

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

- 1.
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 19-A

N.Y. State Finance Law Section 19-A Parking facilities

- support for electric vehicle charging stations
-

1.

For purposes of this section:

(a)

the term “construction project” shall mean construction work involving or including the construction of a new parking facility done under contract which is paid for in whole or in part out of public funds as such term is defined in [Labor Law § 224-A \(Prevailing wage requirements applicable to construction projects performed under private contract\)](#). Any construction associated with the creation or rehabilitation of residential dwelling units or manufactured home parks that are exempted from the definition of “covered projects” as set forth in [Labor Law § 224-A \(Prevailing wage requirements applicable to construction projects performed under private contract\)](#) shall also be exempted from this section; and

(b)

the term “parking facility” shall mean a parking garage, parking structure, or open parking lot that is paved and striped to designate individual parking spaces for vehicles and which has fifty parking spaces or more.

2.

Any construction project undertaken in this state where the scope of such project includes the construction of a new parking facility that offers between fifty and two hundred parking spaces shall deliver a parking facility capable of supporting electric vehicle charging stations for a minimum of ten percent of available parking spaces through one or more electrical raceways to the electric supply panel serving such parking facility that shall be capable of providing a minimum of forty amperes and two hundred eight volts of electrical capacity to each charging station connected to the raceway. A common raceway may be used to serve multiple parking spaces. Each raceway shall terminate in close proximity to the parking spaces designated for electric vehicles and into a suitable listed cabinet, box, or other enclosure. Each such raceway, cabinet, box and enclosure and all other components and work appurtenant thereto shall be in accordance with all applicable state, county, city, town, or village electrical codes.

3.

Any construction project undertaken in this state where the scope of such project includes the construction of a new parking facility that offers more than two hundred parking spaces shall deliver a parking facility capable of supporting electric vehicle charging stations for a minimum of twenty percent of available parking spaces through one or more electrical raceways to the electric supply panel serving such parking facility that shall be capable of providing a minimum of forty amperes and two hundred eight volts of electrical capacity to each charging station connected to the raceway. A common raceway may be used to serve multiple parking spaces. Each raceway shall terminate in close proximity to the parking spaces designated for electric vehicles and into a suitable listed cabinet, box, or other enclosure. Each such raceway, cabinet, box, and enclosure and all other components and work appurtenant thereto shall be in accordance with all applicable state, county, city, town, or village electrical codes.

4.

Nothing in this section shall require the installation of electric vehicle charging stations or any other infrastructure in any parking facility except as provided in subdivisions two and three of this section; provided that any construction projects undertaken pursuant to subdivisions two and three of this section shall be subject to the provisions of section two hundred twenty-four-a of the labor law as applicable, provided, however, that any installation of electric vehicle charging stations or any other infrastructure shall comply with the provisions of article eight of the labor law, including the payment of prevailing wage pursuant to [Labor Law § 220 \(Hours, wages and supplements\)](#) in the locality where such parking facility is located. Provided, further, however, that nothing in this section shall be interpreted to modify the applicability or requirements set forth in article eight of the labor law.

5.

For any construction project covered by this section, the provisions of subdivision two or three of this section shall not apply if the state entity, political subdivision of the state, or other public authority, public benefit corporation or governmental unit that is providing the public funds for the construction project finds, in consultation with the energy research and development authority and the department of public service, that complying with such provisions would not be in the public interest or would result in unnecessary hardship. In making this determination, the state entity or other governmental unit may consider the availability of sufficient electrical transmission or distribution infrastructure or capacity. The state entity or other governmental unit may consider whether to grant a full or partial exemption from the requirements of subdivision two or three of this section and

whether there are alternative means to meet the objectives of this section. Any exemption determination by a state agency or other governmental unit shall be in writing, provided to the project owner, and posted publicly on such state entity or governmental unit website.

6.

The requirements of this section are intended to set a minimum standard for the installation of electric vehicle charging infrastructure in construction projects. If the construction project is subject to any local, state, or federal law, regulation, code, or ordinance that requires a higher percentage of parking spaces to have charging infrastructure or requires a greater amount of charging infrastructure, the construction project shall be required to comply with those requirements rather than the requirements of this section.

Source: Section 19-A – Parking facilities; support for electric vehicle charging stations, <https://www.nysenate.gov/legislation/laws/STF/19-A> (updated Dec. 29, 2023; accessed Apr. 19, 2025).

2

Definitions 2–A

Additional definitions 3

Fiscal year 4

Payments, transfers and deposits 4–A

Electronic value transfer program 5

Deferred compensation 7

Duties of department of taxation and finance 8

Duties of the comptroller 8–A

Deviations from generally accepted accounting principles 8–B

Additional duties of the comptroller 8–C

Enterprise fraud prevention and detection system 9

Subpoenas 10

Compromise of old judgments and debts 11

Gifts, devises and bequests 12

Annual reports to legislature by institutions entitled to receive money from state 13

Boards of visitors 14

Departmental statements 14–A

Tax audit reporting system 14–B

Capital projects and maintenance statements 15

Fees to be charged for certain documents 16

Rate of interest on judgments and accrued claims against the state 17

Reports on financed equipment acquisitions 18

Interest and collection fees assessed on debts owed to the state 19

Returned check charge 19–A

Parking facilities

Up to date



Accessed:

Apr. 19, 2025

Last modified:

Dec. 29, 2023

§ 19-A's source at nysenate.gov

Link Style

- Pragmatic
 Pedantic
-

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)

- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR](#), [ORS](#)

Texas: [Statutes](#)

World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_19-a

Original Source: Section 19-A — Parking facilities; support for electric vehicle charging stations, <https://www.nysenate.gov/legislation/laws/STF/19-A> (last accessed Dec. 30, 2023).

Blank Outline Levels

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 19-A](#)

Do you have an opinion about this solution? [Drop us a line.](#)

Close

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 19

N.Y. State Finance Law Section 19

Returned check charge

1.

As used in this section, (a) “state agency” shall mean any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other governmental entity performing a governmental or proprietary function for the state; and

(b)

“dishonored check” shall mean a check, draft or like instrument drawn on a bank, depository or financial institution as full or partial payment for an unpaid balance on an account, or for other extensions of credit or payments of money, which is not paid or is dishonored or is returned by such institution due to insufficient funds or other cause not attributable to the state of New York.

2.

Any individual, business or other entity, which is not a state agency, municipal corporation or district corporation, which makes payment to a state agency by a check which is dishonored shall be liable to such state agency for a returned check charge. The state director of the budget shall: 

(i)

promulgate such guidelines as the director deems necessary to carry out the provisions of this section and (ii) establish a reasonable monetary amount of the returned check charge which shall not exceed the amount set forth in [General Obligations Law § 5-328 \(Processing fee by holder of dishonored check\)](#).

3.

Any returned check charges assessed pursuant to this section shall be paid upon notice and demand and shall be treated and collected in the same manner as the original debt upon which the dishonored check was received and shall be collected by a state agency when such agency deems collection to be administratively practical and cost-effective.

4.

The provisions of this section shall not supersede any provision of law or regulation or contract which provides a remedy for the remittance of a dishonored check to the state of New York.

5.

All contracts entered into or any regulation promulgated on or after the effective date of this section which waives the imposition of returned check charges or imposes returned check charges in a manner inconsistent with this section must be approved by the state division of the budget.

Source: Section 19 – Returned check charge, <https://www.nysenate.gov/legislation/laws/STF/19> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

2

[Definitions 2-A](#)

[Additional definitions 3](#)

[Fiscal year 4](#)

[Payments, transfers and deposits 4-A](#)

[Electronic value transfer program 5](#)

[Deferred compensation 7](#)

[Duties of department of taxation and finance 8](#)

[Duties of the comptroller 8-A](#)

[Deviations from generally accepted accounting principles 8-B](#)

[Additional duties of the comptroller 8-C](#)

[Enterprise fraud prevention and detection system 9](#)

[Subpoenas 10](#)

[Compromise of old judgments and debts 11](#)

[Gifts, devises and bequests 12](#)

[Annual reports to legislature by institutions entitled to receive money from state](#) 13

[Boards of visitors](#) 14

[Departmental statements](#) 14-A

[Tax audit reporting system](#) 14-B

[Capital projects and maintenance statements](#) 15

[Fees to be charged for certain documents](#) 16

[Rate of interest on judgments and accrued claims against the state](#) 17

[Reports on financed equipment acquisitions](#) 18

[Interest and collection fees assessed on debts owed to the state](#) 19

[Returned check charge](#) 19-A

[Parking facilities](#)

[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 19's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic
-

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR](#), [ORS](#)

Texas: [Statutes](#)

World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_19

Original Source: Section 19 – Returned check charge, <https://www.nysenate.gov/legislation/laws/STF/19> (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, **(3)**, **(4)**, and **(4)(a)** are all outline levels, but **(4)** was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 19](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

- 1.
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 18

N.Y. State Finance Law Section 18

Interest and collection fees assessed on debts owed to the state

1.

As used in this section:

(a)

“state agency” shall mean any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other governmental entity performing a governmental or proprietary function for the state;

(b)

“debt” shall mean any liquidated sum due and owing any state agency which has accrued pursuant to law or through contract, subrogation, tort or other cause of action, except a liability resulting from taxes or other impositions administered by the state commissioner of taxation and finance, regardless of whether there is an outstanding judgment for that sum;

(c)

“debtor” shall mean any individual, business, or other entity, which is not a state agency, municipal corporation or district corporation, having a debt with any state agency;

(d)

“liquidated” shall mean an amount which is fixed or certain or capable of being readily calculated, whether or not the underlying liability or amount of the debt is disputed; and

(e)

“outstanding” debt shall mean the amount set forth in the billing invoice or notice mailed to the debtor, together with late payment charges and interest, less any payments made by or on behalf of the debtor.

2.

For the purposes of this section, a state agency shall mail a dated billing invoice or notice on or about the day it is dated, and receipt by the debtor of a billing invoice or notice is deemed to have occurred five days after its date.

3.

Unless provided otherwise by contract, statute or regulation, a debtor owing a debt to any state agency shall pay such debt on or before the thirtieth day following such debtor’s receipt of any billing invoice or notice sent by the state agency that such debt is due and owing and that failure to make timely payment, as stated in the billing invoice or notice, will result in the assessment of interest or a late payment charge and may result in a charge to cover the cost of processing, handling, and collecting such debt.

4.

Unless provided otherwise by contract, statute or regulation, a debtor that fails to make payment of a debt within the period set forth in subdivision three of this section shall pay, in addition to the amount of debt, interest on the outstanding balance of the debt, accruing on the date on which the receipt of the first billing invoice or first notice occurs, computed at the underpayment rate which is in effect on the date which the receipt of the first billing invoice or first billing notice occurs. For the purposes of this section, the underpayment rate shall be that rate set by the commissioner of taxation and finance and published in the state register pursuant to subsection (e) of [Tax Law § 1096 \(General powers of tax commission\)](#) minus four percentage points. With respect to specific classes of debt collected by a state agency, the director of the budget or official of a state agency so designated by the director of the budget may approve the assessment of interest at a date later than the thirtieth day following such debtor’s receipt of any billing invoice or notice sent by the state agency.

5.

In addition to the charges referred to in subdivision four of this section, and unless provided otherwise by contract, statute or regulation, a debtor that fails to make payment of a debt subject to this section within ninety days of receipt by the debtor of the first billing invoice or notice may be assessed an additional collection fee charge to cover the cost of processing, handling and collecting such debt, not to exceed twenty-two percent of the outstanding debt, which collection fee shall be added to and payable in the same manner as the outstanding debt. The assessed collection fee charge may not exceed the agency's estimated cost of processing, handling and collecting such debt. 5-a. Notwithstanding any contrary provision of this section, no state agency shall assess the additional collection fee charge described in subdivision five of this section on any debt subject to this section owed by a debtor to a state agency for a liability resulting from tuition, fees, room and board, educational benefit overpayments, student loans, or other such charges incurred by a student in furtherance of such student's education.

6.

Any interest or late payment charges assessed pursuant to this section shall be paid upon notice and demand and shall be treated and collected in the same manner as the original debt which is due and owing and shall be collected by a state agency when such agency deems collection to be administratively practical and cost-effective. Any collection fee charges assessed pursuant to this section shall be paid upon notice and demand and shall be collected by a state agency when such agency deems collection to be administratively practical and cost-effective. In any action brought by or on behalf of a state agency to recover an outstanding debt, a demand for collection fee charges may be set forth in the statement of damages sought.

