STATE OF NEW YORK

239

2017-2018 Regular Sessions

IN SENATE

(Prefiled)

January 4, 2017

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to telecommunications equipment

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

Section 1. Paragraphs (d) and (i) of subdivision 12 of section 102 of the real property tax law, as added by chapter 416 of the laws of 1987, are amended to read as follows:

(d) When owned by a telephone company all telephone and telegraph lines, wires, poles, supports [~~and~~], inclosures [~~for electrical conductors~~], **and conduits for conducting or transmitting electricity, power, light or other energy or substance,** upon, above and underground. For purposes of this paragraph the term "real property" shall not include station connections and the term "telephone company" shall mean a company subject to regulation by the public service commission which provides, to the general public within its local exchange area, non-cellular switched local exchange telephone service at the points of origination and termination of the signal.

(i) When owned by other than a telephone company as such term is defined in paragraph (d) [~~hereof~~] **of this subdivision**, all lines, wires, poles, supports [~~and~~], inclosures [~~for electrical conductors~~], **and conduits for conducting or transmitting electricity, power, light or other energy or substance,** upon, above and underground used in connection with the transmission or switching of electromagnetic voice, video and data signals between different entities separated by air, street or other public domain, except that such property shall not include: (A) station connections; (B) fire and surveillance alarm system property; (C) such property used in the transmission of news wire services; and (D) such property used in the transmission of news or

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

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entertainment radio, television or cable television signals for immediate, delayed or ultimate exhibition to the public, whether or not a fee is charged therefor.

§ 2. This act shall take effect immediately.