

2017 NY A 3009, Chaptered

New York

SUMMARY: Enacts into law major components of legislation necessary to implement the state fiscal plan for the state fiscal year; relates to the creation of a special license to sell alcoholic beverages at retail for consumption off the premises and prohibits the sale or tastings of alcohol on the thruway; relates to the consumption of alcohol at certain motion picture theaters; provides definitions; establishes exemptions.~SAME AS:

Legislative History and Analysis

Changes in Bill text reflected as:

~~Text Deleted~~

Text Added

~~Text Vetoed~~

Current Legislative Status

01/23/2017 INTRODUCED.

01/23/2017 To ASSEMBLY Committee on WAYS AND MEANS.

02/17/2017 Amended in ASSEMBLY Committee on WAYS AND MEANS.

03/13/2017 Amended in ASSEMBLY Committee on WAYS AND MEANS.

04/08/2017 Amended in ASSEMBLY Committee on WAYS AND MEANS.

04/08/2017 From ASSEMBLY Committee on WAYS AND MEANS.

04/08/2017 To ASSEMBLY Committee on RULES.

04/08/2017 From ASSEMBLY Committee on RULES.

04/08/2017 Passed ASSEMBLY. *****To SENATE.

04/08/2017 To SENATE Committee on FINANCE.

04/09/2017 From SENATE Committee on FINANCE.

04/09/2017 Substituted for S2009C

04/09/2017 Passed SENATE.

04/09/2017 *****To GOVERNOR.

04/10/2017 Signed by GOVERNOR.

04/10/2017 Chapter No. 59

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session: New York 240th Annual Legislative Session

cite: 2017 NY A 3009

Chaptered

April 10, 2017

Office of the Governor

LAWS OF NEW YORK, 2017

CHAPTER 59

(See FISCAL NOTE at end of Chapter.)

AN ACT intentionally omitted (Part A); intentionally omitted (Part B); to amend the tax law and the administrative code of the city of New York, in relation to the school tax reduction credit for residents of a city with a population of one million or more; and to repeal section 54-f of the state finance law relating thereto (Part C); intentionally omitted (Part D); intentionally omitted (Part E); to amend the real property tax law, in relation to authorizing partial payments of property taxes (Part F); to amend the tax law, in relation to the STAR personal income tax credit (Part G); to amend the real property tax law and the tax law, in relation to the applicability of the STAR credit to cooperative apartment corporations; and repealing certain provisions of the tax law relating thereto (Part H); to amend chapter 540 of the laws of 1992, amending the real property tax law relating to oil and gas charges, in relation to the effectiveness thereof (Part I); to amend the state finance law, in relation to the veterans' home assistance fund (Part J); to amend the economic development law and the tax law, in relation to life sciences companies (Part K); to amend the economic development law, in relation to the employee training incentive program (Part L); to amend the tax law, in relation to extending the empire state film production credit and empire state film post production credit for three years (Part M); to amend the labor law and the tax law, in relation to a program to provide tax incentives for employers employing at risk youth (Subpart A); and to amend the labor law and the tax law, in relation to establishing the empire state apprenticeship tax credit program (Subpart B) (Part N); to amend the tax law, in relation to extending the alternative fuels and electric vehicle recharging property credit for five years (Part O); to amend the tax law, in relation to the investment tax credit (Part P); to amend the tax law, in relation to the treatment of single member limited liability companies that are disregarded entities in determining eligibility for tax credits (Part Q); to amend the tax law, in relation to extending the top personal income tax rate for two years; and 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 (Part R); to amend the tax law and the administrative code of the city of New York, in relation to extending the high income charitable contribution deduction limitation (Part S); to amend the tax law, in relation to increasing the child and dependent care tax credit (Part T); to amend the tax law, in relation to the financial institution data match system for state tax collection purposes; and providing for the repeal of such provisions upon expiration thereof (Part U); intentionally omitted (Part V); intentionally omitted (Part W); to amend chapter 59 of the laws of 2013, amending the tax law relating to serving an income execution with respect to individual tax debtors without filing a warrant, in relation to extending the provisions authorizing service of income executions on individual tax debtors without filing a warrant (Part X); intentionally omitted (Part Y); to amend the tax law, in relation to the definition of New York source income (Part Z); to amend the tax law, in relation to closing the nonresident partnership asset sale loophole (Part AA); intentionally omitted (Part BB); to amend the tax law, in relation to closing the existing tax loopholes for transactions between related entities under article 28 and pursuant to the authority of article 29 of such law (Part CC); to amend the tax law, in relation to clarifying the imposition of sales tax on gas service or electric service of whatever nature (Part DD); intentionally omitted (Part EE); intentionally omitted (Part FF); intentionally omitted (Part GG); intentionally omitted (Part HH); intentionally omitted (Part II); intentionally omitted (Part JJ); intentionally omitted (Part KK); to amend the racing, pari-mutuel wagering and breeding law, in relation to modifying the funding of and improve the operation of drug testing in horse racing (Part LL); to amend the executive law, in relation to the powers and duties of the state bingo control commission; and to amend the general municipal law, in relation to bingo games (Part MM); to amend the racing, pari-mutuel wagering and breeding law, in relation to allowing for the reprivatization of NYRA (Part NN); 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; 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 provisions thereof; and to amend the racing, parimutuel wagering and breeding law, in relation to extending certain provisions thereof (Part OO); to amend the tax law, in relation to vendor fees paid to vendor tracks (Part PP); to amend the tax law, in relation to capital awards to vendor tracks (Part QQ); intentionally omitted (Part RR); to amend the racing, pari-mutuel wagering and breeding law and the workers' compensation law, in relation to the New York Jockey Injury Compensation Fund, Inc. (Part

