

5780

2015-2016 Regular Sessions

I N A S S E M B L Y

March 4, 2015

Introduced by M. of A. KAVANAGH, COLTON, HOOPER, RAMOS -- Multi-Sponsored by -- M. of A. CROUCH, McLAUGHLIN, PEOPLES-STOKES, SCHIMEL, TITONE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing an exemption for alternative energy systems from the state's sales and compensating use taxes and authorizing counties and cities to elect such exemption from their sales and use taxes imposed by or pursuant to the authority of such law; and providing for the repeal of such provisions upon expiration thereof

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

1 Section 1. Subdivision (b) of section 1101 of the tax law is amended
2 by adding a new paragraph 39 to read as follows:
3 (39) ALTERNATIVE ENERGY SYSTEMS. NEW ENERGY STAR APPLIANCES AND TANGI-
4 BLE PERSONAL PROPERTY USED IN OR ON HABITABLE RESIDENTIAL AND NON-RESI-
5 DENTIAL STRUCTURES FOR THE PURPOSE OF IMPROVING THE ENERGY EFFICIENCY OF
6 SUCH STRUCTURES CONSIST OF: (I) SYSTEMS WHICH DO NOT RELY ON PETROLEUM
7 PRODUCTS OR NATURAL GAS AS THEIR ENERGY SOURCE OR FUEL CELL ELECTRIC
8 GENERATION EQUIPMENT AS DESCRIBED IN PARAGRAPH TWO OF SUBSECTION (G-2)
9 OF SECTION SIX HUNDRED SIX OF THIS CHAPTER; (II) NEW ENERGY STAR APPLI-
10 ANCES, INCLUDING RESIDENTIAL REFRIGERATORS, FREEZERS, CLOTHING WASHERS
11 (BUT NOT A COMBINATION WASHER/DRYER UNLESS THE CLOTHING IS WASHED AND
12 DRIED IN THE SAME COMPARTMENT), LIGHT FIXTURES WHICH USE A PIN-BASED
13 COMPACT FLUORESCENT BULB, NON-COMMERCIAL CEILING FANS OR CEILING FAN AND
14 LIGHT KITS, DISHWASHER OR AIR CONDITIONERS, SOLD AT RETAIL, PROVIDED
15 SUCH APPLIANCES QUALIFY FOR AND ARE LABELED WITH, AN ENERGY STAR LABEL
16 BY THE MANUFACTURER, PURSUANT TO AN AGREEMENT AMONG THE MANUFACTURER,
17 THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY AND THE UNITED STATES
18 DEPARTMENT OF ENERGY; AND (III) TANGIBLE PERSONAL PROPERTY THAT IMPROVES
19 THE ENERGY EFFICIENCY OF RESIDENTIAL AND NON-RESIDENTIAL HEATING AND
20 COOLING SYSTEMS, INCLUDING BUT NOT LIMITED TO, INSULATION AND WEATHER

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

LBD04884-03-5

1 STRIPPING AND PRODUCTS, SUCH AS ROOFING, WINDOWS, DOORS AND SKYLIGHTS
2 APPROVED BY THE ENERGY STAR PROGRAM.

3 S 2. Subdivision (a) of section 1115 of the tax law is amended by
4 adding a new paragraph 44 to read as follows:

5 (44) ALTERNATIVE ENERGY SYSTEMS, NEW ENERGY STAR APPLIANCES AND TANGI-
6 BLE PERSONAL PROPERTY USED IN OR ON HABITABLE RESIDENTIAL AND NON-RESI-
7 DENTIAL STRUCTURES FOR THE PURPOSE OF IMPROVING THE ENERGY EFFICIENCY OF
8 SUCH STRUCTURES, AS DEFINED IN PARAGRAPH THIRTY-NINE OF SUBDIVISION (B)
9 OF SECTION ELEVEN HUNDRED ONE OF THIS ARTICLE.

10 S 3. Clause 9 of subdivision (b) of section 1107 of the tax law, as
11 amended by section 78 of part A of chapter 56 of the laws of 1998, is
12 amended to read as follows:

13 (9) Except as otherwise provided by law, the [exemption] EXEMPTIONS
14 provided for in paragraph thirty of subdivision (a) of section eleven
15 hundred fifteen OF THIS ARTICLE relating to clothing and footwear AND
16 PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED
17 FIFTEEN OF THIS ARTICLE RELATING TO ALTERNATIVE ENERGY SYSTEMS shall not
18 apply.

