

2541

2009-2010 Regular Sessions

I N S E N A T E

February 23, 2009

Introduced by Sens. PARKER, BONACIC, BRESLIN, DUANE, C. JOHNSON, KRUEGER, ONORATO, RANZENHOFER, SCHNEIDERMAN, SERRANO, STAVISKY, VALESKY -- read twice and ordered printed, and when printed to be committed to the Committee on Energy and Telecommunications

AN ACT to amend the tax law, in relation to providing an exemption for alternative energy systems from the state's sales and compensating use taxes and authorizing counties and cities to elect such exemption from their sales and use taxes imposed by or pursuant to the authority of such law; and providing for the repeal of such provisions upon expiration thereof

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Subdivision (b) of section 1101 of the tax law is amended
2 by adding a new paragraph 33 to read as follows:
3 (33) ALTERNATIVE ENERGY SYSTEMS, NEW ENERGY STAR APPLIANCES AND TANGI-
4 BLE PERSONAL PROPERTY USED IN OR ON HABITABLE RESIDENTIAL AND NON-RESI-
5 DENTIAL STRUCTURES FOR THE PURPOSE OF IMPROVING THE ENERGY EFFICIENCY OF
6 SUCH STRUCTURES CONSIST OF: (I) SYSTEMS WHICH DO NOT RELY ON PETROLEUM
7 PRODUCTS OR NATURAL GAS AS THEIR ENERGY SOURCE OR FUEL CELL ELECTRIC
8 GENERATION EQUIPMENT AS DESCRIBED IN PARAGRAPH TWO OF SUBSECTION (G-2)
9 OF SECTION SIX HUNDRED SIX OF THIS CHAPTER; (II) NEW ENERGY STAR APPLI-
10 ANCES, INCLUDING RESIDENTIAL REFRIGERATORS, FREEZERS, CLOTHING WASHERS
11 (BUT NOT A COMBINATION WASHER/DRYER UNLESS THE CLOTHING IS WASHED AND
12 DRIED IN THE SAME COMPARTMENT), LIGHT FIXTURES WHICH USE A PIN-BASED
13 COMPACT FLUORESCENT BULB, NON-COMMERCIAL CEILING FANS OR CEILING FAN AND
14 LIGHT KITS, DISHWASHER OR AIR CONDITIONERS, SOLD AT RETAIL, PROVIDED
15 SUCH APPLIANCES QUALIFY FOR AND ARE LABELED WITH, AN ENERGY STAR LABEL
16 BY THE MANUFACTURER, PURSUANT TO AN AGREEMENT AMONG THE MANUFACTURER,
17 THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY AND THE UNITED STATES
18 DEPARTMENT OF ENERGY; AND (III) TANGIBLE PERSONAL PROPERTY THAT IMPROVE
19 THE ENERGY EFFICIENCY OF RESIDENTIAL AND NON-RESIDENTIAL HEATING AND

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

LBD01036-01-9

1 COOLING SYSTEMS, INCLUDING BUT NOT LIMITED TO, INSULATION AND WEATHER
2 STRIPPING AND PRODUCTS, SUCH AS ROOFING, WINDOWS, DOORS AND SKYLIGHTS
3 APPROVED BY THE ENERGY STAR PROGRAM.

4 S 2. Subdivision (a) of section 1115 of the tax law is amended by
5 adding a new paragraph 44 to read as follows:

6 (44) ALTERNATIVE ENERGY SYSTEMS, NEW ENERGY STAR APPLIANCES AND TANGI-
7 BLE PERSONAL PROPERTY USED IN OR ON HABITABLE RESIDENTIAL AND NON-RESI-
8 DENTIAL STRUCTURES FOR THE PURPOSE OF IMPROVING THE ENERGY EFFICIENCY OF
9 SUCH STRUCTURES, AS DEFINED IN PARAGRAPH THIRTY-THREE OF SUBDIVISION (B)
10 OF SECTION ELEVEN HUNDRED ONE OF THIS ARTICLE.

