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

428--A

2015-2016 Regular Sessions

I N S E N A T E

(PREFILED)

January 7, 2015

Introduced by Sen. GALLIVAN -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- 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:

Section 1. Paragraph 6 of subsection (b) of section 21 of the tax law, as amended by section 1 of part H of chapter 577 of the laws of 2004, subparagraph (B) and the closing paragraph as amended by section 1 of part G of chapter 62 of the laws of 2006, is amended to read as follows:

(6) Environmental zones (EN-Zones). An "environmental zone" shall mean an area designated as such by the commissioner of economic development. [Such] WITH RESPECT TO ANY QUALIFIED SITE FOR WHICH THE DEPARTMENT OF ENVIRONMENTAL CONSERVATION HAS ISSUED A NOTICE TO THE TAXPAYER ON OR AFTER JULY FIRST, TWO THOUSAND FIFTEEN THAT ITS REQUEST FOR PARTICIPATION HAS BEEN ACCEPTED UNDER SUBDIVISION SIX OF SECTION 27-1407 OF THE ENVIRONMENTAL CONSERVATION LAW, SUCH areas so designated are areas which are census tracts and block numbering areas which, [as of the two thousand census] AS CALCULATED AS OF JANUARY FIRST OF EACH YEAR USING THE MOST RECENT FIVE YEAR ESTIMATE FROM THE AMERICAN COMMUNITY SURVEY PUBLISHED BY THE UNITES STATES CENSUS BUREAU, satisfy either of the following criteria:

(A) areas that have both:

(i) a poverty rate of at least twenty percent for the year to which the data relate; and

(ii) an unemployment rate of at least one and one-quarter times the statewide unemployment rate for the year to which the data relate, or;

(B) areas that have a poverty rate of at least two times the poverty rate for the county in which the areas are located for the year to which

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

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the data relate provided, however, that a qualified site shall only be deemed to be located in an environmental zone under this subparagraph [(B)] if such site was the subject of a brownfield site cleanup agreement pursuant to section 27-1409 of the environmental conservation law that was entered into prior to September first, two thousand ten.

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

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

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