19 S 4. Subdivision (f) of section 1109 of the tax law, as added by
20 section 118-a of part A of chapter 389 of the laws of 1997, is amended
21 to read as follows:

22 (f) The [exemption] EXEMPTIONS contained in [paragraph] PARAGRAPHS
23 thirty AND FORTY-FOUR of subdivision (a) of section eleven hundred
24 fifteen of this article shall not apply.

25 S 5. Section 1109 of the tax law is amended by adding a new subdivi-
26 sion (i) to read as follows:

27 (I) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
28 NANCE OR RESOLUTION TO THE CONTRARY: (1) IN THE EVENT THAT A COUNTY,
29 CITY OR SCHOOL DISTRICT LOCATED IN THE METROPOLITAN COMMUTER TRANSPORTA-
30 TION DISTRICT IMPOSES TAXES PURSUANT TO THE AUTHORITY OF SUBPART B OF
31 PART I OF ARTICLE TWENTY-NINE OF THIS CHAPTER AND ELECTS TO PROVIDE THE
32 ALTERNATIVE ENERGY SYSTEMS EXEMPTION AUTHORIZED IN PARAGRAPH ONE OF
33 SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER, OR A CITY
34 LOCATED IN SUCH DISTRICT IN WHICH THE TAXES PROVIDED FOR IN SECTION
35 ELEVEN HUNDRED SEVEN OF THIS PART ARE IN EFFECT ELECTS TO PROVIDE SUCH
36 ALTERNATIVE ENERGY SYSTEMS EXEMPTION FROM SUCH TAXES PURSUANT TO THE
37 AUTHORITY OF SUBDIVISION (Q) OF SECTION TWELVE HUNDRED TEN OF THIS CHAP-
38 TER, OR THE TAXES PROVIDED FOR IN SECTION ELEVEN HUNDRED EIGHT OF THIS
39 PART ARE IN EFFECT IN A CITY LOCATED IN SUCH DISTRICT, THE EXEMPTION
40 PROVIDED BY PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN
41 HUNDRED FIFTEEN OF THIS ARTICLE SHALL BE APPLICABLE IN SUCH PORTION OF
42 THE METROPOLITAN COMMUTER TRANSPORTATION DISTRICT IN WHICH SUCH COUNTY,
43 CITY OR SCHOOL DISTRICT IS LOCATED. THE COMMISSIONER SHALL DETERMINE AND
44 CERTIFY TO THE COMPTROLLER THE AMOUNT OF REVENUE FORGONE AT THE RATE OF
45 ONE-QUARTER OF ONE PERCENT UNDER THIS SECTION IN SUCH COUNTY, CITY OR
46 SCHOOL DISTRICT ON ACCOUNT OF SALES OF ALTERNATIVE ENERGY SYSTEMS IN
47 SUCH COUNTY, CITY OR SCHOOL DISTRICT.

48 (2) COMMENCING WITH THE SALES TAX QUARTERLY PERIOD WHICH COMMENCES ON
49 JUNE FIRST, TWO THOUSAND FIFTEEN, THE COMMISSIONER SHALL MAKE SUCH
50 DETERMINATIONS AND CERTIFICATIONS ON THE TWELFTH DAY OF THE MONTH
51 FOLLOWING THE MONTH IN WHICH SALES TAX QUARTERLY RETURNS ARE DUE UNDER
52 SECTION ELEVEN HUNDRED THIRTY-SIX OF THIS ARTICLE WITH RESPECT TO SUCH
53 QUARTERLY PERIOD FOR AS LONG AS SUCH ALTERNATIVE ENERGY SYSTEMS
54 EXEMPTIONS FROM SUCH TAXES IMPOSED PURSUANT TO THE AUTHORITY OF ARTICLE
55 TWENTY-NINE OF THIS CHAPTER OR BY SECTION ELEVEN HUNDRED SEVEN OR ELEVEN
56 HUNDRED EIGHT OF THIS PART ARE IN EFFECT. NEITHER THE COMMISSIONER NOR

