

AN ACT to amend the executive law, the tax law, the state finance law, the environmental conservation law and the education law in relation to authorizing the settlement of New York Indian land claims; and to repeal section 11 of the executive law relating to fuel and energy shortage state of emergency

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

Section 1. The legislature hereby finds that the litigation concerning the Mohawk, Oneida, Cayuga and Stockbridge-Munsee Indian land claims has caused decades of unrest and uncertainty for the citizens and residents of the Finger Lakes and Central New York regions of this state. The legislature further finds that it is in the best interest of all citizens, residents and political subdivisions of this state to remove any uncertainty that such litigation has created regarding the title to and jurisdictional status of land within the state. The legislature recognizes that negotiated settlement of these land claims will facilitate cooperative relationships between the state and tribal governments. Therefore, the legislature declares that the following provisions are enacted to implement certain Indian land claim settlement agreements that have been negotiated and executed by the governor on behalf of the people of this state.

§ 1-a. Short title. This act shall be known and may be cited as the “New York Indian Land Claim Settlement Act”.

§ 2. Section 11 of the executive law is REPEALED and a new section 11 is added to read as follows:

§ 11. New York Indian land claim settlements. 1. Notwithstanding any other law, upon filing with the secretary of state, the settlement agreement executed between the governor and the Seneca-Cayuga Tribe of Oklahoma on the twelfth day of November, two thousand four, as amended by a certain letter agreement between counsel to the governor and the tribe, dated the sixth day of December, two thousand four, including, without limitation, the provisions contained therein relating to judicial review in state or federal courts and, for the sole purpose thereof, a limited waiver of the state's Eleventh Amendment sovereign immunity from suit, shall upon its effective date be deemed approved, ratified, validated and confirmed by the legislature. It is the intention of the legislature in enacting this section to ensure that the settlement agreement shall be fully enforceable in all respects as to the rights, benefits, responsibilities and privileges of all parties thereto.

2. Notwithstanding any other law, upon filing with the secretary of state, the settlement agreement executed between the governor and the Cayuga Indian Nation of New York on the seventeenth day of November, two thousand four, as amended by a certain letter agreement between counsel to the governor and the nation dated the sixth day of December, two thousand four, including, without limitation, the provisions contained therein relating to judicial review in state or federal courts and, for the sole purpose thereof, a limited waiver of the state's Eleventh Amendment sovereign immunity from suit, shall upon its effective date be deemed approved, ratified, validated and confirmed by the legislature. It is the intention of the legislature in enacting this section to ensure that the settlement agreement shall be fully enforceable in all respects as to the rights, benefits, responsibilities and privileges of all parties thereto.

3. Notwithstanding any other law, upon filing with the secretary of state, the settlement agreement executed between the governor and the Stockbridge-Munsee Community, a

Band of Mohican Indians on the seventh day of December, two thousand four, including, without limitation, the provisions contained therein relating to arbitration and judicial review in state or federal courts and, for the sole purpose thereof, a limited waiver of the state's Eleventh Amendment sovereign immunity from suit, shall upon its effective date be deemed approved, ratified, validated and confirmed by the legislature. It is the intention of the legislature in enacting this section to ensure that the settlement agreement shall be fully enforceable in all respects as to the rights, benefits, responsibilities and privileges of all parties thereto.

4. Notwithstanding any other law, upon filing with the secretary of state, the settlement agreement executed between the governor and the Oneida Tribe of Indians of Wisconsin on the seventh day of December, two thousand four, as amended by certain letter agreements between counsel to the governor and the tribe dated the twenty-eighth and twenty-ninth days of December, two thousand four, respectively, including, without limitation, the provisions contained therein relating to arbitration and judicial review in state or federal courts and, for the sole purpose thereof, a limited waiver of the state's Eleventh Amendment sovereign immunity from suit, shall upon its effective date be deemed approved, ratified, validated and confirmed by the legislature. It is the intention of the legislature in enacting this section to ensure that the settlement agreement shall be fully enforceable in all respects as to the rights, benefits, responsibilities and privileges of all parties thereto. Notwithstanding the provisions of section 9-0501 of the environmental conservation law, the commissioner of general services, upon request of the commissioner of environmental conservation, may convey to the tribe up to one thousand acres of land classified as reforestation land under the jurisdiction of the department of environmental conservation to be used by the tribe for ceremonial, cultural and religious purposes and which land shall be exempt from real property taxation.

5. Notwithstanding any other law, upon filing with the secretary of state, the settlement agreement executed between the governor, the power authority of the state of New York, the counties of Franklin and St. Lawrence, and the Mohawk Council of Akwesasne, the Mohawk Nation Council and the St. Regis Mohawk Tribe (collectively, the “Akwesasne Mohawks”) and dated the first day of February, two thousand five, including, with out limitation, the provisions contained therein relating to arbitration and judicial review in state or federal courts and, for the sole purpose thereof, a limited waiver of the state’s Eleventh Amendment sovereign immunity from suit, shall upon its effective date be deemed approved, ratified, validated and confirmed by the legislature. It is the intention of the legislature in enacting this section to ensure that the settlement agreement shall be fully enforceable in all respects as to the rights, benefits, responsibilities and privileges of all parties thereto.

