

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

2854--A

2015-2016 Regular Sessions

I N A S S E M B L Y

January 20, 2015

Introduced by M. of A. PEOPLES-STOKES -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 FIFTEEN 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 census] AS CALCULATED AS OF JANUARY FIRST OF EACH YEAR USING
14 THE MOST RECENT FIVE YEAR ESTIMATE FROM THE AMERICAN COMMUNITY SURVEY
15 PUBLISHED BY THE UNITES STATES CENSUS BUREAU, satisfy either of the
16 following criteria:
17 (A) areas that have both:
18 (i) a poverty rate of at least twenty percent for the year to which
19 the data relate; and
20 (ii) an unemployment rate of at least one and one-quarter times the
21 statewide unemployment rate for the year to which the data relate, or;
22 (B) areas that have a poverty rate of at least two times the poverty
23 rate for the county in which the areas are located for the year to which
24 the data relate provided, however, that a qualified site shall only be
25 deemed to be located in an environmental zone under this subparagraph

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

LBD01718-03-5

1 [(B)] if such site was the subject of a brownfield site cleanup agree-
2 ment pursuant to section 27-1409 of the environmental conservation law
3 that was entered into prior to September first, two thousand ten.

4 (C) WITH RESPECT TO ANY QUALIFIED SITE FOR WHICH THE DEPARTMENT OF
5 ENVIRONMENTAL CONSERVATION HAS ISSUED A NOTICE TO THE TAXPAYER BETWEEN
6 JANUARY FIRST, TWO THOUSAND ELEVEN AND JUNE THIRTIETH, TWO THOUSAND
7 FIFTEEN THAT ITS REQUEST FOR PARTICIPATION HAS BEEN ACCEPTED UNDER
8 SUBDIVISION SIX OF SECTION 27-1407 OF THE ENVIRONMENTAL CONSERVATION
9 LAW, ENVIRONMENTAL ZONES SHALL INCLUDE SUCH AREAS THAT MEET THE CRITERIA
10 CONTAINED IN SUBPARAGRAPH (A) OF THIS PARAGRAPH AS CALCULATED AS OF
11 JANUARY FIRST OF THE YEAR IN WHICH THE ACCEPTANCE NOTICE WAS ISSUED
12 USING THE MOST RECENT FIVE YEAR ESTIMATE FROM THE AMERICAN COMMUNITY
13 SURVEY PUBLISHED BY THE UNITED STATES CENSUS BUREAU.

14 Such designation shall be made and a list of all such environmental
15 zones shall be established by the commissioner of economic development
16 [no later than December thirty-first, two thousand four] BEFORE THE
17 LATER OF NINETY DAYS AFTER THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS
18 OF TWO THOUSAND FIFTEEN THAT AMENDED THIS PARAGRAPH OR NINETY DAYS
19 FOLLOWING THE OFFICIAL PUBLICATION OF THE MOST RECENT FIVE YEAR ESTIMATE
20 FROM THE AMERICAN COMMUNITY SURVEY PUBLISHED BY THE UNITED STATES CENSUS
21 BUREAU, provided, however, that a qualified site shall only be deemed to
22 be located in an environmental zone under subparagraph (B) of this para-
23 graph if such site was the subject of a brownfield site cleanup agree-
24 ment pursuant to section 27-1409 of the environmental conservation law
25 that was entered into prior to September first, two thousand ten.

26 S 2. This act shall take effect July 1, 2015 and shall apply to any
27 qualified sites for which the department of environmental conservation
28 has issued a notice to the taxpayer on or after January 1, 2011 that its
29 request for participation has been accepted under subdivision 6 of
30 section 27-1407 of the environmental conservation law, provided, howev-
31 er, that the provisions of subparagraph (C) of paragraph (6) of
32 subsection (b) of section 21 of the tax law, as added by section one of
33 this act shall apply to tax years beginning on and after January 1,
34 2015.