1 THE COMPTROLLER SHALL BE HELD LIABLE FOR ANY INACCURACY IN SUCH DETERMI-
2 NATIONS AND CERTIFICATIONS. SUCH DETERMINATIONS AND CERTIFICATIONS MAY
3 BE BASED ON SUCH INFORMATION AS MAY BE AVAILABLE TO THE COMMISSIONER AT
4 THE TIME SUCH DETERMINATIONS AND CERTIFICATIONS MUST BE MADE UNDER THIS
5 SUBDIVISION AND MAY BE ESTIMATED ON THE BASIS OF PERCENTAGES OR OTHER
6 INDICES CALCULATED FROM DISTRIBUTIONS FROM PRIOR PERIODS. THE COMMIS-
7 SIONER SHALL BE AUTHORIZED TO REQUIRE SUCH INFORMATION AS THE COMMIS-
8 SIONER DEEMS NECESSARY TO COMPLY WITH THE REQUIREMENTS OF THIS SUBDIVI-
9 SION FROM PERSONS REQUIRED TO FILE RETURNS UNDER SECTION ELEVEN HUNDRED
10 THIRTY-SIX OF THIS ARTICLE.

11 (3) BY THE FIFTEENTH DAY OF THE MONTH IN WHICH THE COMMISSIONER HAS
12 MADE THE CERTIFICATIONS TO THE COMPTROLLER DESCRIBED IN PARAGRAPH TWO OF
13 THIS SUBDIVISION, THE COMPTROLLER SHALL BILL ANY COUNTY, CITY OR SCHOOL
14 DISTRICT IN SUCH METROPOLITAN COMMUTER TRANSPORTATION DISTRICT WHICH
15 PROVIDES SUCH ALTERNATIVE ENERGY SYSTEMS EXEMPTION, AND ANY CITY IN SUCH
16 DISTRICT IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF
17 THIS PART ARE IN EFFECT WHICH HAS ELECTED TO PROVIDE SUCH ALTERNATIVE
18 ENERGY SYSTEMS EXEMPTION, AND ANY CITY IN SUCH DISTRICT IN WHICH THE
19 TAXES IMPOSED BY SECTION ELEVEN HUNDRED EIGHT OF THIS PART ARE IN
20 EFFECT, AN AMOUNT EQUAL TO ONE-HALF OF THE AMOUNT CERTIFIED TO THE COMP-
21 TROLLER BY THE COMMISSIONER IN RESPECT OF SUCH COUNTY, CITY OR SCHOOL
22 DISTRICT; AND SUCH COUNTY, CITY OR SCHOOL DISTRICT SHALL PAY THE AMOUNT
23 OF SUCH BILL TO THE COMPTROLLER BY THE TWENTY-FIFTH DAY OF SUCH MONTH.
24 THE COMPTROLLER SHALL DEPOSIT ANY SUCH AMOUNTS RECEIVED IN THE MASS
25 TRANSPORTATION OPERATING ASSISTANCE FUND ESTABLISHED BY SECTION EIGHTY-
26 EIGHT-A OF THE STATE FINANCE LAW TO THE CREDIT OF THE METROPOLITAN MASS
27 TRANSPORTATION OPERATING ASSISTANCE ACCOUNT THEREIN.

28 (4) IN THE EVENT THAT A COUNTY, CITY OR SCHOOL DISTRICT IMPOSING TAX
29 PURSUANT TO THE AUTHORITY OF SUBPART B OF PART I OF ARTICLE TWENTY-NINE
30 OF THIS CHAPTER DOES NOT PAY IN FULL A BILL DESCRIBED IN PARAGRAPH THREE
31 OF THIS SUBDIVISION BY THE TWENTY-FIFTH DAY OF THE MONTH DESCRIBED IN
32 PARAGRAPHS TWO AND THREE OF THIS SUBDIVISION, THE COMPTROLLER SHALL
33 DEDUCT ANY AMOUNT NOT PAID FROM THE AMOUNT OF THE NEXT PAYMENT OR
34 PAYMENTS DUE SUCH COUNTY, CITY OR SCHOOL DISTRICT PURSUANT TO SUBDIVI-
35 SION (C) OF SECTION TWELVE HUNDRED SIXTY-ONE OF THIS CHAPTER UNTIL SUCH
36 AMOUNT NOT PAID HAS BEEN RECOVERED. THE COMPTROLLER SHALL DEPOSIT THE
37 AMOUNTS SO DEDUCTED AND RECOVERED IN THE MASS TRANSPORTATION OPERATING
38 ASSISTANCE FUND TO BE CREDITED AS PROVIDED IN PARAGRAPH THREE OF THIS
39 SUBDIVISION.

