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1054

2011-2012 Regular Sessions

I N   S E N A T E

(PREFILED)

January 5, 2011
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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 ASSEM-
BLY, 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.
19   S 2. This act shall take effect on the first day of the sales tax
20 quarter that begins at least ninety days after the day on which it shall
21 have become a law and shall expire and be deemed repealed December 31,
22 2016.

     EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
                      [ ] is old law to be omitted.
                                                           LBD02115-01-1