§ 3. The executive law is amended by adding a new section 10 to read as follows:

§ 10. Parity agreements. 1. Notwithstanding any other law, the state, through the governor or his or her designee, may execute agreements with a tribal government within the state to address issues of pricing and taxation with respect to the sale of cigarettes tobacco products, automotive fuel, alcoholic beverages and other tangible personal property or services purchased by non-Indians from tribal vendors on or from the lands of such tribal government.

2. Any such agreement shall contain provisions, to the extent feasible, aimed at providing price or tax parity with respect to the tangible personal property or services to which the agreement relates, between Indian and non-Indian vendors.

3. Any such agreement with the St. Regis Mohawk Tribe may be accomplished through a trade agreement which shall take into account the extent to which the St. Regis

Mohawk Tribe has established and diligently enforces, by tribal ordinance or resolution, a regulatory program to require retailers, wholesalers and manufacturers of alcoholic beverages, cigarettes, tobacco products and automotive fuels operating on or from St. Regis Mohawk Reservation (Akwesasne) to be licensed by the tribal council, to pay licensing fees and to maintain certain levels of minimum retail pricing, provided that the St. Regis Mohawk Tribe agrees to collect and remit or require collection and remittance to the state of all state and local taxes in connection with all sales made to non-Indians of alcoholic beverages, cigarettes, tobacco products, automotive fuels and all other retail tangible personal property (excluding traditional Indian arts and crafts) and services by all vendors on or from the casino resort to be operated by the Tribe on approximately sixty-six acres (presently known as Kutsher's Country Club) located within the town of Thompson, county of Sullivan.

§ 4. The tax law is amended by adding a new section 17 to read as follows:

§ 17. Tribal government parity agreements. (a) Notwithstanding any other law, in the event that a tribal government enters into a parity agreement with the state pursuant to section ten of the executive law and while such agreement is in full force and effect: (1) a tribal vendor may purchase cigarettes, tobacco products, automotive fuel or alcoholic beverages exempt from the covered taxes, for resale on or from the lands of such tribal government, provided such purchase for resale does not violate the terms of such agreement; and (2) a wholesaler located on the lands of such tribal government may purchase cigarettes, tobacco products, automotive fuel and alcoholic beverages for resale to a tribal vendor on tribal lands exempt from the covered taxes, provided such purchase does not violate the terms of such agreement.

(b) Notwithstanding any other law, in the event a tribal government enters into a parity agreement with the state pursuant to section ten of the executive law and while, such agreement is in full force and effect, an exemption from or credit against the covered taxes (except in the case of a purchase of a motor vehicle or vessel as defined by section eleven hundred seventeen of this chapter) shall be provided to the customer of a tribal vendor or hotel operator, with respect to sales of tangible personal property or covered services made on or from the lands of such tribal government or to rentals of hotel occupancy on such lands, which sales or rentals are made subject to such tribal government's taxes or fees in accordance with such agreement. Such exemption or credit shall be equal to the amount of any such tribal government's taxes or fees paid or collected pursuant to such agreement. Such exemption or credit shall not apply in the case of a purchase for resale, or possession for resale, off tribal lands.

(c) Notwithstanding any other law: (1) the commissioner is authorized to promulgate rules and regulations and prescribe mechanisms necessary to implement the provisions of this section, including but not limited to, the use of exemption certificates, credits, refunds, reimbursements and stamps; and (2) the commissioner shall also have the authority to enter into a written agreement with a tribal government to provide for the mutual exchange of information, provided however, that any such agreement shall provide that the disclosed information to such tribal government shall be used only for tax administration purposes or in the administration of such tribe's laws, ordinances, regulations or similar enactments concerning trade or commerce or for purposes of calculating estimated sales and use tax losses in accordance with subdivisions four and six of section ninety-nine-h of the state finance law.

(d) For the purposes of this section, the following definitions shall apply:
(1) "covered taxes" shall mean the taxes imposed by or pursuant to the authority of articles

twelve-A, thirteen-A (except for the tax imposed under section three hundred one-h of this chapter), eighteen, twenty, twenty-eight and twenty-nine of this chapter which are the subject of an agreement pursuant to article two of the executive law; (2) “covered services” shall mean the services or activities described in paragraph three of subdivision (c) and subdivision (d) of section eleven hundred five of this chapter.

§ 5. Section 470 of the tax law is amended by adding a new subdivision 14 to read as follows:

14. “Stamps” shall include any stamp, sticker, decal, label or other indicia of tax status under this article, in such designs and denominations as the commissioner shall prescribe.