7.

The state director of the budget shall promulgate such guidelines as the director deems necessary to carry out the provisions of this section.

8.

The provisions of this section shall not supersede any provision of law or regulation or contract which provides for the imposition of interest or late payment or collection fee charges on debts not satisfied in a timely manner.

9.

All contracts entered into or any regulation promulgated on or after the effective date of this section which waives the imposition of interest or late payment or collection fee charges or imposes interest or late payment charges or collection fee charges in a manner inconsistent with this section must be approved by the state division of the budget.

10.

Every state agency to which this section is applicable is authorized to enter into written agreements with any debtor under which such debtor is allowed to satisfy liability for payment of any debt, including any interest imposed by this section on that portion of such debt as to which an extension is granted, in installment payments if the state agency determines that such agreement will facilitate collection of such liability. Provided

further, that where such state agency determines that immediate collection of the debt would jeopardize the debtor's fiscal viability and thereby pose a hardship to the public, such agency shall offer to enter into a written agreement to temporarily defer collection of the debt, collect the debt on an installment basis, or make other reasonable arrangements to reduce such hardship on the public of collecting the debt.

Source: Section 18 – Interest and collection fees assessed on debts owed to the state, <https://www.nysenate.gov/legislation/laws/STF/18> (updated May 3, 2024; accessed Apr. 19, 2025).

2

Definitions 2-A

Additional definitions 3

Fiscal year 4

Payments, transfers and deposits 4-A

Electronic value transfer program 5

Deferred compensation 7

Duties of department of taxation and finance 8

Duties of the comptroller 8-A

Deviations from generally accepted accounting principles 8-B

Additional duties of the comptroller 8-C

Enterprise fraud prevention and detection system 9

Subpoenas 10

Compromise of old judgments and debts 11

Gifts, devises and bequests 12

Annual reports to legislature by institutions entitled to receive money from state 13

Boards of visitors 14

Departmental statements 14-A

Tax audit reporting system 14-B

Capital projects and maintenance statements 15

Fees to be charged for certain documents 16

Rate of interest on judgments and accrued claims against the state 17

Reports on financed equipment acquisitions 18

Interest and collection fees assessed on debts owed to the state 19

Returned check charge 19-A

Parking facilities

Up to date



Accessed:

Apr. 19, 2025

Last modified:

May 3, 2024

§ 18's source at nysenate.gov

Link Style

- Pragmatic
 Pedantic
-

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted:
[Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR](#), [ORS](#)

Texas: [Statutes](#)

World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_18

Original Source: Section 18 — Interest and collection fees assessed on debts owed to the state, <https://www.nysenate.gov/legislation/laws/STF/18> (last accessed Jun. 15, 2024).

Blank Outline Levels

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 18](#)

Do you have an opinion about this solution? [Drop us a line.](#)

Close

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 17

N.Y. State Finance Law Section 17 Reports on financed equipment acquisitions

Within thirty days following the close of each calendar quarter, beginning with the calendar quarter ending on December thirty-first, nineteen hundred eighty-eight, the director of the budget shall, to the extent practicable, provide a report to the chairs of the senate finance committee and the assembly ways and means committee showing expenditures for lease purchase and installment purchase payments made by or on behalf of any state department and agency or any unit of the state university or city university of New York for financed equipment acquisitions during the preceding calendar quarter. Such reports shall be organized by agency, program, fund, and appropriation. State departments and agencies and units of the state university and the city university of New York, the state comptroller, and the commissioner of the office of general services shall assist the director in obtaining the information necessary to produce such reports.

Source: Section 17 – Reports on financed equipment acquisitions, <https://www.nysenate.gov/legislation/laws/STF/17> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

2

[Definitions 2-A](#)

[Additional definitions 3](#)

[Fiscal year 4](#)

[Payments, transfers and deposits 4-A](#)

[Electronic value transfer program 5](#)

[Deferred compensation 7](#)

[Duties of department of taxation and finance 8](#)

[Duties of the comptroller](#) 8–A

[Deviations from generally accepted accounting principles](#) 8–B

[Additional duties of the comptroller](#) 8–C

[Enterprise fraud prevention and detection system](#) 9

[Subpoenas](#) 10

[Compromise of old judgments and debts](#) 11

[Gifts, devises and bequests](#) 12

[Annual reports to legislature by institutions entitled to receive money from state](#) 13

[Boards of visitors](#) 14

[Departmental statements](#) 14–A

[Tax audit reporting system](#) 14–B

[Capital projects and maintenance statements](#) 15

[Fees to be charged for certain documents](#) 16

[Rate of interest on judgments and accrued claims against the state](#) 17

[Reports on financed equipment acquisitions](#) 18

[Interest and collection fees assessed on debts owed to the state](#) 19

[Returned check charge](#) 19–A

[Parking facilities](#)

[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 17's source at [nysenate.gov](#)

Link Style

- Pragmatic
- Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR, ORS](#)

Texas: [Statutes](#)

World: [Rome Statute, International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_17

Original Source: Section 17 – Reports on financed equipment acquisitions, <https://www.nysenate.gov/legislation/laws/STF/17> (last accessed Aug. 20, 2023).

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 17](#)

Do you have an opinion about this solution? [Drop us a line.](#)

Close

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 16

N.Y. State Finance Law Section 16

Rate of interest on judgments and accrued claims against the state

The rate of interest to be paid by the state upon any judgment or accrued claim against the state shall not exceed nine per centum per annum.

Source: Section 16 – Rate of interest on judgments and accrued claims against the state, <https://www.nysenate.gov/legislation/laws/STF/16> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

2

[Definitions 2–A](#)

[Additional definitions 3](#)

[Fiscal year 4](#)

[Payments, transfers and deposits 4–A](#)

[Electronic value transfer program 5](#)

[Deferred compensation 7](#)

[Duties of department of taxation and finance 8](#)

[Duties of the comptroller 8–A](#)

[Deviations from generally accepted accounting principles 8–B](#)

[Additional duties of the comptroller 8–C](#)

[Enterprise fraud prevention and detection system 9](#)

[Subpoenas 10](#)

[Compromise of old judgments and debts](#) 11
[Gifts, devises and bequests](#) 12
[Annual reports to legislature by institutions entitled to receive money from state](#) 13
[Boards of visitors](#) 14
[Departmental statements](#) 14–A
[Tax audit reporting system](#) 14–B
[Capital projects and maintenance statements](#) 15
[Fees to be charged for certain documents](#) 16
[Rate of interest on judgments and accrued claims against the state](#) 17
[Reports on financed equipment acquisitions](#) 18
[Interest and collection fees assessed on debts owed to the state](#) 19
[Returned check charge](#) 19–A
[Parking facilities](#)
[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 16's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic
-

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR](#), [ORS](#)

Texas: [Statutes](#)

World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_16

Original Source: Section 16 – Rate of interest on judgments and accrued claims against the state, <https://www.nysenate.gov/legislation/laws/STF/16> (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 16](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 15

N.Y. State Finance Law Section 15

Fees to be charged for certain documents

1.

Except as herein otherwise provided, no blank, report, pamphlet or other document printed pursuant to law by or under the supervision and direction of a state department, or a division, officer, board, bureau, commission or other state agency, included within such department, shall be furnished or distributed to any person except on payment of a fee therefor, to be fixed as herein provided.

2.

The head of each state department shall adopt rules and regulations governing the printing and distribution of all blanks, reports, pamphlets and other documents printed by or under the direction and supervision of his department, or of any officer, board, division, bureau, commission or other state agency included within such department, and containing an itemized schedule of fees to be charged therefor. Such rules and regulations shall be submitted by such department head to the director of the budget and, upon his approval thereof, shall have the force and effect of law. Such rules and regulations may be revised from time to time, subject to the approval of such director. In preparing such schedule of fees each department head shall be guided, as far as possible, by the unit cost to the state of the preparation, printing and distribution of such blanks, reports, pamphlets and other documents. A copy of the rules and regulations in force for each department shall be at all times conspicuously displayed in the principal office of such department and in the particular portion of such department where the blanks, reports, pamphlets and other documents of the department are available for distribution. 

3.

No fee shall be charged for furnishing a report or other document which is required by law to be made or furnished to the governor, the legislature or to any of the state departments, and the director of the budget may prescribe other cases in which no fee shall be charged.

4.

A true record and account of all fees received pursuant to this section shall be kept by the head of each department or by someone delegated by him to perform such task.

5.

Nothing herein contained shall apply to reports, documents or pamphlets furnished to the governor, a member of the legislature, a representative of the press, the head of any state department.

6.

All fees collected by the commissioner of transportation pursuant to the provisions of this section shall be deposited by the comptroller into the special obligation reserve and payment account of the dedicated highway and bridge trust fund established pursuant to section eighty-nine-b of this chapter.

Source: Section 15 – Fees to be charged for certain documents, <https://www.nysenate.gov/legislation/laws/STF/15> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

2

Definitions 2-A

Additional definitions 3

Fiscal year 4

Payments, transfers and deposits 4-A

Electronic value transfer program 5

Deferred compensation 7

Duties of department of taxation and finance 8

Duties of the comptroller 8-A

Deviations from generally accepted accounting principles 8-B

Additional duties of the comptroller 8-C

Enterprise fraud prevention and detection system 9

Subpoenas 10

Compromise of old judgments and debts 11

Gifts, devises and bequests 12

[Annual reports to legislature by institutions entitled to receive money from state](#) 13

[Boards of visitors](#) 14

[Departmental statements](#) 14-A

[Tax audit reporting system](#) 14-B

[Capital projects and maintenance statements](#) 15

[Fees to be charged for certain documents](#) 16

[Rate of interest on judgments and accrued claims against the state](#) 17

[Reports on financed equipment acquisitions](#) 18

[Interest and collection fees assessed on debts owed to the state](#) 19

[Returned check charge](#) 19-A

[Parking facilities](#)

[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 15's source at [nysenate.gov](#)

Link Style

- Pragmatic
- Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR](#), [ORS](#)

Texas: [Statutes](#)

World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_15

Original Source: Section 15 — Fees to be charged for certain documents, <https://www.nysenate.gov/legislation/laws/STF/15> (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, **(3)**, **(4)**, and **(4)(a)** are all outline levels, but **(4)** was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 15](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 14-B

N.Y. State Finance Law Section 14-B

Capital projects and maintenance statements

The head of each state agency shall furnish the governor, at the time and in the form he requires but in no event later than December first of each year, a statement for which plans prepared to meet other existing statutory requirements may be accepted as a partial or complete substitute as determined by the director of the budget, copies of which shall forthwith be furnished to the chairman of the senate finance committee and the chairman of the assembly ways and means committee, setting forth:

a.

a detailed schedule by fund, of all capital projects recommended to be undertaken or continued in any of the next five fiscal years, which shall provide the following information for each capital project:

(1)

a description of the project in less than thirty words, (2) the estimated total cost of the project and, if appropriate, the useful life of the project, (3) the total of all disbursements for the project made prior to the then current fiscal year, (4) the total amount of disbursements for the project recommended to be made during the current fiscal year, and during each of the next ensuing five fiscal years, provided however that (i) the information required by this paragraph may be provided for groupings of projects in those cases where the director of the budget determines it cannot be provided on a project by project basis, (5) the estimated date of project completion, and

(6)

the amount of the total project costs for which the state or state agency will be contractually obligated as of the close of the then current fiscal year;

b.

summaries of the following:

(1)

the agency's proposed capital and maintenance activities, goals and objectives, including explanations of any changes to the goals and objectives resulting from new program initiatives, completion of prior program initiatives, or mandated legislative changes, (2) the agency's proposed new and anticipated future capital appropriations by capital projects funds and by comprehensive construction programs, (3) the agency's appropriations and reappropriations as currently enacted by capital projects funds and by comprehensive construction programs, (4) agency's projected capital construction contract commitments and a comparison with previous commitment plans, (5) the agency's total estimated disbursements, by capital projects funds and comprehensive construction programs, from existing and proposed new and future appropriations, a discussion of the assumptions underlying such estimated disbursements, and an explanation of the annual increase and/or decrease in such estimated disbursements, (6) recommendations for financing the capital programs inclusive of pay-as-you-go financing, general fund revenues, special revenues such as user charges and federal grants, existing debt authorization and new debt authorization, and an explanation of the relative advantages of the methods proposed over the alternative;

c.

for the purposes of the subdivision, capital projects of less than fifty thousand dollars may be grouped into appropriate categories; and

d.

a five-year scheduled maintenance plan for the agency's capital assets prepared in accordance with [§ 26 \(Maintaining capital assets\)](#).

