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

1054

2011-2012 Regular Sessions

I N S E N A T E

(PREFILED)

January 5, 2011

Introduced by Sens. PARKER, BONACIC, PERKINS -- 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 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:

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 44 to read as follows:

(44) LOW-EMISSION AND ENERGY EFFICIENT VEHICLES. FOR PURPOSES OF THIS PARAGRAPH, A "LOW-EMISSION AND ENERGY EFFICIENT VEHICLE" SHALL MEAN A VEHICLE CERTIFIED BY THE ADMINISTRATOR OF THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY PURSUANT TO 23 U.S.C. S 166(F)(3). IF THE ADMINISTRATOR OF THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY HAS NOT SO CERTIFIED ANY VEHICLE AS A LOW-EMISSION AND ENERGY EFFICIENT VEHICLE, THEN, UNTIL SUCH CERTIFICATION OCCURS, "LOW-EMISSION AND ENERGY EFFICIENT VEHICLE" SHALL MEAN ANY VEHICLE THAT HAS ACHIEVED AN AIR POLLUTION SCORE OF NINE OR BETTER AND A GREENHOUSE GAS SCORE OF NINE OR BETTER ON THE GREEN VEHICLE GUIDE MAINTAINED BY THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY. THE DEPARTMENT SHALL POST ON ITS WEB SITE A LIST OF LOW-EMISSION AND ENERGY EFFICIENT VEHICLES BY MAKE AND MODEL YEAR AND SUCH OTHER SPECIFICATIONS AS MAY BE NECESSARY TO IDENTIFY A LOW-EMISSION AND ENERGY EFFICIENT VEHICLE, AND SHALL UPDATE SUCH LIST AS NECESSARY TO PROVIDE A COMPLETE LIST OF LOW-EMISSION AND ENERGY EFFICIENT VEHICLES.

S 2. This act shall take effect on the first day of the sales tax quarter that begins at least ninety days after the day on which it shall have become a law and shall expire and be deemed repealed December 31, 2016.

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

LBD02115-01-1