§ 6. Section 471 of the tax law is amended by adding a new subdivision 4 to read as follows:

4. Notwithstanding subdivisions one and two of this section, an agent who is a licensed wholesale dealer under this article may sell cigarettes exempt from the tax imposed under this article to the extent authorized by section seventeen of this chapter. Any such cigarettes shall bear a stamp, as prescribed by the commissioner.

§ 7. Subdivision 3 of section 99-h of the “state finance law, as amended by chapter 90 of the laws of 2002, is amended and eight new subdivisions 4, 5, 6, 7, 8, 9, 10 and 11 are added to read as follows:

3. Moneys of the account, following appropriation by the legislature, shall be available for purposes including but not limited to: (a) reimbursements or payments to municipal governments that host tribal casinos pursuant to a tribal-state compact for costs incurred in

connection with services provided to such casinos or arising as a result thereof, for economic development opportunities and job expansion programs authorized by the executive law; provided, however, that for any gaming facility located in the county of Erie or Niagara, the municipal governments hosting the facility shall collectively receive a minimum of twenty-five percent of the negotiated percentage of the net drop from electronic gaming devices the state receives pursuant to the compact and provided further that for any gaming facility located in the county or counties of Cattaraugus, Chautauqua or Allegany, the municipal governments of the state hosting the facility shall collectively receive a minimum of fifteen percent of the negotiated percentage of the net drop from electronic gaming devices the state receives pursuant to the compact; and (b) [support and services of treatment programs for persons suffering from gambling addictions] for the purposes specified in subdivision four, five, six, seven, eight, nine or ten of this section. Moneys not appropriated for such purposes shall be transferred to the general fund for the support of government [during the fiscal year] through the thirty-first day of March, two thousand six; and during the fiscal years thereafter in which they are received, and at the direction of the director of the budget, into the following funds or accounts in the following percentages or amounts: ten percent, up to fifty million dollars, to the Catskill-Shawangunk environmental and community protection fund established pursuant to section ninety-nine-m of this chapter, ten percent to the environmental protection fund established pursuant to section ninety-two-s of this chapter, ten million dollars to the problem gambling education, prevention and treatment fund established pursuant to section ninety-nine-i of this article, and any and all remaining monies to the real property tax relief fund established pursuant to section ninety-nine-n of this article.

4. Effective one year following the commencement of operations of, and for so long as the Cayuga Indian Nation of New York operates, a class III gaming facility in the town of Thompson, county of Sullivan, for which the state receives a negotiated percentage of the net drop from the operation of electronic gaming devices pursuant to a gaming compact that is in effect under the federal Indian Gaming Regulatory Act, 25 United States Code § 2701 et seq., the state and Cayuga Indian Nation of New York shall each annually pay the sum of four million dollars (which sum, as compounded, shall be increased by two percent each year, beginning with the second annual payment made hereunder) to the counties of Seneca and Cayuga to be shared equally between such counties. In the event that real property owned by the Cayuga Indian Nation of New York as of the effective date of this subdivision has been removed from the real property tax rolls of either the county of Seneca or Cayuga, or otherwise resulted in unpaid, real property taxes due either such county, then moneys of the account shall be allocated in ten equal annual installments in such amounts as are necessary to reimburse the county of Seneca or Cayuga and their affected tax jurisdictions for the actual principal amount (as verified by the state office of real property services) of any such unpaid real property taxes exclusive of any interest or penalties imposed thereon. Additionally, in the event that real property acquired by the Cayuga Indian Nation of New York subsequent to the effective date of this subdivision shall be removed from the real property tax rolls of either the county of Seneca or Cayuga, then moneys of the account shall be allocated in such amounts as are necessary to hold the county of Seneca or Cayuga and their affected tax jurisdictions harmless against any losses in real property taxes (based upon the assessed value at the time of acquisition of such land by the Cayuga Indian Nation of New York and the tax rate or rates applicable from time to time, as verified by the state office of real property services) resulting from such removal of such real property from the

county tax base. Any amount required to be paid by the state to either the county of Seneca or Cayuga pursuant to this subdivision may be paid from the tribal-state compact revenue account or, at the direction of the director of the budget, from any other fund or account of the state from which such payment is not otherwise expressly prohibited by law.

5. The counties of Seneca and Cayuga shall each be held harmless by the state for any estimated sales or compensating use tax losses attributable to a tax exemption provided by section seventeen of the tax law as such exemption results from a price or tax parity agreement entered into by the state and the Cayuga Indian Nation of New York that is in effect pursuant to section ten of the executive law. Within one hundred eighty days of the effective date of this subdivision, the commissioner of taxation and finance shall enter into an agreement with the counties of Seneca and Cayuga setting forth the procedure by which any such sales and compensating use -tax losses shall be estimated. In the event that such an agreement is not reached between the commissioner and counties within one hundred eighty days of the effective date of this subdivision, the state shall within thirty days thereafter engage an economic consultant that is mutually satisfactory to the commissioner of taxation and finance and the counties of Seneca and Cayuga and qualified to determine the procedure required under this subdivision. Such economic consultant shall within ninety days of engagement by the state determine the procedure by which to estimate any such sales and compensating use tax losses incurred by said counties and attributable to the causes described in this subdivision. The procedure established by such consultant shall be binding upon the state and upon the counties of Seneca and Cayuga and shall form the basis of the agreement among said parties for estimating the sales and compensating use tax losses attributable to the causes described in this subdivision. Any amount required to be paid by the state to either the county of Seneca or Cayuga pursuant to