Source: Section 14-B – Capital projects and maintenance statements, <https://www.nysenate.gov/legislation/laws/STF/14-B> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

2

Definitions 2–A

Additional definitions 3

Fiscal year 4

Payments, transfers and deposits 4–A

Electronic value transfer program 5

[Deferred compensation](#) 7
[Duties of department of taxation and finance](#) 8
[Duties of the comptroller](#) 8-A
[Deviations from generally accepted accounting principles](#) 8-B
[Additional duties of the comptroller](#) 8-C
[Enterprise fraud prevention and detection system](#) 9
[Subpoenas](#) 10
[Compromise of old judgments and debts](#) 11
[Gifts, devises and bequests](#) 12
[Annual reports to legislature by institutions entitled to receive money from state](#) 13
[Boards of visitors](#) 14
[Departmental statements](#) 14-A
[Tax audit reporting system](#) 14-B
[Capital projects and maintenance statements](#) 15
[Fees to be charged for certain documents](#) 16
[Rate of interest on judgments and accrued claims against the state](#) 17
[Reports on financed equipment acquisitions](#) 18
[Interest and collection fees assessed on debts owed to the state](#) 19
[Returned check charge](#) 19-A
[Parking facilities](#)
[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 14-B's source at nysenate.gov

Link Style

- Pragmatic
 Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR](#), [ORS](#)

Texas: [Statutes](#)

World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_14-b

Original Source: Section 14-B – Capital projects and maintenance statements, <https://www.nysenate.gov/legislation/laws/STF/14-B> (last accessed Aug. 20, 2023).

Blank Outline Levels

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 14-B](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 

2. [Laws](#)

3. [State Fin. Law](#)

4. [Art. 2. Gen. Fiscal Provisions](#)

5. § 14-A

N.Y. State Finance Law Section 14-A

Tax audit reporting system

1.

The department of taxation and finance shall establish and maintain a comprehensive tax audit reporting system which shall provide the governor and the legislature with a systematic method to evaluate the progress made by the department in achieving revenue targets. In order to ensure that the reporting system is made an integral part of the state fiscal plan, the following procedure is hereby established for the development of the form and contents of tax audit target reports and quarterly tax audit reports and for the submission of such reports.

2.

Annually, but no later than ninety days prior to the commencement of each fiscal year, the department shall submit to the governor, a tax audit target report for such fiscal year which contains the following information for each general and special revenue fund tax, the cash receipts of which during the last completed state fiscal year exceeded fifty million dollars: annual and quarterly numbers of audits to be completed, annual and quarterly dollar amounts of assessments and collections expected, anticipated annual average assessments and average collections per audit, and anticipated annual average assessments and average collections per auditor for each such tax source. This data is to be provided differentiating between solely utilizing existing staff levels and any proposed changes to such levels. Copies of such report shall be simultaneously furnished to the senate finance committee and the assembly ways and means committee for their information.

3.

In addition, after the tax audit target report for a fiscal year has been submitted as required, the department shall submit quarterly to the governor, within thirty days of the close of each quarter of the state fiscal year to which such tax audit target report shall pertain, a quarterly tax audit report which summarizes the actual experiences to date of assessments and collections for each tax source in forms suitable for comparison with such target report. Such quarterly reports shall provide an explanation of the causes of any major deviation from the targets set in such target report. Copies of such quarterly tax audit reports shall be simultaneously furnished to the senate finance committee and the assembly ways and means committee for their information.

Source: Section 14-A – Tax audit reporting system, <https://www.nysenate.gov/legislation/laws/STF/14-A> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

2

Definitions 2–A

Additional definitions 3

Fiscal year 4

Payments, transfers and deposits 4–A

Electronic value transfer program 5

Deferred compensation 7

Duties of department of taxation and finance 8

Duties of the comptroller 8–A

Deviations from generally accepted accounting principles 8–B

Additional duties of the comptroller 8–C

Enterprise fraud prevention and detection system 9

Subpoenas 10

Compromise of old judgments and debts 11

Gifts, devises and bequests 12

Annual reports to legislature by institutions entitled to receive money from state 13

Boards of visitors 14

Departmental statements 14–A

Tax audit reporting system 14–B

Capital projects and maintenance statements 15

Fees to be charged for certain documents 16

Rate of interest on judgments and accrued claims against the state 17

Reports on financed equipment acquisitions 18

Interest and collection fees assessed on debts owed to the state 19

Returned check charge 19–A

Parking facilities

Up to date



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 14-A's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic
-

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)

- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR](#), [ORS](#)

Texas: [Statutes](#)

World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_14-a

Original Source: Section 14-A — Tax audit reporting system, <https://www.nysenate.gov/legislation/laws/STF/14-A> (last accessed Aug. 20, 2023).

Blank Outline Levels

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 14-A](#)

Do you have an opinion about this solution? [Drop us a line.](#)

Close

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. [!\[\]\(c50683b36eaf71da4e426ed993cfc85b_img.jpg\)](#)
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 14

N.Y. State Finance Law Section 14

Departmental statements

In addition to the annual department reports prescribed by law, the head of each department of the state, on or before the fifteenth day of October in each year, shall submit to the governor a statement of the sources, amounts and disposition of all money received by such department, its divisions, bureaus or officers for the preceding fiscal year other than money appropriated for such department by the legislature or money that was paid by such department into the treasury. Such statement shall include a description of the nature and the amount of each fund, if any, then under the supervision or control of such department or the head thereof or under the supervision or control of any division, bureau, commission, board or other organization therein or under the supervision or control of the head or any other officer of such division, bureau, commission, board or organization, which was derived from any source whether or not deposited in the treasury, a citation of the statute authorizing the creation or establishment of each such fund and the nature and amount of any payments made therefrom during the preceding fiscal year. The director of the budget in the executive department shall make rules, which shall be approved by the governor, regulating the form and contents of such statements. Copies of such statements shall be simultaneously furnished to the senate finance committee and the assembly ways and means committee for their information. The governor, in such form and with such explanation as the governor may desire, shall transmit to the legislature, with the annual budget, a recapitulation or summary of the information contained in such statements arranged under appropriate headings for each department. The provisions of this section shall not apply to any funds received by the superintendent of financial services in a fiduciary capacity or to the state teachers' retirement fund, or any state employees' retirement and pension fund, but such exemption from the application of this section shall not affect any other provision of law requiring a report or statement of such funds. [♂](#)

2
Definitions 2-A
Additional definitions 3
Fiscal year 4
Payments, transfers and deposits 4-A
Electronic value transfer program 5
Deferred compensation 7
Duties of department of taxation and finance 8
Duties of the comptroller 8-A
Deviations from generally accepted accounting principles 8-B
Additional duties of the comptroller 8-C
Enterprise fraud prevention and detection system 9
Subpoenas 10
Compromise of old judgments and debts 11
Gifts, devises and bequests 12
Annual reports to legislature by institutions entitled to receive money from state 13
Boards of visitors 14
Departmental statements 14-A
Tax audit reporting system 14-B
Capital projects and maintenance statements 15
Fees to be charged for certain documents 16
Rate of interest on judgments and accrued claims against the state 17
Reports on financed equipment acquisitions 18
Interest and collection fees assessed on debts owed to the state 19
Returned check charge 19-A
Parking facilities
Up to date



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 14's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR, ORS](#)

Texas: [Statutes](#)

World: [Rome Statute, International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_14

Original Source: Section 14 – Departmental statements, <https://www.nysenate.gov/legislation/laws/STF/14> (last accessed Aug. 20, 2023).

Blank Outline Levels

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 14](#)

Do you have an opinion about this solution? [Drop us a line.](#)

Close

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 13

N.Y. State Finance Law Section 13 Boards of visitors

A member of the board of visitors, a manager, trustee or officer of any state charitable or other institution receiving moneys from the state treasury for maintenance and support shall be entitled to actual and necessary traveling expenses when attending meetings of the board at the office of the institution or in the performance of other official duties undertaken pursuant to a resolution of the board of visitors of which he is a member, and with the approval of the head of the department under the control of which an institution is maintained.

Source: Section 13 – Boards of visitors, <https://www.nysenate.gov/legislation/laws/STF/13> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

- [2](#)
[Definitions 2-A](#)
[Additional definitions 3](#)
[Fiscal year 4](#)
[Payments, transfers and deposits 4-A](#)
[Electronic value transfer program 5](#)
[Deferred compensation 7](#)
[Duties of department of taxation and finance 8](#)
[Duties of the comptroller 8-A](#)
[Deviations from generally accepted accounting principles 8-B](#)
[Additional duties of the comptroller 8-C](#)

[Enterprise fraud prevention and detection system](#) 9

[Subpoenas](#) 10

[Compromise of old judgments and debts](#) 11

[Gifts, devises and bequests](#) 12

[Annual reports to legislature by institutions entitled to receive money from state](#) 13

[Boards of visitors](#) 14

[Departmental statements](#) 14-A

[Tax audit reporting system](#) 14-B

[Capital projects and maintenance statements](#) 15

[Fees to be charged for certain documents](#) 16

[Rate of interest on judgments and accrued claims against the state](#) 17

[Reports on financed equipment acquisitions](#) 18

[Interest and collection fees assessed on debts owed to the state](#) 19

[Returned check charge](#) 19-A

[Parking facilities](#)

[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 13's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR, ORS](#)

Texas: [Statutes](#)

World: [Rome Statute, International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_13

Original Source: Section 13 – Boards of visitors, <https://www.nysenate.gov/legislation/laws/STF/13> (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

(3) A person may apply [...]

(4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 13](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 12

N.Y. State Finance Law Section 12

Annual reports to legislature by institutions entitled to receive money from state

All institutions and societies entitled by law to receive money from the state shall make an annual report to the legislature on or before the fifteenth day of January in each year, and no such money shall be paid in any such case until such report is made.

Source: Section 12 – Annual reports to legislature by institutions entitled to receive money from state, <https://www.nysenate.gov/legislation/laws/STF/12> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

- 2
[Definitions 2-A](#)
[Additional definitions 3](#)
[Fiscal year 4](#)
[Payments, transfers and deposits 4-A](#)
[Electronic value transfer program 5](#)
[Deferred compensation 7](#)
[Duties of department of taxation and finance 8](#)
[Duties of the comptroller 8-A](#)
[Deviations from generally accepted accounting principles 8-B](#)
[Additional duties of the comptroller 8-C](#)
[Enterprise fraud prevention and detection system 9](#)

[Subpoenas](#) 10

[Compromise of old judgments and debts](#) 11

[Gifts, devises and bequests](#) 12

[Annual reports to legislature by institutions entitled to receive money from state](#) 13

[Boards of visitors](#) 14

[Departmental statements](#) 14-A

[Tax audit reporting system](#) 14-B

[Capital projects and maintenance statements](#) 15

[Fees to be charged for certain documents](#) 16

[Rate of interest on judgments and accrued claims against the state](#) 17

[Reports on financed equipment acquisitions](#) 18

[Interest and collection fees assessed on debts owed to the state](#) 19

[Returned check charge](#) 19-A

[Parking facilities](#)

[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 12's source at nysenate.gov

Link Style

- Pragmatic
 Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR, ORS](#)

Texas: [Statutes](#)

World: [Rome Statute, International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_12

Original Source: Section 12 – Annual reports to legislature by institutions entitled to receive money from state, <https://www.nysenate.gov/legislation/laws/STF/12> (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

(3) A person may apply [...]

(4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 12](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 11

N.Y. State Finance Law Section 11 Gifts, devises and bequests

Whenever any gift or bequest of money is lawfully made to the state, or to any department, board, bureau or officer thereof, the amount of such gift or bequest shall be paid to the department of taxation and finance to be held by such department in trust for the uses and purposes specified by the donor. Any such grant, gift or bequest shall be deposited by the department of taxation and finance in the treasury to the credit of a special fund to be designated by the state comptroller. Such trust fund shall be disbursed by the department of taxation and finance after audit by the state comptroller for the uses and purposes specified by the donor upon certification of the department, board, bureau or officer for whose benefit the trust was created. No gift, grant, devise or bequest, other than grants from the United States, shall hereafter be received or accepted by the state or by any department, board, bureau or officer thereof without specific statutory authority unless such gift, grant, devise or bequest is unconditional. The provisions of this section shall be controlling, any other general, special or local law inconsistent therewith notwithstanding, provided, however, that nothing herein contained shall prohibit the acceptance of conditional gifts or devises of real property or any interest therein for highway or parkway right of ways. 

