A 34-B Cahill  Same as S 149-B MAZIARZ
Tax Law
TITLE....Relates to tax credits provided for solar energy system equipment
01/05/11 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

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

1 Section 1. Paragraphs 1 and 2 of subsection (g-1) of section 606 of the tax law, as amended by chapter 378 of the laws of 2005 and graph (B) of paragraph 2 as amended by chapter 251 of the laws of 2006, is amended to read as follows:

(1) General. An individual taxpayer shall be allowed a credit against the tax imposed by this article equal to twenty-five percent of qualified solar energy system equipment expenditures, except as provided in subparagraph (D) of paragraph two of this subsection. This credit shall not exceed three thousand seven hundred fifty dollars for qualified solar energy equipment placed in service before September first, two
thousand six, and five thousand dollars for qualified solar energy equipment placed in service on or after September first, two thousand six.

(2) Qualified solar energy system equipment expenditures. (A) The term "qualified solar energy system equipment expenditures" means expenditures for:

(i) the purchase of solar energy system equipment which is installed in connection with residential property which is [(i)] (I) located in this state and [(ii)] (II) which is used by the taxpayer as his or her principal residence at the time the solar energy system equipment is placed in service;

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [---] is old law to be omitted.

(ii) the lease of solar energy system equipment under a written agreement that spans at least ten years where such equipment owned by a person other than the taxpayer is installed in connection with residential property which is (I) located in this state and (II) which is used by the taxpayer as his or her principal residence at the time the solar energy system equipment is placed in service; or

(iii) the purchase of power under a written agreement that spans at least ten years whereunder the power purchased is generated by solar energy system equipment owned by a person other than the taxpayer which is installed in connection with residential property which is located in this state and (II) which is used by the taxpayer as his or her principal residence at the time the solar energy system equipment is placed in service.

(B) Such qualified expenditures shall include expenditures for materials, labor costs properly allocable to on-site preparation, assembly and original installation, architectural and engineering services,
17 designs and plans directly related to the construction or installation of the solar energy system equipment.
18 (C) Such qualified expenditures for the purchase of solar energy system equipment shall not include interest or other finance charges.
19 (D) Such qualified expenditures for the lease of solar energy equipment or the purchase of power under an agreement described in clauses (ii) or (iii) of subparagraph (A) of this paragraph shall include an amount equal to all payments made during the taxable year under such agreement. Provided, however, such credits shall only be allowed for fourteen years after the first taxable year in which such credit is allowed. Provided further, however, the twenty-five percent limitation in paragraph one of this subsection shall only apply to the total aggregate amount of all payments to be made pursuant to an agreement referenced in clauses (ii) or (iii) of subparagraph (A) of this paragraph, and shall not apply to individual payments made during a taxable year under such agreement except to the extent such limitation on an aggregate basis has been reached.
20 § 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
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, 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 --
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, amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to exempting the sale and installation of commercial solar energy systems equipment from 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 Assembly, do enact as follows:

1 Section 1. Section 1115 of the tax law is amended by adding a new subdivision (hh) to read as follows:

2 (hh) Receipts from the retail sale of commercial solar energy systems
equipment and of the service of installing such systems shall be exempt from taxes imposed by sections eleven hundred five and eleven eleven of this article. For the purposes of this subdivision, "commercial solar energy systems equipment" shall mean an arrangement or combination of components installed upon non-residential premises that utilize solar radiation to produce energy designed to provide heating, cooling, hot water and/or electricity. Such arrangement or components shall not include equipment that is part of a non-solar energy system.

§ 2. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 3 of part GG of chapter 57 of the laws of 2010, is amended to read as follows:

(1) Either, all of the taxes described in article twenty-eight of this 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.
law, ordinance or resolution enacted by any city of less than one
done or by any county or school district, imposing the taxes
authorized by this subdivision, shall, notwithstanding any provision of law
to the contrary, exclude from the operation of such local taxes all
sales
of tangible personal property for use or consumption directly
and
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
subdiv-
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
ergy
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
or such clothing
36 and
37 § 3. Section 1210 of the tax law is amended by adding a new
subdiv-
38 sion (p) to read as follows:
39 (p) Notwithstanding any other provision of state or local law,
ordi-
40 nance or resolution to the contrary:
41 (1) Any city having a population of one million or more in which
the
taxes imposed by section eleven hundred seven of this chapter are in effect, acting through its local legislative body, is hereby authorized and empowered to elect to provide the same exemptions from such taxes as the commercial solar energy systems equipment exemption from state sales and compensating use taxes described in subdivision (hh) of section eleven hundred fifteen of this chapter by enacting a resolution in the form set forth in paragraph two of this subdivision; whereupon, compliance with the provisions of subdivisions (d) and (e) of section, such enactment of such resolution shall be deemed to be an amendment to such section eleven hundred seven and such section hundred seven shall be deemed to incorporate such exemptions as if they had been duly enacted by the state legislature and approved by the governor.

(2) Form of Resolution: Be it enacted by the (insert proper title of local legislative body) as follows:

Section one. Receipts from sales of and consideration given or contracted to be given for, or for the use of, property and services exempt from state sales and compensating use taxes pursuant to subdivision (hh) of section 1115 of the tax law shall also be exempt from sales and compensating use taxes imposed in this jurisdiction.

Section two. This resolution shall take effect January 1, (insert year, but not earlier than the year 2012) and shall apply to sales made, services rendered and uses occurring on and after that date in accordance with the applicable transitional provisions in sections 1106, 1216 and 1217 of the New York tax law.

§ 4. This act shall take effect immediately, provided that section one of this act shall take effect on the first of January next succeeding 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
06/08/12 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 S 7711
06/21/12 3RD READING CAL.1519
06/21/12 PASSED SENATE
06/21/12 RETURNED TO ASSEMBLY

S 7711 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 A 10620

A 10620 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 S 7711
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
The People of the State of New York, represented in Senate and
Assembly, do enact as follows:

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

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

EXPLANATION--Matter in italics (underscored) is new; matter in
brackets [ ] is old law to be omitted.
§ 2. Subdivision 1 of section 499-cccc of the real property tax law, as added by chapter 473 of the laws of 2008, is amended to read as follows:

1. To obtain a tax abatement pursuant to this title, an applicant must file an application for tax abatement, which may be filed on or after January first, two thousand nine, and on or before March fifteenth, two thousand [thirteen] fifteen.

§ 3. This act shall take effect immediately.