this subdivision may be paid from the tribal-state compact revenue account or, at the direction of the director of the budget, from any other fund or account of the state from which such payment is not otherwise expressly prohibited by law. Any moneys paid to a county pursuant to this subdivision to reimburse it for lost sales and compensating use tax revenues shall be deemed to be net collections from taxes the county imposes pursuant to the authority of article twenty-nine of the tax law and such county shall retain or dispose of such moneys in the same manner it retains or disposes of such net collections.

6. Effective one year following the commencement of operations of, and for so long as either the Oneida Tribe of Indians of Wisconsin or the Stockbridge-Munsee Community, a Band of Mohican Indians, operates, a Class III gaming facility in either the county of Sullivan or Ulster, from which the state receives a negotiated percentage of the net drop from the operation of electronic gaming devices pursuant to a gaming compact that is in effect under the federal Indian Gaming Regulatory Act, 25 United States Code § 2701 et seq. the state shall annually pay the sum of ten million dollars (which sum, as compounded, shall be increased by two percent each year, beginning with the second annual payment made hereunder), to the counties of Oneida and Madison to be shared equally between such counties. In the event that real property owned by the Oneida Indian Nation of New York as of the effective date of this subdivision has been removed from the real property tax rolls of either the county of Oneida or Madison, or otherwise resulted in unpaid real property taxes due to either such county, then moneys of the account shall be allocated in ten equal annual installments in such amounts as are necessary to reimburse the county of Oneida or Madison and their affected tax jurisdictions for the actual principal amount (as verified by the state office of real property services) of any such unpaid real property taxes exclusive of any interest or penalties imposed thereon. Additionally, in the event that real

property acquired by the Oneida Indian Nation of New York subsequent to the effective date of this subdivision shall be removed from the real property tax rolls of either the county of Oneida or Madison, then moneys of the account shall be allocated in such amounts as are necessary to hold the county of Oneida or Madison and their affected tax jurisdictions harmless against any losses in real property taxes (based upon the assessed value at the time of acquisition of such land by the Oneida Indian Nation of New York and the tax rate or rates applicable from time to time, as verified by the state office of real property services) resulting from such removal of such real property from the county tax base. Any amount required to be paid by the state to either the county of Oneida or Madison pursuant to this subdivision may be paid from the tribal-state compact revenue account or, at the direction of the director of the budget, from any other fund or account of the state from which such payment is not otherwise expressly prohibited by Law.

7. The counties of Oneida and Madison, and any city therein which exercises its prior rights under section twelve hundred twenty-four of the tax law, and which also suffers a loss of revenues, shall each be held harmless by the state for any estimated sales or compensating use tax losses attributable to a tax exemption provided by section seventeen of the tax law as such exemption results from a price or tax parity agreement entered into by the state and the Oneida Indian Nation of New York that is in effect pursuant to section ten of the executive law. Within one hundred eighty days of the effective date of this subdivision, the commissioner of taxation and finance shall enter into an agreement with the counties of Oneida and Madison, and any such city therein, setting forth the procedure by which any such sales and compensating use tax losses shall be estimated. In the event that such an agreement is not reached between such commissioner and counties within one hundred eighty days of the effective date of this subdivision, the state shall within thirty days thereafter engage an economic consultant that is

mutually satisfactory to the commissioner of taxation and finance, the counties of Oneida and Madison and any such city therein and qualified to determine the procedure required under this subdivision. Such economic consultant shall within ninety days of engagement by the state determine the procedure by which to estimate any such sales and compensating use tax losses incurred by said counties and any such city therein and attributable to the causes described in this subdivision. The procedure established by such consultant shall be binding upon the state and upon the counties of Oneida and Madison and any such city therein and shall form the basis of the agreement among said parties for estimating the sales and compensating use tax losses attributable to the causes described above in this subdivision. Any amount required to be paid by the state to either the county of Oneida or Madison or any such city therein pursuant to this subdivision may be paid from the tribal state compact revenue account or, at the direction of the director of the budget, from any other fund or account of the state from which such payment is not otherwise expressly prohibited by law. Any moneys paid to a county pursuant to this subdivision to reimburse it for lost sales and compensating use tax revenues shall be deemed to be net collections from taxes the county imposes pursuant to the authority of article twenty-nine of the tax law and such county shall retain or dispose of such moneys in the same manner it retains or disposes of such net collections.