40 (5) IN THE EVENT THAT A CITY IN WHICH THE TAXES IMPOSED BY SECTION
41 ELEVEN HUNDRED SEVEN OF THIS PART ARE IN EFFECT DOES NOT PAY IN FULL A
42 BILL DESCRIBED IN PARAGRAPH THREE OF THIS SUBDIVISION BY THE
43 TWENTY-FIFTH DAY OF THE MONTH DESCRIBED IN PARAGRAPHS TWO AND THREE OF
44 THIS SUBDIVISION, THE COMPTROLLER SHALL DEDUCT ANY AMOUNT NOT PAID FROM
45 THE AMOUNT OF THE NEXT PAYMENT OR PAYMENTS DUE SUCH CITY, WITH RESPECT
46 TO TAXES, PENALTY AND INTEREST IMPOSED PURSUANT TO THE AUTHORITY OF
47 SECTION TWELVE HUNDRED TWELVE-A OF THIS CHAPTER, PURSUANT TO SUBDIVISION
48 (C) OF SECTION TWELVE HUNDRED SIXTY-ONE OF THIS CHAPTER, UNTIL SUCH
49 AMOUNT NOT PAID HAS BEEN RECOVERED. THE COMPTROLLER SHALL DEPOSIT THE
50 AMOUNTS SO DEDUCTED AND RECOVERED IN THE MASS TRANSPORTATION OPERATING
51 ASSISTANCE FUND TO BE CREDITED AS PROVIDED IN PARAGRAPH THREE OF THIS
52 SUBDIVISION.

53 (6) IN THE EVENT THAT A CITY IN WHICH THE TAXES IMPOSED BY SECTION
54 ELEVEN HUNDRED EIGHT OF THIS PART ARE IN EFFECT DOES NOT PAY IN FULL A
55 BILL DESCRIBED IN PARAGRAPH THREE OF THIS SUBDIVISION BY THE
56 TWENTY-FIFTH DAY OF THE MONTH DESCRIBED IN PARAGRAPHS TWO AND THREE OF

THIS SUBDIVISION, THE COMPTROLLER SHALL DEDUCT ANY AMOUNT NOT PAID FROM THE AMOUNT OF ANY OTHER MONEYS DUE SUCH CITY FROM THE COMPTROLLER, NOT OTHERWISE PLEDGED, DEDICATED OR ENCUMBERED PURSUANT TO OTHER STATE LAW, UNTIL SUCH AMOUNT NOT PAID HAS BEEN RECOVERED. THE COMPTROLLER SHALL DEPOSIT THE AMOUNTS SO DEDUCTED AND RECOVERED IN THE MASS TRANSPORTATION OPERATING ASSISTANCE FUND TO BE CREDITED AS PROVIDED IN PARAGRAPH THREE OF THIS SUBDIVISION.

(7) THE COMMISSIONER SHALL CERTIFY THE AMOUNT OF ANY OVER CALCULATION OR UNDER CALCULATION OF ANY CERTIFICATION REQUIRED TO BE MADE TO THE COMPTROLLER UNDER PARAGRAPH THREE OF THIS SUBDIVISION AS SOON AFTER ITS DISCOVERY AS REASONABLY POSSIBLE AND SUBSEQUENT BILLS TO A CITY, COUNTY OR SCHOOL DISTRICT TO WHICH THE OVER CALCULATION OR UNDER CALCULATION RELATES SHALL BE ADJUSTED ACCORDINGLY, PROVIDED THAT THE COMPTROLLER MAY ADJUST SUCH NUMBER OF SUBSEQUENT BILLS AS THE COMPTROLLER SHALL CONSIDER REASONABLE IN VIEW OF THE AMOUNT OF THE ADJUSTMENT AND ALL OTHER FACTS AND CIRCUMSTANCES.

