

A 34-B Cahill Same as S 149-B MAZIARZ
Tax Law
TITLE....Relates to tax credits provided for solar energy system equipment
01/05/11referred to ways and means
03/02/11amend and recommit to ways and means
03/02/11print number 34a
05/16/11amend and recommit to ways and means
05/16/11print number 34b
06/23/11reported referred to rules
06/23/11reported
06/23/11rules report cal.607
06/23/11ordered to third reading rules cal.607
06/23/11passed assembly
06/23/11delivered to senate
06/23/11REFERRED TO RULES
01/04/12DIED IN SENATE
01/04/12RETURNED TO ASSEMBLY
01/04/12ordered to third reading cal.1
01/10/12passed assembly
01/10/12delivered to senate
01/10/12REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS
06/20/12SUBSTITUTED FOR S149B
06/20/123RD READING CAL.1428
06/20/12PASSED SENATE
06/20/12RETURNED TO ASSEMBLY

S149-B MAZIARZ Same as A 34-B Cahill
ON FILE: 01/04/12 Tax Law
TITLE....Relates to tax credits provided for solar energy system equipment
01/05/11 REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS
04/28/11 AMEND AND RECOMMIT TO INVESTIGATIONS AND GOVERNMENT OPERATIONS
04/28/11 PRINT NUMBER 149A
05/06/11 AMEND AND RECOMMIT TO INVESTIGATIONS AND GOVERNMENT OPERATIONS
05/06/11 PRINT NUMBER 149B
06/07/11 REPORTED AND COMMITTED TO FINANCE
01/04/12 REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS
06/20/12 COMMITTEE DISCHARGED AND COMMITTED TO RULES
06/20/12 ORDERED TO THIRD READING CAL.1428
06/20/12 SUBSTITUTED BY A34B
A00034 Cahill AMEND=B
01/05/11 referred to ways and means
03/02/11 amend and recommit to ways and means
03/02/11 print number 34a
05/16/11 amend and recommit to ways and means
05/16/11 print number 34b
06/23/11 reported referred to rules
06/23/11 reported
06/23/11 rules report cal.607
06/23/11 ordered to third reading rules cal.607
06/23/11 passed assembly
06/23/11 delivered to senate
06/23/11 REFERRED TO RULES
01/04/12 DIED IN SENATE
01/04/12 RETURNED TO ASSEMBLY
01/04/12 ordered to third reading cal.1
01/10/12 passed assembly
01/10/12 delivered to senate
01/10/12 REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS
06/20/12 SUBSTITUTED FOR S149B
06/20/12 3RD READING CAL.1428

06/20/12 PASSED SENATE
06/20/12 RETURNED TO ASSEMBLY

STATE OF NEW YORK

34--B

2011-2012 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 5, 2011

Introduced by M. of A. CAHILL -- read once and referred to the
Committee on Ways and Means -- committee discharged, bill amended,
ordered reprinted as amended and recommitted to said committee --
again reported from said committee with amendments, ordered reprinted
as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to tax credits provided
for solar energy system equipment

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

1 Section 1. Paragraphs 1 and 2 of subsection (g-1) of section 606
of
2 the tax law, as amended by chapter 378 of the laws of 2005 and
subpara-
3 graph (B) of paragraph 2 as amended by chapter 251 of the laws of
2006,
4 is amended to read as follows:
5 (1) General. An individual taxpayer shall be allowed a credit
against
6 the tax imposed by this article equal to twenty-five percent of
quali-
7 fied solar energy system equipment expenditures, except as provided
in
8 subparagraph (D) of paragraph two of this subsection. This credit
shall
9 not exceed three thousand seven hundred fifty dollars for
qualified
10 solar energy equipment placed in service before September first,
two

11 thousand six, and five thousand dollars for qualified solar
energy
12 equipment placed in service on or after September first, two
thousand
13 six.

