



States' Biofuels Statutes

STATE OF NEW YORK

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Current through the 2013 Legislative Session of the New York General Assembly.

§ 210. Computation of tax

1. The tax imposed by subdivision one of section two hundred nine of this chapter shall be: (A) in the case of each taxpayer other than a New York S corporation or a qualified homeowners association, the sum of (1) the highest of the amounts prescribed in paragraphs (a), (b), (c) and (d) of this subdivision and (2) the amount prescribed in paragraph (e) of this subdivision, (B) in the case of each New York S corporation, the amount prescribed in paragraph (g) of this subdivision, and (C) in the case of a qualified homeowners association, the sum of (1) the highest of the amounts prescribed in paragraphs (a), (b) and (c) of this subdivision and (2) the amount prescribed in paragraph (e) of this subdivision. For purposes of this paragraph, the term “qualified homeowners association” means a homeowners association, as such term is defined in subsection (c) of section five hundred twenty-eight of the internal revenue code¹ without regard to subparagraph (E) of paragraph one of such subsection (relating to elections to be taxed pursuant to such section), which has no homeowners association taxable income, as such term is defined in subsection (d) of such section. Provided, however, that in the case of a small business taxpayer (other than a New York S corporation) as defined in paragraph (f) of this subdivision, if the amount prescribed in such paragraph (b) is higher than the amount prescribed in such paragraph (a) solely by reason of the application of the rate applicable to small business taxpayers, then with respect to such taxpayer the tax referred to in the previous sentence shall be the sum of (1) the highest of the amounts prescribed in paragraphs (a), (c) and (d) of this subdivision and (2) the amount prescribed in paragraph (e) of this subdivision.

[...]

(c) Minimum taxable income bases. (i) For taxable years beginning after nineteen hundred eighty-six and before nineteen hundred eighty-nine, the amount prescribed by this paragraph shall be computed at the rate of three and one-half percent of the taxpayer's pre-nineteen hundred ninety minimum taxable income base. For taxable years beginning in nineteen hundred eighty-nine, the amount prescribed by this paragraph shall be computed at the rate of five percent of the taxpayer's pre-nineteen hundred ninety minimum taxable income base. A “taxpayer's pre-nineteen hundred ninety minimum taxable income base” shall mean the portion of the taxpayer's entire net income allocated within the state as hereinafter

provided, subject to any modification required by paragraphs (d) and (e) of subdivision three of this section;

(ii) (A) For taxable years beginning on or after January first, two thousand seven, the amount prescribed by this paragraph shall be computed at the rate of one and one-half percent of the taxpayer's minimum taxable income base. The "taxpayer's minimum taxable income base" shall mean the portion of the taxpayer's minimum taxable income allocated within the state as hereinafter provided, subject to any modifications required by paragraphs (d) and (e) of subdivision three of this section.

(B) For taxable years beginning on or after January first, two thousand twelve and before January first, two thousand fifteen, the amount prescribed by this paragraph for an eligible qualified New York manufacturer shall be computed at the rate of seventy-five hundredths (.75) percent of the taxpayer's minimum taxable income base. For purposes of this clause, the term "eligible qualified New York manufacturer" shall have the same meaning as in subparagraph (vi) of paragraph (a) of this subdivision.

(iii) [Eff. until Dec. 31, 2014, pursuant to L.2014, c. 59, pt. R, § 10. See, also, subpar. (iii), below.] For a qualified New York manufacturer, as defined in subparagraph (vi) of paragraph (a) of this subdivision and a qualified emerging technology company under paragraph (c) of subdivision one of section thirty-one hundred two-e of the public authorities law regardless of the ten million dollar limitation expressed in subparagraph one of such paragraph (c), the rate at which the tax is computed in effect for taxable years beginning on or after January first, two thousand thirteen and before January first, two thousand fourteen for qualified New York manufacturers shall be reduced by nine and two-tenths percent for taxable years commencing on or after January first, two thousand fourteen and before January first, two thousand fifteen, twelve and three-tenths percent for taxable years commencing on or after January first, two thousand fifteen and before January first, two thousand sixteen, fifteen and four-tenths percent for taxable years commencing on or after January first, two thousand sixteen and before January first, two thousand eighteen, and twenty-five percent for taxable years beginning on or after January first, two thousand eighteen.