SS); to amend the tax law and the real property tax law, in relation to changing the calculation of STAR credit (Part TT); to amend the tax law, in relation to the prepaid sales tax on motor fuel and diesel motor fuel under article 28 thereof (Part UU); to amend the tax law and the administrative code of the city of New York, in relation to qualified financial instruments of RICS and REITS (Part VV); to amend the tax law, in relation to exempting certain monuments from sales and use taxes (Part WW); to amend the New York state urban development corporation act, in relation to certain qualified entities (Part XX); to amend the economic development law, in relation to excelsior research and development tax credits (Part YY); to amend the economic development law, in relation to eligibility to participate in the excelsior jobs program (Part ZZ); to amend the vehicle and traffic law, the insurance law, the executive law, the general municipal law and the tax law, in relation to the regulation of transportation network company services; to establish the New York State TNC Accessibility Task Force and the New York state transportation network company review board; and providing for the repeal of certain provisions relating thereto (Part AAA); to establish the county-wide shared services property tax savings law (Part BBB); to amend chapter 261 of the laws of 1988, amending the state finance law and other laws relating to the New York state infrastructure trust fund, in relation to the minority and women-owned business enterprise program (Part CCC); to amend the tax law, in relation to the establishment of a tax credit for farm donations to food pantries (Part DDD); to amend the tax law, in relation to the imposition of a surcharge on prepaid wireless communications service and to repeal certain provisions of the county law relating thereto (Part EEE); to amend the public health law, in relation to the health care facility transformation program (Part FFF); to amend the public health law, in relation to managed long term care plans and demonstrations (Part GGG); to amend the education law, in relation to establishing the excelsior scholarship (Part HHH); to amend the education law, in relation to establishing enhanced tuition assistance program awards (Part III); to amend the education law, in relation to the NY-SUNY 2020 challenge grant program act; and to amend chapter 260 of the laws of 2011, amending the education law and the New York state urban development corporation act relating to establishing components of the NY-SUNY 2020 challenge grant program, in relation to the effectiveness thereof (Part JJJ); to amend the education law, in relation to a New York state part-time scholarship award program (Part KKK); requiring the president of the higher education services corporation to report on options to make college more affordable for New York students and providing for the repeal of such provisions upon expiration thereof (Part LLL); to amend the education law, in relation to establishing the New York state child welfare worker incentive scholarship program and the New York state child welfare worker loan forgiveness incentive program (Part MMM); to amend the workers' compensation law, in relation to the schedule of compensation in the case of injury, and in relation to appeals (Subpart A); to amend the workers' compensation law, in relation to requiring the drafting of permanency impairment guidelines (Subpart B); to amend the workers' compensation law, in relation to a comprehensive pharmacy benefit plan and prescription drug formulary (Subpart C); to amend the workers' compensation law, in relation to penalties for failure to pay compensation (Subpart D); to amend the workers' compensation law, in relation to assumption of workers' compensation liability policies (Subpart E); to amend chapter 11 of the laws of 2008 amending the workers' compensation law, the insurance law, the volunteer ambulance workers' benefit law and the volunteer firefighters' benefit law relating to rates for workers' compensation insurance and setting forth conditions for workers' compensation rate service organization, in relation to the effectiveness thereof; and to amend the insurance law, in relation to workers' compensation rate service organizations (Subpart F); to amend the workers' compensation law, in relation to requiring a study on independent medical examinations (Subpart G); and to amend the workers' compensation law, in relation to security for payment of compensation (Subpart H); to amend the workers' compensation law, in relation to liability for compensation (Subpart I); and to amend the workers' compensation law, in relation to assessments for annual expenses; and providing for the repeal of certain provisions upon expiration thereof (Subpart J) (Part NNN); to amend the tax law, in relation to allowing an additional New York itemized deduction for union dues not included in federal itemized deductions (Part OOO); to amend the executive law and the criminal procedure law, in relation to the establishment of the office of the inspector general of New York for transportation (Part PPP); authorizing the transfer of certain expenditures and disbursements; and to repeal a chapter of the laws of 2017 making appropriations for the support of government, as proposed in legislative bills numbers S.5492 and A.7068 relating thereto (Part QQQ); to amend the infrastructure investment act, in relation to the definition of an authorized entity that may utilize design-build contracts, and in relation to the effectiveness thereof (Part RRR); to amend the retirement and social security law, in relation to disability benefits for certain members of the New York city police pension fund (Part SSS); to amend the real property tax law, in relation to the affordable New