11 S 3. Clause 9 of subdivision (b) of section 1107 of the tax law, as
12 amended by section 78 of part A of chapter 56 of the laws of 1998, is
13 amended to read as follows:

14 (9) Except as otherwise provided by law, the [exemption] EXEMPTIONS
15 provided for in paragraph thirty of subdivision (a) of section eleven
16 hundred fifteen OF THIS ARTICLE relating to clothing and footwear AND
17 PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED
18 FIFTEEN OF THIS ARTICLE RELATING TO ALTERNATIVE ENERGY SYSTEMS shall not
19 apply.

20 S 4. Subdivision (f) of section 1109 of the tax law, as added by
21 section 118-a of part A of chapter 389 of the laws of 1997, is amended
22 to read as follows:

23 (f) The [exemption] EXEMPTIONS contained in [paragraph] PARAGRAPHS
24 thirty AND FORTY-FOUR of subdivision (a) of section eleven hundred
25 fifteen of this article shall not apply.

26 S 5. Section 1109 of the tax law is amended by adding a new subdivi-
27 sion (i) to read as follows:

28 (I) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
29 NANCE OR RESOLUTION TO THE CONTRARY: (1) IN THE EVENT THAT A COUNTY,
30 CITY OR SCHOOL DISTRICT LOCATED IN THE METROPOLITAN COMMUTER TRANSPORTA-
31 TION DISTRICT IMPOSES TAXES PURSUANT TO THE AUTHORITY OF SUBPART B OF
32 PART I OF ARTICLE TWENTY-NINE OF THIS CHAPTER AND ELECTS TO PROVIDE THE
33 ALTERNATIVE ENERGY SYSTEMS EXEMPTION AUTHORIZED IN PARAGRAPH ONE OF
34 SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER, OR A CITY
35 LOCATED IN SUCH DISTRICT IN WHICH THE TAXES PROVIDED FOR IN SECTION
36 ELEVEN HUNDRED SEVEN OF THIS PART ARE IN EFFECT ELECTS TO PROVIDE SUCH
37 ALTERNATIVE ENERGY SYSTEMS EXEMPTION FROM SUCH TAXES PURSUANT TO THE
38 AUTHORITY OF SUBDIVISION (P) OF SECTION TWELVE HUNDRED TEN OR OF SECTION
39 NINE OF THE CHAPTER OF THE LAWS OF TWO THOUSAND NINE WHICH ADDED THIS
40 SUBDIVISION, OR THE TAXES PROVIDED FOR IN SECTION ELEVEN HUNDRED EIGHT
41 OF THIS PART ARE IN EFFECT IN A CITY LOCATED IN SUCH DISTRICT, THE
42 EXEMPTION PROVIDED BY PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION
43 ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE SHALL BE APPLICABLE IN SUCH
44 PORTION OF THE METROPOLITAN COMMUTER TRANSPORTATION DISTRICT IN WHICH
45 SUCH COUNTY, CITY OR SCHOOL DISTRICT IS LOCATED. THE COMMISSIONER SHALL
46 DETERMINE AND CERTIFY TO THE COMPTROLLER THE AMOUNT OF REVENUE FORGONE
47 AT THE RATE OF ONE-QUARTER OF ONE PERCENT UNDER THIS SECTION IN SUCH
48 COUNTY, CITY OR SCHOOL DISTRICT ON ACCOUNT OF SALES OF ALTERNATIVE ENER-
49 GY SYSTEMS IN SUCH COUNTY, CITY OR SCHOOL DISTRICT.

50 (2) COMMENCING WITH THE SALES TAX QUARTERLY PERIOD WHICH COMMENCES ON
51 JUNE FIRST, TWO THOUSAND NINE, THE COMMISSIONER SHALL MAKE SUCH DETERMI-
52 NATIONS AND CERTIFICATIONS ON THE TWELFTH DAY OF THE MONTH FOLLOWING THE
53 MONTH IN WHICH SALES TAX QUARTERLY RETURNS ARE DUE UNDER SECTION ELEVEN
54 HUNDRED THIRTY-SIX OF THIS ARTICLE WITH RESPECT TO SUCH QUARTERLY PERIOD
55 FOR AS LONG AS SUCH ALTERNATIVE ENERGY SYSTEMS EXEMPTIONS FROM SUCH
56 TAXES IMPOSED PURSUANT TO THE AUTHORITY OF ARTICLE TWENTY-NINE OF THIS