Source: Section 11 – Gifts, devises and bequests, <https://www.nysenate.gov/legislation/laws/STF/11> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

2

[Definitions 2–A](#)

[Additional definitions 3](#)

[Fiscal year 4](#)

[Payments, transfers and deposits 4–A](#)

[Electronic value transfer program 5](#)

[Deferred compensation](#) 7
[Duties of department of taxation and finance](#) 8
[Duties of the comptroller](#) 8-A
[Deviations from generally accepted accounting principles](#) 8-B
[Additional duties of the comptroller](#) 8-C
[Enterprise fraud prevention and detection system](#) 9
[Subpoenas](#) 10
[Compromise of old judgments and debts](#) 11
[Gifts, devises and bequests](#) 12
[Annual reports to legislature by institutions entitled to receive money from state](#) 13
[Boards of visitors](#) 14
[Departmental statements](#) 14-A
[Tax audit reporting system](#) 14-B
[Capital projects and maintenance statements](#) 15
[Fees to be charged for certain documents](#) 16
[Rate of interest on judgments and accrued claims against the state](#) 17
[Reports on financed equipment acquisitions](#) 18
[Interest and collection fees assessed on debts owed to the state](#) 19
[Returned check charge](#) 19-A
[Parking facilities](#)
[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 11's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR](#), [ORS](#)

Texas: [Statutes](#)

World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_11

Original Source: Section 11 – Gifts, devises and bequests, <https://www.nysenate.gov/legislation/laws/STF/11> (last accessed Aug. 20, 2023).

Blank Outline Levels

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 11](#)

Do you have an opinion about this solution? [Drop us a line.](#)

Close

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 10

N.Y. State Finance Law Section 10 Compromise of old judgments and debts

The attorney-general and comptroller, or either of them, may acknowledge satisfaction of a judgment in favor of the people of the state when the same is settled or discharged. The comptroller, with the approval of the attorney-general, may compromise, settle, release and discharge any judgment or contract debt not in judgment in favor of the state, after the lapse of ten years since the recovery of the judgment, or since the debt became due, on such terms as the comptroller and attorney-general deem for the best interest of the state.

Source: Section 10 – Compromise of old judgments and debts, <https://www.nysenate.gov/legislation/laws/STF/10> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

- 2
[Definitions 2-A](#)
[Additional definitions 3](#)
[Fiscal year 4](#)
[Payments, transfers and deposits 4-A](#)
[Electronic value transfer program 5](#)
[Deferred compensation 7](#)
[Duties of department of taxation and finance 8](#)
[Duties of the comptroller 8-A](#)
[Deviations from generally accepted accounting principles 8-B](#)
[Additional duties of the comptroller 8-C](#)

[Enterprise fraud prevention and detection system](#) 9
[Subpoenas](#) 10
[Compromise of old judgments and debts](#) 11
[Gifts, devises and bequests](#) 12
[Annual reports to legislature by institutions entitled to receive money from state](#) 13
[Boards of visitors](#) 14
[Departmental statements](#) 14-A
[Tax audit reporting system](#) 14-B
[Capital projects and maintenance statements](#) 15
[Fees to be charged for certain documents](#) 16
[Rate of interest on judgments and accrued claims against the state](#) 17
[Reports on financed equipment acquisitions](#) 18
[Interest and collection fees assessed on debts owed to the state](#) 19
[Returned check charge](#) 19-A
[Parking facilities](#)
[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 10's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR, ORS](#)

Texas: [Statutes](#)

World: [Rome Statute, International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_10

Original Source: Section 10 – Compromise of old judgments and debts, <https://www.nysenate.gov/legislation/laws/STF/10> (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

(3) A person may apply [...]

(4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 10](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 9

N.Y. State Finance Law Section 9

Subpoenas

- oaths

The comptroller, deputy comptrollers and assistant deputy comptroller, or either of them, may issue a subpoena or subpoenas requiring a person or persons to attend before the comptroller, a deputy comptroller or assistant deputy comptroller and be examined in reference to any matter within the scope of the inquiry or investigation being conducted by the comptroller, and, in a proper case, to bring with him, a book or paper. A subpoena issued under this section shall be regulated by the civil practice law and rules. The comptroller and deputy comptroller or assistant deputy comptroller or any person designated in writing by them may administer an oath to a witness in any such inquiry or investigation. This section shall not be construed to abrogate or limit the powers granted to the comptroller or examiners of municipal accounts as provided in section thirty-five of the general municipal law. 

Source: Section 9 – Subpoenas; oaths, <https://www.nysenate.gov/legislation/laws/STF/9> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

2

[Definitions 2–A](#)

[Additional definitions 3](#)

[Fiscal year 4](#)

[Payments, transfers and deposits 4–A](#)

[Electronic value transfer program 5](#)

[Deferred compensation](#) 7
[Duties of department of taxation and finance](#) 8
[Duties of the comptroller](#) 8-A
[Deviations from generally accepted accounting principles](#) 8-B
[Additional duties of the comptroller](#) 8-C
[Enterprise fraud prevention and detection system](#) 9
[Subpoenas](#) 10
[Compromise of old judgments and debts](#) 11
[Gifts, devises and bequests](#) 12
[Annual reports to legislature by institutions entitled to receive money from state](#) 13
[Boards of visitors](#) 14
[Departmental statements](#) 14-A
[Tax audit reporting system](#) 14-B
[Capital projects and maintenance statements](#) 15
[Fees to be charged for certain documents](#) 16
[Rate of interest on judgments and accrued claims against the state](#) 17
[Reports on financed equipment acquisitions](#) 18
[Interest and collection fees assessed on debts owed to the state](#) 19
[Returned check charge](#) 19-A
[Parking facilities](#)
[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 9's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR](#), [ORS](#)

Texas: [Statutes](#)

World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_9

Original Source: Section 9 – Subpoenas; oaths, <https://www.nysenate.gov/legislation/laws/STF/9> (last accessed Aug. 20, 2023).

Blank Outline Levels

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 9](#)

Do you have an opinion about this solution? [Drop us a line.](#)

Close

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 8-C

N.Y. State Finance Law Section 8-C Enterprise fraud prevention and detection system

1.

In furtherance of the comptroller's constitutional and statutory functions, duties and responsibilities, the comptroller may, within his or her discretion, establish, implement and update as necessary an electronic data analytical enterprise fraud prevention and detection system for the prevention of fraud, waste and abuse in state government and the detection and prevention of improper payments of public moneys.

2.

State agencies shall fully support and cooperate with the state comptroller by providing the state comptroller with access to data requested by the state comptroller, in accordance with applicable state and federal law, to allow such data to be integrated into such analytic efforts as the state comptroller may deem necessary. For this purpose, the term "state agency" shall mean any of the following performing a governmental or proprietary function for the executive department of the state: a state department, the state university of New York, the city university of New York, and any board, bureau, division, commission, committee, council, office or similar governmental entity. 

3.

In support of the enterprise fraud prevention and detection system, the state comptroller shall establish protocols:

(a)

for data sharing, secure file transfers and/or other methods to obtain real-time, regular and/or periodic data from state agencies, provided, however, that access to such data by the state comptroller shall not waive any privilege or right of confidentiality;

(b)

to ensure the safety, security, integrity and privacy of all data shared with his or her office in accordance with the system; and

(c)

for the authorized retention and deletion of data obtained from state agencies.

4.

In connection with such system, the state comptroller, in his or her discretion, may:

(a)

develop a long-range plan for preventing or detecting improper payments of public moneys, and the prevention and detection of waste, fraud and abuse in government operations;

(b)

acquire technology including, but not limited to, software that enhances the following capabilities:

(i)

automated detection and alerting;

(ii)

continuous monitoring of program transactions and activity, to detect fraud and improper payments both prospectively (before the payment is made) and retrospectively (after payments are made);

(iii)

detection of non-transactional fraud such as program eligibility issues and identify theft; and

(c)

evaluate potential savings resulting from such efforts.

5.

The state comptroller shall report annually to the legislature no later than the first day of September, two thousand sixteen and annually thereafter on the progress, status and results of the system created pursuant to this section and subdivision two of section twenty-eight hundred three of the public authorities law.

Source: Section 8-C – Enterprise fraud prevention and detection system, <https://www.nysenate.gov/legislation/laws/STF/8-C> (updated Apr. 22, 2016; accessed Apr. 19, 2025).

2

Definitions 2-A

Additional definitions 3

Fiscal year 4

Payments, transfers and deposits 4-A

Electronic value transfer program 5

Deferred compensation 7

Duties of department of taxation and finance 8

Duties of the comptroller 8-A

Deviations from generally accepted accounting principles 8-B

Additional duties of the comptroller 8-C

Enterprise fraud prevention and detection system 9

Subpoenas 10

Compromise of old judgments and debts 11

Gifts, devises and bequests 12

Annual reports to legislature by institutions entitled to receive money from state 13

Boards of visitors 14

Departmental statements 14-A

Tax audit reporting system 14-B

Capital projects and maintenance statements 15

Fees to be charged for certain documents 16

Rate of interest on judgments and accrued claims against the state 17

[Reports on financed equipment acquisitions 18](#)

[Interest and collection fees assessed on debts owed to the state 19](#)

[Returned check charge 19-A](#)

[Parking facilities](#)

[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Apr. 22, 2016

§ 8-C's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic
-

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted:
[Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR, ORS](#)

Texas: [Statutes](#)

World: [Rome Statute, International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_8-c

Original Source: Section 8-C – Enterprise fraud prevention and detection system, <https://www.nysenate.gov/legislation/laws/STF/8-C> (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 8-C](#)

Do you have an opinion about this solution? [Drop us a line.](#)



- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

- 1.
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 8-B

N.Y. State Finance Law Section 8-B Additional duties of the comptroller

1.

The comptroller is hereby authorized and directed to assess fringe benefit and central service agency indirect costs on all non-general funds, and on the general fund upon request and at the sole discretion of the director of the budget, and to charge such assessments to such funds. Such fringe benefit and indirect costs assessments shall be based on rates provided to the comptroller by the director of the budget. Copies of such rates shall be provided to the legislative fiscal committees. [♂](#)

2.

Receipts derived from such indirect costs assessments, paid pursuant to appropriations, shall be deposited to the indirect costs recovery account. Receipts derived from the fringe benefit assessments, paid pursuant to appropriations, shall be deposited to the fringe benefit escrow account. If any of the fringe benefit escrow accounts have available balances, such balances may be applied to other categories in the general state charges schedule as determined by the director of the budget.

Source: Section 8-B – Additional duties of the comptroller, <https://www.nysenate.gov/legislation/laws/STF/8-B> (updated Apr. 27, 2018; accessed Apr. 19, 2025).

2
Definitions 2-A
Additional definitions 3
Fiscal year 4
Payments, transfers and deposits 4-A
Electronic value transfer program 5
Deferred compensation 7
Duties of department of taxation and finance 8
Duties of the comptroller 8-A
Deviations from generally accepted accounting principles 8-B
Additional duties of the comptroller 8-C
Enterprise fraud prevention and detection system 9
Subpoenas 10
Compromise of old judgments and debts 11
Gifts, devises and bequests 12
Annual reports to legislature by institutions entitled to receive money from state 13
Boards of visitors 14
Departmental statements 14-A
Tax audit reporting system 14-B
Capital projects and maintenance statements 15
Fees to be charged for certain documents 16
Rate of interest on judgments and accrued claims against the state 17
Reports on financed equipment acquisitions 18
Interest and collection fees assessed on debts owed to the state 19
Returned check charge 19-A
Parking facilities
Up to date



Accessed:

Apr. 19, 2025

Last modified:

Apr. 27, 2018

§ 8-B's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR, ORS](#)

Texas: [Statutes](#)

World: [Rome Statute, International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_8-b

Original Source: Section 8-B – Additional duties of the comptroller, <https://www.nysenate.gov/legislation/laws/STF/8-B> (last accessed Aug. 20, 2023).

