S T A T E O F N E W Y O R K

4770--A

Cal. No. 1055

2013-2014 Regular Sessions

I N S E N A T E

April 23, 2013

Introduced by Sens. GALLIVAN, MAZIARZ, RITCHIE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to amend the real property tax law, in relation to property tax benefits for anaerobic digestion of agricultural waste

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision 1 of section 483-a of the real property tax law, as amended by chapter 449 of the laws of 1995, is amended to read as follows:

1. Structures permanently affixed to agricultural land for the purpose of preserving and storing forage in edible condition[,]; farm feed grain storage bins[,]; commodity sheds[,]; manure storage [and], handling AND TREATMENT facilities, INCLUDING COMPOSTING OR ANAEROBIC DIGESTION OF AGRICULTURAL MATERIALS, SUCH AS LIVESTOCK MANURE AND FARMING WASTES, FOOD RESIDUALS OR OTHER ORGANIC WASTES ASSOCIATED WITH FOOD PRODUCTION OR CONSUMPTION WITH AT LEAST FIFTY PERCENT BY WEIGHT OF ITS FEEDSTOCK ON AN ANNUAL BASIS BEING LIVESTOCK MANURE, FARMING WASTES AND CROPS GROWN SPECIFICALLY FOR USE AS ANAEROBIC DIGESTION OR COMPOSTING FEEDSTOCK AND INCLUDING ANY EQUIPMENT NECESSARY TO THE PROCESS OF PRODUCING, COLLECTING, STORING, CLEANING AND CONVERTING BIOGAS INTO FORMS OF ENERGY AND TRANSPORTING BIOGAS OR ENERGY ON-SITE; and bulk milk tanks and coolers used to hold milk awaiting shipment to market shall be exempt from taxation, special ad valorem levies and special assessments. "FOOD RESIDUALS" MEANS ORGANIC MATERIAL, INCLUDING, BUT NOT LIMITED TO, FOOD SCRAPS, FOOD PROCESSING RESIDUE, AND RELATED SOILED OR UNRECYCLABLE PAPER USED IN FOOD PACKAGING, PREPARATION OR CLEANUP.

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

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S 2. Paragraph (e) of subdivision 1 of section 487 of the real property tax law, as amended by chapter 515 of the laws of 2002, is amended to read as follows:

(e) "Farm waste electric generating equipment" means equipment that generates electric energy from biogas produced by the anaerobic digestion of agricultural waste, such as livestock manure, farming waste and food processing wastes with a rated capacity of not more than [four hundred] ONE THOUSAND kilowatts that is (i) manufactured, installed and operated in accordance with applicable government and industry standards, (ii) connected to the electric system and operated in conjunction with an electric corporation's transmission and distribution facilities, (iii) operated in compliance with the provisions of section sixty-six-j of the public service law, (iv) fueled at a minimum of ninety percent on an annual basis by biogas produced from the anaerobic digestion of agricultural waste such as livestock manure materials, crop residues and food processing wastes, and (v) fueled by biogas generated by anaerobic digestion with at least [seventy-five] FIFTY percent by weight of its feedstock being livestock manure materials on an annual basis.

S 3. This act shall take effect immediately and shall apply to taxable status dates occurring on or after such effective date.