten cents per milliliter.
- **Reform the Taxation of Cigars.** The Executive Budget replaces the current distributor level percentage tax on large cigars with a 45 cent per cigar flat tax. The current tax structure, which is the result of litigation, has resulted in revenue losses and relies on an industry pricing survey to determine the tax on a product produced by the same industry.
- **Impose the Real Estate Transfer Tax on the Transfer of a Real Estate Business Interest.** The Executive Budget amends the definition of "conveyance" to include the transfer of an interest in a business entity with fewer than one hundred shareholders that owns real property and has a fair market value that equals or exceeds 50 percent of all the assets of the entity on the date of conveyance of an interest in the entity. Members of these entities can currently avoid tax by selling their business interest, which represents part of the real estate owned.
- **Close Co-Op Sale Loophole.** The Executive Budget eliminates a current-law loophole that occurs when a New York co-op owned by a non-resident is made part of a business interest and the business interest (non-taxable) is sold instead of the co-op itself (taxable).
- **Close Non-Resident Asset Sale Loophole.** Federal law provides special rules for the sale of a trade or business treated as an asset acquisition. An Internal Revenue Code (IRC) §1060 election allows the seller to consider the transaction to be the sale of an intangible interest (non-taxable), while the buyer deems the transaction to be the purchase of an asset. As a result, IRC §1060 elections afford an opportunity for non-residents to avoid NYS taxation on transactions that involve the purchase of New York-source assets. The Executive Budgets closes this loophole by treating an IRC §1060 election as a tangible asset sale for both the buyer and seller.
- **Close Sales Tax Related Entities Loopholes.** Tax loopholes related to non-resident business purchases, and leasing below cost to related entities, will be closed.

## Enforcement Initiatives

- **Require Practitioners to be Compliant with State Tax Obligations before Receiving Excess Medical Malpractice Coverage.** Doctors and dentists are restricted from procuring State-subsidized Excess Medical Malpractice Insurance if they are not compliant with their State tax obligations.
- **Require New State Employees to be Compliant with State Tax Obligations.** State agencies and authorities are precluded from hiring employees who are delinquent in their State tax obligations, unless a payment plan is in place.
- **Streamline Bank Account Data Matching.** The Executive Budget allows the Department of Taxation and Finance (DTF) to submit fixed and final debt to financial institutions for delinquent taxpayer data matching purposes. Currently, DTF is only authorized to provide warranted tax debt to financial institutions for data matching.
- **Expand Jeopardy Assessments to the Cigarette and Tobacco Tax.** DTF is currently authorized to issue a jeopardy (i.e. accelerated) assessment when a delinquent sales tax vendor is at risk of fleeing the State. The Executive Budget expands this authority to the assessment of cigarette and tobacco products. Currently, inter-state and international bootlegging operators are avoiding the payment of taxes by fleeing the State before their assets can be seized through the normal assessment process. This provision will support the efforts of the Governor's Cigarette Strike Force, which was established in 2014 to curtail bootlegging and its effects.
- **Clarify the Amount of Untaxed Cigarettes Required to Seize a Vehicle.** The Executive Budget clarifies inconsistencies between Tax Law and Penal Law. The Tax Law requirement for vehicle seizure is lowered from 25 cartons of untaxed cigarettes to 10 cartons, and the felony charge in Tax Law is increased from a class E felony to a class C felony.
- **Close the Real Estate Transfer Tax Loophole.** Certain transfers of residential real property valued in excess of \$1 million are subject to an additional (above the base 0.4 percent) one percent real estate transfer tax (RETT). To avoid this taxation, some taxpayers are splitting building contracts for new homes into two contracts (land, house), each worth less than \$1M and agreeing to pay inflated prices for land if the current owner tears down an existing structure before the sale. The Executive Budget provides the Commissioner of DTF explicit authority to treat as subject to tax any transfer of an interest in real property that has been formulated so that the primary purpose of the formulation is to avoid or evade the additional RETT.

## Tax Law Extenders

- **Extend the Personal Income Tax Top Bracket for Three Years.** The top personal income tax bracket is scheduled to sunset on December 31, 2017. Without legislative action, this will result in a decline of the top marginal tax rate from 8.82 percent to 6.85 percent. The Executive Budget extends the current top bracket and associated tax rate for three years.
- **Make the High Income Charitable Contribution Deduction Limitation Permanent.** The Executive Budget makes permanent the existing charitable contribution deduction limitation of 25 percent, currently scheduled to expire at the end of tax year 2017. The limitation on tax deductions for State and New York City taxpayers with adjusted gross income over \$10 million has had no noticeable impact on charitable giving.
- **Extend the Empire State Film and Post-Production Tax Credits for Three Years.** The credit is extended for three years through 2022 with an annual allocation of \$420 million. The extension includes the enhanced Upstate credit for wages and salaries.
- **Expanding Employment Opportunities for Youth.** Since 2012, the Urban Youth Jobs program has incentivized the employment of 45,000 young adults at nearly 1,700 businesses in areas of New York with high youth unemployment. This highly successful program, which connects youth with stable, well-paying jobs, was expanded in FY 2016, providing \$30 million for the original 13 targeted areas – including Albany, Brookhaven, Buffalo, Hempstead, Mount Vernon, New Rochelle, New York City, Rochester, Schenectady, Syracuse, Utica, White Plains, and Yonkers – and an additional \$20 million for young people across the State who live outside of those areas.