8. Beginning on the first day of January, two thousand eight, and for so long as the St. Regis Mohawk Tribe operates, a Class III gaming facility in the town of Thompson, county of Sullivan, from which the state receives a negotiated percentage of the net drop from the operation of electronic gaming devices pursuant to a gaming compact that is in effect under the federal Indian Gaming Regulatory Act, 25 United States Code § 2701 at seq., the state shall annually pay the sum of two million dollars (which sum, as compounded, shall be increased by

two percent each year, beginning with the second annual payment made hereunder) to the counties of St. Lawrence and Franklin to be distributed pursuant to an agreement reached between the state and counties of St. Lawrence and Franklin and the towns therein that include lands that may be acquired by the Akwesasne Mohawks pursuant to the land claim settlement agreement dated the first day of February, two thousand five, and executed between the governor, the power authority of the state of New York, the counties of Franklin and St. Lawrence, and the Mohawk Council of Akwesasne, the Mohawk Nation Council and the St. Regis Mohawk Tribe (collectively, the “Akwesasne Mohawks”). In the event that real property owned by the Akwesasne Mohawks, or part or individual member thereof, as of the effective date of this subdivision has been removed from the real property tax rolls of either the county of St. Lawrence or Franklin, or otherwise resulted in unpaid real property taxes, then moneys of the account shall, beginning the first day of January, two thousand eight, be allocated in ten equal annual installments in such amounts as are necessary to reimburse the county of St. Lawrence or Franklin and their affected tax jurisdictions for the actual principal amount (as verified by the state office of real property services) of any such unpaid real property taxes exclusive of any interest or penalties imposed thereon; provided, however, that, as soon as practicable and upon receipt of the first annual payment of monies made hereunder to the counties of St. Lawrence and Franklin, such counties and any other petitioner local government shall consent to the dismissal with prejudice of all foreclosure actions brought against lands owned by the Akwesasne Mohawks, or any part or individual member thereof, for failure to pay real property tax and all past real property taxes owed shall be forgiven, and further, if such foreclosure has occurred and title has passed to the county of Franklin or St. Lawrence, then the county or counties shall transfer to the Akwesasne Mohawks the title to any such lands.

Additionally, in the event that real property acquired, subsequent to the effective date of this subdivision, by the Akwesasne Mohawks shall be removed from the real property tax rolls of either the county of St. Lawrence or Franklin, or otherwise exempted from real property taxation, then moneys of the account shall be allocated in such amounts as are necessary to hold the county of St. Lawrence or Franklin and their affected tax jurisdictions harmless against any losses in real property taxes (based upon the assessed value at the time of acquisition of such land by the Akwesasne Mohawks and the tax rate or rates applicable from time to time, as verified by the state office of real property services) resulting from such removal of such real property from the county tax base. Any amount required to be paid by the state to either the county of St. Lawrence or Franklin pursuant to this subdivision may be paid from the tribal-state compact revenue account or, at the direction of the director of the budget, from any other fund or account of the state from which such payment is not otherwise expressly prohibited by law.

9. The counties of St. Lawrence and Franklin shall each be held harmless by the state for any estimated sales or compensating use tax losses attributable to a tax exemption provided by section seventeen of the tax law as such exemption results from a trade agreement entered into by the state and the St. Regis Mohawk Tribe that is in effect pursuant to section ten of the executive law. Within one hundred eighty days of the effective date of this subdivision, the commissioner of taxation and finance shall enter into an agreement with the counties of St. Lawrence and Franklin setting forth the procedure by which any such sales and compensating use tax losses shall be estimated. In the event that such an agreement is not reached between such commissioner and counties within one hundred eighty day, of the effective date of this subdivision, the state shall within thirty days thereafter engage an economic consultant that is mutually satisfactory to the commissioner of taxation and finance, and the counties of

St. Lawrence and Franklin and qualified to determine the procedure required under this subdivision. Such economic consultant shall within ninety days of engagement by the state determine the procedure by which to estimate such sales and compensating use tax losses incurred by said counties and their affected tax jurisdictions and attributable to the causes described in this subdivision. The procedure established by, such Consultant shall be binding upon the state and upon the counties of St. Lawrence and Franklin and shall form the basis of the agreement among said parties for estimating the sales and compensating use tax losses attributable to the causes described in this subdivision. Any amount required to be paid by the state to the counties of St. Lawrence and Franklin pursuant to this subdivision may be paid from the tribal-state compact revenue account or, at the direction of the director of the budget (from any other fund or account of the state from which such payment is not otherwise expressly prohibited by law. Any moneys paid to a county pursuant to this subdivision to reimburse it for lost sales and compensating use tax revenues shall be deemed to be net collections from taxes the county imposes pursuant to the authority of article twenty-nine of the tax law and such- county shall retain or dispose of such moneys in the same manner as it retains or disposes of such net collections.