(iii) [Eff. Dec. 31, 2014, pursuant to L.2014, c. 59, pt. R, § 10. See, also, subpar. (iii), above.] For a qualified New York manufacturer, as defined in subparagraph (vi) of paragraph (a) of this subdivision, the rate at which the tax is computed in effect for taxable years beginning on or after January first, two thousand thirteen and before January first, two thousand fourteen for qualified New York manufacturers shall be reduced by nine and two-tenths percent for taxable years commencing on or after January first, two thousand fourteen and before January first, two thousand fifteen, twelve and three-tenths percent for taxable years commencing on or after January first, two thousand fifteen and before January first, two thousand sixteen, fifteen and four-tenths percent for taxable years commencing on or after January first, two thousand sixteen and before January first, two thousand eighteen, and twenty-five percent for taxable years beginning on or after January first, two thousand eighteen.

(d) Fixed dollar minimum. (1) The amount prescribed by this paragraph shall be for a taxpayer which during the taxable year has:

(A) a gross payroll of six million two hundred fifty thousand dollars or more, one thousand five hundred dollars;

(B) a gross payroll of less than six million two hundred fifty thousand dollars but more than one million dollars, four hundred twenty-five dollars;

(C) a gross payroll of no more than one million dollars but more than five hundred thousand dollars, three hundred twenty-five dollars;

(D) a gross payroll of no more than five hundred thousand dollars but more than two hundred fifty thousand dollars, two hundred twenty-five dollars;

(E) a gross payroll of two hundred fifty thousand dollars or less (except as prescribed in clause (F) of this subparagraph), one hundred dollars;

(F) a gross payroll of one thousand dollars or less, with total receipts within and without this state of one thousand dollars or less, and the average value of the assets of which are one thousand dollars or less, eight hundred dollars.

(2) For purposes of this paragraph:

(A) gross payroll shall be the same as the total wages, salaries and other personal service compensation of all the taxpayer's employees, within and without this state, as defined in subparagraph three of paragraph (a) of subdivision three of this section, except that general executive officers shall not be excluded.

(B) total receipts shall be the same as receipts within and without this state as defined in subparagraph two of paragraph (a) of subdivision three of this section.

(C) average value of the assets shall be the same as prescribed by subdivision two of this section without reduction for liabilities.

(3) If the taxable year is less than twelve months, the amount prescribed by this paragraph shall be reduced by twenty-five percent if the period for which the taxpayer is subject to tax is more than six months but not more than nine months and by fifty percent if the period for which the taxpayer is subject to tax is not more than six months. Provided, however, that in determining the amount of gross payroll and total receipts for purposes of subparagraph one of this paragraph, where the taxable year is less than twelve months, the amount of each shall be determined by dividing the amount of each with respect to the taxable year by the number of months in such taxable year and multiplying the result by twelve. If the taxable year is less than twelve months, the amount of New York receipts for purposes of subparagraph four of this paragraph is determined by dividing the amount of the receipts for the taxable year by the number of months in the taxable year and multiplying the result by twelve.

(4) Notwithstanding subparagraphs one and two of this paragraph, for taxable years beginning on or after January first, two thousand eight, the amount prescribed by this paragraph for New York S corporations will be determined in accordance with the following table:

If New York receipts are:	The fixed dollar minimum tax is:
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not more than \$100,000	\$25
more than \$100,000 but not over \$250,000	\$50
more than \$250,000 but not over \$500,000	\$175
more than \$500,000 but not over \$1,000,000	\$300
more than \$1,000,000 but not over \$5,000,000	\$1,000
more than \$5,000,000 but not over \$25,000,000	\$3,000
Over \$25,000,000	\$4,500

Otherwise the amount prescribed by this paragraph will be determined in accordance with the following table:

If New York receipts are:	The fixed dollar minimum tax is:
not more than \$100,000	\$25
more than \$100,000 but not over \$250,000	\$75
more than \$250,000 but not over \$500,000	\$175
more than \$500,000 but not over \$1,000,000	\$500
more than \$1,000,000 but not over \$5,000,000	\$1,500
more than \$5,000,000 but not over \$25,000,000	\$3,500
Over \$25,000,000	\$5,000

For purposes of this paragraph, New York receipts are the receipts computed in accordance with subparagraph two of paragraph (a) of subdivision three of this section for the taxable year.