The FY 2018 Budget extends this program with a \$50 million annual allocation over the next five years, through 2022, and formally changes the name to the New York Youth Jobs Program, recognizing the availability of this opportunity throughout the State.

- **Extend the Alternative Fuels Property and Electric Vehicle Recharging Property Credit for Five Years.** Extend the tax credit for five years through 2022. The tax credit supports the Governor's effort to combat climate change by reducing carbon emissions.
- **Permanently Extend Warrantless Wage Garnishment.** The Executive Budget makes permanent the authorization for DTF to garnish wages of delinquent taxpayers without filing a warrant with the Department of State or County Clerks. The current program, set to expire on April 1, 2017, has been successful in eliminating the unfunded mandate on counties to receive warrants from DTF. The program has also proven to be taxpayer friendly, since warrants appear on an individual's credit report for seven years, even if the delinquency has been resolved.

## School Tax Relief (STAR) Program Actions

- **Convert New York City Personal Income Tax Rate Reduction Benefit into a State Personal Income Tax Credit.** Currently, New York City (NYC) (City) taxpayers with incomes below \$500,000 receive an approximate 6 percent rate reduction benefit on their City personal income taxes. The State reimburses the City for the cost of the PIT rate reduction. The Executive Budget converts the rate reduction benefit into a nonrefundable NYS PIT credit for 2.9 million NYC taxpayers, thereby eliminating the need to reimburse the City government. This is consistent with the conversion of the NYC STAR PIT credit from an NYC credit to a State credit in the FY 2017 Enacted Budget.
- **Allow Taxpayers to Make Partial Real Property Tax Payments.** The Executive Budget reverses the existing general prohibition on partial property tax payments. When a partial payment is made, the outstanding balance may be subject to penalties and interest. Collecting officers will be required to accept partial payments that meet the applicable restrictions unless local authorities take specific action to restrict or prohibit such payments.
- **Maintain Basic and Enhanced Exemption Benefits at Existing Levels.** The Executive Budget maintains FY 2018 STAR exemption benefits at no more than their FY 2017 levels, rather than allowing them to grow by 2 percent. The significant reduction in property tax growth resulting from the property tax cap and the ramp up of the new Property Tax Relief Credit have diminished the necessity of growing the STAR benefit.
- **Make Participation in Income Verification Program (IVP) Mandatory.** The Executive Budget ensures that qualifying seniors enrolled in the PIT Credit program receive the full value of the benefits they deserve and simplifies the process for qualifying senior citizens to keep their Enhanced STAR exemptions by making participation in the Income Verification Program (IVP) for recipients of Enhanced STAR mandatory. Participation in the IVP is currently optional and seniors who are not enrolled are obligated to re-apply for their Enhanced STAR benefits annually. In cases where a PIT return is filed, the IVP allows seniors who are re-applying for an Enhanced STAR exemption to authorize the assessor to have their incomes automatically verified in subsequent years by DTF. In cases where no PIT return is filed, qualifying seniors will be guided through a simple application process in order to demonstrate their eligibility.
- **Allow for Confidential Intergovernmental Sharing of STAR Information.** The Executive Budget allows DTF to share STAR information with local assessors so they can help DTF locate primary residency changes or duplicate exemptions. This proposal also protects the confidentiality of beneficiary information, preventing its public release as well.
- **Make Technical Amendments to Co-op STAR Credit.** Currently, it is possible that a co-op owner receives a greater STAR credit than their school tax liability. The Executive Budget amends the STAR Credit law to provide that a co-op STAR PIT credit not exceed what the

co-op owner would have been charged in school taxes if it were separately assessed. Assessors will be required to report the taxable assessed values of individual co-ops to DTF (currently, DTF is only provided the taxable assessed value of the entire apartment building).