1 CHAPTER OR BY SECTION ELEVEN HUNDRED SEVEN OR ELEVEN HUNDRED EIGHT OF
2 THIS PART ARE IN EFFECT. NEITHER THE COMMISSIONER NOR THE COMPTROLLER
3 SHALL BE HELD LIABLE FOR ANY INACCURACY IN SUCH DETERMINATIONS AND
4 CERTIFICATIONS. SUCH DETERMINATIONS AND CERTIFICATIONS MAY BE BASED ON
5 SUCH INFORMATION AS MAY BE AVAILABLE TO THE COMMISSIONER AT THE TIME
6 SUCH DETERMINATIONS AND CERTIFICATIONS MUST BE MADE UNDER THIS SUBDIVI-
7 SION AND MAY BE ESTIMATED ON THE BASIS OF PERCENTAGES OR OTHER INDICES
8 CALCULATED FROM DISTRIBUTIONS FROM PRIOR PERIODS. THE COMMISSIONER SHALL
9 BE AUTHORIZED TO REQUIRE SUCH INFORMATION AS THE COMMISSIONER DEEMS
10 NECESSARY TO COMPLY WITH THE REQUIREMENTS OF THIS SUBDIVISION FROM
11 PERSONS REQUIRED TO FILE RETURNS UNDER SECTION ELEVEN HUNDRED THIRTY-SIX
12 OF THIS ARTICLE.

13 (3) BY THE FIFTEENTH DAY OF THE MONTH IN WHICH THE COMMISSIONER HAS
14 MADE THE CERTIFICATIONS TO THE COMPTROLLER DESCRIBED IN PARAGRAPH TWO OF
15 THIS SUBDIVISION, THE COMPTROLLER SHALL BILL ANY COUNTY, CITY OR SCHOOL
16 DISTRICT IN SUCH METROPOLITAN COMMUTER TRANSPORTATION DISTRICT WHICH
17 PROVIDES SUCH ALTERNATIVE ENERGY SYSTEMS EXEMPTION, AND ANY CITY IN SUCH
18 DISTRICT IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF
19 THIS PART ARE IN EFFECT WHICH HAS ELECTED TO PROVIDE SUCH ALTERNATIVE
20 ENERGY SYSTEMS EXEMPTION, AND ANY CITY IN SUCH DISTRICT IN WHICH THE
21 TAXES IMPOSED BY SECTION ELEVEN HUNDRED EIGHT OF THIS PART ARE IN
22 EFFECT, AN AMOUNT EQUAL TO ONE-HALF OF THE AMOUNT CERTIFIED TO THE COMP-
23 TROLLER BY THE COMMISSIONER IN RESPECT OF SUCH COUNTY, CITY OR SCHOOL
24 DISTRICT; AND SUCH COUNTY, CITY OR SCHOOL DISTRICT SHALL PAY THE AMOUNT
25 OF SUCH BILL TO THE COMPTROLLER BY THE TWENTY-FIFTH DAY OF SUCH MONTH.
26 THE COMPTROLLER SHALL DEPOSIT ANY SUCH AMOUNTS RECEIVED IN THE MASS
27 TRANSPORTATION OPERATING ASSISTANCE FUND ESTABLISHED BY SECTION EIGHTY-
28 EIGHT-A OF THE STATE FINANCE LAW TO THE CREDIT OF THE METROPOLITAN MASS
29 TRANSPORTATION OPERATING ASSISTANCE ACCOUNT THEREIN.