York housing program and to repeal certain provisions of such law relating thereto (Part TTT); to amend the economic development law, in relation to comprehensive economic development reporting; and to repeal section 438 of the economic development law relating thereto (Part UUU); to amend the criminal procedure law, the family court act and the executive law, in relation to statements of those accused of crimes and eyewitness identifications, to enhance criminal investigations and prosecutions and to promote confidence in the criminal justice system of this state; to amend the county law and the executive law, in relation to the implementation of a plan regarding indigent legal services (Part VVV); to amend the criminal procedure law, the penal law, the executive law, the family court act, the social services law, the correction law, the county law and the state finance law, in relation to proceedings against juvenile and adolescent offenders and the age of juvenile and adolescent offenders and to repeal certain provisions of the criminal procedure law relating thereto (Part WWW); to provide for the administration of certain funds and accounts related to the 2017-18 budget and authorizing certain payments and transfers; to amend the state finance law, in relation to the school tax relief fund and payments, transfers and deposits; to amend chapter 62 of the laws of 2003 amending the general business law and other laws relating to implementing the state fiscal plan for the 2003-2004 state fiscal year, in relation to the deposit provisions of the tobacco settlement financing corporation act; to amend the state finance law, in relation to establishing the retiree health benefit trust fund; to amend chapter 174 of the laws of 1968 constituting the New York state urban development corporation act, in relation to funding project costs undertaken by non-public schools; to amend the New York state urban development corporation act, in relation to funding project costs for certain capital projects; to amend chapter 389 of the laws of 1997, relating to the financing of the correctional facilities improvement fund and the youth facility improvement fund, in relation to the issuance of bonds; to amend the private housing finance law, in relation to housing program bonds and notes; to amend chapter 329 of the laws of 1991, amending the state finance law and other laws relating to the establishment of the dedicated highway and bridge trust fund, in relation to the issuance of bonds; to amend the public authorities law, in relation to the issuance of bonds by the dormitory authority; to amend chapter 61 of the laws of 2005 relating to providing for the administration of certain funds and accounts related to the 2005-2006 budget, in relation to issuance of bonds by the urban development corporation; to amend the New York state urban development corporation act, in relation to the issuance of bonds; to amend the public authorities law, in relation to the state environmental infrastructure projects; to amend the New York state urban development corporation act, in relation to authorizing the urban development corporation to issue bonds to fund project costs for the implementation of a NY-CUNY challenge grant program and increasing the bonding limit for certain state and municipal facilities; to amend chapter 61 of the laws of 2005, relating to providing for the administration of certain funds and accounts related to the 2005-2006 budget, in relation to increasing the bonding limit for certain public protection facilities; to amend chapter 81 of the laws of 2002, relating to providing for the administration of certain funds and accounts related to the 2002-2003 budget, in relation to increasing the aggregate amount of bonds to be issued by the New York state urban development corporation; to amend the public authorities law, in relation to financing of peace bridge and transportation capital projects; to amend the public authorities law, in relation to dormitories at certain educational institutions other than state operated institutions and statutory or contract colleges under the jurisdiction of the state university of New York; to amend the New York state medical care facilities finance agency act, in relation to bonds and mental health facilities improvement notes; to amend the state finance law and the public authorities law, in relation to funding certain capital projects and the issuance of bonds; to repeal sections 58, 59 and 60 of the state finance law relating thereto; and providing for the repeal of certain provisions upon expiration thereof (Part XXX); and to amend the education law, in relation to contracts for excellence and the apportionment of public moneys; to amend the education law, in relation to requiring the commissioner of education to include certain information in the official score report of all students; to amend the education law, in relation to charter school tuition and facility aid for charter schools; relating to apportionment to the Haverstraw-Stony Point central school district; relating to penalties arising from late final cost reports; to amend chapter 425 of the laws of 2002, amending the education law relating to the provision of supplemental educational services, attendance at a safe public school and the suspension of pupils who bring a firearm to or possess a firearm at a school, in relation to the effectiveness thereof; to amend the education law, in relation to English language learner pupils; to amend chapter 101 of the laws of 2003, amending the education law relating to the implementation of the No Child Left Behind Act of 2001, in relation to the effectiveness thereof; to amend the education law, in relation to transportable classroom units; to amend chapter 507 of the laws of 1974 relating to providing for the apportionment of state monies to certain nonpublic schools,