14 (2) Qualified solar energy system equipment expenditures. (A) The
term

15 "qualified solar energy system equipment expenditures" means
expendi-
16 tures for:

17 (i) the purchase of solar energy system equipment which is
installed

18 in connection with residential property which is [~~(i)~~] (I) located
in

19 this state and [~~(ii)~~] (II) which is used by the taxpayer as his or
her

20 principal residence at the time the solar energy system equipment
is

21 placed in service;

EXPLANATION--Matter in italics (underscored) is new; matter in
brackets

[~~-~~] is old law to be omitted.

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1 (ii) the lease of solar energy system equipment under a written
agree-
2 ment that spans at least ten years where such equipment owned
by a
3 person other than the taxpayer is installed in connection with
residen-
4 tial property which is (I) located in this state and (II) which is
used
5 by the taxpayer as his or her principal residence at the time the
solar
6 energy system equipment is placed in service; or
7 (iii) the purchase of power under a written agreement that spans
at
8 least ten years whereunder the power purchased is generated by
solar
9 energy system equipment owned by a person other than the taxpayer
which
10 is installed in connection with residential property which is
(I)
11 located in this state and (II) which is used by the taxpayer as his
or
12 her principal residence at the time the solar energy system equipment
is
13 placed in service.

14 (B) Such qualified expenditures shall include expenditures for
materi-
15 als, labor costs properly allocable to on-site preparation, assembly
and
16 original installation, architectural and engineering services,
and

17 designs and plans directly related to the construction or
installation
18 of the solar energy system equipment.
19 (C) Such qualified expenditures for the purchase of solar
energy
20 system equipment shall not include interest or other finance charges.
21 (D) Such qualified expenditures for the lease of solar energy
system
22 equipment or the purchase of power under an agreement described
in
23 clauses (ii) or (iii) of subparagraph (A) of this paragraph
shall
24 include an amount equal to all payments made during the taxable
year
25 under such agreement. Provided, however, such credits shall only
be
26 allowed for fourteen years after the first taxable year in which
such
27 credit is allowed. Provided further, however, the twenty-five
percent
28 limitation in paragraph one of this subsection shall only apply to
the
29 total aggregate amount of all payments to be made pursuant to an
agree-
30 ment referenced in clauses (ii) or (iii) of subparagraph (A) of
this
31 paragraph, and shall not apply to individual payments made during
a
32 taxable year under such agreement except to the extent such
limitation
33 on an aggregate basis has been reached.
34 § 2. This act shall take effect immediately.

A 5522-B Englebright (MS) Same as S 3203-B MAZIARZ

Tax Law

TITLE....Exempts the sale and installation of commercial solar energy systems equipment from state sales and compensating use taxes; grants localities option to exempt

02/23/11 referred to ways and means

05/03/11 amend and recommit to ways and means

05/03/11 print number 5522a

01/04/12 referred to ways and means

01/26/12 amend and recommit to ways and means

01/26/12 print number 5522b

06/20/12 reported referred to rules

06/21/12 reported

06/21/12 rules report cal.536

06/21/12 substituted by s3203b

S03203 MAZIARZ AMEND=B

02/11/11 REFERRED TO ENERGY AND TELECOMMUNICATIONS

04/12/11 REPORTED AND COMMITTED TO FINANCE

05/03/11 AMEND AND RECOMMIT TO FINANCE

05/03/11 PRINT NUMBER 3203A

06/02/11 1ST REPORT CAL.957

06/06/11 2ND REPORT CAL.

06/07/11 ADVANCED TO THIRD READING

06/24/11 COMMITTED TO RULES

01/04/12 REFERRED TO ENERGY AND TELECOMMUNICATIONS

01/13/12 AMEND AND RECOMMIT TO ENERGY AND

TELECOMMUNICATIONS

01/13/12 PRINT NUMBER 3203B

04/18/12 REPORTED AND COMMITTED TO FINANCE

05/15/12 1ST REPORT CAL.792

05/16/12 2ND REPORT CAL.