30 (4) IN THE EVENT THAT A COUNTY, CITY OR SCHOOL DISTRICT IMPOSING TAX
31 PURSUANT TO THE AUTHORITY OF SUBPART B OF PART I OF ARTICLE TWENTY-NINE
32 OF THIS CHAPTER DOES NOT PAY IN FULL A BILL DESCRIBED IN PARAGRAPH THREE
33 OF THIS SUBDIVISION BY THE TWENTY-FIFTH DAY OF THE MONTH DESCRIBED IN
34 PARAGRAPHS TWO AND THREE OF THIS SUBDIVISION, THE COMPTROLLER SHALL
35 DEDUCT ANY AMOUNT NOT PAID FROM THE AMOUNT OF THE NEXT PAYMENT OR
36 PAYMENTS DUE SUCH COUNTY, CITY OR SCHOOL DISTRICT PURSUANT TO SUBDIVI-
37 SION (C) OF SECTION TWELVE HUNDRED SIXTY-ONE OF THIS CHAPTER UNTIL SUCH
38 AMOUNT NOT PAID HAS BEEN RECOVERED. THE COMPTROLLER SHALL DEPOSIT THE
39 AMOUNTS SO DEDUCTED AND RECOVERED IN THE MASS TRANSPORTATION OPERATING
40 ASSISTANCE FUND TO BE CREDITED AS PROVIDED IN PARAGRAPH THREE OF THIS
41 SUBDIVISION.

42 (5) IN THE EVENT THAT A CITY IN WHICH THE TAXES IMPOSED BY SECTION
43 ELEVEN HUNDRED SEVEN OF THIS PART ARE IN EFFECT DOES NOT PAY IN FULL A
44 BILL DESCRIBED IN PARAGRAPH THREE OF THIS SUBDIVISION BY THE
45 TWENTY-FIFTH DAY OF THE MONTH DESCRIBED IN PARAGRAPHS TWO AND THREE OF
46 THIS SUBDIVISION, THE COMPTROLLER SHALL DEDUCT ANY AMOUNT NOT PAID FROM
47 THE AMOUNT OF THE NEXT PAYMENT OR PAYMENTS DUE SUCH CITY, WITH RESPECT
48 TO TAXES, PENALTY AND INTEREST IMPOSED PURSUANT TO THE AUTHORITY OF
49 SECTION TWELVE HUNDRED TWELVE-A OF THIS CHAPTER, PURSUANT TO SUBDIVISION
50 (C) OF SECTION TWELVE HUNDRED SIXTY-ONE OF THIS CHAPTER, UNTIL SUCH
51 AMOUNT NOT PAID HAS BEEN RECOVERED. THE COMPTROLLER SHALL DEPOSIT THE
52 AMOUNTS SO DEDUCTED AND RECOVERED IN THE MASS TRANSPORTATION OPERATING
53 ASSISTANCE FUND TO BE CREDITED AS PROVIDED IN PARAGRAPH THREE OF THIS
54 SUBDIVISION.

55 (6) IN THE EVENT THAT A CITY IN WHICH THE TAXES IMPOSED BY SECTION
56 ELEVEN HUNDRED EIGHT OF THIS PART ARE IN EFFECT DOES NOT PAY IN FULL A

BILL DESCRIBED IN PARAGRAPH THREE OF THIS SUBDIVISION BY THE TWENTY-FIFTH DAY OF THE MONTH DESCRIBED IN PARAGRAPHS TWO AND THREE OF THIS SUBDIVISION, THE COMPTROLLER SHALL DEDUCT ANY AMOUNT NOT PAID FROM THE AMOUNT OF ANY OTHER MONEYS DUE SUCH CITY FROM THE COMPTROLLER, NOT OTHERWISE PLEDGED, DEDICATED OR ENCUMBERED PURSUANT TO OTHER STATE LAW, UNTIL SUCH AMOUNT NOT PAID HAS BEEN RECOVERED. THE COMPTROLLER SHALL DEPOSIT THE AMOUNTS SO DEDUCTED AND RECOVERED IN THE MASS TRANSPORTATION OPERATING ASSISTANCE FUND TO BE CREDITED AS PROVIDED IN PARAGRAPH THREE OF THIS SUBDIVISION.

(7) THE COMMISSIONER SHALL CERTIFY THE AMOUNT OF ANY OVER CALCULATION OR UNDER CALCULATION OF ANY CERTIFICATION REQUIRED TO BE MADE TO THE COMPTROLLER UNDER PARAGRAPH THREE OF THIS SUBDIVISION AS SOON AFTER ITS DISCOVERY AS REASONABLY POSSIBLE AND SUBSEQUENT BILLS TO A CITY, COUNTY OR SCHOOL DISTRICT TO WHICH THE OVER CALCULATION OR UNDER CALCULATION RELATES SHALL BE ADJUSTED ACCORDINGLY, PROVIDED THAT THE COMPTROLLER MAY ADJUST SUCH NUMBER OF SUBSEQUENT BILLS AS THE COMPTROLLER SHALL CONSIDER REASONABLE IN VIEW OF THE AMOUNT OF THE ADJUSTMENT AND ALL OTHER FACTS AND CIRCUMSTANCES.