Blank Outline Levels

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 8-B](#)

Do you have an opinion about this solution? [Drop us a line.](#)

Close

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 8-A

N.Y. State Finance Law Section 8-A

Deviations from generally accepted accounting principles

In carrying out the accounting and financial reporting responsibilities assigned to him by subdivisions two, two-a, nine and nine-a of [§ 8 \(Duties of the comptroller\)](#), the comptroller is authorized to interpret and, if he deems it necessary, deviate from generally accepted accounting principles, provided that any deviations shall be subject to the following requirements:

1.

If authoritative national governmental accounting standard-setting bodies differ with each other as to the specification of generally accepted accounting principles, the comptroller in the annual report required by subdivision nine of [§ 8 \(Duties of the comptroller\)](#), shall designate the body whose principles he has chosen to follow and explain the reasons for his choice. 

2.

If, because of a change in generally accepted accounting principles, the comptroller determines that it is not possible to conform fully with generally accepted accounting principles, the comptroller shall in such annual report specify the principles that will be followed and outline a program for future conformance with generally accepted accounting principles.

3.

If, in the opinion of the comptroller, adherence to a particular aspect of generally accepted accounting principles would result in a less complete or less fair presentation of the state's financial position and results of operations than an alternative principle, he shall specify in such annual report the alternative principle being followed.

4.

If, in the opinion of the comptroller, adherence to a particular aspect of generally accepted accounting principles is impractical, prohibitively costly, or undesirable on the basis of cost-benefit considerations, the comptroller shall specify the alternative principle being followed, and the reasons including cost information, if relevant, for his determination in this regard.

Source: Section 8-A – Deviations from generally accepted accounting principles, <https://www.nysenate.gov/legislation/laws/STF/8-A> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

2

Definitions 2–A

Additional definitions 3

Fiscal year 4

Payments, transfers and deposits 4–A

Electronic value transfer program 5

Deferred compensation 7

Duties of department of taxation and finance 8

Duties of the comptroller 8–A

Deviations from generally accepted accounting principles 8–B

Additional duties of the comptroller 8–C

Enterprise fraud prevention and detection system 9

Subpoenas 10

Compromise of old judgments and debts 11

Gifts, devises and bequests 12

Annual reports to legislature by institutions entitled to receive money from state 13

Boards of visitors 14

Departmental statements 14–A

Tax audit reporting system 14–B

Capital projects and maintenance statements 15

Fees to be charged for certain documents 16

Rate of interest on judgments and accrued claims against the state 17

Reports on financed equipment acquisitions 18

Interest and collection fees assessed on debts owed to the state 19

Returned check charge 19–A

Parking facilities

Up to date



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 8-A's source at [nysenate.gov](#)

Link Style

- Pragmatic
 - Pedantic
-

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)

- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR](#), [ORS](#)

Texas: [Statutes](#)

World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_8-a

Original Source: Section 8-A — Deviations from generally accepted accounting principles, <https://www.nysenate.gov/legislation/laws/STF/8-A> (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 8-A](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 8

N.Y. State Finance Law Section 8

Duties of the comptroller

The comptroller shall:

1.

Superintend the fiscal concerns of the state.

2.

Keep, audit and state all accounts in which the state is interested, and keep accurate and proper books, showing their conditions at all times. 2-a.
Operate and maintain and at his discretion revise and modify a state accounting and financial reporting system:

a.

which accurately and systematically accounts for all revenues, receipts, resources and property of the state and each of its agencies; for all advances to each agency, for all appropriations and reappropriations made to each agency, for all adjustments, segregations and allocations of such appropriations and reappropriations, and for all expenditures, disbursements, and recorded encumbrances made pursuant to such appropriations, reappropriations, and advances; and, from which he shall be able to obtain accurate annual and interim reports of such expenditure information for state purposes, local

assistance, capital projects, debt service and general state charges, by fund type, by fund, by agency, by major program or purpose, by fiscal year of appropriation, by month of expenditure, disbursement, and encumbrance, and by the same level of detail as is contained in the appropriations bills enacted for the fiscal years involved, and of such revenue information by fund type, by fund, and by revenue source including repayments of advances and each tax both in total and net of refunds and reimbursements. *§*

b.

from which he shall be able to obtain accurate annual and interim financial statements and other reports which present fairly and with full disclosure the financial position and results of operations of the state of New York, for state fiscal years commencing on or after April first, nineteen hundred eighty-two, or earlier at the discretion of the comptroller, in conformance with generally accepted accounting principles.

c.

which makes it possible to determine and demonstrate compliance with finance-related legal and contractual provisions to which the state or any of its agencies are subject.

d.

which is subject to such internal control as the comptroller deems necessary. 2-b. For the purposes of the New York state governmental accountability, audit and internal control act, assist in the development and implementation of an audit program for the state by:

a.

Either as part of one or more audits, or separately, conducting periodic audits of internal controls and operations of state agencies (other than those state agencies for which an audit is required pursuant to sections nine hundred fifty-three and nine hundred fifty-four of the executive law) and of covered authorities. All such audits shall be performed in accordance with generally accepted government auditing standards. Nothing in the New York state governmental accountability, audit and internal control act shall be deemed to diminish or impair the comptroller's power to audit and authority to supervise accounts under articles V and X of the state constitution and this chapter. The audits shall identify internal control weaknesses that have not been corrected and actions that are recommended to correct these weaknesses. If any such internal control weaknesses are significant or material with respect to the operations of the agency that is the subject of the audit, the comptroller shall so state. The comptroller shall make available to the public the results of any such audits.

b.

Providing technical assistance to state agencies and covered authorities and, upon request, to the state legislature and the judiciary in the implementation of internal audit functions, which shall be consistent with generally accepted standards for internal auditing and, upon request, interpreting such standards. 2-c. Provide technical assistance, including the issuance of internal control standards, to state agencies and covered authorities and, upon request, to the state legislature and the judiciary in the implementation and periodic evaluation of internal controls, which shall be consistent with generally accepted standards for internal control and, upon request, interpret such standards. 2-d.

a.

Establish, in consultation with the heads of state agencies, standards for the design, operation and maintenance of agency accounting systems which:

(1)

permit the collection of information necessary in the preparation of annual and interim financial statements in conformance with generally accepted accounting principles, (2) facilitate the comparison of information from different agencies, and

(3)

assure the accuracy and reliability of accounting information.

b.

Provide technical assistance to state agencies regarding the design and operation of agency accounting systems.

c.

Establish guidelines so that changes to state agency accounting systems bring those systems into greater conformity with the standards established by the comptroller pursuant to this subdivision.

3.

Examine, audit and settle the accounts of all public officers and other persons indebted to the state, and certify the amount or balance due thereon.

4.

Audit the accrual and collection of all revenues and receipts.

5.

Keep and maintain in alphabetical order, a list of names and addresses of all state officers and employees.

6.

Examine, audit and liquidate the claims of all persons against the state, if payment thereof out of the treasury is provided for by law.

7.

Audit all vouchers of any person, corporation, association, state or other public officer, department or institution, to whom or which moneys appropriated are payable, or are authorized or directed to be paid pursuant to law, before issuing his warrant for the payment thereof; and vouchers shall be required in all such cases.

8.

Draw warrants on the treasury for the payment of the moneys directed by law to be paid out of the treasury, but no such warrant shall be drawn unless authorized by law, and every such warrant shall refer to the law under which it is drawn.

9.

Make a report to the legislature prior to the convening of its annual session, containing a complete statement of every fund of the state including every fund under the supervision or control of any department or any officer or division, bureau, commission, board or other organization therein from whatever source derived and whether or not deposited in the treasury, other than the funds of moneyed corporations or private bankers in liquidation or rehabilitation, together with a citation of the statute authorizing the creation or establishment of each such fund, all balances of money and receipts and disbursements during the preceding fiscal year, a statement of each object of disbursement, the funds, if any, from which paid or to be paid, a schedule by month of the investments of cash not needed for day to day operations including but not limited to total investment income, the average daily invested balance and related yields for each fund, and a statement of all claims against the state presented to him where no provision or an insufficient provision for the payment thereof has been made by law, with the facts relating thereto and his opinion thereon, and suggesting plans for the improvement and management of the public resources, and containing such other information and recommendations relating to the fiscal affairs of the state, as in his judgment should be communicated to the legislature, provided that:

a.

Such reports for fiscal years commencing on or after April first, nineteen hundred eighty-one, or for any earlier fiscal year if the comptroller shall determine that it is possible to do so, shall also contain:

(1)

financial statements which present fairly and with full disclosure the financial position and results of operations of the state of New York in conformance with generally accepted accounting principles including all financial statements required by generally accepted accounting principles to be included in a comprehensive annual financial report, except that until paragraph c of this subdivision shall be controlling, information pertaining to general fixed assets accounts shall be presented as the comptroller shall deem appropriate;

(2)

a summary of significant accounting policies followed in the presentation of the financial statements required by this subdivision including: (i) the decisions which were made by the comptroller in interpreting generally accepted accounting principles for use in the preparation of the financial statements and the basis of such decisions, and (ii) any deviations from generally accepted accounting principles authorized by [§ 8-A \(Deviations from generally accepted accounting principles\)](#), the reasons for each such deviation and his estimate of the effect of each such deviation on the financial position or results of operations of the state as reported pursuant to this paragraph;

(3)

such other financial, statistical and descriptive information as may materially affect the financial position and financial operations of the state and its various agencies, authorities and instrumentalities;

(4)

a combined balance sheet and statement of revenue and expenditures for each of the prior four fiscal years prepared in conformance with generally accepted accounting principles; however, such financial information for fiscal years commencing on or before April first, nineteen hundred seventy-nine may be omitted if, in the opinion of the comptroller, reliable, comparable information is not available;

(5)

a statement as to the fund type into which each of the funds of the state has been classified and an explanation of the basis upon which the various funds of the state have been classified into the fund types utilized in the financial statements required by this paragraph; and

(6)

a narrative description of all significant activities planned, underway, and completed during the previous twelve months, which shall enable the comptroller to comply with the requirements of this section.

b.

Notwithstanding any provision of law to the contrary such reports for fiscal years commencing on or after April first, nineteen hundred eighty-two:

(1)

shall be submitted to the legislature within one hundred twenty days after the close of the fiscal year to which it pertains;

(2)

shall also incorporate a certification from an independent certified public accountant who has conducted an independent audit of the financial statements of the state; and

(3)

shall also include, in a manner which conforms with generally accepted accounting principles, information regarding the operations of those public authorities and public benefit corporations, a majority of whose members are appointed by the governor.

c.

Complying with applicable bidding procedures, the comptroller shall select an independent certified public accountant to conduct an independent audit of the state's annual financial information statements in conformance with government auditing standards. The results of such audit shall be transmitted in accordance with the provisions of [§ 122-A \(Independent audit of annual financial statements\)](#).

d.

Notwithstanding any provision of law to the contrary such reports for fiscal years commencing on or after April first, nineteen hundred eighty-seven shall also incorporate information presented in a manner that conforms with generally accepted accounting principles which presents fairly and with full disclosure the financial position of the general fixed assets accounts of the state. 9-a.

a.

Issue, on or before the fifteenth day of each month and cause to be published in the state register, a report including (1) a summary of the preceding month's investments of cash not needed for day to day operations including but not limited to total investment income, the average daily investment balance and related yield; and

(2)

a statement setting forth briefly the several receipts of and disbursements from the general fund during the preceding month, and also the total of such receipts and disbursements from the beginning of the fiscal year to the close of such preceding month and the cash balance of the general fund, exclusive of receipts and disbursements on account of temporary borrowing, at the close of such preceding month, provided that for state fiscal years beginning on or after April first, nineteen hundred eighty-two the comptroller shall include in such reports the required information for all funds and fund types.

b.

Commencing with the state fiscal year beginning in nineteen hundred eighty-four, issue within thirty days of the close of each calendar quarter and cause to be published in the state register a statement setting forth the revenues of and expenditures from all governmental funds of the state during the

preceding calendar quarter and the total of such revenues and expenditures from the beginning of the fiscal year to the close of the preceding calendar quarter. Commencing with the state fiscal year beginning in nineteen hundred eighty-nine, the quarterly report containing such statement shall also include a combined balance sheet for all governmental funds of the state during the preceding calendar quarter. Both the statement of revenues and expenditures and the balance sheet shall be prepared in accordance with generally accepted accounting principles.

c.