05/21/12 ADVANCED TO THIRD READING

05/31/12 PASSED SENATE

05/31/12 DELIVERED TO ASSEMBLY

05/31/12 referred to ways and means

S3203-B MAZIARZ Same as A 5522-B Englebright (MS)

ON FILE: 01/18/12 Tax Law

TITLE....Exempts the sale and installation of commercial solar energy systems equipment from state sales and compensating use taxes; grants localities option to exempt

02/11/11 REFERRED TO ENERGY AND TELECOMMUNICATIONS

04/12/11 REPORTED AND COMMITTED TO FINANCE

05/03/11 AMEND AND RECOMMIT TO FINANCE

05/03/11 PRINT NUMBER 3203A

06/02/11 1ST REPORT CAL.957

06/06/11 2ND REPORT CAL.

06/07/11 ADVANCED TO THIRD READING

06/24/11 COMMITTED TO RULES

01/04/12 REFERRED TO ENERGY AND TELECOMMUNICATIONS

01/13/12 AMEND AND RECOMMIT TO ENERGY AND

TELECOMMUNICATIONS

01/13/12 PRINT NUMBER 3203B

04/18/12 REPORTED AND COMMITTED TO FINANCE

05/15/12 1ST REPORT CAL.792

05/16/12 2ND REPORT CAL.

05/21/12 ADVANCED TO THIRD READING

05/31/12 PASSED SENATE

05/31/12 DELIVERED TO ASSEMBLY

05/31/12 referred to ways and means

06/21/12 substituted for a5522b

06/21/12 ordered to third reading rules cal.536

06/21/12 passed assembly

06/21/12 returned to senate

06/21/12 substituted for a5522b
06/21/12 ordered to third reading rules cal.536
06/21/12 passed assembly
06/21/12 returned to senate

Exempts the sale and installation of commercial solar energy systems equipment from sales and compensating use taxes; grants municipalities the option to grant such exemption from local sales and use taxes.

STATE OF NEW YORK

5522--B

2011-2012 Regular Sessions

IN ASSEMBLY

February 23, 2011

Introduced by M. of A. ENGLEBRIGHT, BOYLAND, COOK, JAFFEE, COLTON,
REIL- LY, MAISEL, CASTRO, GUNTHER, McENENY, LAVINE -- Multi-Sponsored by
-- M. of A. BOYLE, CASTELLI, GLICK, LATIMER, SCHIMEL, TITONE --
read once and referred to the Committee on Ways and Means --
committee discharged, bill amended, ordered reprinted as amended and
recommitted to said committee -- recommitted to the Committee on Ways and Means
in accordance with Assembly Rule 3, sec. 2 -- committee discharged,
bill amended, ordered reprinted as amended and recommitted to said
commit- tee

AN ACT to amend the tax law, in relation to exempting the sale
and installation of commercial solar energy systems equipment from
state sales and compensating use taxes and granting municipalities
the option to grant such exemption

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

1 Section 1. Section 1115 of the tax law is amended by adding a
new
2 subdivision (hh) to read as follows:
3 (hh) Receipts from the retail sale of commercial solar energy
systems

4 equipment and of the service of installing such systems shall be
exempt
5 from taxes imposed by sections eleven hundred five and eleven
hundred
6 eleven of this article. For the purposes of this subdivision,
"commer-
7 cial solar energy systems equipment" shall mean an arrangement or
combi-
8 nation of components installed upon non-residential premises
that
9 utilize solar radiation to produce energy designed to provide
heating,
10 cooling, hot water and/or electricity. Such arrangement or
components
11 shall not include equipment that is part of a non-solar energy
system.

12 § 2. Paragraph 1 of subdivision (a) of section 1210 of the tax law,
as
13 amended by section 3 of part GG of chapter 57 of the laws of 2010,
is
14 amended to read as follows:
15 (1) Either, all of the taxes described in article twenty-eight of
this
16 chapter, at the same uniform rate, as to which taxes all provisions
of

EXPLANATION--Matter in italics (underscored) is new; matter in
brackets

[-] is old law to be omitted.