(8) ON THE SAME DATE THAT THE COMPTROLLER IS REQUIRED TO BILL A COUNTY, CITY OR SCHOOL DISTRICT AN AMOUNT AS PROVIDED IN PARAGRAPH THREE OF THIS SUBDIVISION, THE COMPTROLLER SHALL, AFTER HAVING FIRST MADE ANY DEPOSITS REQUIRED BY SECTION NINETY-TWO-R OF THE STATE FINANCE LAW AND ONLY TO THE EXTENT THAT THERE ARE MONEYS REMAINING AFTER HAVING MADE SUCH REQUIRED DEPOSITS, WITHDRAW FROM THE STATE TREASURY, TO THE DEBIT OF THE GENERAL FUND, AN AMOUNT EQUAL TO THE TOTAL OF THE AMOUNTS REQUIRED TO BE BILLED TO COUNTIES, CITIES AND SCHOOL DISTRICTS PURSUANT TO SUCH SUBDIVISION THREE AND DEPOSIT SUCH TOTAL AMOUNT IN THE MASS TRANSPORTATION OPERATING ASSISTANCE FUND TO BE CREDITED AS PROVIDED IN SUCH PARAGRAPH THREE. THE AMOUNT OF ANY OVER CALCULATION OR UNDER CALCULATION DETERMINED IN PARAGRAPH SEVEN OF THIS SUBDIVISION SHALL LIKEWISE BE APPLIED TO THE AMOUNTS REQUIRED TO BE DEPOSITED UNDER THIS PARAGRAPH, SO THAT THE AMOUNTS DEPOSITED UNDER THIS PARAGRAPH EQUAL THE TOTAL OF THE AMOUNTS REQUIRED TO BE BILLED TO COUNTIES, CITIES AND SCHOOL DISTRICTS UNDER SUCH PARAGRAPH THREE, AS ADJUSTED, PURSUANT TO PARAGRAPH SEVEN OF THIS SUBDIVISION.

S 6. Subparagraph (i) of paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 4 of part SS-1 of chapter 57 of the laws of 2008, is amended to read as follows:

