

7982

2013-2014 Regular Sessions

I N A S S E M B L Y

June 13, 2013

Introduced by M. of A. MAGEE -- read once and referred to the Committee
on Real Property Taxation

AN ACT to amend the real property tax law, in relation to property tax
benefits for anaerobic digestion of agricultural waste

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

1 Section 1. Subdivision 1 of section 483-a of the real property tax
2 law, as amended by chapter 449 of the laws of 1995, is amended to read
3 as follows:

4 1. Structures permanently affixed to agricultural land for the purpose
5 of preserving and storing forage in edible condition[,]; farm feed grain
6 storage bins[,]; commodity sheds[,]; manure storage [and], handling AND
7 TREATMENT facilities, INCLUDING COMPOSTING OR ANAEROBIC DIGESTION OF
8 AGRICULTURAL MATERIALS, SUCH AS LIVESTOCK MANURE AND FARMING WASTES,
9 FOOD RESIDUALS OR OTHER ORGANIC WASTES ASSOCIATED WITH FOOD PRODUCTION
10 OR CONSUMPTION WITH AT LEAST FIFTY PERCENT BY WEIGHT OF ITS FEEDSTOCK ON
11 AN ANNUAL BASIS BEING LIVESTOCK MANURE, FARMING WASTES AND CROPS GROWN
12 SPECIFICALLY FOR USE AS ANAEROBIC DIGESTION OR COMPOSTING FEEDSTOCK AND
13 INCLUDING ANY EQUIPMENT NECESSARY TO THE PROCESS OF PRODUCING, COLLECT-
14 ING, STORING, CLEANING AND CONVERTING BIOGAS INTO FORMS OF ENERGY AND
15 TRANSPORTING BIOGAS OR ENERGY ON-SITE; AND and bulk milk tanks and cool-
16 ers used to hold milk awaiting shipment to market shall be exempt from
17 taxation, special ad valorem levies and special assessments. "FOOD
18 RESIDUALS" MEANS ORGANIC MATERIAL, INCLUDING, BUT NOT LIMITED TO, FOOD
19 SCRAPS, FOOD PROCESSING RESIDUE, AND RELATED SOILED OR UNRECYCLABLE
20 PAPER USED IN FOOD PACKAGING, PREPARATION OR CLEANUP.

21 S 2. Paragraph (e) of subdivision 1 of section 487 of the real proper-
22 ty tax law, as amended by chapter 515 of the laws of 2002, is amended to
23 read as follows:

24 (e) "Farm waste electric generating equipment" means equipment that
25 generates electric energy from biogas produced by the anaerobic

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

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1 digestion of agricultural waste, such as livestock manure, farming waste
2 and food processing wastes with a rated capacity of not more than [four
3 hundred] ONE THOUSAND kilowatts that is (i) manufactured, installed and
4 operated in accordance with applicable government and industry stand-
5 ards, (ii) connected to the electric system and operated in conjunction
6 with an electric corporation's transmission and distribution facilities,
7 (iii) operated in compliance with the provisions of section sixty-six-j
8 of the public service law, (iv) fueled at a minimum of ninety percent on
9 an annual basis by biogas produced from the anaerobic digestion of agri-
10 cultural waste such as livestock manure materials, crop residues and
11 food processing wastes, and (v) fueled by biogas generated by anaerobic
12 digestion with at least [seventy-five] FIFTY percent by weight of its
13 feedstock being livestock manure materials on an annual basis.

14 S 3. This act shall take effect immediately and shall apply to taxable
15 status dates occurring on or after such effective date.