

STATE OF NEW YORK

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2023-2024 Regular Sessions

IN ASSEMBLY

February 2, 2023

Introduced by M. of A. CARROLL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a tax on carbon emissions from non-essential helicopter flights in cities with a population of one million or more

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

1 Section 1. The tax law is amended by adding a new article 12-B to read
2 as follows:

ARTICLE 12-B

CARBON EMISSIONS TAX

ON CERTAIN HELICOPTER FLIGHTS

Section 289-g. Definitions.

7 289-h. Administration of the carbon emissions tax on certain
8 helicopter flights

9 289-i. Carbon emissions tax on certain helicopter flights.

10 § 289-g. Definitions. For the purposes of this article, the following
11 terms shall have the following meanings:

12 1. "Carbon dioxide equivalent" means a unit of measure denoting the
13 amount of emissions from a greenhouse gas, expressed as the amount of
14 carbon dioxide by weight that produces the same global warming impact.

15 2. "Helicopter" means an aircraft, the support of which in the air is
16 normally derived from airfoils mechanically rotated about an approxi-
17 mately vertical axis.

18 3. "Helicopter operator" means a person or entity which conducts non-
19 essential helicopter flights within a city with a population of one
20 million or more.

21 4. "Non-essential helicopter flight" means a helicopter flight other
22 than those conducted:

23 (a) for purposes of heavy-lift operations in support of construction
24 and infrastructure maintenance;

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

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1 (b) for purposes of public health and safety, including law enforce-
2 ment, emergency response, disaster response, the provision of medical
3 services, and providing other services; or

4 (c) for the benefit of the general public, including flights carried
5 out for research or for official purposes by a news organization.

6 § 289-h. Administration of the carbon emissions tax on certain heli-
7 copter flights. 1. The department of environmental conservation shall
8 administer the schedules of carbon emissions tax on certain helicopter
9 flights established pursuant to this article. Such tax shall be imposed
10 on each helicopter operator at a rate and schedule to be determined by
11 the department of environmental conservation in accordance with section
12 two hundred eighty-nine-i of this article for non-essential helicopter
13 flights which were conducted in this state.

14 2. The department and department of environmental conservation shall
15 promulgate such rules and regulations as shall be necessary to implement
16 the provisions of this article.

17 3. The department and the department of environmental conservation
18 shall undertake all reasonable efforts to collect charges authorized
19 pursuant to this article at the first point of distribution or sale
20 within the state.

21 § 289-i. Carbon emissions tax on certain helicopter flights. 1. The
22 department and the department of environmental conservation shall estab-
23 lish a carbon emissions tax on certain helicopter flights on all non-es-
24 sentia helicopter flights. Such tax shall be based on department of
25 environmental conservation calculations of annual metric tons of carbon
26 dioxide equivalent emissions for the helicopter operator and pegged to
27 the current federal environmental protection agency social cost of
28 carbon calculated at the lowest discount rate. Such tax shall include an
29 additional five percent per seat tax for any non-essential helicopter
30 flights conducted using a helicopter which produces more than thirty
31 decibels while in operation. Such tax shall be listed on all invoices
32 and receipts for non-essential helicopter flights as two items: (a) a
33 "carbon emissions tax" with the portion of the tax for the flight based
34 on the carbon dioxide equivalent of the flights' emissions; and (b) a
35 "noise tax" with the portion of the tax for the flight from the five
36 percent per seat.

37 2. In the fourth year of implementation, and biannually thereafter,
38 the department of environmental conservation shall publish a report for
39 the legislature and shall post the report on an internet website acces-
40 sible to the public. Such report shall consider whether any increases or
41 decreases in the carbon emissions tax on certain helicopter flights as
42 authorized by this section are recommended to account for inflation, and
43 to ensure progress towards reaching emissions levels to mitigate climate
44 change in furtherance of established state policy.

45 3. The department shall determine total taxable emissions annually for
46 each helicopter operator based on information that shall be provided in
47 an annual report to the department by the helicopter operator which
48 shall include, but not be limited to:

49 (a) total non-essential helicopter flights by helicopter model;

50 (b) duration of non-essential helicopter flights by helicopter model;

51 (c) total number of seats on non-essential helicopter flights sold by
52 helicopter model;

53 (d) per seat value of non-essential helicopter flights on invoices
54 provided to customers by helicopter model;

55 (e) per seat value of non-essential helicopter flights by helicopter
56 model;

1 (f) total amount of taxes collected under this article; and

2 (g) any information required by the department by rule or regulation.

3 4. The department and the department of environmental conservation
4 shall be authorized to develop any rule or regulation necessary to
5 collect and administer the carbon emissions tax on certain helicopter
6 flights authorized under this article.

7 5. Notwithstanding any general or special law to the contrary, the tax
8 authorized under this section shall not be imposed on any helicopter
9 flights if such imposition is superseded by federal law or regulation.

10 6. All funds collected under this article shall be deposited into the
11 environmental protection fund established by section ninety-two-s of the
12 state finance law.

13 § 2. This act shall take effect on the ninetieth day after it shall
14 have become a law. Effective immediately, the addition, amendment and/or
15 repeal of any rule or regulation necessary for the implementation of
16 this act on its effective date are authorized to be made and completed
17 on or before such effective date.