(i) Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales

1 of tangible personal property for use or consumption directly and
2 predominantly in the production of tangible personal property, gas,
3 electricity, refrigeration or steam, for sale, by manufacturing, proc-
4 essing, generating, assembly, refining, mining or extracting; and all
5 sales of tangible personal property for use or consumption predominantly
6 either in the production of tangible personal property, for sale, by
7 farming or in a commercial horse boarding operation, or in both; and,
8 unless such city, county or school district elects otherwise, shall omit
9 the provision for credit or refund contained in clause six of subdivi-
10 sion (a) of section eleven hundred nineteen of this chapter. Any local
11 law, ordinance or resolution enacted by any city, county or school
12 district, imposing the taxes authorized by this subdivision, shall omit
13 the residential solar energy systems equipment exemption provided for in
14 subdivision (ee), the clothing and footwear exemption provided for in
15 paragraph thirty of subdivision (a) [and], the qualified empire zone
16 enterprise exemptions provided for in subdivision (z) AND THE ALTERNA-
17 TIVE ENERGY SYSTEMS EXEMPTION PROVIDED FOR IN PARAGRAPH FORTY-FOUR OF
18 SUBDIVISION (A) of section eleven hundred fifteen of this chapter,
19 unless such city, county or school district elects otherwise as to
20 either such residential solar energy systems equipment exemption or such
21 clothing and footwear exemption or such qualified empire zone enterprise
22 exemptions OR SUCH ALTERNATIVE ENERGY SYSTEMS EXEMPTION; provided that
23 if such a city having a population of one million or more in which the
24 taxes imposed by section eleven hundred seven of this chapter are in
25 effect enacts the resolution described in subdivision (k) of this
26 section or repeals such resolution or enacts the resolution described in
27 subdivision (l) of this section or repeals such resolution or enacts the
28 resolution described in subdivision (n) OR (P) of this section or
29 repeals such resolution, such resolution or repeal shall also be deemed
30 to amend any local law, ordinance or resolution enacted by such a city
31 imposing such taxes pursuant to the authority of this subdivision,
32 whether or not such taxes are suspended at the time such city enacts its
33 resolution pursuant to subdivision (k), (l) [or], (n) OR (P) of this
34 section or at the time of any such repeal; provided, further, that any
35 such local law, ordinance or resolution and section eleven hundred seven
36 of this chapter, as deemed to be amended in the event a city of one
37 million or more enacts a resolution pursuant to the authority of subdivi-
38 sion (k), (l) [or], (n) OR (P) of this section, shall be further
39 amended, as provided in section twelve hundred eighteen of this subpart,
40 so that the residential solar energy systems equipment exemption or the
41 clothing and footwear exemption or the qualified empire zone enterprise
42 exemptions OR THE ALTERNATIVE ENERGY SYSTEMS EXEMPTION in any such local
43 law, ordinance or resolution or in such section eleven hundred seven OF
44 THIS CHAPTER are the same, as the case may be, as the residential solar
45 energy systems equipment exemption provided for in subdivision (ee), the
46 clothing and footwear exemption in paragraph thirty of subdivision (a)
47 [or], the qualified empire zone enterprise exemptions in subdivision (z)
48 OR THE ALTERNATIVE ENERGY SYSTEMS EXEMPTION PROVIDED FOR IN PARAGRAPH
49 FORTY-FOUR OF SUBDIVISION (A) of section eleven hundred fifteen of this
50 chapter.

51 S 7. Subdivision (d) of section 1210 of the tax law, as amended by
52 section 12 of part GG of chapter 63 of the laws of 2000, is amended to
53 read as follows:

54 (d) A local law, ordinance or resolution imposing any tax pursuant to
55 this section, increasing or decreasing the rate of such tax, repealing
56 or suspending such tax, exempting from such tax the energy sources and

1 services described in paragraph three of subdivision (a) or of subdivi-
2 sion (b) of this section or changing the rate of tax imposed on such
3 energy sources and services or providing for the credit or refund
4 described in clause six of subdivision (a) of section eleven hundred
5 nineteen of this chapter must go into effect only on one of the follow-
6 ing dates: March first, June first, September first or December first;
7 provided, that a local law, ordinance or resolution providing for the
8 exemption described in paragraph thirty OR FORTY-FOUR of subdivision (a)
9 or providing for the exemptions described in subdivision (z) of section
10 eleven hundred fifteen of this chapter or repealing any such exemption
11 so provided and a resolution enacted pursuant to the authority of subdivi-
12 sion (k) OR (P) of this section providing such exemption or subdivi-
13 sion (l) of this section providing such exemptions or repealing such
14 exemption or exemptions so provided must go into effect only on March
15 first. No such local law, ordinance or resolution shall be effective
16 unless a certified copy of such law, ordinance or resolution is mailed
17 by registered or certified mail to the commissioner at the commission-
18 er's office in Albany at least ninety days prior to the date it is to
19 become effective. However, the commissioner may waive and reduce such
20 ninety-day minimum notice requirement to a mailing of such certified
21 copy by registered or certified mail within a period of not less than
22 thirty days prior to such effective date if the commissioner deems such
23 action to be consistent with the commissioner's duties under section
24 twelve hundred fifty of this article and the commissioner acts by resol-
25 ution. Where the restriction provided for in section twelve hundred
26 twenty-three of this article as to the effective date of a tax and the
27 notice requirement provided for therein are applicable and have not been
28 waived, the restriction and notice requirement in section twelve hundred
29 twenty-three of this article shall also apply.