(5) For taxable years beginning on or after January first, two thousand twelve and before January first, two thousand fifteen, the amounts prescribed in subparagraphs one and four of this paragraph as the fixed dollar minimum tax for an eligible qualified New York manufacturer shall be one-half of the amounts stated in those subparagraphs. For purposes of this subparagraph, the term “eligible qualified New York manufacturer” shall have the same meaning as in subparagraph (vi) of paragraph (a) of this subdivision.

(6) [Eff. until Dec. 31, 2014, pursuant to L.2014, c. 59, pt. R, § 10. See, also, subpar. (6), below.] For a qualified New York manufacturer, as defined in subparagraph (vi) of paragraph (a) of this subdivision, and a qualified emerging technology company under paragraph (c) of subdivision one of section thirty-one hundred two-e of the public authorities law regardless of the ten million dollar limitation expressed in subparagraph one of such paragraph (c), the amounts prescribed in subparagraphs one and four of this paragraph in effect for taxable years beginning on or after January first, two thousand thirteen and before January first, two thousand fourteen for qualified New York manufacturers shall be reduced by nine and two-tenths percent for taxable years commencing on or after January first, two thousand fourteen and before January first, two thousand fifteen, twelve and three-tenths percent for taxable years commencing on or after January first, two thousand fifteen and before January first, two thousand sixteen, fifteen and four-tenths percent for taxable years commencing on or after January first, two thousand sixteen and before January first, two thousand eighteen, and twenty-five percent for taxable years beginning on or after January first, two thousand eighteen.

(6) [Eff. Dec. 31, 2014, pursuant to L.2014, c. 59, pt. R, § 10. See, also, subpar. (6), above.] For a qualified New York manufacturer, as defined in subparagraph (vi) of paragraph (a) of this subdivision, the amounts prescribed in subparagraphs one and four of this paragraph in effect for taxable years beginning on or after January first, two thousand thirteen and before January first, two thousand fourteen for qualified New York manufacturers shall be reduced by nine and two-tenths percent for taxable years commencing on or after January first, two thousand fourteen and before January first, two thousand fifteen, twelve and three-tenths percent for taxable years commencing on or after January first, two thousand fifteen and before January first, two thousand sixteen, fifteen and four-tenths percent for taxable years commencing on or after January first, two thousand sixteen and before January first, two thousand eighteen, and twenty-five percent for taxable years beginning on or after January first, two thousand eighteen.

[...]

38. [As added by L.2006, c. 62, pt. X, § 3. Biofuel production credit. A taxpayer shall be allowed a credit, to be computed as provided in section twenty-eight of this chapter, as added by part X of chapter sixty-two of the laws of two thousand six, against the tax imposed by this article. The credit allowed under this subdivision for any taxable year shall not reduce the tax due for such year to less than the higher of the amounts prescribed in paragraphs (c) and (d) of subdivision one of this section. However, if the amount of credit allowed under this subdivision for any taxable year reduces the tax to such amount, any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon. The tax credit allowed pursuant to this section shall apply to taxable years beginning before January first, two thousand twenty.

39. Clean heating fuel credit. (1) A taxpayer shall be allowed a credit against the tax imposed by this article. Such credit, to be computed as hereinafter provided, shall be allowed for bioheat, used for space heating or hot water production for residential purposes within this state purchased on or after July first, two thousand six and before July first, two thousand seven and on or after January first, two thousand eight and before January first, two thousand seventeen. Such credit shall be \$0.01 per percent of

biodiesel per gallon of bioheat, not to exceed twenty cents per gallon, purchased by such taxpayer.

(2) For purposes of this subdivision, the following definitions shall apply:

(a) “Biodiesel” shall mean a fuel comprised exclusively of mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats, designated B100, which meets the specifications of American Society of Testing and Materials designation D 6751.

(b) “Bioheat” shall mean a fuel comprised of biodiesel blended with conventional home heating oil, which meets the specifications of the American Society of Testing and Materials designation D 396 or D 975.

(3) Application of credit. The credit allowed under this subdivision for any taxable year shall not reduce the tax due for such year to less than the higher of the amounts prescribed in paragraphs (c) and (d) of subdivision one of this section. However, if the amount of credit allowed under this subdivision for any taxable year reduces the tax to such amount, any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.

[...]

