

# STATE OF NEW YORK

10269

## IN ASSEMBLY

March 27, 2018

Introduced by M. of A. MAGEE -- read once and referred to the Committee on Environmental Conservation

AN ACT to amend the environmental conservation law, in relation to directing the department of environmental conservation to create a system for permitting access to state lands for the purpose of collecting sap from maple trees; and to amend the tax law, in relation to creating a tax credit for the purchase of qualified equipment used for the collection of maple sap and the production of maple syrup

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The environmental conservation law is amended by adding a  
2 new section 9-0309 to read as follows:

3 § 9-0309. Access to state lands; collection of sap from maple trees.

4 Notwithstanding any other provisions of this article, the commissioner  
5 shall create a permitting system and promulgate rules and regulations to  
6 permit access to state lands for the purpose of collecting sap from  
7 maple trees. Such system shall at a minimum include:

8 1. Setting of a nominal fee to be paid by persons applying for such  
9 permit; and

10 2. A requirement that persons applying for such permit have adequate  
11 insurance coverage as determined by the commissioner.

12 § 2. Subdivision 1 of section 9-0303 of the environmental conservation  
13 law, as amended by chapter 602 of the laws of 2003, is amended to read  
14 as follows:

15 1. Trees or timber. Except as provided in subdivision 2 of section  
16 9-0107, section 9-0309 and in sections 9-0501 through 9-0507 of this  
17 article no person shall cut, remove, injure, destroy or cause to be cut,  
18 removed, injured or destroyed any trees or timber or other property  
19 thereon or enter upon such lands with intent to do so.

20 § 3. Section 210-B of the tax law is amended by adding a new subdivi-  
21 sion 53 to read as follows:

22 53. Maple syrup producer tax credit. (a) Allowance of credit. A  
23 taxpayer who shall be allowed a credit, to be computed as hereinafter  
24 provided, against the taxes imposed by this article. Such credit, to be

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

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1 computed as hereinafter provided, shall be allowed for qualified equip-  
 2 ment, purchased and used by a taxpayer for the collection of maple sap  
 3 and the production of maple syrup on lands that such taxpayer owns or  
 4 leases, placed in service during the taxable year; provided, however,  
 5 that the commissioner shall require such documentary proof to qualify  
 6 for any exemption provided herein as the commissioner deems appropriate.

7 (b) Definition. As used in this section "qualified equipment" shall  
 8 mean equipment and materials used in the collection of maple sap and the  
 9 production of maple syrup, such as but not limited to, taps, tubing,  
 10 buckets, evaporator and packaging.

11 (c) Amount of credit. The amount of credit under this subdivision  
 12 shall be thirty percent of the cost of any such qualified equipment  
 13 placed in service during the taxable year, not exceeding five thousand  
 14 dollars.

15 (d) Application of credit. If the amount of the credit allowed under  
 16 this subdivision for any taxable year shall exceed the taxpayer's tax  
 17 for such year, the excess shall be treated as an overpayment of tax to  
 18 be credited or refunded in accordance with the provisions of section six  
 19 hundred eighty-six of this chapter, provided, however, that no interest  
 20 shall be paid thereon.

21 § 4. Section 606 of the tax law is amended by adding a new subsection  
 22 (ccc) to read as follows:

23 (ccc) Maple syrup producer tax credit. (1) Allowance of credit. A  
 24 taxpayer who shall be allowed a credit, to be computed as hereinafter  
 25 provided, against the taxes imposed by this article. Such credit, to be  
 26 computed as hereinafter provided, shall be allowed for qualified equip-  
 27 ment, purchased and used by a taxpayer for the collection of maple sap  
 28 and the production of maple syrup on lands that such taxpayer owns or  
 29 leases, placed in service during the taxable year; provided, however,  
 30 that the commissioner shall require such documentary proof to qualify  
 31 for any exemption provided herein as the commissioner deems appropriate.

32 (2) Definition. As used in this section "qualified equipment" shall  
 33 mean equipment and materials used in the collection of maple sap and the  
 34 production of maple syrup, such as but not limited to, taps, tubing,  
 35 buckets, evaporator and packaging.

36 (3) Amount of credit. The amount of credit under this subsection shall  
 37 be thirty percent of the cost of any such qualified equipment placed in  
 38 service during the taxable year, not exceeding five thousand dollars.

39 (4) Application of credit. If the amount of the credit allowed under  
 40 this subsection for any taxable year shall exceed the taxpayer's tax for  
 41 such year, the excess shall be treated as an overpayment of tax to be  
 42 credited or refunded in accordance with the provisions of section six  
 43 hundred eighty-six of this article, provided, however, that no interest  
 44 shall be paid thereon.

45 § 5. This act shall take effect on the ninetieth day after it shall  
 46 become a law; provided, however, that sections three and four of this  
 47 act shall apply to all tax years beginning on and after January 1, 2019.  
 48 Effective immediately, the addition, amendment and/or repeal of any rule  
 49 or regulation necessary for the implementation of this act on its effec-  
 50 tive date are authorized and directed to be made and completed on or  
 51 before such effective date.