10. In the event that real property within the county of Sullivan or Ulster shall be held as Indian land within the meaning of the Indian Gaming Regulatory Act, 25 U.S.C. § 2701, et seq., then monies of the account shall be allocated in such amounts as are necessary to hold the county of Sullivan or Ulster and their affected tax jurisdictions harmless against any losses in real property taxes (based upon the assessed value as of the first day of January, two thousand five, and the tax rate or rates applicable from time to time, as verified by the state office of real property services) resulting from the removal of such real property from the county tax base.

Any amount required to be paid by the state to either the county of Sullivan or Ulster pursuant to this subdivision may be paid from the tribal-state compact revenue account or, at the direction of the director of the budget, from any other fund or account of the state from which such payment is not otherwise expressly prohibited by law.

11. For purposes of this section, “affected tax jurisdiction” shall mean any city, village, town, school district or other taxing district in a county; and “net collections” shall have the same meaning as it has in section twelve hundred sixty-two of the tax law.

§ 8. Subdivision (b) of section 12 of the executive law, as added by section 2 of part B of chapter 383 of the laws of 2001, is amended to read as follows:

(b) Notwithstanding any other law, the state, through the governor, may execute tribal-state compacts pursuant to the Indian Gaming Regulatory Act of 1988 (P.L. 100-497; 25 U.S.C. §§§§ 2701-2721 and 18 U.S.C. §§§§ 1166-1168) authorizing up to [three] five Class III gaming facilities in the counties of Sullivan and Ulster. Such tribal-state compacts shall provide that, among other things, prior to the commencement of any construction, reconstruction, rehabilitation-expansion, demolition or other physical alteration of the project site (other than routine maintenance or repair or changes necessary to conform to local building or fire codes), an environmental impact statement consistent with the requirements of article eight of the environmental conservation law shall be duly prepared by the tribe or nation, or on behalf of the tribe or nation, for the purpose of determining, minimizing and mitigating potential adverse environmental impacts; provided, however, that when an environmental impact statement has been duly prepared under the National Environmental Policy Act of 1969, there shall be no obligation to prepare an additional environmental impact statement under this section nor article

eight of the environmental conservation law, provided that the federal environmental impact statement is sufficient to make findings pursuant to article eight of the environmental conservation law. Such a tribal-state compact shall be deemed ratified by the legislature upon the governor's certification to the temporary president of the senate, the speaker of the assembly and the secretary of state, that such compact, through its terms, by a memorandum of understanding or other agreement between the state and [Nation] tribe or nation, by a [Nation's] tribe's or nation's ordinance or resolution, by statute, by executive order, or by the terms of any other agreement entered into by or on behalf of the [Nation] tribe or nation, provides:

(i) assurances that the [Nation] tribe or nation will provide (1) reasonable access to the gaming and related facilities to labor union organizers for purposes of a campaign to solicit employee support for labor union representation; (2) permission for labor union organizers to distribute labor union authorization cards on site for the purpose of soliciting employee support for labor union representation; (3) provision of employees' names and addresses to labor union representatives and tribal/employer/management neutrality in labor union organizing campaigns; (4) recognition of labor unions as the exclusive collective bargaining representatives of employees in appropriate bargaining units based upon a demonstration of majority employee support of such labor unions by union authorization card check as verified, if necessary, by an independent arbitrator appointed by the State Employment Relations Board in consultation with the [Nation] tribe or nation and the labor union; and (5) final and binding arbitration of organized labor matters or disputes including negotiations for collective bargaining agreements with arbitrators' awards enforceable in a state or federal court of competent jurisdiction; and

(ii) assurances that the [Nation] tribe or nation has an adequate civil recovery system which guarantees fundamental due process to visitors and guests of the facility and related facilities;

and (iii) assurances that the [Nation] tribe or nation will maintain during the term of the compact sufficient liability insurance to assure that visitors and guests will be compensated for their injuries; and (iv) for a local service and impact agreement between the tribe or nation and the county within which the gaming facility is located, on a mutually agreeable basis; and (v) for an agreement between the state and the tribe or nation wherein such tribe or nation agrees to collect and remit or require the collection and remittance to the state of all state and local taxes in connection with all sales made by all vendors on the property on which the gaming facility is located of alcoholic beverages, cigarettes, tobacco products, automotive fuels and all other retail tangible personal property and services to non-members of such tribe or nation or, alternatively, for an agreement entered into by the state and the tribe or nation pursuant to section ten of this article and section seventeen of the tax law.