Commencing with the state fiscal year beginning in nineteen hundred ninety-one, the quarterly report prepared pursuant to paragraph b of this subdivision shall also contain:

(1)

a statement of disbursements and expenditures for each department and major agency of the state, along with a reconciliation statement for such disbursements and expenditures; and

(2)

a statement of receipts and revenues for the major revenue sources of the state, along with a reconciliation statement for such receipts and revenues. Such statements shall reconcile with reports prepared pursuant to subdivision nine of this section. 9-b. Make monthly reports during state fiscal years commencing on or after April first, nineteen hundred eighty-two, within ten days of the close of each month, to the chairman of the senate finance committee and the chairman of the assembly ways and means committee for the use of such committees and the information of the legislature, containing a complete statement of disbursements, expenditures, receipts and revenues for the prior month and year-to-date. The reports shall include information for all funds and, with regard to such disbursements and expenditures, shall be based on the then current fiscal year's appropriations and appropriations available from the prior fiscal year. Such reports for each fiscal year shall contain such additional and detailed information and shall be organized in such manner as the chairman of the senate finance committee and the chairman of the assembly ways and means committee shall have last requested at least forty-five days prior to the beginning of such fiscal year. The comptroller may promulgate such rules and regulations, applicable to any or all state officers or employees, as may be necessary to obtain any data required for making such reports. Such reports shall be prepared and presented in accordance with the accounting principles and policies used in the preparation of the budget documents for the then current fiscal year submitted by the governor pursuant to sections twenty-two and twenty-three of this chapter unless the chairman of the senate finance committee and the chairman of the assembly ways and means committee shall have requested a different preparation or presentation.

10.

Represent and vote for the state, either in person or by proxy, at all meetings and on all occasions where the state is entitled to representation or vote as stockholder in a corporation or joint-stock association.

11.

Supervise the administration of all the funds paid into any court of record or ordered to be so paid by a judgment, order or decree of any such court of record, and/or paid to the public administrator of any county and/or to the county treasurer of any county to whom letters of administration have been or shall be granted, or to any other administrator having the custody of funds payable to the state comptroller pursuant to the provisions of section two thousand two hundred twenty-two of the surrogate's court procedure act. He shall have power and authority to institute proceedings to enforce obedience to the judgments, orders or decrees of the said courts for the deposit of moneys and securities into court, and prescribe regulations and rules for the care and disposition thereof, which shall be observed by all parties interested therein, unless the court having jurisdiction over the same, shall make different directions by special order duly entered in accordance with article twenty-six of the civil practice law and rules. The comptroller may at any time require any county clerk or clerk of any court of record, to file with any county treasurer an officially certified copy of any record, document or paper, or extracts therefrom, which he may deem necessary for the use of said county treasurer in the administration of such funds. The comptroller may at his discretion petition the surrogate of any county having jurisdiction praying for a judicial settlement of the accounts of any such administrator or county treasurer, and that such administrator or county treasurer, may be cited to show cause why he should not render and settle an account in the manner prescribed in the surrogate's court procedure act. The comptroller shall not designate as a depository of funds or moneys paid into court any trust company, bank, banking association or banker, nor authorize any deposit in any such depository of funds or moneys paid into court, until the comptroller shall have required such depository to execute to the people of the state an undertaking, in an amount approved by the county judge of the county where such trust company, bank, banking association or banker is located, or by a justice of the supreme court in the county where such depository is located if the location of same be in the city of New York, providing for the payment of a rate of interest to be agreed upon by the depository and the comptroller. Such undertaking shall be filed in the office of the comptroller and shall be secured by a deposit of bonds as provided by [§ 105 \(Deposits in banks\)](#). Or, in lieu of such undertaking and deposit of securities, the comptroller may require such depository to execute to the people of the state of New York an undertaking, with a surety company authorized to transact business in the state of New York as surety, in such form as the attorney-general shall prescribe, and in an amount approved by the county judge of the county where such trust company, bank, banking association or banker is located, or by a justice of the supreme court in the county where such depository is located if the location of same be in the city of New York, and by the comptroller, except that the comptroller may designate savings banks as depositaries of funds or moneys paid into court and authorize the public officer making such deposits to comply with the practice relating to the deposit of moneys in savings banks.

12.

Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim submitted and approved by the head of any institution in the department of mental hygiene, the department of corrections and community supervision, the department of health or the office of children and family services for personal property damaged or destroyed by any incarcerated individual thereof, or for personal property of an employee damaged or destroyed without fault on his or her part, by a fire in said institution; or any claim submitted and approved by the head of any institution in the department of mental hygiene or the office of children and family services for real or personal property damaged or destroyed or for personal injuries caused by any patient during thirty days from the date of his or her escape from such institution; or any claim submitted and approved by the commissioner of the department of corrections and community supervision for personal property of an employee damaged or destroyed without fault on his or her part as a result of actions unique to the performance of his or her official duties in accordance with rules and regulations promulgated by the commissioner of the department of corrections and community supervision with the approval of the comptroller; or any claim submitted and approved by the chief administrator of the courts for personal property of any judge or justice of the unified court system or of any nonjudicial officer or employee thereof damaged or destroyed, without fault on his or her part, by any party, witness, juror or bystander to court proceedings, provided no such claim may be certified for payment to a nonjudicial officer or employee who is in a collective negotiating unit until the chief administrator shall deliver to the comptroller a certificate that there is in effect with respect to such negotiating unit a written collective bargaining agreement with the state pursuant to article fourteen of the civil service law which provides therefor; or any claim submitted and approved

by the superintendent of state police for personal property of a member of the state police damaged or destroyed without fault on his or her part as a result of actions unique to the performance of police duties in accordance with rules and regulations promulgated by the superintendent with the approval of the comptroller; or any claim submitted and approved by the head of a state department or agency having employees in the security services unit or the security supervisors unit for personal property of a member of such units damaged or destroyed without fault on his or her part as a result of actions unique to the performance of law enforcement duties in accordance with rules and regulations promulgated by the department or agency head, after consultation with the employee organization representing such units and with the approval of the comptroller and payment of any such claim shall not exceed the sum of three hundred fifty dollars. Where an agreement between the state and an employee organization reached pursuant to the provisions of article fourteen of the civil service law provides for payments to be made to employees by an institution, such payments for claims not in excess of seventy-five dollars, or one hundred fifty dollars if otherwise provided in accordance with the terms of such agreement, may be made from a petty cash account established pursuant to [§ 115 \(Cash advance accounts\)](#), and in the manner prescribed therein. 12-a.

Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim in excess of two hundred fifty dollars for injuries to personal property, real property, or for personal injuries caused by the tort of an officer or employee of the state while acting as such officer or employee, provided the claim shall have been submitted for payment by the head of the department or agency having supervision of such officer or employee, and further provided that any such claim in excess of one thousand dollars be approved by the attorney-general. Payment of any such claim shall not exceed the sum of five thousand dollars. Claims of two hundred fifty dollars or less may be paid in accordance with rules and regulations established by the department or agency head from a cash advance account created pursuant to [§ 115 \(Cash advance accounts\)](#). 12-b.

Notwithstanding any inconsistent provision of the court of claims act, and in addition to procedures for payment of claims set forth elsewhere in this section, examine, audit and certify for payment any claim for injuries to personal property, real property, or for personal injuries caused by the tort of an officer or employee of the state-operated institutions of the state university of New York, while acting as such officer or employee, provided the claim shall have been approved and submitted for payment by the chief administrative officer of such institution, or an appropriate designee. Payment of any such claim shall not exceed the sum of two hundred fifty dollars. 12-c. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim for injuries to personal property, real property, or for personal injuries caused by the tort of a member of the organized militia or an employee in the division of military and naval affairs of the executive department, provided that the claim is encompassed by the waiver of immunity and assumption of liability contained in section eight-a of the court of claims act, and provided further that the claim shall have been submitted for payment by the adjutant general and approved by the attorney general. Payment of any such claim shall not exceed the sum of twenty-five hundred dollars. 12-d. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim submitted and approved by the head of a state department or agency, other than a department or agency specified in subdivision twelve of this section, for personal property of an employee damaged or destroyed in the course of the performance of official duties without fault on his or her part by an incarcerated individual, patient or client of such department or agency after March thirty-first, two thousand twenty-one and prior to April first, two thousand twenty-six, provided no such claim may be certified for payment to an officer or employee who is in a collective negotiating unit until the director of employee relations shall deliver to the comptroller a letter that there is in effect with respect to such negotiating unit a written collectively negotiated agreement with the state pursuant to article fourteen of the civil service law which provides therefor. Payment of any such claim shall not exceed the sum of three hundred dollars. No person submitting a claim under this subdivision shall have any claim for damages to such personal property approved pursuant to the provision of subdivision four of [Labor Law § 530 \(Industrial commissioner's powers\)](#) or any other applicable provision of law. 12-e. (a) Notwithstanding any inconsistent provision of the court of claims act, where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law on behalf of officers and employees serving in positions in the administrative services unit, institutional services unit, operational services unit or division of military and naval affairs unit so provides, examine, audit and certify for payment any claim submitted and approved by the head of a state department or agency for personal property of an officer or employee damaged or destroyed in the actual performance of official duties without fault or negligence of the officer or employee other than a claim specified and covered by subdivision twelve or twelve-d of this section after March thirty-first, two thousand twenty-one and prior to April first, two thousand twenty-six. Payment of such claim shall not exceed the sum of three hundred fifty dollars. Where an

agreement between the state and such employee organization entered into pursuant to article fourteen of the civil service law provides for payment to be made to officers and employees by a state department or agency, such payments for claims not in excess of the amount specified in subdivision three of [§ 115 \(Cash advance accounts\)](#) may be made from a petty cash account established pursuant to [§ 115 \(Cash advance accounts\)](#) and in the manner prescribed therein and pursuant to regulations of the comptroller. No person submitting a claim under this subdivision shall have any claim for damages to such personal property approved pursuant to the provisions of subdivision four of [Labor Law § 530 \(Industrial commissioner's powers\)](#) or any other applicable provision of law. (b) Notwithstanding any inconsistent provision of the court of claims act, where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law on behalf of officers and employees serving in positions in the professional, scientific and technical services unit so provides, examine, audit and certify for payment any claim submitted and approved by the head of a state department or agency for personal property of an officer or employee damaged or destroyed in the actual performance of official duties without fault or negligence of the officer or employee other than a claim specified and covered by subdivision twelve or twelve-d of this section after March thirty-first, two thousand sixteen and prior to April first, two thousand nineteen. Payment of such claim shall not exceed the sum of three hundred fifty dollars. Where an agreement between the state and such employee organization entered into pursuant to article fourteen of the civil service law provides for payment to be made to officers and employees by a state department or agency, such payments for claims not in excess of the amount specified in subdivision three of [§ 115 \(Cash advance accounts\)](#) may be made from a petty cash account established pursuant to [§ 115 \(Cash advance accounts\)](#) and in the manner prescribed therein and pursuant to regulations of the comptroller. No person submitting a claim under this subdivision shall have any claim for damages to such personal property approved pursuant to the provisions of subdivision four of [Labor Law § 530 \(Industrial commissioner's powers\)](#) or any other applicable provision of law. 12-f. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment of any claim submitted and approved by the head of the state department or agency for personal property of an officer or employee, whose position is designated managerial or confidential pursuant to article fourteen of the civil service law, and of civilian state employees of the division of military and naval affairs in the executive department whose positions are not in, or are excluded from representation rights in, any recognized or certified negotiating unit, and of officers and employees excluded from representation rights under article fourteen of the civil service law pursuant to rules and regulations of the public employment relations board, damaged or destroyed in the actual performance of official duties without fault or negligence of the officer or employee other than a claim specified and covered by subdivision twelve or twelve-d of this section after March thirty-first, nineteen hundred eighty-eight. Payment of such claim shall not exceed the sum of three hundred fifty dollars. Such payments for claims not in excess of seventy-five dollars may be made from a petty cash account established pursuant to [§ 115 \(Cash advance accounts\)](#) and in the manner prescribed therein and pursuant to regulations of the comptroller. No person submitting a claim under this subdivision shall have any claim for damages to such personal property approved pursuant to the provision of subdivision four of [Labor Law § 530 \(Industrial commissioner's powers\)](#) or any other applicable provision of law. 12-g. Notwithstanding any other provision of the court of claims act or any other law to the contrary, thirty days before the comptroller issues a check for payment to an incarcerated individual serving a sentence of imprisonment with the department of corrections and community supervision or to a prisoner confined at a local correctional facility for any reason, including a payment made in satisfaction of any damage award in connection with any lawsuit brought by or on behalf of such incarcerated individual or prisoner against the state or any of its employees in federal court or any other court, the comptroller shall give written notice, if required pursuant to subdivision two of [Executive Law § 632-A \(Crime victims\)](#), to the office of victim services that such payment shall be made thirty days after the date of such notice.

