

2009-2010 Regular Sessions

I N S E N A T E

January 18, 2009

Introduced by Sens. LITTLE, BONACIC, GRIFFO, SEWARD, VOLKER, WINNER,  
YOUNG -- 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 exempting energy efficient  
snow making equipment, ski lift equipment and snow grooming equipment,  
and energy used to make snow from sales and compensating use tax

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

1 Section 1. Subdivision a of section 1115 of the tax law is amended by  
2 adding a new paragraph 44 to read as follows:  
3 (44) ENERGY EFFICIENT TANGIBLE PERSONAL PROPERTY OF WHATEVER NATURE  
4 FOR USE OR CONSUMPTION DIRECTLY AND EXCLUSIVELY: (A) IN THE PRODUCTION  
5 OF SNOW; (B) IN THE UPHILL TRANSPORTATION OF SKIERS; OR (C) IN THE  
6 GROOMING AND MAINTENANCE OF SNOW BY ANY PERSON ENGAGED IN THE BUSINESS  
7 OF OPERATING A RECREATIONAL FACILITY FOR SKIING.  
8 S 2. Section 1115 of the tax law is amended by adding a new subdivi-  
9 sion (gg) to read as follows:  
10 (GG) FUEL, GAS, ELECTRICITY AND REFRIGERATION, AND GAS, ELECTRIC AND  
11 REFRIGERATION SERVICE OF WHATEVER NATURE FOR USE OR CONSUMPTION DIRECTLY  
12 AND EXCLUSIVELY IN THE PRODUCTION OF SNOW BY ANY PERSON ENGAGED IN THE  
13 BUSINESS OF OPERATING A RECREATIONAL FACILITY FOR SKIING, SHALL BE  
14 EXEMPT FROM THE TAXES IMPOSED UNDER SUBDIVISIONS (A) AND (B) OF SECTION  
15 ELEVEN HUNDRED FIVE AND THE COMPENSATING USE TAX IMPOSED UNDER SECTION  
16 ELEVEN HUNDRED TEN OF THIS ARTICLE.  
17 S 3. This act shall take effect immediately.

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

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