§ 9. Section 12 of the executive law is amended by adding a new subdivision (d) to read as follows:

(d) 1. Notwithstanding any inconsistent provision of law to the contrary, the state, through the governor, may execute an amendment to the tribal-state compact between the Oneida Indian Nation of New York (“Nation”) and the state of New York as approved by the Nation Representative on April first, nineteen hundred ninety-three, and by the governor on April sixteenth, nineteen hundred ninety-three, and approved by the Department of the Interior by the Acting Assistant Secretary, Indian Affairs, on June fourth, nineteen hundred ninety-three, and published in the Federal Register on June fifteenth, nineteen hundred ninety-three, provided that such amendment contains the following provisions:

(A) the Nation shall be authorized to install and operate slot machines and shall install and operate on a continuous basis no less than one thousand slot machines beginning no later than one year after the governor's certification as set forth below;

(B) the state shall agree that the Nation shall enjoy Indian exclusivity with regard to the installation and operation of, and no other person or entity other than an Indian nation or tribe shall be permitted to install or operate, slot machines within the geographic area defined by the counties of Onondaga, Madison, Oneida, Oswego, Herkimer, Otsego, Chenango and Cortland;

(C) in the event that the state were to breach the exclusivity agreement with the Nation pursuant to subparagraph (B) of this paragraph, then the Nation's revenue share obligations, as set forth in this subdivision, shall no longer apply; and

(D) in exchange and consideration for this exclusive franchise, the Nation shall contribute to the state a portion of the proceeds from slot machines, based on the net drop of such machines (money dropped into machines, after payout but before expenses), according to the following schedule: in years one through four, eighteen percent; years five through seven, twenty-two percent; and in years after seven, twenty-five percent. Payments for the first year will be made on an annual basis and all payments thereafter shall be made quarterly.

2. The Tribal-State Compact between the Nation and state of New York as approved by the Nation Representative on April first, nineteen hundred ninety-three, and by the governor on April sixteenth, nineteen hundred ninety-three, and approved by the Department of the Interior by the Acting Assistant Secretary, Indian Affairs, on June fourth, nineteen hundred ninety-three, and published in the Federal Register on June fifteenth, nineteen hundred ninety-three, as amended, and the amendment authorized pursuant to paragraph one of this subdivision

shall be deemed ratified, validated and confirmed nunc pro tunc by the legislature upon the governor's certification to the temporary president of the senate, the speaker of the assembly, and the secretary of state, that the amendment authorized pursuant to paragraph one of this subdivision has been approved or deemed approved by the Secretary of the Interior, that there exists a written agreement between the state and the Nation to implement the provisions of subparagraph (A) of paragraph one of this subdivision and that the Nation and state have entered into a parity agreement pursuant to section ten of this article. It is the intention of the legislature in enacting this subdivision to ensure that, upon the governor's certification, the compact shall be fully enforceable in all respects as to the rights, benefits, responsibilities and privileges of all parties under the compact to the same extent as if the legislature had approved or ratified the compact as of June fifteenth, nineteen hundred ninety-three. Following appropriation by the legislature, a minimum of twenty-five percent of the negotiated percentage of the net drop from slot machines that the state receives pursuant to the compact shall be made available to the counties of Oneida and Madison. Oneida county shall receive sixty percent and Madison county shall receive forty percent of the percentage of the net drop from slot machines made available to the counties by the state.

§ 10. Subdivision 2 of section 11-0715 of the environmental conservation law, as amended by chapter 418 of the laws of 2004, is amended to read as follows:

2. A resident in the state for thirty days immediately prior to the date of application who has attained the age of seventy is entitled to receive all licenses, stamps, tags, buttons, and permits authorized by this title for which he or she is eligible, except turkey permits, renewable each year for a five dollar fee; a member of the Shinnecock tribe or the Poospatuck tribe or a member of the six nations, residing on any reservation wholly or partly within the state[.]; or a

member of the Stockbridge-Munsee Community Band of Mohican Indians, the Oneida Tribe of Indians of Wisconsin or the Seneca-Cayuga Tribe of Oklahoma, is entitled to receive free of charge a fishing license, a small and big game license, a sportsman license, a muzzle-loading stamp, a trapping license, and a bow hunting stamp; a resident of the state who is a member of the United States armed forces, in active service who is not stationed within the state and has not been herein longer than thirty days on leave or furlough, is entitled to receive free of charge a fishing license, a small and big game license, and a trapping license; an active member of the organized militia of the state of New York as defined by section one of the military law, or the reserve components of the armed forces of the United States, and excluding members of the inactive national guard and individual ready reserve, is entitled to receive free of charge a fishing license, a small and big game license, and a trapping license; and a resident who is blind is entitled to receive a fishing license free of charge. For the purposes of this subdivision a person is blind only if either: (a) his or her central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or (b) his or her visual acuity is greater than 20/200 but is accompanied by a limitation of the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

A resident in the state for a period of thirty days immediately prior to the date of application who has attained the age of sixty-five is entitled to receive a sportsman license at the cost of five dollars as a license fee.

