

STATE OF NEW YORK

4761

2021-2022 Regular Sessions

IN ASSEMBLY

February 8, 2021

Introduced by M. of A. FAHY, SIMON, SEAWRIGHT, VANEL, DICKENS, ROZIC, THIELE, COLTON, McDONOUGH -- read once and referred to the Committee on Ways and Means

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:

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 46 to read as follows:

(46) The receipts from the first thirty-five thousand dollars of the retail sale of a new battery, electric, or plug-in hybrid electric vehicle. For purposes of this paragraph the term "battery, electric, or plug-in hybrid electric vehicle" means a motor vehicle, as defined in section one hundred twenty-five of the vehicle and traffic law, that:

(i) has four wheels;

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

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

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

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

(vi) is propelled at least in part by an electronic motor and associated power electronics which provide acceleration torque to the drive wheels sometime during normal vehicle operation, and that draws electricity from a battery that:

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

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

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

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

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

9 § 3. Subparagraph (ii) of paragraph 1 of subdivision (a) of section
10 1210 of the tax law, as amended by section 2 of part WW of chapter 60 of
11 the laws of 2016, is amended to read as follows:

12 (ii) Any local law, ordinance or resolution enacted by any city, coun-
13 ty or school district, imposing the taxes authorized by this subdivi-
14 sion, shall omit the residential solar energy systems equipment and
15 electricity exemption provided for in subdivision (ee), the commercial
16 solar energy systems equipment and electricity exemption provided for in
17 subdivision (ii), the commercial fuel cell electricity generating
18 systems equipment and electricity generated by such equipment exemption
19 provided for in subdivision (kk) ~~[and]~~, the clothing and footwear
20 exemption provided for in paragraph thirty of subdivision (a) of section
21 eleven hundred fifteen of this chapter, and the battery, electric, or
22 plug-in hybrid electric vehicle exemption provided for in paragraph
23 forty-six of subdivision (a) of section eleven hundred fifteen of this
24 chapter, unless such city, county or school district elects otherwise as
25 to such residential solar energy systems equipment and electricity
26 exemption, such commercial solar energy systems equipment and electric-
27 ity exemption, commercial fuel cell electricity generating systems
28 equipment and electricity generated by such equipment exemption ~~[or]~~,
29 such clothing and footwear exemption or such battery, electric, or plug-
30 in hybrid electric vehicle exemption provided for in paragraph forty-six
31 of subdivision (a) of section eleven hundred fifteen of this chapter.

32 § 4. This act shall take effect on the first day of a sales tax quar-
33 terly period, as described in subdivision (b) of section 1136 of the tax
34 law, beginning at least one hundred twenty days after the date this act
35 shall have become a law and shall apply to sales made on or after such
36 date.