13.

In any instance in which the claim of a person under the age of eighteen years has been examined, audited, and certified for payment by the comptroller pursuant to subdivisions twelve-a or twelve-b of this section, an application for approval of such payment shall be made to the court of

claims or a judge thereof. The procedure to be followed upon such application shall be the same as provided for in the civil practice law and rules, for the settlement or compromise of a claim or cause of action of a person under the age of eighteen years.

14.

Make, amend and repeal rules and regulations as he may deem necessary in the performance of the duties imposed upon him by law.

15.

Except where provisions for refund are otherwise specifically provided in any other law, general or special, upon the certification of the head of any state department or agency, and after audit and approval by him, refund within three years from the date of payment, any fee or portion of a fee or other moneys paid pursuant to any of the statutes of the state of New York, in any case in which:

a.

The license, permit or certificate applied for is not issued, or does not take effect or b. the filing or certification requested is not made, or

c.

the service requested is not rendered, or

d.

the payment made is in excess of the amount prescribed by statute, or

e.

the licensee has entered the active armed services of the United States in which event the refund shall be such proportion of the license fee paid as the number of full months remaining unexpired of the license period bears to the total number of months in such period. Such refund shall be paid from moneys appropriated for such purpose or from revenues in the custody of said department or agency, derived from fees collected by said department or agency.

16.

Notwithstanding any inconsistent provision of law, no change shall be made in the rate or eligibility standards for state employees' travel, meals, lodging, and other expenses for which the state makes payment (either in advance or by reimbursement), without the approval of the director of employee relations.

18.

Prepare and publish, no later than January fifteenth in each year, a listing by department, board, commission, division or state agency of all audits made during the previous year with a brief description of the results thereof, together with a listing of all such audits made during the preceding five years without a description. A copy thereof shall be filed with the senate finance committee and the assembly ways and means committee and copies shall be available to any state agency upon request.

19.

Notwithstanding any inconsistent provision of law, maintain detailed records of all activity commonly known as “journal transfers” relating to any fund or account of the state for which he or she has the duty pursuant to law to audit and maintain accountability, including any supporting documentation relating thereto.

20.

On or before April fifteenth of each year, submit an annual report of such activity pursuant to subdivision nineteen of this section to the temporary president of the senate and to the speaker of the assembly.

Source: Section 8 – Duties of the comptroller, <https://www.nysenate.gov/legislation/laws/STF/8> (updated Jul. 8, 2022; accessed Apr. 19, 2025).

2

Definitions 2–A

Additional definitions 3

Fiscal year 4

Payments, transfers and deposits 4–A

Electronic value transfer program 5

Deferred compensation 7

Duties of department of taxation and finance 8

Duties of the comptroller 8–A

Deviations from generally accepted accounting principles 8–B

Additional duties of the comptroller 8–C

Enterprise fraud prevention and detection system 9

Subpoenas 10

Compromise of old judgments and debts 11

Gifts, devises and bequests 12

Annual reports to legislature by institutions entitled to receive money from state 13

Boards of visitors 14

[Departmental statements 14–A](#)

[Tax audit reporting system 14–B](#)

[Capital projects and maintenance statements 15](#)

[Fees to be charged for certain documents 16](#)

[Rate of interest on judgments and accrued claims against the state 17](#)

[Reports on financed equipment acquisitions 18](#)

[Interest and collection fees assessed on debts owed to the state 19](#)

[Returned check charge 19–A](#)

[Parking facilities](#)

[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Jul. 8, 2022

§ 8's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic
-

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted:
[Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR, ORS](#)

Texas: [Statutes](#)

World: [Rome Statute, International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_8

Original Source: Section 8 – Duties of the comptroller, <https://www.nysenate.gov/legislation/laws/STF/8> (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 8](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 

2. [Laws](#)

3. [State Fin. Law](#)

4. [Art. 2. Gen. Fiscal Provisions](#)

5. § 7

N.Y. State Finance Law Section 7

Duties of department of taxation and finance

The commissioner of taxation and finance shall receive all moneys paid into the treasury of the state, pay all warrants drawn by the comptroller on the treasury in a timely manner, make no payment out of the treasury except on the warrant of the comptroller, and annually report to the legislature an exact statement of the balance in the treasury, at the close of the preceding fiscal year, with a summary of the receipts into and payments from the treasury during such year.

Source: Section 7 – Duties of department of taxation and finance, <https://www.nysenate.gov/legislation/laws/STF/7> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

2

[Definitions 2–A](#)

[Additional definitions 3](#)

[Fiscal year 4](#)

[Payments, transfers and deposits 4–A](#)

[Electronic value transfer program 5](#)

[Deferred compensation 7](#)

[Duties of department of taxation and finance 8](#)

[Duties of the comptroller 8–A](#)

[Deviations from generally accepted accounting principles 8–B](#)

[Additional duties of the comptroller 8–C](#)

[Enterprise fraud prevention and detection system](#) 9

[Subpoenas](#) 10

[Compromise of old judgments and debts](#) 11

[Gifts, devises and bequests](#) 12

[Annual reports to legislature by institutions entitled to receive money from state](#) 13

[Boards of visitors](#) 14

[Departmental statements](#) 14-A

[Tax audit reporting system](#) 14-B

[Capital projects and maintenance statements](#) 15

[Fees to be charged for certain documents](#) 16

[Rate of interest on judgments and accrued claims against the state](#) 17

[Reports on financed equipment acquisitions](#) 18

[Interest and collection fees assessed on debts owed to the state](#) 19

[Returned check charge](#) 19-A

[Parking facilities](#)

[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 7's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR, ORS](#)

Texas: [Statutes](#)

World: [Rome Statute, International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_7

Original Source: Section 7 – Duties of department of taxation and finance, <https://www.nysenate.gov/legislation/laws/STF/7> (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

(3) A person may apply [...]

(4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 7](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

- 1.
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 5

N.Y. State Finance Law Section 5 Deferred compensation

1.

The deferred compensation board is hereby established, to consist of one member appointed by the governor, one member appointed by the temporary president of the senate and one member appointed by the speaker of the assembly. The board shall adopt rules and regulations regarding the standards and requirements of all deferred compensation plans established pursuant to this section, including selection of financial organizations for investment purposes.

2.

a. Notwithstanding any other provision of law, the deferred compensation board shall establish a deferred compensation plan, under the provisions of section four hundred fifty-seven of the internal revenue code and regulations adopted pursuant thereto, for all state employees and shall promulgate rules and regulations as soon as is reasonably practicable following the appointment of all members of the board for the appropriate administration of such a plan. [♂](#)

b.

The board shall enter into written agreements with one or more financial organizations to administer the deferred compensation plan for state employees and to invest funds held pursuant to such plan. Any such written agreement and deferred compensation plan shall conform with the provisions of section four hundred fifty-seven of the internal revenue code and regulations adopted pursuant thereto.

c.

Within the discretion of the deferred compensation board and in accordance with and subject to its fiduciary duty and obligations to the deferred compensation plan for state employees and to the members and beneficiaries of such plan and such other investment limitations as may be prescribed by this chapter, the deferred compensation board is authorized to establish an MWBE asset management and financial institution strategy including reasonable goals for utilization of MWBE asset managers, MWBE financial institutions and MWBE professional service firms, which shall include, but shall not be limited to, the following objectives:

(i)

conducting procurement procedures in a manner that will assure the inclusion of MWBE asset managers in any request for proposal or search process for asset management services undertaken in accordance with the rules and regulations and of the board;

(ii)

subject to best execution policies, developing a strategy to (1) conduct trades of public equity securities with MWBE financial institutions and (2) conduct trades of fixed-income securities through MWBE financial institutions;

(iii)

conducting procurement procedures in a manner that will assure the inclusion of MWBE financial institutions and other MWBE professional service firms in procurements for services that include accounting, banking, financial advisory, insurance, legal, research, valuation and other financial and professional services that are undertaken in accordance with the rules and regulations of the board;

(iv)

cooperating with other fiduciary controlled entities and state agencies and offices to identify MWBE asset managers, MWBE financial institutions and MWBE professional service firms. As used in this section, the terms "MWBE asset manager", "MWBE financial institutions", "MWBE", "fiduciary-controlled entities" and "best execution" shall have the meanings specified in [Retirement & Social Security Law § 176 \(Definitions\)](#).

d.

The board is also authorized to:

(i)

periodically provide notice of the existence of such strategy so that MWBE asset managers, MWBE financial institutions and other MWBE professional service firms are made aware of the opportunities made available pursuant to this strategy;

(ii)

within sixty days of the end of each fiscal year following the effective date of this paragraph, the board shall report to the governor, legislature and the chief diversity officer of the state of New York on the participation of MWBE asset managers, MWBE financial institutions and MWBE professional service providers in investment and brokerage transactions with or as providers of services for the deferred compensation plans, including a comparative analysis of such activity relative to such activity with all asset managers, financial institutions and professional service providers for the relevant period and on the progress and the success of the efforts undertaken during such period to achieve the goals of such strategy. Each report shall be simultaneously published on the website of the deferred compensation plans for not less than sixty days following its release to the governor and the other recipients named above;

(iii)

work with the other fiduciary-controlled entities to create a database of such MWBE entities; and

(iv)

periodically, but not less than annually, hold a conference to promote such strategy in conjunction with the other fiduciary-controlled entities.

e.

The rules and regulations promulgated by the board shall establish standards for the selection of financial organizations, authorized to do business in this state, to participate in such plans, including, but not limited to, the following criteria:

(i)

rates of commission, brokerage and other fees, administrative expenses and related service charges imposed by the financial organization, (ii) variety of types of investment opportunities offered by the financial organization and/or among the financial organizations selected and the ability to transfer among such opportunities, (iii) the stability of the financial organization as evidenced by experience, reputation, assets and holdings, ability to guarantee specific rates of return, (iv) ability to comply with reporting requirements to the board and to participants in such a plan, and

(v)

such other factors which would be considered by a prudent investor in such a plan.

f.

The president of the state civil service commission, subject to the rules and regulations of the board, shall provide assistance to any public employer as is appropriate to the provisions of this section.

g.

At the request of a state employee the comptroller shall, by payroll deduction, defer the payment of part of the compensation of such employee as provided in a written statement by the employee and transfer the amount so deferred to the authorized financial organization.

h.

The board may hire such employees as it deems necessary and prudent to assist in its administration. Such employees may be either:

(i)

in the unclassified service of the state and, notwithstanding any other provision of law to the contrary, shall be designated managerial and, as such, eligible for benefits provided by subdivision two of section eleven and subdivision (a) of section twelve of chapter four hundred sixty of the laws of nineteen hundred eighty-two, as amended; [Civil Service Law § 158 \(Group term life insurance plan and group accident and health benefit plan\)](#); eligible to participate in the state deferred compensation plan, the New York state and local employees' retirement system; the health benefit plan for state employees; and subject to coverage under sections seventeen and eighteen of the public officers law, or

(ii)

hired not as state employees but hired on a contractual basis.

3.

a. Notwithstanding any other provision of law, every public employer in the state may provide a deferred compensation plan for its employees in accordance with standards, rules and regulations of the deferred compensation board and the provisions of section four hundred fifty-seven of the internal revenue code and regulations adopted pursuant thereto.

b.

For the purposes of this section, the term "public employer" shall mean: a county, city, town, village or any other political subdivision as defined in [Retirement & Social Security Law § 131 \(Definitions\)](#) or civil division of the state; a school district or any governmental entity operating a public school, college or university; a public improvement or special district; a public authority, commission or public benefit corporation; any other public

corporation, agency or instrumentality or unit of government which exercises governmental powers under the laws of the state or any instrumentality jointly created by this state and any other state or states.

c.