Credits: (L.1945, c. 120, § 2; L.1945, c. 133, §§ 10 to 13; L.1946, c. 110, § 2; L.1946, c. 739, § 1; L.1947, c. 294, § 4; L.1948, c. 603, §§ 3 to 6; L.1949, c. 241, § 1; L.1949, c. 848, § 3; L.1950, c. 148, § 1; L.1960, c. 1081, § 6; L.1961, c. 713, §§ 11 to 14; L.1962, c. 421, § 3; L.1963, c. 446, §§ 2, 3; L.1964, c. 409, § 1; L.1968, c. 247, § 7; L.1968, c. 557, § 1; L.1968, c. 873, §§ 2 to 5; L.1968, c. 1054, § 4; L.1969, c. 1072, §§ 3, 4; L.1970, c. 939, §§ 6, 7; L.1970, c. 974, §§ 3, 4; L.1970, c. 1005, §§ 31, 32; L.1971, c. 70, §§ 7, 8; L.1971, c. 71, § 1; L.1971, c. 586, § 1; L.1971, c. 588; L.1972, c. 778, §§ 5 to 7; L.1972, c. 779, § 6; L.1973, c. 698, §§ 1 to 3; L.1973, c. 861, §§ 7 to 9; L.1974, c. 190, § 1; L.1974, c. 649, §§ 7, 8; L.1974, c. 731, § 1; L.1975, c. 802, § 1; L.1975, c. 895, §§ 4, 5, 13, 14; L.1976, c. 613, §§ 20 to 24; L.1976, c. 842, § 3; L.1976, c. 924, § 1; L.1977, c. 173, §§ 1, 2; L.1977, c. 675, §§ 58, 65, 68; L.1977, c. 878, § 1; L.1978, c. 44, §§ 2, 3; L.1978, c. 65, § 3; L.1978, c. 69, §§ 1 to 3; L.1978, c. 788, §§ 17, 18; L.1978, c. 790, §§ 1, 2; L.1979, c. 724, § 1; L.1981, c. 41, § 1; L.1981, c. 103, §§ 1, 12 to 14, 17, 18, 21, 23; L.1981, c. 1043, §§ 2 to 4; L.1982, c. 55, §§ 4 to 9; L.1983, c. 15, §§ 64 to 70; L.1983, c. 285, §§ 1 to 5; L.1983, c. 648, §§ 3, 4. Amended L.1986, c. 258, § 1; L.1986, c. 638, §§ 2, 3; L.1986, c. 686, §§ 7 to 10; L.1987, c. 13, § 10; L.1987, c. 59, § 3; L.1987, c. 265, § 2; L.1987, c. 442, § 1; L.1987, c. 817, §§ 23 to 53, 98, 99; L.1988, c. 165, §§ 1, 2; L.1988, c. 345, §§ 1 to 3; L.1989, c. 61, §§ 102, 279, 280, 315, 332 to 334, 341, 343 to 346, 348, 349, 362; L.1990, c. 190, §§ 11 to 14; L.1990, c. 624, §§ 16 to 20; L.1991, c. 166, §§ 38, 192; L.1991, c. 423, § 1; L.1992, c. 55, § 26; L.1992, c. 760, §§ 12 to 24; L.1993, c. 57, §§ 28, 126, 127; L.1993, c. 708, §§ 19 to 24; L.1994, c. 170, §§ 51 to 57, 62 to 66, 82 to 84; L.1995, c. 2, § 1; L.1995, c. 677, § 1; L.1996, c. 309, §§ 196, 208, 212, 241, 241-a; L.1997, c. 142, § 3, eff. June 25, 1997; L.1997, c. 389, pt. A, §§ 40, 107, 128, eff. Aug. 7, 1997; L.1997, c. 389, pt. A, §§ 106, 108; L.1998, c. 56, pt. A, §§ 9, 10, 12-a, 13, 15, 16, 18, 19, 32, 72, eff. April 28, 1998; L.1998, c. 56, pt. A, § 11, eff. July 1, 1998; L.1998, c. 56, pt. A, § 12, eff. July 1, 1999; L.1998, c. 315, § 1, eff. July 14, 1998; L.1999, c. 115, §§ 7, 8, eff. June 22, 1999; L.1999, c. 407, pt. J, § 1, eff. Aug. 9, 1999;

