

7377

2015-2016 Regular Sessions

I N A S S E M B L Y

May 6, 2015

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

AN ACT to amend the real property tax law, in relation to telecommunications equipment

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

- 1 Section 1. Paragraphs (d) and (i) of subdivision 12 of section 102 of
2 the real property tax law, as added by chapter 416 of the laws of 1987,
3 are amended to read as follows:
4 (d) When owned by a telephone company all telephone and telegraph
5 lines, wires, poles, supports [and], inclosures [for electrical conduc-
6 tors], AND CONDUITS FOR CONDUCTING OR TRANSMITTING ELECTRICITY, POWER,
7 LIGHT OR OTHER ENERGY OR SUBSTANCE, upon, above and underground. For
8 purposes of this paragraph the term "real property" shall not include
9 station connections and the term "telephone company" shall mean a compa-
10 ny subject to regulation by the public service commission which
11 provides, to the general public within its local exchange area, non-cel-
12 lular switched local exchange telephone service at the points of origi-
13 nation and termination of the signal.
14 (i) When owned by other than a telephone company as such term is
15 defined in paragraph (d) hereof, all lines, wires, poles, supports
16 [and], inclosures [for electrical conductors], AND CONDUITS FOR CONDUCT-
17 ING OR TRANSMITTING ELECTRICITY, POWER, LIGHT OR OTHER ENERGY OR
18 SUBSTANCE, upon, above and underground used in connection with the tran-
19 smission or switching of electromagnetic voice, video and data signals
20 between different entities separated by air, street or other public
21 domain, except that such property shall not include: (A) station
22 connections; (B) fire and surveillance alarm system property; (C) such
23 property used in the transmission of news wire services; and (D) such
24 property used in the transmission of news or entertainment radio, tele-
25 vision or cable television signals for immediate, delayed or ultimate
26 exhibition to the public, whether or not a fee is charged therefor.
27 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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