

934--A

2015-2016 Regular Sessions

I N   S E N A T E

January 7, 2015

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Introduced by Sens. PARKER, HASSELL-THOMPSON, LATIMER -- read twice and ordered printed, and when printed to be committed to the Committee on Energy and Telecommunications -- recommitted to the Committee on Energy and Telecommunications in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to exempting low-emission and energy efficient vehicles from retail sales and compensating use taxes; and providing for the repeal of such provisions upon expiration thereof

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

1     Section 1. Subdivision (a) of section 1115 of the tax law is amended  
2     by adding a new paragraph 44 to read as follows:  
3     (44) LOW-EMISSION AND ENERGY EFFICIENT VEHICLES. FOR PURPOSES OF THIS  
4     PARAGRAPH, A "LOW-EMISSION AND ENERGY EFFICIENT VEHICLE" SHALL MEAN A  
5     VEHICLE CERTIFIED BY THE ADMINISTRATOR OF THE UNITED STATES ENVIRON-  
6     MENTAL PROTECTION AGENCY PURSUANT TO 23 U.S.C. S 166(F)(3). IF THE  
7     ADMINISTRATOR OF THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY HAS  
8     NOT SO CERTIFIED ANY VEHICLE AS A LOW-EMISSION AND ENERGY EFFICIENT  
9     VEHICLE, THEN, UNTIL SUCH CERTIFICATION OCCURS, "LOW-EMISSION AND ENERGY  
10    EFFICIENT VEHICLE" SHALL MEAN ANY VEHICLE THAT HAS ACHIEVED AN AIR  
11    POLLUTION SCORE OF NINE OR BETTER AND A GREENHOUSE GAS SCORE OF NINE OR  
12    BETTER ON THE GREEN VEHICLE GUIDE MAINTAINED BY THE UNITED STATES ENVI-  
13    RONMENTAL PROTECTION AGENCY. THE DEPARTMENT SHALL POST ON ITS WEB SITE A  
14    LIST OF LOW-EMISSION AND ENERGY EFFICIENT VEHICLES BY MAKE AND MODEL  
15    YEAR AND SUCH OTHER SPECIFICATIONS AS MAY BE NECESSARY TO IDENTIFY A  
16    LOW-EMISSION AND ENERGY EFFICIENT VEHICLE, AND SHALL UPDATE SUCH LIST AS  
17    NECESSARY TO PROVIDE A COMPLETE LIST OF LOW-EMISSION AND ENERGY EFFI-  
18    CIENT VEHICLES. THE EXEMPTIONS PROVIDED BY THIS SECTION SHALL BE OFFSET  
19    BY THE PROCEEDS COLLECTED FROM THE AUCTION OF ANY EMISSIONS ALLOWANCES

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

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1 FOR AIR CONTAMINANTS AS PROVIDED FOR IN REGULATIONS ADOPTED BY THE  
2 DEPARTMENT OF ENVIRONMENTAL CONSERVATION PURSUANT TO ARTICLE NINETEEN OF  
3 THE ENVIRONMENTAL CONSERVATION LAW AND PROCEEDS COLLECTED BUT NOT ALLO-  
4 CATED BY THE NEW YORK STATE ENERGY RESEARCH AND DEVELOPMENT AUTHORITY  
5 FROM THE AUCTION, PURSUANT TO REGULATIONS OF SUCH AUTHORITY, OF EMISSION  
6 ALLOWANCES ALLOCATED BY THE DEPARTMENT OF ENVIRONMENTAL CONSERVATION TO  
7 SUCH AUTHORITY PURSUANT TO REGULATIONS ADOPTED BY SUCH DEPARTMENT. THE  
8 OFFSET SHALL NOT EXCEED TWENTY-SEVEN MILLION DOLLARS.

9 S 2. This act shall take effect on the first day of the sales tax  
10 quarter that begins at least ninety days after the day on which it shall  
11 have become a law and shall expire and be deemed repealed December 31,  
12 2019.