to reimburse them for their expenses in complying with certain state requirements for the administration of state testing and evaluation programs and for participation in state programs for the reporting of basic educational data, in relation to the state's immunization program; to amend the education law, in relation to grants for hiring teachers; to amend the education law, in relation to foundation aid; to amend the education law, in relation to education of Native American pupils; to amend the education law, in relation to additional expanded prekindergarten; to amend the education law, in relation to conforming foundation aid base change to accommodate pulling out community schools; to amend the education law, in relation to establishing a foundation aid phase-in; and in relation to maintenance of effort reduction; and in relation to general aid for public schools; to amend the education law, in relation to state aid adjustments; to amend the education law, in relation to the teachers of tomorrow teacher recruitment and retention program; to amend the education law, in relation to class sizes for special classes containing certain students with disabilities; relating to the Hendrick Hudson reserve fund; to amend the education law, in relation to approved reimbursement for preschool integrated special class programs; to amend part B of chapter 57 of the laws of 2008 amending the education law relating to the universal pre-kindergarten program, in relation to the effectiveness thereof; to amend chapter 121 of the laws of 1996 relating to authorizing the Roosevelt union free school district to finance deficits by the issuance of serial bonds, in relation to certain apportionments; to amend the general municipal law, in relation to contracts for the purchase of certain produce; to amend chapter 472 of the laws of 1998 amending the education law relating to the lease of school buses by school districts in relation to the effectiveness thereof; to amend chapter 82 of the laws of 1995, amending the education law and certain other laws relating to state aid to school districts and the appropriation of funds for the support of government, in relation to the effectiveness thereof; to amend chapter 756 of the laws of 1992, relating to funding a program for work force education conducted by the consortium for worker education in New York city, in relation to reimbursements for the 2017-2018 school year; to amend chapter 756 of the laws of 1992, relating to funding a program for work force education conducted by the consortium for worker education in New York city, in relation to withholding a portion of employment preparation education aid and in relation to the effectiveness thereof; to amend chapter 89 of the laws of 2016, relating to supplementary funding for dedicated programs for public school students in the East Ramapo central school district, in relation to reimbursement to such school district and in relation to the effectiveness thereof; to amend chapter 147 of the laws of 2001, amending the education law relating to conditional appointment of school district, charter school or BOCES employees, in relation to the effectiveness thereof; relating to school bus driver training; relating to special apportionment for salary expenses and public pension accruals; relating to suballocations of appropriations; relating to the city school district of the city of Rochester; relating to total foundation aid for the purpose of the development, maintenance or expansion of certain magnet schools or magnet school programs for the 2017-2018 school year; relating to support of public libraries; to amend chapter 57 of the laws of 2004, relating to the support of education, in relation to the effectiveness thereof; to amend chapter 658 of the laws of 2002, amending the education law, relating to citizenship requirements for permanent certification as a teacher, in relation to extending the effectiveness thereof; to amend the education law, in relation to serving persons twenty-one years of age or older (Part YYY)

