

S T A T E O F N E W Y O R K

1783--A

2009-2010 Regular Sessions

I N S E N A T E

February 6, 2009

Introduced by Sens. PARKER, BONACIC, ONORATO, PERKINS -- read twice and ordered printed, and when printed to be committed to the Committee on Energy and Telecommunications -- recommitted to the Committee on Energy and Telecommunications in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to exempting low-emission and energy efficient vehicles from retail sales and compensating use taxes; 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 (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 44 to read as follows:
3 (44) LOW-EMISSION AND ENERGY EFFICIENT VEHICLES. FOR PURPOSES OF THIS
4 PARAGRAPH, A "LOW-EMISSION AND ENERGY EFFICIENT VEHICLE" SHALL MEAN A
5 VEHICLE CERTIFIED BY THE ADMINISTRATOR OF THE UNITED STATES ENVIRON-
6 MENTAL PROTECTION AGENCY PURSUANT TO 23 U.S.C. S 166(F)(3). IF THE
7 ADMINISTRATOR OF THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY HAS
8 NOT SO CERTIFIED ANY VEHICLE AS A LOW-EMISSION AND ENERGY EFFICIENT
9 VEHICLE, THEN, UNTIL SUCH CERTIFICATION OCCURS, "LOW-EMISSION AND ENERGY
10 EFFICIENT VEHICLE" SHALL MEAN ANY VEHICLE THAT HAS ACHIEVED AN AIR
11 POLLUTION SCORE OF NINE OR BETTER AND A GREENHOUSE GAS SCORE OF NINE OR
12 BETTER ON THE GREEN VEHICLE GUIDE MAINTAINED BY THE UNITED STATES ENVI-
13 RONMENTAL PROTECTION AGENCY. THE DEPARTMENT SHALL POST ON ITS WEB SITE A
14 LIST OF LOW-EMISSION AND ENERGY EFFICIENT VEHICLES BY MAKE AND MODEL
15 YEAR AND SUCH OTHER SPECIFICATIONS AS MAY BE NECESSARY TO IDENTIFY A
16 LOW-EMISSION AND ENERGY EFFICIENT VEHICLE, AND SHALL UPDATE SUCH LIST AS
17 NECESSARY TO PROVIDE A COMPLETE LIST OF LOW-EMISSION AND ENERGY EFFI-
18 CIENT VEHICLES.

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

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1 S 2. This act shall take effect on the first day of the sales tax
2 quarter that begins at least ninety days after the day on which it shall
3 have become a law and shall expire and be deemed repealed December 31,
4 2015.