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I N   A S S E M B L Y

May 16, 2014

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Introduced by M. of A. PEOPLES-STOKES -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the tax law, in relation to environmental zones

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

1     Section 1. Paragraph 6 of subsection (b) of section 21 of the tax law,  
2     as amended by section 1 of part H of chapter 577 of the laws of 2004,  
3     subparagraph (B) and the closing paragraph as amended by section 1 of  
4     part G of chapter 62 of the laws of 2006, is amended to read as follows:  
5     (6) Environmental zones (EN-Zones). An "environmental zone" shall mean  
6     an area designated as such by the commissioner of economic development.  
7     [Such] WITH RESPECT TO ANY QUALIFIED SITE FOR WHICH THE DEPARTMENT OF  
8     ENVIRONMENTAL CONSERVATION HAS ISSUED A NOTICE TO THE TAXPAYER ON OR  
9     AFTER JULY FIRST, TWO THOUSAND FOURTEEN THAT ITS REQUEST FOR PARTIC-  
10     IPATION HAS BEEN ACCEPTED UNDER SUBDIVISION SIX OF SECTION 27-1407 OF  
11     THE ENVIRONMENTAL CONSERVATION LAW, SUCH areas so designated are areas  
12     which are census tracts and block numbering areas which, as of the [two  
13     thousand] MOST RECENT census, satisfy either of the following criteria:  
14     (A) areas that have both:  
15     (i) a poverty rate of at least twenty percent for the year to which  
16     the data relate; and  
17     (ii) an unemployment rate of at least one and one-quarter times the  
18     statewide unemployment rate for the year to which the data relate, or;  
19     (B) areas that have a poverty rate of at least two times the poverty  
20     rate for the county in which the areas are located for the year to which  
21     the data relate provided, however, that a qualified site shall only be  
22     deemed to be located in an environmental zone under this subparagraph  
23     (B) if such site was the subject of a brownfield site cleanup agreement  
24     pursuant to section 27-1409 of the environmental conservation law that  
25     was entered into prior to September first, two thousand ten.  
26     (C) WITH RESPECT TO ANY QUALIFIED SITE FOR WHICH THE DEPARTMENT OF  
27     ENVIRONMENTAL CONSERVATION HAS ISSUED A NOTICE TO THE TAXPAYER BETWEEN  
28     JANUARY FIRST, TWO THOUSAND ELEVEN AND JUNE THIRTIETH, TWO THOUSAND  
29     FOURTEEN THAT ITS REQUEST FOR PARTICIPATION HAS BEEN ACCEPTED UNDER

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

LBD14947-01-4

1 SUBDIVISION SIX OF SECTION 27-1407 OF THE ENVIRONMENTAL CONSERVATION  
2 LAW, ENVIRONMENTAL ZONES SHALL INCLUDE SUCH AREAS THAT MEET THE CRITERIA  
3 CONTAINED IN SUBPARAGRAPH (A) OF THIS PARAGRAPH AS OF EITHER THE TWO  
4 THOUSAND CENSUS OR THE MOST RECENT CENSUS.

5 Such designation shall be made and a list of all such environmental  
6 zones shall be established by the commissioner of economic development  
7 [no later than December thirty-first, two thousand four] BEFORE THE  
8 LATER OF NINETY DAYS AFTER THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS  
9 OF TWO THOUSAND FOURTEEN THAT AMENDED THIS PARAGRAPH OR NINETY DAYS  
10 FOLLOWING THE OFFICIAL PUBLICATION OF THE MOST RECENT CENSUS, provided,  
11 however, that a qualified site shall only be deemed to be located in an  
12 environmental zone under subparagraph (B) of this paragraph if such site  
13 was the subject of a brownfield site cleanup agreement pursuant to  
14 section 27-1409 of the environmental conservation law that was entered  
15 into prior to September first, two thousand ten.

16 S 2. This act shall take effect July 1, 2014 and shall apply to any  
17 qualified sites for which the department of environmental conservation  
18 has issued a notice to the taxpayer on or after January 1, 2011 that its  
19 request for participation has been accepted under subdivision 6 of  
20 section 27-1407 of the environmental conservation law, provided, howev-  
21 er, that the provisions of subparagraph (C) of paragraph (6) of  
22 subsection (b) of section 21 of the tax law, as added by section one of  
23 this act shall apply to tax years beginning on and after January 1,  
24 2014.