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A. 5522--B

2

1 the local laws, ordinances or resolutions imposing such taxes shall
be
2 identical, except as to rate and except as otherwise provided, with
the
3 corresponding provisions in such article twenty-eight, including
the
4 definition and exemption provisions of such article, so far as
the
5 provisions of such article twenty-eight can be made applicable to
the
6 taxes imposed by such city or county and with such limitations
and
7 special provisions as are set forth in this article. The taxes
author-
8 ized under this subdivision may not be imposed by a city or
county
9 unless the local law, ordinance or resolution imposes such taxes so
as
10 to include all portions and all types of receipts, charges or
rents,
11 subject to state tax under sections eleven hundred five and
eleven
12 hundred ten of this chapter, except as otherwise provided. (i) Any
local

13 law, ordinance or resolution enacted by any city of less than
one
14 million or by any county or school district, imposing the taxes
author-
15 ized by this subdivision, shall, notwithstanding any provision of law
to
16 the contrary, exclude from the operation of such local taxes all
sales
17 of tangible personal property for use or consumption directly
and
18 predominantly in the production of tangible personal property,
gas,
19 electricity, refrigeration or steam, for sale, by manufacturing,
proc-
20 essing, generating, assembly, refining, mining or extracting; and
all
21 sales of tangible personal property for use or consumption
predominantly
22 either in the production of tangible personal property, for sale,
by
23 farming or in a commercial horse boarding operation, or in both;
and,
24 unless such city, county or school district elects otherwise, shall
omit
25 the provision for credit or refund contained in clause six of
subdivi-
26 sion (a) or subdivision (d) of section eleven hundred nineteen of
this
27 chapter. (ii) Any local law, ordinance or resolution enacted by
any
28 city, county or school district, imposing the taxes authorized by
this
29 subdivision, shall omit the residential solar energy systems
equipment
30 exemption provided for in subdivision (ee), the commercial solar
energy
31 systems equipment exemption provided for in subdivision (hh) and
the
32 clothing and footwear exemption provided for in paragraph thirty
of
33 subdivision (a) of section eleven hundred fifteen of this
chapter,
34 unless such city, county or school district elects otherwise as
to
35 either such residential solar energy systems equipment exemption,
such
36 commercial solar energy systems equipment exemption or such clothing
and
37 footwear exemption.
38 § 3. Section 1210 of the tax law is amended by adding a new
subdivi-
39 sion (p) to read as follows:
40 (p) Notwithstanding any other provision of state or local law,
ordi-
41 nance or resolution to the contrary:
42 (1) Any city having a population of one million or more in which
the

43 taxes imposed by section eleven hundred seven of this chapter are
in
44 effect, acting through its local legislative body, is hereby
authorized
45 and empowered to elect to provide the same exemptions from such taxes
as
46 the commercial solar energy systems equipment exemption from state
sales
47 and compensating use taxes described in subdivision (hh) of
section
48 eleven hundred fifteen of this chapter by enacting a resolution in
the
49 form set forth in paragraph two of this subdivision; whereupon,
upon
50 compliance with the provisions of subdivisions (d) and (e) of
this
51 section, such enactment of such resolution shall be deemed to be
an
52 amendment to such section eleven hundred seven and such section
eleven
53 hundred seven shall be deemed to incorporate such exemptions as if
they
54 had been duly enacted by the state legislature and approved by
the
55 governor.

A. 5522--B

3

1 (2) Form of Resolution: Be it enacted by the (insert proper title
of
2 local legislative body) as follows:
3 Section one. Receipts from sales of and consideration given
or
4 contracted to be given for, or for the use of, property and
services
5 exempt from state sales and compensating use taxes pursuant to
subdivi-
6 sion (hh) of section 1115 of the tax law shall also be exempt from
sales
7 and compensating use taxes imposed in this jurisdiction.
8 Section two. This resolution shall take effect January 1, (insert
the
9 year, but not earlier than the year 2012) and shall apply to sales
made,
10 services rendered and uses occurring on and after that date in
accord-
11 ance with the applicable transitional provisions in sections 1106,
1216
12 and 1217 of the New York tax law.
13 § 4. This act shall take effect immediately, provided that section
one
14 of this act shall take effect on the first of January next
succeeding
15 the date on which this act shall have become a law.