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. This act enacts into law major components of legislation which are necessary to implement the state fiscal plan for the 2017-2018 state fiscal year. Each component is wholly contained within a Part identified as Parts A through YYY. The effective date for each particular provision contained within such Part is set forth in the last section of such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Part in which it is found. Section three of this act sets forth the general effective date of this act.

SECTIONS NOT PERTAINING TO THE FILM INCENTIVE HAVE BEEN OMITTED.

PART M

Section 1. Paragraph 5 of subdivision (a) of section 24 of the tax law, as amended by chapter 420 of the laws of

2016, is amended to read as follows:

(5) For the period two thousand fifteen through two thousand ~~nineteen~~ **twenty-two**, in addition to the amount of credit established in paragraph two of this subdivision, a taxpayer shall be allowed a credit equal to the product (or pro rata share of the product, in the case of a member of a partnership) of ten percent and the amount of wages or salaries paid to individuals directly employed (excluding those employed as writers, directors, music directors, producers and performers, including background actors with no scripted lines) by a qualified film production company or a qualified independent film production company for services performed by those individuals in one of the counties specified in this paragraph in connection with a qualified film with a minimum budget of five hundred thousand dollars. For purposes of this additional credit, the services must be performed in one or more of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, ~~Suffolk~~, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Wyoming, or Yates. The aggregate amount of tax credits allowed pursuant to the authority of this paragraph shall be five million dollars each year during the period two thousand fifteen through two thousand ~~nineteen~~ **twenty-two** of the annual allocation made available to the program pursuant to paragraph four of subdivision (e) of this section. Such aggregate amount of credits shall be allocated by the governor's office for motion picture and television development among taxpayers in order of priority based upon the date of filing an application for allocation of film production credit with such office. If the total amount of allocated credits applied for under this paragraph in any year exceeds the aggregate amount of tax credits allowed for such year under this paragraph, such excess shall be treated as having been applied for on the first day of the next year. If the total amount of allocated tax credits applied for under this paragraph at the conclusion of any year is less than five million dollars, the remainder shall be treated as part of the annual allocation made available to the program pursuant to paragraph four of subdivision (e) of this section. However, in no event may the total of the credits allocated under this paragraph and the credits allocated under paragraph five of subdivision (a) of section thirty-one of this article exceed five million dollars in any year during the period two thousand fifteen through two thousand ~~nineteen~~ **twenty-two**.

Section 2. Paragraph 4 of subdivision (e) of section 24 of the tax law, as amended by section 1-a of part P of chapter 60 of the laws of 2016, is amended to read as follows:

