

STATE OF NEW YORK

6511

2019-2020 Regular Sessions

IN SENATE

June 14, 2019

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

AN ACT to amend the real property tax law, in relation to telecommunications equipment owned by other than a telephone company

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

1 Section 1. The legislature finds that it is necessary to correct a
2 decision of the court of appeals that erroneously overlooked or miscon-
3 strued section 1 of chapter 71 of the laws of 1985, sections 2, 6, and 7
4 of chapter 416 of the laws of 1987, and paragraph (i) of subdivision 12
5 of section 102 of the real property tax law. This act is intended to
6 clarify that all equipment used for the transmission and switching of
7 electromagnetic voice, video and data signals between different entities
8 separated by air, street or other public domain, and related equipment
9 necessary to the operation of such equipment or the modification of such
10 signals required by such equipment, regardless of location, no longer
11 constitutes real property subject to the real property tax law, even if
12 any items of such equipment would otherwise constitute a fixture taxable
13 under paragraph (b) of subdivision 12 of section 102 of the real prop-
14 erty tax law.

15 § 2. Paragraph (i) of subdivision 12 of section 102 of the real prop-
16 erty tax law, as added by chapter 416 of the laws of 1987, is amended to
17 read as follows:

18 (i) When owned by other than a telephone company as such term is
19 defined in paragraph (d) hereof, all lines, wires, poles, supports and
20 inclosures for electrical conductors upon, above and underground used in
21 connection with the transmission or switching of electromagnetic voice,
22 video and data signals between different entities separated by air,
23 street or other public domain, except that such property shall not
24 include: (A) station connections; (B) fire and surveillance alarm system
25 property; (C) such property used in the transmission of news wire

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

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1 services; [~~and~~] (D) such property used in the transmission of news or
2 entertainment radio, television or cable television signals for immedi-
3 ate, delayed or ultimate exhibition to the public, whether or not a fee
4 is charged therefor; and (E) such property used in, providing for, or
5 associated with, the transmission or switching of radio signals for the
6 provision of commercial mobile radio service or mobile internet access
7 service.

8 § 3. This act shall take effect immediately and shall apply to all
9 assessments that have not become final as of such date, whether or not a
10 taxpayer has filed a complaint with respect to an assessment under
11 section 524 of the real property tax law.