

STATE OF NEW YORK

1291

2019-2020 Regular Sessions

IN SENATE

January 14, 2019

Introduced by Sen. FUNKE -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the tax law, in relation to exempting the sale of plug-in hybrid electric vehicles from state sales and compensating use taxes, and to authorize cities and counties to grant such exemption

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 45 to read as follows:

3 (45) The receipts from the retail sale of new plug-in hybrid electric
4 vehicles. For purposes of this paragraph the term "plug-in hybrid elec-
5 tric vehicle" means a motor vehicle, as defined in section one hundred
6 twenty-five of the vehicle and traffic law, that:

7 (i) draws propulsion using a traction battery with at least four kilo-
8 watt hours of capacity;

9 (ii) uses an external source of energy to recharge such battery;

10 (iii) the original use of which commences with the taxpayer;

11 (iv) is acquired for use or lease by the taxpayer and not for resale;
12 and

13 (v) is made by a manufacturer.

14 § 2. Section 1160 of the tax law is amended by adding a new subdivi-
15 sion (c) to read as follows:

16 (c) The new plug-in hybrid electric vehicles exemption provided for in
17 paragraph forty-five of subdivision (a) of section eleven hundred
18 fifteen of this chapter shall not apply to or limit the imposition of
19 the tax imposed pursuant to this article.

20 § 3. Subparagraph (ii) of paragraph 1 of subdivision (a) of section
21 1210 of the tax law, as amended by section 2 of part WW of chapter 60 of
22 the laws of 2016, is amended to read as follows:

23 (ii) Any local law, ordinance or resolution enacted by any city, coun-
24 ty or school district, imposing the taxes authorized by this subdivi-

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

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1 sion, shall omit the residential solar energy systems equipment and
2 electricity exemption provided for in subdivision (ee), the commercial
3 solar energy systems equipment and electricity exemption provided for in
4 subdivision (ii), the commercial fuel cell electricity generating
5 systems equipment and electricity generated by such equipment exemption
6 provided for in subdivision (kk) and the clothing and footwear exemption
7 provided for in paragraph thirty and the new plug-in hybrid electric
8 vehicles exemption provided for in paragraph forty-five of subdivision
9 (a) of section eleven hundred fifteen of this chapter, unless such city,
10 county or school district elects otherwise as to such residential solar
11 energy systems equipment and electricity exemption, such commercial
12 solar energy systems equipment and electricity exemption, commercial
13 fuel cell electricity generating systems equipment and electricity
14 generated by such equipment exemption or such clothing and footwear
15 exemption or such new plug-in hybrid electric vehicle exemption.

16 § 4. Section 1210 of the tax law is amended by adding a new subdivi-
17 sion (p) to read as follows:

18 (p) Notwithstanding any other provision of state or local law, ordi-
19 nance or resolution to the contrary:

20 (1) Any city having a population of one million or more in which the
21 taxes imposed by section eleven hundred seven of this chapter are in
22 effect, acting through its local legislative body, is hereby authorized
23 and empowered to elect to provide the same exemptions from such taxes as
24 the new plug-in hybrid electric vehicles exemption from state sales and
25 compensating use taxes described in paragraph forty-five of subdivision
26 (a) of section eleven hundred fifteen of this chapter by enacting a
27 resolution in the form set forth in paragraph two of this subdivision;
28 whereupon, upon compliance with the provisions of subdivisions (d) and
29 (e) of this section, such enactment of such resolution shall be deemed
30 to be an amendment to such section eleven hundred seven and such section
31 eleven hundred seven shall be deemed to incorporate such exemptions as
32 if they had been duly enacted by the state legislature and approved by
33 the governor.

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

36 Section one. Receipts from sales of and consideration given or
37 contracted to be given for, or for the use of, property and services
38 exempt from state sales and compensating use taxes pursuant to paragraph
39 forty-five of subdivision (a) of section 1115 of the New York tax law
40 shall also be exempt from sales and compensating use taxes imposed in
41 this jurisdiction.

42 Section two. This resolution shall take effect (insert date) and shall
43 apply to sales made, services rendered and uses occurring on and after
44 that date in accordance with the applicable transitional provisions in
45 sections 1106, 1216 and 1217 of the New York tax law.

46 § 5. This act shall take effect on the one hundred twentieth day after
47 it shall have become a law.