## Gaming Initiatives

- **Reprivatize the New York Racing Association (NYRA).** The Executive Budget re-establishes a privately controlled board of directors for NYRA, a culmination of the Governor’s multi-year effort to ensure horse racing in New York is competently managed, accountable, and transparent. The proposal also increases oversight by enhancing the powers of the Franchise Oversight Board (FOB), which will help safeguard the accomplishments of the current Board of Directors. Under certain circumstances, the FOB could require an independent financial review of NYRA finances, a corrective action plan, and would be authorized to encumber racing support payments. Additionally, NYRA is authorized to conduct racing after sunset and to reduce racing during the winter meet at Aqueduct Racetrack under certain circumstances.
- **Extend Certain Tax Rates and Certain Simulcasting Provisions for One Year.** The pari-mutuel tax rate and other racing-related provisions are extended for one year.
- **Extend Monticello Video Lottery Terminal Rates for One Year.** The higher commission rate for the Monticello Video Lottery Terminal Facility is extended for one additional year.
- **Extend the Video Lottery Gaming (VLG) Vendor’s Capital Awards Program for One Year.** VLG operators are provided one additional year to earn qualifying capital awards, which encourage facility upgrades and improvements.
- **Alter Local Gaming Aid Distribution.** The Executive Budget redistributes existing local gaming aid payments to provide \$2.25 million annually to Madison County. When the State, the Oneida Nation, and affected counties signed the 2013 agreement establishing local government gaming host aid, the Oneida Nation casino that opened in Madison County in 2015 was not envisioned.
- **Expand Lab Testing Providers for Horses.** Section 902 of the Racing Law dictates that drug testing for race horses shall be conducted by a “State college within this State with an approved equine science program.” Morrisville State College is the only college that fulfills this statutory requirement. This restriction is eliminated to allow the Gaming Commission to entertain bids from other facilities which might provide lab testing services at a lower price. The proposal also modifies requirements for horsemen to contribute to equine drug testing.



- **Modernize and Consolidate Charitable Gaming Laws.** The proposal consolidates the laws governing charitable gaming into the same chapter as other laws the Gaming Commission is charged with enforcing. It also modernizes regulation of charitable gaming to allow more flexibility to organizations who conduct gaming activities to support their charitable purposes.

## Fee Actions

- **Extend Fees for the Establishment of Oil and Gas Unit of Production Values.** DTF establishes unit of production values which local assessors must use when assessing oil and gas wells and related facilities. Currently set to expire on March 31, 2018, the Executive Budget extends this program through FY 2021.
- **Realign Production Costs for Realtor Identification Cards.** Realtors currently pay a licensing fee to the Department of State that does not reflect the cost of producing a realtor identification card. The Budget assures that realtors – not the taxpayers – assume the \$5 cost of producing the card.
- **Establish a Taste-NY Alcohol Permit.** The Executive Budget continues the effort to promote and expand Taste-NY stores by allowing up to 10 Taste-NY operators to obtain a special license to sell craft beverages along with food and souvenir items. Currently only vintners, brewers, and distillers that own Taste-NY stores can sell both alcohol and other products. In 2016, Taste-NY sales benefitting New York food and beverage producers doubled to more than \$10.5 million.
- **Establish a Motion Picture Theater Alcohol Permit.** The Executive Budget would authorize the State Liquor Authority to issue an alcohol license to movie theaters. Currently, only movie theaters with kitchens may serve alcohol. Only customers holding tickets to movies rated PG-13 or higher could purchase alcohol. Only one drink could be sold to a customer at a time.
- **Apply the Public Safety Communications Surcharge to Prepaid Devices.** The Public Safety Communications Surcharge is expanded to prepaid purchases, with devices priced at or below \$30 subject to a 60¢ surcharge; and those above \$30 subject to a \$1.20 surcharge. Currently, mobile plan subscribers pay \$1.20 per month. Local governments that currently impose the surcharge on contracts can opt in for a 30 cent surcharge on all retail devices. This surcharge supports the State’s public safety activities and funds the Statewide Interoperable Communications Operations Grant Awards (SICOG) program.
- **Increase the Cap on Divisible Load Permits.** The Executive Budget increases the statutory cap on the number of divisible load permits the Department of Transportation may issue from 25,000 to 35,000 incrementally over the next ten years.

## Technical Amendment

- **Make Technical Amendments to the State and Local Sales Tax Statute.** The Executive Budget clarifies the imposition of sales tax on charges for transporting, transmitting, or delivering gas or electricity when the transportation, transmission or distribution is sold by the provider of the commodity.