30 S 8. Section 1210 of the tax law is amended by adding a new subdivi-
31 sion (p) to read as follows:

32 (P) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
33 NANCE OR RESOLUTION TO THE CONTRARY:

34 (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE
35 TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN
36 EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED
37 AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE
38 SAME ALTERNATIVE ENERGY SYSTEMS EXEMPT FROM STATE SALES AND COMPENSATING
39 USE TAXES DESCRIBED IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF
40 SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A RESOLUTION
41 EXACTLY IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION;
42 WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND
43 (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED
44 TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION
45 ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF
46 IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE
47 GOVERNOR.

48 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
49 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

50 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
51 CONTRACTED TO BE GIVEN FOR, OR FOR THE USE OF, ALTERNATIVE ENERGY
52 SYSTEMS EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO
53 PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION 1115 OF THE NEW YORK
54 TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES
55 IMPOSED IN THIS JURISDICTION.

1 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT MARCH 1, (INSERT THE
2 YEAR, BUT NOT EARLIER THAN THE YEAR 2009) AND SHALL APPLY TO SALES MADE
3 AND USES OCCURRING ON OR AFTER SUCH DATE IN ACCORDANCE WITH THE APPLICA-
4 BLE TRANSITIONAL PROVISIONS OF SECTIONS 1106 AND 1217 OF THE NEW YORK
5 TAX LAW.

6 S 9. Notwithstanding any other provision of state or local law, ordi-
7 nance or resolution to the contrary: (a) Any county or city imposing
8 sales and compensating use taxes pursuant to the authority of subpart B
9 of part 1 of article 29 of the tax law, acting through its local legis-
10 lative body, is hereby authorized and empowered to elect to provide the
11 exemption from such taxes for alternative energy systems exempt from
12 state sales and compensating use taxes described in paragraph 44 of
13 subdivision (a) of section 1115 of the tax law, whether such taxes are
14 imposed by local law, ordinance or resolution, by enacting a resolution
15 exactly in the form set forth in subdivision (c) of this section; where-
16 upon, upon compliance with the provisions of subdivision (d) of this
17 section, such enactment of such resolution shall be deemed to amend such
18 local law, ordinance or resolution imposing such taxes, and such local
19 law, ordinance or resolution shall thenceforth be deemed to incorporate
20 such exemption.

21 (b) Any city of one million or more in which the taxes imposed by
22 section 1107 of the tax law are in effect, acting through its local
23 legislative body, is hereby authorized and empowered to elect to provide
24 the exemption from such taxes for the same alternative energy systems
25 exempt from state sales and compensating use taxes described in para-
26 graph 44 of subdivision (a) of section 1115 of the tax law by enacting a
27 resolution exactly in the form set forth in subdivision (c) of this
28 section; whereupon, upon compliance with the provisions of subdivision
29 (d) of this section, such enactment of such resolution shall be deemed
30 to amend such section 1107 of the tax law and such section 1107 shall
31 thenceforth be deemed to incorporate such exemption as if it had been
32 duly enacted by the state legislature and approved by the governor and
33 such resolution shall also be deemed to amend any local law, ordinance
34 or resolution enacted by such a city imposing such taxes pursuant to the
35 authority of subdivision (a) of section 1210 of the tax law, whether or
36 not such taxes are suspended at the time such city enacts its resol-
37 ution.

38 (c) Form of Resolution:

39 Be it enacted by the (insert proper title of local legislative body)
40 as follows:

41 Section one: The (county or city) of (insert locality's name) hereby
42 elects the alternative energy systems exemption commencing in January of
43 2010.

44 Section two: This resolution shall take effect immediately and shall
45 apply to sales made and uses occurring on or after such date, in accord-
46 ance with applicable transitional provisions of the New York tax law.

47 (d) A resolution adopted pursuant to this section shall be effective
48 only if it is adopted exactly as set forth in subdivision (c) of this
49 section and such county or city adopts it by December 31, 2009, mails a
50 certified copy of it to the commissioner of taxation and finance by
51 certified mail by such date and otherwise complies with the requirements
52 of subdivisions (d) and (e) of section 1210 of the tax law.

53 S 10. This act shall take effect immediately and shall expire and be
54 deemed repealed two years after such date and shall apply to sales made
55 and uses occurring during exemption periods on or after that date in

1 accordance with the applicable transitional provisions of sections 1106
2 and 1217 of the tax law.