(8) ON THE SAME DATE THAT THE COMPTROLLER IS REQUIRED TO BILL A COUNTY, CITY OR SCHOOL DISTRICT AN AMOUNT AS PROVIDED IN PARAGRAPH THREE OF THIS SUBDIVISION, THE COMPTROLLER SHALL, AFTER HAVING FIRST MADE ANY DEPOSITS REQUIRED BY SECTION NINETY-TWO-R OF THE STATE FINANCE LAW AND ONLY TO THE EXTENT THAT THERE ARE MONEYS REMAINING AFTER HAVING MADE SUCH REQUIRED DEPOSITS, WITHDRAW FROM THE STATE TREASURY, TO THE DEBIT OF THE GENERAL FUND, AN AMOUNT EQUAL TO THE TOTAL OF THE AMOUNTS REQUIRED TO BE BILLED TO COUNTIES, CITIES AND SCHOOL DISTRICTS PURSUANT TO SUCH PARAGRAPH THREE AND DEPOSIT SUCH TOTAL AMOUNT IN THE MASS TRANSPORTATION OPERATING ASSISTANCE FUND TO BE CREDITED AS PROVIDED IN SUCH PARAGRAPH THREE. THE AMOUNT OF ANY OVER CALCULATION OR UNDER CALCULATION DETERMINED IN PARAGRAPH SEVEN OF THIS SUBDIVISION SHALL LIKEWISE BE APPLIED TO THE AMOUNTS REQUIRED TO BE DEPOSITED UNDER THIS PARAGRAPH, SO THAT THE AMOUNTS DEPOSITED UNDER THIS PARAGRAPH EQUAL THE TOTAL OF THE AMOUNTS REQUIRED TO BE BILLED TO COUNTIES, CITIES AND SCHOOL DISTRICTS UNDER SUCH PARAGRAPH THREE, AS ADJUSTED, PURSUANT TO PARAGRAPH SEVEN OF THIS SUBDIVISION.

S 6. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by chapter 13 of the laws of 2013, 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 the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million 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,

1 electricity, refrigeration or steam, for sale, by manufacturing, proc-
2 essing, generating, assembly, refining, mining or extracting; and all
3 sales of tangible personal property for use or consumption predominantly
4 either in the production of tangible personal property, for sale, by
5 farming or in a commercial horse boarding operation, or in both; and,
6 unless such city, county or school district elects otherwise, shall omit
7 the provision for credit or refund contained in clause six of subdivi-
8 sion (a) or subdivision (d) of section eleven hundred nineteen of this
9 chapter. (ii) Any local law, ordinance or resolution enacted by any
10 city, county or school district, imposing the taxes authorized by this
11 subdivision, shall omit the residential solar energy systems equipment
12 exemption provided for in subdivision (ee), the commercial solar energy
13 systems equipment exemption provided for in subdivision (ii) and the
14 clothing and footwear exemption provided for in paragraph thirty of
15 subdivision (a) of section eleven hundred fifteen of this chapter AND
16 THE ALTERNATIVE ENERGY SYSTEMS EXEMPTION PROVIDED FOR IN PARAGRAPH
17 FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS
18 CHAPTER, unless such city, county or school district elects otherwise as
19 to either such residential solar energy systems equipment exemption,
20 such commercial solar energy systems equipment exemption [or], such
21 clothing and footwear exemption OR SUCH ALTERNATIVE ENERGY SYSTEMS
22 EXEMPTION.

23 S 7. Subdivision (d) of section 1210 of the tax law, as amended by
24 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to
25 read as follows:

26 (d) A local law, ordinance or resolution imposing any tax pursuant to
27 this section, increasing or decreasing the rate of such tax, repealing
28 or suspending such tax, exempting from such tax the energy sources and
29 services described in paragraph three of subdivision (a) or of subdivi-
30 sion (b) of this section or changing the rate of tax imposed on such
31 energy sources and services or providing for the credit or refund
32 described in clause six of subdivision (a) of section eleven hundred
33 nineteen of this chapter must go into effect only on one of the follow-
34 ing dates: March first, June first, September first or December first;
35 provided, that a local law, ordinance or resolution providing for the
36 exemption described in paragraph thirty OR FORTY-FOUR of subdivision (a)
37 of section eleven hundred fifteen of this chapter or repealing any such
38 exemption or a local law, ordinance or resolution providing for a refund
39 or credit described in subdivision (d) of section eleven hundred nine-
40 teen of this chapter or repealing such provision so provided must go
41 into effect only on March first. No such local law, ordinance or resol-
42 ution shall be effective unless a certified copy of such law, ordinance
43 or resolution is mailed by registered or certified mail to the commis-
44 sioner at the commissioner's office in Albany at least ninety days prior
45 to the date it is to become effective. However, the commissioner may
46 waive and reduce such ninety-day minimum notice requirement to a mailing
47 of such certified copy by registered or certified mail within a period
48 of not less than thirty days prior to such effective date if the commis-
49 sioner deems such action to be consistent with the commissioner's duties
50 under section twelve hundred fifty of this article and the commissioner
51 acts by resolution. Where the restriction provided for in section twelve
52 hundred twenty-three of this article as to the effective date of a tax
53 and the notice requirement provided for therein are applicable and have
54 not been waived, the restriction and notice requirement in section
55 twelve hundred twenty-three of this article shall also apply.

