

# STATE OF NEW YORK

2349

2025-2026 Regular Sessions

## IN SENATE

January 16, 2025

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

AN ACT to amend the general municipal law and the education law, in relation to exempting payment in lieu of tax payments relating to energy systems from school district and local government tax levies

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

1 Section 1. Subparagraphs (iii) and (vi) of paragraph (c) of subdivi-  
2 sion 3 of section 3-c of the general municipal law, as added by section  
3 1 of part A of chapter 97 of the laws of 2011, are amended to read as  
4 follows:

5 (iii) Add any payments in lieu of taxes that were receivable in the  
6 prior fiscal year, other than payments in lieu of taxes receivable in  
7 connection with energy systems defined in section four hundred eighty-  
8 seven of the real property tax law including solar or wind energy  
9 systems, farm waste energy systems, micro-hydroelectric energy  
10 systems, fuel cell electric generating systems, micro-combined  
11 heat and power generating equipment systems, electric energy storage  
12 equipment and electric energy storage systems, or fuel-flexible  
13 linear generator electric generating systems.

14 (vi) Subtract any payments in lieu of taxes receivable in the coming  
15 fiscal year, other than payments in lieu of taxes receivable in  
16 connection with energy systems defined in section four hundred eighty-  
17 seven of the real property tax law including solar or wind energy  
18 systems, farm waste energy systems, micro-hydroelectric energy  
19 systems, fuel cell electric generating systems, micro-combined  
20 heat and power generating equipment systems, electric energy storage  
21 equipment and electric energy storage systems, or fuel-flexible  
22 linear generator electric generating systems.

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

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1 § 2. Subparagraphs 3 and 6 of paragraph a of subdivision 3 of section  
2 2023-a of the education law, as added by section 2 of part A of chapter  
3 97 of the laws of 2011, are amended to read as follows:

4 (3) Add any payments in lieu of taxes that were receivable in the  
5 prior school year, other than payments in lieu of taxes receivable in  
6 connection with energy systems defined in section four hundred eighty-  
7 seven of the real property tax law including solar or wind energy  
8 systems, farm waste energy systems, micro-hydroelectric energy  
9 systems, fuel cell electric generating systems, micro-combined  
10 heat and power generating equipment systems, electric energy storage  
11 equipment and electric energy storage systems, or fuel-flexible  
12 linear generator electric generating systems.

13 (6) Subtract any payments in lieu of taxes receivable in the coming  
14 fiscal year, other than payments in lieu of taxes receivable in  
15 connection with energy systems defined in section four hundred eighty-  
16 seven of the real property tax law including solar or wind energy  
17 systems, farm waste energy systems, micro-hydroelectric energy  
18 systems, fuel cell electric generating systems, micro-combined  
19 heat and power generating equipment systems, electric energy storage  
20 equipment and electric energy storage systems, or fuel-flexible  
21 linear generator electric generating systems.

22 § 3. This act shall take effect immediately.