§ 11. The education law is amended by adding a new section 669-d to read as follows:

§ 669-d. Native American tuition and fee waiver. For purposes of this section, “eligible persons” shall, subject to the provisions of section six hundred sixty-one of this article, mean

individual Mohawks enrolled at the St. Regis Mohawk Reservation known as “Akwasasne” or enrolled members of the Stockbridge Munsee Community, Band of Mohican Indians, the Oneida Tribe of Indians of Wisconsin, Seneca-Cayuga Tribe of Oklahoma or Cayuga Indian Nation of New York who are residents of this state and who meet the admission requirements of any state institution of higher education recognized and approved by the regents of the university of the state of New York. The president shall waive all tuition and mandatory fees for eligible persons attending any institution of higher education recognized and approved by the regents or the university or the state of New York, notwithstanding any provision of law to the contrary. Tuition and fee waivers under this section shall be allowed for each of not more than four academic years of undergraduate study or five academic years if a program normally requires five years, as defined by the commissioner pursuant to article thirteen of this title.

§ 12. The state finance law is amended by adding a new section 99-m to read as follows:

§ 99-m. Catskill-Shawangunk environmental and community protection fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the “Catskill-Shawangunk environmental and community protection fund”.

2. a. The comptroller shall establish the following separate and distinct accounts within the Catskill-Shawangunk environmental and community protection fund:

(i) Catskill-Shawangunk environmental protection projects account;

(ii) Catskill-Shawangunk community protection projects account;

(iii) Catskill-Shawangunk transportation improvement projects account; and

(iv) Catskill-Shawangunk transfer account.

b. All moneys received by the comptroller for deposit in the Catskill-Shawangunk environmental and community protection fund shall be deposited first to the credit of the Catskill-Shawangunk transfer account. No moneys shall be expended from any such account for any project except pursuant to appropriation by the legislature.

3. The Catskill-Shawangunk environmental and community protection fund shall consist of the revenues deposited pursuant to the tribal-state compact revenue account established under section ninety-nine-h of this article, and all other moneys credited or transferred to it from any other fund or source pursuant to law.

4. Revenues in the Catskill-Shawangunk environmental and community protection fund shall be kept separate and shall not be commingled with any other moneys in the custody of the comptroller or commissioner of taxation and finance. All deposits of such revenues shall, if required by the comptroller, be secured by obligations of the United States or of the state having a market value equal at all times to the amount of such deposits and all banks and trust companies are authorized to give security for such deposits. Any such revenues in such fund may, upon the discretion of the comptroller, be invested in obligations in which the comptroller is authorized to invest pursuant to section ninety-eight-a of this article.

5. a. All moneys heretofore and hereafter deposited in the Catskill-Shawangunk transfer account shall be transferred by the comptroller to the Catskill-Shawangunk environmental protection projects account, Catskill-Shawangunk community protection projects

account, or the Catskill-Shawangunk transportation improvement projects account, upon the request of the director of the budget.

b. Moneys from the Catskill-Shawangunk environmental protection projects account shall be available, pursuant to appropriation, for any open space land conservation project, water quality improvement project, municipal park project, historic preservation project, heritage area project, or agricultural and farmland protection project in the Catskill-Shawangunk region.

c. Moneys from the Catskill-Shawangunk community protection projects account shall be available, pursuant to appropriation, for any community protection project in the Catskill-Shawangunk region.

d. Moneys from the Catskill-Shawangunk transportation improvement projects account shall be available, pursuant to appropriation, for any transportation improvement project in the Catskill-Shawangunk region.

6. All payments of moneys from the fund shall be made on the audit and warrant of the comptroller.

§ 13. The state finance law is amended by adding a new section 99-n to read as follows:

§ 99-n. Real property tax relief fund. There is hereby established in the joint custody of the comptroller and the commissioner of taxation and finance a special fund to be known as the real property tax relief fund. Such fund shall consist of all monies credited or transferred thereto from the tribal-state compact revenue account established under section ninety-nine-h of this article or from any other fund or source pursuant to law. The monies in such fund shall, at the

direction of the director of the budget, be made available to fund real property tax or school property tax relief programs established under law.

§ 14. This act shall take effect immediately; provided, however, that sections two, seven, nine, ten and eleven of this act shall take effect on the same day as the effective date of an act of the United States Congress which implements and conforms to the terms and conditions of (a) the settlement agreement executed between the governor and the Seneca-Cayuga Tribe of Oklahoma on the twelfth day of November, 2004, (b) the settlement agreement executed between the governor and the Cayuga Indian Nation of New York on the seventeenth day of November, 2004, (c) the settlement agreement executed between the governor and the Stockbridge-Munsee Community, a Band of Mohican Indians on the seventh day of December, 2004, (d) the settlement agreement executed between the governor and the Oneida Tribe of Indians of Wisconsin on the seventh day of December, 2004 and (e) the settlement agreement executed between the governor, the power authority of the state of New York, the counties of Franklin and St. Lawrence, and the Mohawk Council of Akwesasne, the Mohawk Nation Council and the St. Regis Mohawk Tribe (collectively, the “Akwesasne Mohawks”) and dated the first day of February, 2005; provided the United States Congress shall notify the legislative bill drafting commission upon the occurrence of the enactment of such federal legislation in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effecting the provisions of section 44 of the legislative law and section 70-b of the public officers law.