A 10620 Rules (Farrell) Same as S 7711 LANZA
Real Property Tax Law
TITLE....Provides for the amount of tax abatement for solar generating systems in N.Y. city
06/08/12referred to ways and means
06/18/12reported referred to rules
06/18/12reported
06/18/12rules report cal.372
06/18/12ordered to third reading rules cal.372
06/19/12passed assembly
06/19/12delivered to senate
06/19/12REFERRED TO RULES
06/21/12SUBSTITUTED FOR S7711
06/21/123RD READING CAL.1519
06/21/12PASSED SENATE
06/21/12RETURNED TO ASSEMBLY

S7711 LANZA Same as A 10620 Rules (Farrell)
ON FILE: 06/14/12 Real Property Tax Law
TITLE....Provides for the amount of tax abatement for solar generating systems in cities of one million or more
06/14/12 REFERRED TO RULES
06/21/12 ORDERED TO THIRD READING CAL.1519
06/21/12 SUBSTITUTED BY A10620
A10620 Rules (Farrell)
06/08/12 referred to ways and means
06/18/12 reported referred to rules
06/18/12 reported
06/18/12 rules report cal.372
06/18/12 ordered to third reading rules cal.372
06/19/12 passed assembly
06/19/12 delivered to senate
06/19/12 REFERRED TO RULES
06/21/12 SUBSTITUTED FOR S7711
06/21/12 3RD READING CAL.1519
06/21/12 PASSED SENATE
06/21/12 RETURNED TO ASSEMBLY

STATE OF NEW YORK

10620

IN ASSEMBLY

June 8, 2012

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Farrell)

--

read once and referred to the Committee on Ways and Means

AN ACT to amend the real property tax law, in relation to a solar elec-

city
tric generating system tax abatement for certain properties in a
of one million or more persons

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

1 Section 1. Subdivision 1 of section 499-bbbb of the real property
tax
2 law, as added by chapter 473 of the laws of 2008, is amended to read
as
3 follows:

4 1. The amount of such tax abatement shall be as follows:
5 (a) if the solar electric generating system is placed in service on
or
6 after the effective date of this title and before January first,
two
7 thousand eleven, for each year of the compliance period such tax
abate-
8 ment shall be the lesser of (i) eight and three-fourths percent
of
9 eligible solar electric generating system expenditures, (ii) the
amount
10 of taxes payable in such tax year, or (iii) sixty-two thousand
five
11 hundred dollars; or

12 (b) if the solar electric generating system is placed in service on
or
13 after January first, two thousand eleven, and before January first,
two
14 thousand thirteen, for each year of the compliance period such
tax
15 abatement shall be the lesser of (i) five percent of eligible
solar
16 electric generating system expenditures, (ii) the amount of taxes
paya-
17 ble in such tax year, or (iii) sixty-two thousand five hundred
dollars;

18 or
19 (c) if the solar electric generating system is placed in service on
or
20 after January first, two thousand thirteen, and before January
first,
21 two thousand fifteen, for each year of the compliance period such
tax
22 abatement shall be the lesser of (i) two and five-tenths percent
of
23 eligible solar electric generating system expenditures, (ii) the
amount
24 of taxes payable in such tax year, or (iii) sixty-two thousand
five
25 hundred dollars.

EXPLANATION--Matter in italics (underscored) is new; matter in
brackets

[-] is old law to be omitted.

01-2

A. 10620

2

1 § 2. Subdivision 1 of section 499-cccc of the real property tax
law,
2 as added by chapter 473 of the laws of 2008, is amended to read
as
3 follows:
4 1. To obtain a tax abatement pursuant to this title, an applicant
must
5 file an application for tax abatement, which may be filed on or
after
6 January first, two thousand nine, and on or before March fifteenth,
two
7 thousand [~~thirteen~~ fifteen].
8 § 3. This act shall take effect immediately.