1 S 8. Section 1210 of the tax law is amended by adding a new subdivi-
2 sion (q) to read as follows:

3 (Q) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
4 NANCE OR RESOLUTION TO THE CONTRARY:

5 (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE
6 TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN
7 EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED
8 AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE
9 SAME ALTERNATIVE ENERGY SYSTEMS EXEMPT FROM STATE SALES AND COMPENSATING
10 USE TAXES DESCRIBED IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF
11 SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A RESOLUTION
12 EXACTLY IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION;
13 WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND
14 (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED
15 TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION
16 ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF
17 IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE
18 GOVERNOR.

19 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
20 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

21 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
22 CONTRACTED TO BE GIVEN FOR, OR FOR THE USE OF, ALTERNATIVE ENERGY
23 SYSTEMS EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO
24 PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION 1115 OF THE NEW YORK
25 TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES
26 IMPOSED IN THIS JURISDICTION.

27 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT MARCH 1, (INSERT THE
28 YEAR, BUT NOT EARLIER THAN THE YEAR 2016) AND SHALL APPLY TO SALES MADE
29 AND USES OCCURRING ON OR AFTER SUCH DATE IN ACCORDANCE WITH THE APPLICA-
30 BLE TRANSITIONAL PROVISIONS OF SECTIONS 1106 AND 1217 OF THE NEW YORK
31 TAX LAW.

32 S 9. Notwithstanding any other provision of state or local law, ordi-
33 nance or resolution to the contrary: (a) Any county or city imposing
34 sales and compensating use taxes pursuant to the authority of subpart B
35 of part 1 of article 29 of the tax law, acting through its local legis-
36 lative body, is hereby authorized and empowered to elect to provide the
37 exemption from such taxes for alternative energy systems exempt from
38 state sales and compensating use taxes described in paragraph 44 of
39 subdivision (a) of section 1115 of the tax law, whether such taxes are
40 imposed by local law, ordinance or resolution, by enacting a resolution
41 exactly in the form set forth in subdivision (c) of this section; where-
42 upon, upon compliance with the provisions of subdivision (d) of this
43 section, such enactment of such resolution shall be deemed to amend such
44 local law, ordinance or resolution imposing such taxes, and such local
45 law, ordinance or resolution shall thenceforth be deemed to incorporate
46 such exemption.

47 (b) Any city of one million or more in which the taxes imposed by
48 section 1107 of the tax law are in effect, acting through its local
49 legislative body, is hereby authorized and empowered to elect to provide
50 the exemption from such taxes for the same alternative energy systems
51 exempt from state sales and compensating use taxes described in para-
52 graph 44 of subdivision (a) of section 1115 of the tax law by enacting a
53 resolution exactly in the form set forth in subdivision (c) of this
54 section; whereupon, upon compliance with the provisions of subdivision
55 (d) of this section, such enactment of such resolution shall be deemed
56 to amend such section 1107 of the tax law and such section 1107 shall

1 thenceforth be deemed to incorporate such exemption as if it had been
2 duly enacted by the state legislature and approved by the governor and
3 such resolution shall also be deemed to amend any local law, ordinance
4 or resolution enacted by such a city imposing such taxes pursuant to the
5 authority of subdivision (a) of section 1210 of the tax law, whether or
6 not such taxes are suspended at the time such city enacts its resolu-
7 tion.

8 (c) Form of Resolution:

9 Be it enacted by the (insert proper title of local legislative body)
10 as follows:

11 Section one: The (county or city) of (insert locality's name) hereby
12 elects the alternative energy systems exemption commencing in January of
13 2016.

14 Section two: This resolution shall take effect immediately and shall
15 apply to sales made and uses occurring on or after such date, in accord-
16 ance with applicable transitional provisions of the New York tax law.

17 (d) A resolution adopted pursuant to this section shall be effective
18 only if it is adopted exactly as set forth in subdivision (c) of this
19 section and such county or city adopts it by December 31, 2015, mails a
20 certified copy of it to the commissioner of taxation and finance by
21 certified mail by such date and otherwise complies with the requirements
22 of subdivisions (d) and (e) of section 1210 of the tax law.

23 S 10. This act shall take effect immediately and shall expire and be
24 deemed repealed two years after such date and shall apply to sales made
25 and uses occurring during exemption periods on or after that date in
26 accordance with the applicable transitional provisions of sections 1106
27 and 1217 of the tax law.