L.1999, c. 407, pt. L, § 1, eff. Aug. 9, 1999; L.1999, c. 407, pt. M, § 8 to 13, eff. Aug. 9, 1999; L.1999, c. 407, pt. N, § 1, eff. Aug. 9, 1999; L.1999, c. 407, pt. P, § 1, eff. Aug. 9, 1999; L.1999, c. 407, pt. R, § 1, eff. Aug. 9, 1999; L.1999, c. 407, pt. BB, §§ 1, 2, eff. Aug. 9, 1999; L.1999, c. 407, pt. GG, § 1, eff. Aug. 9, 1999; L.2000, c. 63, pt. A, §§ 1, 2, eff. May 15, 2000; L.2000, c. 63, pt. D, § 1, eff. May 15, 2000; L.2000, c. 63, pt. E, § 2, eff. Jan. 1, 2002; L.2000, c. 63, pt. F, § 1, eff. May 15, 2000; L.2000, c. 63, pt. G, § 1, eff. May 15, 2000; L.2000, c. 63, pt. I, § 3, eff. May 15, 2000; L.2000, c. 63, pt. J, § 1, eff. May 15, 2000; L.2000, c. 63, pt. K, §§ 1, 2, eff. May 15, 2000; L.2000, c. 63, pt. Y, §§ 12 to 14, 46, eff. May 15, 2000; L.2000, c. 63, pt. AA, § 1, eff. May 15, 2000; L.2000, c. 63, pt. CC, § 3, eff. May 15, 2000; L.2000, c. 63, pt. GG, § 3, eff. May 15, 2000; L.2000, c. 63, pt. II, § 4, eff. May 15, 2000; L.2002, c. 85, pt. G, §§ 1, 2, eff. May 29, 2002; L.2002, c. 85, pt. J, § 2, eff. May 29, 2002; L.2002, c. 85, pt. V, § 1, eff. May 29, 2002; L.2002, c. 85, pt. CC, §§ 1, 2, 14-a, 15, eff. May 29, 2002; L.2002, c. 311, § 2, eff. Aug. 6, 2002, deemed eff. Jan. 1, 2002; L.2002, c. 597, §§ 6 to 11, eff. Sept. 24, 2002; L.2003, c. 1, pt. H, §§ 3, 14, 22, eff. Oct. 7, 2003; L.2003, c. 62, pt. Y3, § 5, eff. May 15, 2003; L.2003, c. 527, § 1, eff. Sept. 17, 2003; L.2004, c. 58, pt. B, § 18, eff. Aug. 20, 2004; L.2004, c. 60, pt. D, §§ 2, 3, eff. Aug. 20, 2004; L.2004, c. 60, pt. E, § 1, eff. Aug. 20, 2004; L.2004, c. 60, pt. P, § 2, eff. Aug. 20, 2004; L.2004, c. 577, pt. H, § 6, eff. Oct. 5, 2004; L.2005, c. 61, pt. A, § 1, eff. April 12, 2005, as amended by L.2005, c. 63, pt. A, § 1, eff. April 12, 2005; L.2005, c. 61, pt. E, §§ 1, 2, eff. April 12, 2005; L.2005, c. 61, pt. M, § 1, eff. April 12, 2005; L.2005, c. 61, pt. U, § 1, eff. April 12, 2005, as amended by L.2005, c. 63, pt. A, § 1-a, eff. April 12, 2005; L.2005, c. 61, pt. U, § 4, eff. April 12, 2005; L.2005, c. 61, pt. W, §§ 19 to 22, eff. April 12, 2005, as added by L.2005, c. 63, pt. A, § 5, eff. April 12, 2005; L.2005, c. 161, § 25, eff. July 3, 2005, deemed eff. April 12, 2005; L.2005, c. 310, § 2, eff. July 26, 2005; L.2005, c. 393, §§ 1 to 3, eff. Aug. 2, 2005; L.2005, c. 446, § 2, eff. Aug. 9, 2005; L.2005, c. 537, § 3, eff. Aug. 16, 2005; L.2005, c. 632, § 1, eff. Jan. 1, 2006; L.2005, c. 763, § 1, eff. Dec. 20, 2005; L.2006, c. 35, pt. D, § 1, eff. May 21, 2006; L.2006, c. 61, pt. N, § 9, eff. April 28, 2006; L.2006, c. 