

STATE OF NEW YORK

2649

2019-2020 Regular Sessions

IN SENATE

January 28, 2019

Introduced by Sens. KRUEGER, BROOKS, HOYLMAN, MONTGOMERY, RIVERA, SERRA-
NO -- read twice and ordered printed, and when printed to be committed
to the Committee on Budget and Revenue

AN ACT to amend the executive law, in relation to requiring an annual
report of all fossil fuel related tax expenditures; and to provide for
the expiration of fossil fuel related tax expenditures

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

1 Section 1. Legislative findings. The legislature hereby finds and
2 declares that the use of fossil fuels result in greenhouse gas emis-
3 sions. The state has a goal of reducing greenhouse gas emissions by
4 eighty percent below 1990 levels by 2050 to combat climate change.
5 Therefore, the state has an interest in reducing tax expenditures that
6 support fossil fuels. By creating a process through which the legisla-
7 ture would review existing fossil fuel tax expenditures on a regular
8 basis, the state can better ensure that they are in the public interest.
9 § 2. Subdivision 1 of section 181 of the executive law is amended by
10 adding two new paragraphs (c) and (d) to read as follows:
11 (c) "Fossil fuel" shall mean coal, kerosene, oil, other petroleum
12 products, and fuel gases including, but not limited to methane, natural
13 gas, liquified natural gas and manufactured fuel gases.
14 (d) "Fossil fuel related tax expenditures" shall mean tax expenditures
15 that directly support, encourage or have a significant relationship to
16 the production, transmission, distribution, transportation, storage,
17 sale, purchase, delivery, consumption or use of fossil fuels.
18 § 3. Paragraphs (f) and (g) of subdivision 2 of section 181 of the
19 executive law, as added by chapter 23 of the laws of 1990, are amended
20 and two new paragraphs (h) and (i) are added to read as follows:
21 (f) comment, if any, on the effectiveness and efficiency of other tax
22 expenditures; [~~and~~]

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

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1 (g) general cautionary and advisory notes concerning limitations of
2 data, estimation procedures, sampling errors and imputed values, promi-
3 nently displayed[-];

4 (h) an enumeration of all fossil fuel related tax expenditures,
5 including the annual cost of such expenditures and their expiration
6 dates; and

7 (i) any recommendations of the governor regarding continuing, modify-
8 ing or repealing such fossil fuel related tax expenditures, and such
9 other information regarding such tax expenditures as he or she may feel
10 useful and appropriate, in consultation with the state energy planning
11 board.

12 § 4. Notwithstanding any other provisions of law, there shall be a 3
13 year expiration for all fossil fuel related tax expenditures, as defined
14 in paragraph (d) of subdivision 1 of section 181 of the executive law,
15 with such 3 year period commencing on the effective date of this act;
16 provided, however, that if such an expenditure would otherwise expire or
17 be deemed repealed pursuant to law upon an earlier date, then such
18 expenditure shall expire or be deemed repealed upon such earlier date.
19 Any new fossil fuel related tax expenditure enacted by the legislature
20 after the effective date of this act shall be subject to a 3 year expi-
21 ration commencing on the effective date of the act which enacted such
22 expenditure.

23 § 5. This act shall take effect immediately.