(4) Additional pool 2 - The aggregate amount of tax credits allowed in subdivision (a) of this section shall be increased by an additional four hundred twenty million dollars in each year starting in two thousand ten through two thousand ~~nineteen~~ **twenty-two** provided however, seven million dollars of the annual allocation shall be available for the empire state film post production credit pursuant to section thirty-one of this article in two thousand thirteen and two thousand fourteen and twenty-five million dollars of the annual allocation shall be available for the empire state film post production credit pursuant to section thirty-one of this article in each year starting in two thousand fifteen through two thousand ~~nineteen~~ **twenty-two**. This amount shall be allocated by the governor's office for motion picture and television development among taxpayers in accordance with subdivision (a) of this section. If the commissioner of economic development determines that the aggregate amount of tax credits available from additional pool 2 for the empire state film production tax credit have been previously allocated, and determines that the pending applications from eligible applicants for the empire state film post production tax credit pursuant to section thirty-one of this article is insufficient to utilize the balance of unallocated empire state film post production tax credits from such pool, the remainder, after such pending applications are considered, shall be made available for allocation in the empire state film tax credit pursuant to this section, subdivision twenty of section two hundred ten-B and subsection (gg) of section six hundred six of this chapter. Also, if the commissioner of economic development determines that the aggregate amount of tax credits available from additional pool 2 for the empire state film post production tax credit have been previously allocated, and determines that the pending applications from eligible applicants for the empire state film production tax credit pursuant to this section is insufficient to utilize the balance of unallocated film production tax credits from such pool, then all or part of the remainder, after such pending applications are considered, shall be made available for allocation for the empire state film post production credit pursuant to this section,

subdivision thirty-two of section two hundred ten-B and subsection (qq) of section six hundred six of this chapter. The governor's office for motion picture and television development must notify taxpayers of their allocation year and include the allocation year on the certificate of tax credit. Taxpayers eligible to claim a credit must report the allocation year directly on their empire state film production credit tax form for each year a credit is claimed and include a copy of the certificate with their tax return. In the case of a qualified film that receives funds from additional pool 2, no empire state film production credit shall be claimed before the later of the taxable year the production of the qualified film is complete, or the taxable year immediately following the allocation year for which the film has been allocated credit by the governor's office for motion picture and television development.

Section 3. Paragraph 6 of subdivision (a) of section 31 of the tax law, as amended by section 2 of part JJ of chapter 59 of the laws of 2014, is amended to read as follows:

(6) For the period two thousand fifteen through two thousand ~~nineteen~~ **twenty-two** , in addition to the amount of credit established in paragraph two of subdivision (a) of this section, a taxpayer shall be allowed a credit equal to the product (or pro rata share of the product, in the case of a member of a partnership) of ten percent and the amount of wages or salaries paid to individuals directly employed (excluding those employed as writers, directors, music directors, producers and performers, including background actors with no scripted lines) for services performed by those individuals in one of the counties specified in this paragraph in connection with the post production work on a qualified film with a minimum budget of five hundred thousand dollars at a qualified post production facility in one of the counties listed in this paragraph. For purposes of this additional credit, the services must be performed in one or more of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Cortland, Delaware, Erie, Essex, Franklin, Fulton, Genesee, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orleans, Oswego, Otsego, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Tioga, Tompkins, Wayne, Wyoming, or Yates. The aggregate amount of tax credits allowed pursuant to the authority of this paragraph shall be five million dollars each year during the period two thousand fifteen through two thousand ~~nineteen~~ **twenty-two** of the annual allocation made available to the empire state film post production credit pursuant to paragraph four of subdivision (e) of section twenty-four of this article. Such aggregate amount of credits shall be allocated by the governor's office for motion picture and television development among taxpayers in order of priority based upon the date of filing an application for allocation of post production credit with such office. If the total amount of allocated credits applied for under this paragraph in any year exceeds the aggregate amount of tax credits allowed for such year under this paragraph, such excess shall be treated as having been applied for on the first day of the next year. If the total amount of allocated tax credits applied for under this paragraph at the conclusion of any year is less than five million dollars, the remainder shall be treated as part of the annual allocation for two thousand seventeen made available to the empire state film post production credit pursuant to paragraph four of subdivision (e) of section twenty-four of this article. However, in no event may the total of the credits allocated under this paragraph and the credits allocated under paragraph five of subdivision (a) of section twenty-four of this article exceed five million dollars in any year during the period two thousand fifteen through two thousand ~~nineteen~~ **twenty-two** .

Section 4. This act shall take effect immediately.

SECTIONS NOT PERTAINING TO THE FILM INCENTIVE HAVE BEEN OMITTED.

Section 3. This act shall take effect immediately provided, however, that the applicable effective date of Parts A through YYY of this act shall be as specifically set forth in the last section of such Parts.