62, pt. F, §§ 3, 4, eff. April 28, 2006; L.2006, c. 62, §§ 4 to 6, eff. April 28, 2006; L.2006, c. 62, pt. S, § 1, eff. April 28, 2006; L.2006, c. 62, pt. V, § 3, eff. April 28, 2006; L.2006, c. 62, pt. X, § 3, eff. April 28, 2006; L.2006, c. 109, pt. V-1, §§ 5 to 8, eff. June 23, 2006; L.2006, c. 109, pt. W-1, § 15, eff. June 23, 2006; L.2006, c. 109, pt. Z-1, § 2, eff. June 23, 2006; L.2006, c. 522, § 1, eff. Aug. 16, 2006, deemed eff. Jan. 1, 2006; L.2006, c. 547, § 3, eff. Aug. 16, 2006; L.2007, c. 60, pt. B, § 1, eff. April 9, 2007; L.2007, c. 60, pt. N, §§ 2, 5, eff. April 9, 2007; L.2008, c. 57, pt. AA-1, §§ 2 to 4, eff. April 23, 2008; L.2008, c. 57, pt. GG-1, § 1, eff. April 23, 2008; L.2008, c. 57, pt. WW-1, § 2, eff. April 23, 2008; L.2008, c. 57, pt. ZZ-1, § 1, eff. April 23, 2008; L.2008, c. 57, pt. AAA-1, § 1, eff. April 23, 2008; L.2008, c. 57, pt. CCC-1, § 1, eff. April 23, 2008; L.2008, c. 637, §§ 1 to 4, eff. Sept. 25, 2008; L.2009, c. 57, pt. C-1, § 2, eff. April 7, 2009; L.2009, c. 57, pt. S-1, §§ 11, 15, 17, 19, eff. April 7, 2009; L.2009, c. 239, § 3, eff. July 28, 2009; L.2010, c. 57, pt. A, § 2, eff. Aug. 11, 2010; L.2010, c. 57, pt. Q, § 13, eff. Aug. 11, 2010; L.2010, c. 57, pt. R, §§ 8, 10, 14, eff. Aug. 11, 2010; L.2010, c. 57, pt. Y, § 4, eff. Aug. 11, 2010; L.2010, c. 57, pt. KK, § 4, eff. Aug. 11, 2010, repealed by L.2010, c. 312, pt. A, § 1, eff. Aug. 11, 2010; L.2010, c. 59, pt. MM, § 3, eff. July 1, 2010; L.2010, c. 297, § 1, eff. July 30, 2010; L.2010, c. 472, §§ 3, 4, eff. Aug. 30, 2010; L.2011, c. 56, pt. C, §§ 1 to 3, eff. Dec. 9, 2011; L.2011, c. 56, pt. D, § 2, eff. Dec. 9, 2011; L.2011, c. 56, pt. E, § 3, eff. Dec. 9, 2011; L.2011, c. 61, pt. V, § 5, eff. March 31, 2011; L.2011, c. 591, § 1, eff. Oct. 14, 2011; L.2011, c. 604, § 3, eff. Jan. 3, 2012, deemed eff. Dec. 31, 2010; L.2012, c. 59, pt. I, § 3, eff. March 30, 2012, deemed eff. Dec. 31, 2011; L.2012, c. 59, pt. K, § 3, eff. March 30, 2012; L.2012, c. 59, pt. T, § 2, eff. March 30, 2012; L.2012, c. 109, § 2, eff. July 18, 2012; L.2013, c. 59, pt. F, § 2; L.2013, c. 59, pt. G, § 2, eff. March 28, 2013; L.2013, c. 59, pt. Z, §§ 1 to 4, eff. March 28, 2013; L.2013, c. 59, pt. AA, § 1, eff. March 28, 2013; L.2013, c. 59, pt. EE, § 3, eff. March 28, 2013; L.2013, c. 68, pt. A, § 7, eff. June 24, 2013; L.2013, c. 384, § 19, eff. Jan. 15, 2014; L.2014, c. 59, pt. O, § 3, eff.

March 31, 2014; L.2014, c. 59, pt. R, §§ 1, 5 to 8, eff. March 31, 2014; L.2014, c. 59, pt. T, § 3, eff. March 31, 2014; L.2014, c. 59, pt. U, § 1, eff. March 31, 2014.)