

8196--A

I N S E N A T E

September 21, 2016

Introduced by Sen. KENNEDY -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to establishing a tree removal and emerald ash elimination credit

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

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (ccc) to read as follows:
3 (CCC) TREE REMOVAL AND EMERALD ASH ELIMINATION CREDIT. (1) GENERAL.
4 AN INDIVIDUAL TAXPAYER SHALL BE ALLOWED A CREDIT FOR TAXABLE YEARS
5 BEGINNING ON OR AFTER JANUARY FIRST, TWO THOUSAND SEVENTEEN AGAINST THE
6 TAX IMPOSED BY THIS ARTICLE FOR THE COSTS OF REMOVAL OF A TREE INFESTED
7 WITH THE EMERALD ASH BORER (*AGURILUS PLANIPENNIS*), WHEN SUCH REMOVAL IS
8 RECOMMENDED BY A CERTIFIED ARBORIST OR FORESTER FOR THE LONE REASON OF
9 HOSTING AN EMERALD ASH BORER INFECTION. THE AMOUNT OF THE CREDIT SHALL
10 BE THE LESSER OF THREE HUNDRED DOLLARS PER TREE OR FIFTY PERCENT OF THE
11 TOTAL COST OF REMOVAL PER TREE.
12 (2) TAX CREDIT. AN INDIVIDUAL TAXPAYER SHALL BE ALLOWED A CREDIT FOR
13 TAXABLE YEARS BEGINNING ON OR AFTER JANUARY FIRST, TWO THOUSAND SEVEN-
14 TEEN AGAINST THE TAX IMPOSED BY THIS ARTICLE FOR THE COSTS ASSOCIATED
15 WITH INSECTICIDE INJECTION TREATMENTS TO A TREE INFECTED WITH THE EMER-
16 ALD ASH BORER. THE AMOUNT OF THE CREDIT SHALL BE THE LESSER OF ONE
17 HUNDRED DOLLARS PER TREE OR FIFTY PERCENT OF THE TOTAL COST OF TREATMENT
18 PER TREE.
19 (3) TREE REMOVAL AND EMERALD ASH ELIMINATION COSTS. (A) THE TERM
20 "COSTS OF REMOVAL" INCLUDES THE COST OF AN ASSESSMENT FROM AN ARBORIST
21 OR FORESTER, ANY INITIAL APPRAISALS OF THE TREE OR TREES, MUNICIPAL OR
22 OTHERWISE, LABOR COSTS OF REMOVING THE TREE, ANY DISPOSAL FEES, AND ANY
23 CLEANUP FEES; EXCEPT ANY STATE OR LOCAL SALES TAX APPLICABLE TO THE
24 SERVICES PERFORMED.
25 (B) THE TERM "COSTS ASSOCIATED WITH INSECTICIDE INJECTION TREATMENTS"
26 INCLUDES THE COSTS OF AN ASSESSMENT FROM AN ARBORIST OR FORESTER, ANY

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

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1 INITIAL APPRAISALS OF THE TREE OR TREES, MUNICIPAL OR OTHERWISE, COSTS
2 OF APPLICATION SERVICES OF THE TREATMENT OR TREATMENTS, AND ANY FOLLOW-
3 UP FEES; EXCEPT ANY STATE OR LOCAL SALES TAX APPLICABLE TO THE SERVICES
4 PERFORMED.

5 (4) AMOUNT OF CREDIT. THE AGGREGATE AMOUNT OF TAX CREDITS ALLOWED
6 UNDER THIS SUBSECTION IN ANY CALENDAR YEAR STATEWIDE SHALL BE
7 TWENTY-FIVE MILLION DOLLARS.

8 (5) TREE REMOVAL AND EMERALD ASH ELIMINATION FOR QUALIFIED TAXPAYERS.
9 A PROPERTY OWNER WHO INCURS COSTS FOR REMOVING OR TREATING WITH
10 INJECTIONS A TREE OR TREES AS IN THIS SECTION, MUST BE REMOVING OR
11 INJECTING THE TREE FROM RESIDENTIAL PROPERTY OR MIXED-USE PROPERTY,
12 WHICH IS:

13 (A) LOCATED IN THIS STATE;

14 (B) OWNED BY THE TAXPAYER; AND

15 (C) USED BY THE TAXPAYER AS HIS OR HER PRINCIPAL RESIDENCE, SECONDARY
16 RESIDENCE, OR RENTAL PROPERTY.

17 (6) WHEN CREDIT ALLOWED. THE CREDIT PROVIDED FOR IN THIS SUBSECTION
18 SHALL BE ALLOWED WITH RESPECT TO THE TAXABLE YEAR, COMMENCING AFTER
19 JANUARY FIRST, TWO THOUSAND SEVENTEEN, IN WHICH THE REMOVAL WORK IS
20 COMPLETED AND PAID FOR.

21 (7) CARRYOVER OF CREDIT. IF THE AMOUNT OF THE CREDIT, AND CARRYOVERS
22 OF SUCH CREDIT, ALLOWABLE UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR
23 SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, SUCH EXCESS AMOUNT MAY BE
24 CARRIED OVER TO THE FIVE TAXABLE YEARS NEXT FOLLOWING THE TAXABLE YEAR
25 WITH RESPECT TO WHICH THE CREDIT IS ALLOWED AND MAY BE DEDUCTED FROM THE
26 TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

27 S 2. This act shall take effect on the one hundred eightieth day after
28 it shall have become a law; and provided, further, that effective imme-
29 diately, the addition, amendment and/or repeal of any rule or regulation
30 necessary for the implementation of this act on its effective date are
31 authorized and directed to be made and completed on or before such
32 effective date.