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

10153

I N A S S E M B L Y

May 13, 2016

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

AN ACT to amend the real property tax law, in relation to solar energy systems

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

Section 1. The real property tax law is amended by adding a new section 409 to read as follows:

S 409. SOLAR ENERGY SYSTEMS. 1. A SOLAR ENERGY SYSTEM LOCATED ON ANY REAL PROPERTY DESCRIBED IN SECTIONS FOUR HUNDRED FOUR, FOUR HUNDRED SIX, FOUR HUNDRED EIGHT, FOUR HUNDRED TEN, FOUR HUNDRED TEN-A AND FOUR HUNDRED TEN-B OF THIS TITLE SHALL BE EXEMPT FROM TAXATION.

2. FOR PURPOSES OF THIS SECTION:

(A) "SOLAR ENERGY SYSTEM" SHALL MEAN AN ARRANGEMENT OR COMBINATION OF EQUIPMENT DESIGNED TO PROVIDE HEATING, COOLING, HOT WATER, OR MECHANICAL, CHEMICAL OR ELECTRICAL ENERGY BY THE COLLECTION OF SOLAR ENERGY AND ITS CONVERSION, STORAGE, PROTECTION AND DISTRIBUTION.

(B) "EQUIPMENT" SHALL MEAN COLLECTORS, CONTROLS, ENERGY STORAGE DEVICES, HEAT PUMPS AND PUMPS, HEAT EXCHANGERS, AND OTHER MATERIALS, HARDWARE OR EQUIPMENT THAT FACILITATES THE PROCESS BY WHICH SOLAR RADIATION IS: (I) COLLECTED, (II) CONVERTED INTO ANOTHER FORM OF ENERGY SUCH AS THERMAL, ELECTRICAL, MECHANICAL OR CHEMICAL, (III) STORED, (IV) PROTECTED FROM UNNECESSARY DISSIPATION AND (V) DISTRIBUTED.

S 2. 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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