

STATE OF NEW YORK

3827

2019-2020 Regular Sessions

IN SENATE

February 15, 2019

Introduced by Sen. METZGER -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to exempting the sale of the first thirty-five thousand dollars of a battery, electric, or plug-in hybrid electric vehicle from state sales and compensating use taxes, and to authorize cities and counties to elect 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 first thirty-five thousand dollars of the
4 retail sale of a new battery, electric, or plug-in hybrid electric vehi-
5 cle. For purposes of this paragraph the term "battery, electric, or
6 plug-in hybrid electric vehicle" means a motor vehicle, as defined in
7 section one hundred twenty-five of the vehicle and traffic law, that:

8 (i) has four wheels;

9 (ii) was manufactured for use primarily on public streets, roads and
10 highways;

11 (iii) the powertrain of which has not been modified from the original
12 manufacturer's specifications;

13 (iv) is rated at not more than eight thousand five hundred pounds
14 gross vehicle weight;

15 (v) has a maximum speed capability of at least fifty-five miles per
16 hour; and

17 (vi) is propelled at least in part by an electronic motor and associ-
18 ated power electronics which provide acceleration torque to the drive
19 wheels sometime during normal vehicle operation, and that draws elec-
20 tricity from a battery that:

21 (A) has a capacity of not less than four kilowatt hours; and

22 (B) is capable of being recharged from an external source of electric-
23 ity.

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

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

3 (c) The new battery, electric, or plug-in hybrid electric vehicles
4 exemption provided for in paragraph forty-five of subdivision (a) of
5 section eleven hundred fifteen of this chapter shall not apply to or
6 limit the imposition of the tax imposed pursuant to this article.

7 § 3. Subdivision (a) of section 1210 of the tax law is amended by
8 adding a new paragraph 5 to read as follows:

9 (5) Notwithstanding any other provision of law, any city or county
10 imposing the taxes authorized by this subdivision may elect the new
11 battery, electric, or plug-in hybrid electric vehicles exemption
12 provided for in paragraph forty-five of subdivision (a) of section elev-
13 en hundred fifteen of this chapter.

14 § 4. This act shall take effect on the one hundred twentieth day after
15 it shall have become a law.