### Table 3: Revenue Actions and STAR (Millions of Dollars)

	General Fund		All Funds	
	FY 2018	FY 2019	FY 2018	FY 2019
<b>Tax Cuts and Credits</b>	-	-	-	-
Establish Life Sciences Tax Credits	-	-	-	-
Enhance the Child and Dependent Care Credit	-	-	-	-
Expand the Workforce Training Credit	-	-	-	-
<b>Tax Reform Actions</b>	<b>123</b>	<b>219</b>	<b>132</b>	<b>237</b>
Create Excelsior Business Program	-	-	-	-
Treat Disregarded Entities As A Single Taxpayer for Tax Credit Purposes	-	-	-	-
Require State S-Corporation Conformity with Federal Return	-	5	-	5
Reform the Investment Tax Credit	-	-	-	-
Modernize Sales Tax Collection to Reflect the Internet Economy	64	128	68	136
Allow Transportation Network Companies to Operate Outside New York City and Impose a State Assessment Fee on Fares	12	23	16	32
Tax and Regulate Vapor Products	3	5	3	5
Reform the Taxation of Cigars	12	23	12	23
Impose the Real Estate Transfer Tax on the Transfer of a Real Estate Business Interest	4	5	4	5
Close Co-Op Sale Loophole	10	10	10	10
Close Non-Resident Asset Sale Loophole	10	10	10	10
Close Sales Tax Related Entities Loopholes	8	10	9	11
<b>Enforcement Initiatives</b>	<b>9</b>	<b>21</b>	<b>12</b>	<b>24</b>
Require Practitioners to be Compliant with State Tax Obligations before Receiving Excess Medical Malpractice Coverage	1	2	1	2
Require New State Employees to be Compliant with State Tax Obligations	1	2	1	2
Streamline Bank Account Data Matching	5	15	5	15
Expand Jeopardy Assessments to the Cigarette and Tobacco Tax	-	-	2	2
Clarify the Amount of Untaxed Cigarettes Required to Seize a Vehicle	-	-	1	1
Close the Real Estate Transfer Tax Loophole	2	2	2	2
<b>Tax Law Extenders</b>	<b>698</b>	<b>3,460</b>	<b>698</b>	<b>3,460</b>
Extend the Personal Income Tax Top Bracket for Three Years	683	3,375	683	3,375
Make the High Income Charitable Contribution Deduction Limitation Permanent	-	70	-	70
Extend the Empire State Film and Post-Production Tax Credits for Three Years	-	-	-	-
Expanding Employment Opportunities for Youth	-	-	-	-
Extend the Alternative Fuels Property and Electric Vehicle Recharging Property Credit for Five Years	-	-	-	-
Permanently Extend Warrantless Wage Garnishment	15	15	15	15
<b>School Tax Relief (STAR) Program Actions</b>	<b>351</b>	<b>134</b>	<b>-</b>	<b>(340)</b>
Convert New York City Personal Income Tax Rate Reduction Benefit Into a State Personal Income Tax Credit				
• Credit Portion	-	(340)	-	(340)
• Spending Savings	277	352	-	-
Allow Taxpayers to Make Partial Real Property Tax Payments	-	-	-	-
Maintain Basic and Enhanced Exemption Benefit at Existing Levels	50	98	-	-
Make Participation in Income Verification Program (IVP) Mandatory	24	24	-	-
Allow for Confidential Intergovernmental Sharing of STAR Information	-	-	-	-
Make Technical Amendments to Co-op STAR Credit	-	-	-	-
<b>Gaming Initiatives</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>-</b>
Reprivatize the New York Racing Association	-	-	-	-
Extend Certain Tax Rates and Certain Simulcasting Provisions for One Year	-	-	-	-
Extend Monticello Video Lottery Terminal Rates for One Year	-	-	(2)	-
Extend the Video Lottery Gaming (VIG) Vendor's Capital Awards Program for One Year	-	-	-	-
Alter Local Gaming Aid Distribution	-	-	-	-
Expand Lab Testing Providers for Horses	-	-	-	-
Modernize and Consolidate Charitable Gaming Laws	-	-	-	-
<b>Fee Actions</b>	<b>3</b>	<b>11</b>	<b>90</b>	<b>124</b>
Extend Fees for the Establishment of Oil and Gas Unit of Production Values	-	-	-	-
Realign Production Costs for Realtor Identification Cards	-	-	0	0
Establish a Taste-NY Alcohol Permit	0	-	0	-
Establish a Motion Picture Theater Alcohol Permit	0	-	0	-
Apply the Public Safety Communications Surcharge to Prepaid Devices	3	11	7	26
Increase the Cap on Divisible Load Permits	-	-	1	1
Increase Title Fees	-	-	74	81
Implement REAL ID Licenses	-	-	7	16
<b>Technical Amendments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Make Technical Amendments to the State and Local Sales Tax Statute	-	-	-	-
<b>TOTAL REVENUE ACTIONS and STAR</b>	<b>1,184</b>	<b>3,845</b>	<b>930</b>	<b>3,505</b>

\*Does not include the phase-in of the middle class tax cuts enacted with the FY 2017 Budget.