

1452--C

2015-2016 Regular Sessions

I N   A S S E M B L Y

January 12, 2015

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Introduced by M. of A. MAGEE -- read once and referred to the Committee on Tourism, Parks, Arts and Sports Development -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Tourism, Parks, Arts and Sports Development in accordance with Assembly Rule 3, sec. 2 -- 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 and the state finance law, in relation to providing an income tax credit for certain landowners that provide recreational access for snowmobiling

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

1     Section 1. Section 606 of the tax law is amended by adding a new  
2     subsection (n-2) to read as follows:  
3     (N-2) CREDIT FOR CERTAIN LANDOWNERS WHO ALLOW SNOWMOBILE ACCESS. (1)  
4     AN INDIVIDUAL TAXPAYER WHO MEETS THE ELIGIBILITY STANDARDS IN PARAGRAPH  
5     TWO OF THIS SUBSECTION SHALL BE ALLOWED A CREDIT AGAINST THE TAXES  
6     IMPOSED BY THIS ARTICLE IN THE AMOUNT SPECIFIED IN PARAGRAPH THREE OF  
7     THIS SUBSECTION.  
8     (2) TO BE ELIGIBLE FOR THE CREDIT, THE TAXPAYER (OR TAXPAYERS FILING  
9     JOINT RETURNS) ON THE PERSONAL INCOME TAX RETURN MUST ALLOW SNOWMOBILE  
10    ACCESS IN THE FORM OF A STATE-FUNDED SNOWMOBILE TRAIL OR PORTION THEREOF  
11    ON PROPERTY OWNED BY THE TAXPAYER THAT EITHER RECEIVES AN AGRICULTURAL  
12    ASSESSMENT UNDER SECTION THREE HUNDRED FIVE OR THREE HUNDRED SIX OF THE  
13    AGRICULTURE AND MARKETS LAW OR IS ELIGIBLE FOREST LAND UNDER SECTION  
14    FOUR HUNDRED EIGHTY-A OF THE REAL PROPERTY TAX LAW.  
15    (3) A TAXPAYER SHALL BE ALLOWED A CREDIT EQUAL TO TEN CENTS PER LINEAR  
16    FOOT OF STATE-FUNDED SNOWMOBILE TRAIL ON ELIGIBLE PROPERTY PURSUANT TO  
17    PARAGRAPH TWO OF THIS SUBSECTION.

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

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1 S 2. Paragraph (d) of subdivision 6 of section 92-s of the state  
2 finance law, as amended by section 13 of part E of chapter 61 of the  
3 laws of 2000, is amended to read as follows:

4 (d) Moneys from the open space account shall be available, pursuant to  
5 appropriation, for any open space land conservation project, bio-diver-  
6 sity stewardship and research pursuant to chapter five hundred fifty-  
7 four of the laws of nineteen hundred ninety-three, for the purposes of  
8 agricultural and farmland protection activities as authorized by article  
9 twenty-five-AAA of the agriculture and markets law, FOR SUPPORT OF THE  
10 LANDOWNER SNOWMOBILE ACCESS TAX CREDIT PURSUANT TO SUBSECTION (N-2) OF  
11 SECTION SIX HUNDRED SIX OF THE TAX LAW, non-point source abatement and  
12 control projects pursuant to section 17-1409 of the environmental  
13 conservation law and section eleven-b of the soil and water conservation  
14 districts law, for Long Island Central Pine Barrens area planning or  
15 Long Island south shore estuary reserve planning pursuant to title thir-  
16 teen of article fifty-four of the environmental conservation law, and  
17 for operation and management of the Albany Pine Bush preserve commission  
18 pursuant to subdivision two of section 54-0303 of the environmental  
19 conservation law.

20 S 3. This act shall take effect on the first of January next succeed-  
21 ing the date on which it shall have become a law and shall apply to  
22 taxable years beginning on or after such date; provided, however, that  
23 the department of taxation and finance is authorized and directed to  
24 promulgate rules and regulations necessary for the timely implementation  
25 of this act on or before such effective date.