Subject to the rules and regulations promulgated by the board, a public employer may establish a deferred compensation plan and enter into written agreements with one or more financial organizations to administer such deferred compensation plan for its employees and to invest the funds held pursuant to such plan or such employer may elect participation in the deferred compensation plan provided for state employees. At the request of an employee of any such public employer, the chief fiscal officer or other appropriate officer of the public employer shall, by payroll deduction, defer the payment of part of the compensation of such employee, as provided in a written statement by the employee, and transfer the amount so deferred to the authorized financial organization.

4.

Notwithstanding the other provisions of this section, state employees, otherwise eligible to participate in the deferred compensation plan, who are in a negotiating unit represented by an employee organization which negotiates pursuant to article fourteen of the civil service law shall not be permitted to participate under the provisions of this section until such time as such participation is authorized pursuant to a collectively negotiated agreement between the state and the employee organization; provided, however, that the state need only negotiate whether or not such employees shall be included in such plan.

5.

Should a public employer elect to provide or elect to participate in a deferred compensation plan for employees otherwise eligible to participate in the plan, employees in a negotiating unit represented by an employee organization which negotiates pursuant to article fourteen of the civil service law shall not be permitted to participate under the provisions of this section until such time as such participation is authorized pursuant to a collectively negotiated agreement between the public employer and the employee organization; provided, however, that the public employer need only negotiate whether or not such employees shall be included in such plan.

6.

To the extent permitted by section four hundred fifty-seven of the internal revenue code and regulations adopted pursuant thereto, any compensation deferred by a state employee or an employee of a public employer under an eligible deferred compensation plan established pursuant to this section shall be considered part of annual compensation by any retirement system or plan to which the state or public employer contributes on behalf of said employee. However, this in no way shall be construed to supersede the provision of [Retirement & Social Security Law § 431 \(Salary base for computing retirement benefits\)](#) or any other similar provision of law which limits the salary base for computing retirement benefits payable by a public retirement system.

7.

Any benefit from a deferred compensation plan established pursuant to this section shall be in addition to any retirement benefits provided a state or public employee under any other provision of law.

8.

a. The term “financial organization” shall mean an organization authorized to do business in the state of New York and (A) which is an authorized fiduciary to act as a trustee pursuant to the provisions of an act of congress entitled “Employee Retirement Income Security Act of 1974” as such provisions may be amended from time to time, or an insurance company; and (B) (i) is licensed or chartered by the state department of financial services, (ii) is chartered by an agency of the federal government, (iii) is subject to the jurisdiction and regulation of the securities and exchange commission of the federal government, or

(iv)

is any other entity otherwise authorized to act in this state as a trustee pursuant to the provisions of an act of congress entitled “Employee Retirement Income Security Act of 1974” as such provisions may be amended from time to time.

b.

The term “state employee” as used in this section shall mean an employee or officer of the state, whose salary is paid directly by the state and, for the limited purposes of this section shall be deemed to include officers or employees in positions in the institutions under the management and control of Cornell and Alfred universities, as representatives of the board of trustees of the state university.

Source: Section 5 – Deferred compensation, <https://www.nysenate.gov/legislation/laws/STF/5> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

2

Definitions 2-A

Additional definitions 3

Fiscal year 4

Payments, transfers and deposits 4-A

Electronic value transfer program 5

Deferred compensation 7

Duties of department of taxation and finance 8

Duties of the comptroller 8-A

Deviations from generally accepted accounting principles 8-B

Additional duties of the comptroller 8-C

[Enterprise fraud prevention and detection system](#) 9

[Subpoenas](#) 10

[Compromise of old judgments and debts](#) 11

[Gifts, devises and bequests](#) 12

[Annual reports to legislature by institutions entitled to receive money from state](#) 13

[Boards of visitors](#) 14

[Departmental statements](#) 14-A

[Tax audit reporting system](#) 14-B

[Capital projects and maintenance statements](#) 15

[Fees to be charged for certain documents](#) 16

[Rate of interest on judgments and accrued claims against the state](#) 17

[Reports on financed equipment acquisitions](#) 18

[Interest and collection fees assessed on debts owed to the state](#) 19

[Returned check charge](#) 19-A

[Parking facilities](#)

[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 5's source at [nysenate.gov](#)

Link Style

- Pragmatic
 Pedantic

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)
- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR, ORS](#)

Texas: [Statutes](#)

World: [Rome Statute, International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_5

Original Source: Section 5 – Deferred compensation, <https://www.nysenate.gov/legislation/laws/STF/5> (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

(3) A person may apply [...]

(4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 5](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)

- [Laws of New York](#)

Search

- [Remove ads](#)
- [Login](#)

1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 2. Gen. Fiscal Provisions](#)
5. § 4-A

N.Y. State Finance Law Section 4-A Electronic value transfer program

1.

Definitions. As used in this section the following terms shall have the following meanings:

a.

“Electronic value transfer device” means a credit card, debit card, charge card, electronic fund transfer or other electronic value transfer mechanism approved by the electronic value transfer administrator.

b.

“Device issuer” means an issuer of an electronic value transfer device.

c.

“Electronic value transfer” means any transfer of funds which is initiated directly or indirectly by the use of an electronic value transfer device so as to order, instruct or authorize a financing agency, device issuer or processor to initiate a transaction in any manner which results in a payment to a state

agency.

d.

“Electronic value transfer administrator” means a state agency designated by the governor to administer electronic value transfer programs which shall have the authority, duties, and responsibilities granted pursuant to this section.

e.

“Financing agency” means any agency defined as such in subdivision eighteen of [Personal Property Law § 401 \(Definitions\)](#) to the extent not inconsistent with this chapter.

f.

“Charge back” means a credit to the device user from an electronic value transfer transaction of the amount of the transaction in question including, but not limited to, duplicate or other erroneous payments.

g.

“Device user” means a person using an electronic value transfer device pursuant to this section.

h.

“Processor” means an entity which manages the physical system, authorizes acceptance of electronic value transfer transactions and/or arranges for fund transfers or customer billings.

i.

“State agency” means any department, board, bureau, division, commission, committee, council, office of the state, or other governmental entity with statewide jurisdiction.

2.

Electronic value transfer administrator. The electronic value transfer administrator shall have the following authority, duties, and responsibilities: to establish a statewide policy and direction for electronic value transfer programs; to facilitate and oversee the state’s electronic value transfer programs with primary responsibility for their effective and efficient implementation, operation and administration; to issue guidelines for the development of plans required to be submitted pursuant to this section, for the collection of payments by electronic value transfer devices and the associated agreements with device issuers, processors and financing agencies; to negotiate directly or in conjunction with other state agencies agreements with

financing agencies, device issuers, or processors; and to determine in conjunction with state agencies the cost benefit to the state for utilizing alternative payment mechanisms. The electronic value transfer administrator may exempt a state agency, where it is in the best interest of the state, from any policy or guideline issued pursuant to this section. Authorization for the payment of any amount by means of an electronic value transfer device pursuant to this section shall be in addition to any existing authority of state agencies to accept payment by other means.

3.

State agency collection of payments. Each state agency is authorized, subject to the approval of the electronic value transfer administrator, and the director of the budget, to collect payments of fines, fees, rates, charges, taxes, interest penalties, special assessments, revenue, financial obligations or other amounts by electronic value transfer devices, consistent with the statewide policies and guidelines established by the electronic value transfer administrator. Such approval shall be based upon a plan submitted to the electronic value administrator and the director of the budget. The plan shall outline the costs and benefits of establishing an electronic value transfer program, indicate the type of alternative payment mechanisms proposed, and notwithstanding any law to the contrary, may include provisions for surcharges which shall not be state money, to pay for transaction costs of the financing agency, device issuers, or processor associated with the electronic value transfer. The state shall notify the device user of the amount or percentage of the surcharge.

4.

Electronic value transfer agreements. Consistent with [article 11 \(State Purchasing\)](#), one or more state agencies are authorized to enter directly or collectively into agreements or to utilize centralized service contracts with one or more financing agencies, device issuers, or processors to provide for the acceptance by a state agency of electronic value transfer as a means of payment for fines, fees, rates, charges, taxes, interest, penalties, special assessments, revenue, financial obligations and other amounts. Any such agreement shall govern the terms and conditions upon which an electronic value transfer device proffered as a means of payment shall be accepted or declined and the manner in, and conditions upon, which the financing agency, device issuer or processor shall pay to such state agency the amount of payments collected by means of an electronic value transfer device pursuant to such agreement. Any agreement entered into shall include a term and condition that the financing agency, device issuer or processor shall not be authorized to charge back to the device user except as expressly provided in such agreement. Any state agency which has entered into an agreement with a financing agency, device issuer or processor, as authorized by the provisions of this section, may accept electronic value transfer as a means of payment as specified by the state agency in the agreement. The state agency may pay such fees, subject to an appropriation, as may be specified in such agreement with such financing agency, device issuer or processor in consideration of the services rendered by such financing agency, device issuer or processor, thereunder. Provided, however, in no event, shall there be a reduction in any payment due to the state of the amounts authorized to be collected pursuant to subdivision three of this section.

5.

Payment. The underlying debt, lien, obligation, bill, account or other amount owed to the state agency for which payment by electronic value transfer device is accepted by the state agency shall not be expunged, canceled, released, discharged or satisfied, and any receipt or other evidence of payment shall be deemed conditional, until the state agency has received final and unconditional payment of the full amount due from the financing agency, device issuer or processor for such electronic value transfer device transaction. Any such expunction, cancellation, release, discharge or satisfaction

shall not be deemed to expunge, cancel, release, discharge or satisfy any amount which is not paid to the financing agency, device issuer or processor for such electronic value transfer device transaction.

6.

Access to information. Nothing contained in this section shall be deemed to grant access to information where such information is otherwise protected by law from access.

Source: Section 4-A — Electronic value transfer program, <https://www.nysenate.gov/legislation/laws/STF/4-A> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

[2](#)

[Definitions 2-A](#)

[Additional definitions 3](#)

[Fiscal year 4](#)

[Payments, transfers and deposits 4-A](#)

[Electronic value transfer program 5](#)

[Deferred compensation 7](#)

[Duties of department of taxation and finance 8](#)

[Duties of the comptroller 8-A](#)

[Deviations from generally accepted accounting principles 8-B](#)

[Additional duties of the comptroller 8-C](#)

[Enterprise fraud prevention and detection system 9](#)

[Subpoenas 10](#)

[Compromise of old judgments and debts 11](#)

[Gifts, devises and bequests 12](#)

[Annual reports to legislature by institutions entitled to receive money from state 13](#)

[Boards of visitors 14](#)

[Departmental statements 14-A](#)

[Tax audit reporting system 14-B](#)

[Capital projects and maintenance statements 15](#)

[Fees to be charged for certain documents 16](#)

[Rate of interest on judgments and accrued claims against the state 17](#)

[Reports on financed equipment acquisitions 18](#)

[Interest and collection fees assessed on debts owed to the state 19](#)

[Returned check charge 19-A](#)

[Parking facilities](#)

[Up to date](#)



Accessed:

Apr. 19, 2025

Last modified:

Sep. 22, 2014

§ 4-A's source at [nysenate.gov](#)

Link Style

- Pragmatic
 - Pedantic
-

Stay Connected

Join thousands of people who receive monthly site updates.

[Subscribe](#)



Get Legal Help

The [New York State Bar Association](#) runs a service for finding an attorney in good standing. Initial consultations are usually free or discounted: [Lawyer Referral Service](#)

Committed to Public Service

We will always provide free access to the current law. In addition, [we provide special support](#) for non-profit, educational, and government users. Through social entrepreneurship, we're lowering the cost of legal services and increasing citizen access.

Navigate

- [Find a Lawyer](#)
- [Blog](#)
- [About Us](#)

- [Contact Us](#)
- [Reports](#)
- [Secondary Sources](#)

California: [Codes](#)

Colorado: [C.R.S.](#)

Nevada: [NRS](#)

New York: [Laws](#)

Oregon: [OAR](#), [ORS](#)

Texas: [Statutes](#)

World: [Rome Statute](#), [International Dictionary](#)

Location: https://newyork.public.law/laws/n.y._state_finance_law_section_4-a

Original Source: Section 4-A — Electronic value transfer program, <https://www.nysenate.gov/legislation/laws/STF/4-A> (last accessed Aug. 20, 2023).

Blank Outline Levels

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

Trust but verify. [Here is the original source for section 4-A](#)

Do you have an opinion about this solution? [Drop us a line.](#)

[Close](#)