STATE OF NEW YORK

10410

IN ASSEMBLY

April 19, 2018

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

AN ACT to amend the real property tax law, in relation to providing a tax abatement for electric energy storage equipment

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

Section 1. The title heading of title 4-c of article 4 of the real property tax law, as added by chapter 473 of the laws of 2008, is amended to read as follows:

SOLAR ELECTRIC GENERATING SYSTEM **AND ELECTRIC ENERGY STORAGE EQUIPMENT** TAX ABATEMENT FOR CERTAIN PROPERTIES IN A CITY OF ONE MILLION OR MORE PERSONS

§ 2. Subdivisions 2 and 8 of section 499-aaaa of the real property tax law, as added by chapter 473 of the laws of 2008, are amended and a new subdivision 11 is added to read as follows:

2. "Application for tax abatement" shall mean an application for a solar electric generating system **or electric energy storage equipment** tax abatement pursuant to section four hundred ninety-nine-cccc of this title.

8. "Eligible solar electric generating system expenditures" **and "eligible electric energy storage equipment expenditures"** shall mean reasonable expenditures for materials, labor costs properly allocable to on-site preparation, assembly and original installation, architectural and engineering services, and designs and plans directly related to the construction or installation of a solar electric generating system **or electric energy storage equipment** installed in connection with an eligible building. Such eligible expenditures shall not include interest or other finance charges, or any expenditures incurred using a federal, state or local grant.

11. "Electric energy storage equipment" means a set of technologies capable of storing electric energy and releasing that energy as electric power at a later time. Electric energy storage technologies may store energy as potential, kinetic, chemical or thermal energy that can be released as electric power, and include, but are not limited to, various

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

LBD15309-03-8

types of batteries, flywheels, electrochemical capacitors, compressed air storage and thermal storage devices.

§ 3. Paragraphs (c) and (d) of subdivision 1 of section 499-bbbb of the real property tax law, paragraph (c) as amended by chapter 396 of the laws of 2014 and paragraph (d) as amended by chapter 393 of the laws of 2016, are amended and a new paragraph (e) is added to read as follows:

(c) if the solar electric generating system is placed in service on or after January first, two thousand thirteen, and before January first, two thousand fourteen, for each year of the compliance period such tax abatement shall be the lesser of (i) two and five-tenths percent of eligible solar electric generating system expenditures, (ii) the amount of taxes payable in such tax year, or (iii) sixty-two thousand five hundred dollars[~~.~~]; or

(d) if the solar electric generating system is placed in service on or after January first, two thousand fourteen, and before January first, two thousand nineteen, for each year of the compliance period such tax abatement shall be the lesser of (i) five percent of eligible solar electric generating system expenditures, (ii) the amount of taxes payable in such tax year, or (iii) sixty-two thousand five hundred dollars[~~.~~]; or

(e) if electric energy storage equipment is placed in service on or after January first, two thousand nineteen, and before January first, two thousand twenty-one, for each year of the compliance period such tax abatement shall be the lesser of (i) ten percent of eligible electric energy storage equipment expenditures, (ii) the amount of taxes payable in such tax year, or (iii) sixty-two thousand five hundred dollars.

§ 4. Subdivisions 1 and 3 of section 499-cccc of the real property tax law, subdivision 1 as amended by chapter 393 of the laws of 2016 and subdivision 3 as added by chapter 473 of the laws of 2008, are amended to read as follows:

1. To obtain a tax abatement pursuant to this title, an applicant must file an application for tax abatement, which may be filed on or after January first, two thousand nine, and on or before March fifteenth, two thousand [~~nineteen~~] twenty-one.

3. Such application shall contain the following:

(a) The name and address of the applicant and the location of the solar electric generating system or the electric energy storage equipment.

(b) Proof that the applicant received all required certifications, permits and other approvals to construct the solar electric generating system or the electric energy storage equipment.

(c) Certifications in a form prescribed by a designated agency, from an architect, engineer or other certified or licensed professional whom a designated agency designates by rule, that (i) a solar electric generating system or electric energy storage equipment has been placed in service in connection with an eligible building in accordance with this title, the rules promulgated hereunder, and local construction and fire codes, and (ii) if the solar electric generating system or electric energy storage equipment has been placed on the roof of a building or other structure, that a structural analysis has been performed establishing that such building or structure can sustain the load of such solar electric generating system or electric energy storage equipment. All certifications required by this title or the rules promulgated hereunder shall set forth the specific findings upon which the certification is based, and shall include information sufficient to identify the

eligible building, the certifying engineer, architect or other professional, and such other information as may be prescribed by a designated agency.

(d) An agreement to permit a designated agency or its designee to inspect the solar electric generating system **or electric energy storage equipment** and any related structures and equipment upon reasonable notice.

(e) Any other information or certifications required by a designated agency pursuant to this title and the rules promulgated hereunder.

§ 5. Subdivision 1 of section 499-dddd of the real property tax law, as added by chapter 473 of the laws of 2008, is amended to read as follows:

1. continuing compliance during the compliance period with all applicable provisions of law, including without limitation the local construction and fire codes, maintaining the solar electric generating system **or electric energy storage equipment** in such a manner that it continuously constitutes a solar electric generating system **or electric energy storage equipment** within the meaning of this title and the rules promulgated hereunder, and permitting a designated agency or its designee to inspect the solar electric generating system **or electric energy storage equipment** and any related structures and equipment upon reasonable notice; and

§ 6. Paragraphs (c) and (d) of subdivision 1 of section 499-eeee of the real property tax law, as added by chapter 473 of the laws of 2008, are amended to read as follows:

(c) the solar electric generating system **or electric energy storage equipment** for which a tax abatement was granted has at any time during the compliance period failed to meet any requirement for a solar electric generating system **or electric energy storage equipment** pursuant to this title or any rule promulgated hereunder;

(d) the solar electric generating system **or electric energy storage equipment** has become a fire or safety hazard at any time during the compliance period; or

§ 7. Paragraphs (b), (c) and (d) of subdivision 2 of section 499-ffff of the real property tax law, as added by chapter 473 of the laws of 2008, are amended to read as follows:

(b) to inspect solar electric generating systems **or electric energy storage equipment** and any related structures and equipment;

(c) to establish permit or certification requirements to determine when the solar electric generating system **or electric energy storage equipment** has been placed in service, such as certification by an architect, engineer or other certified or licensed professional whom a designated agency designates by rule;

(d) to establish guidance and procedures for determining or certifying eligible solar electric generating system **or electric energy storage equipment** expenditures;

§ 8. This act shall take effect immediately.