

# STATE OF NEW YORK

1115

2017-2018 Regular Sessions

## IN ASSEMBLY

January 10, 2017

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

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:

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

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

14 (i) When owned by other than a telephone company as such term is  
15 defined in paragraph (d) [~~hereof~~] of this subdivision, all lines, wires,  
16 poles, supports [~~and~~], inclosures [~~for electrical conductors~~], and  
17 conduits for conducting or transmitting electricity, power, light or  
18 other energy or substance, upon, above and underground used in  
19 connection with the transmission or switching of electromagnetic voice,  
20 video and data signals between different entities separated by air,  
21 street or other public domain, except that such property shall not  
22 include: (A) station connections; (B) fire and surveillance alarm system  
23 property; (C) such property used in the transmission of news wire  
24 services; and (D) such property used in the transmission of news or  
25 entertainment radio, television or cable television signals for immediate,  
26 delayed or ultimate exhibition to the public, whether or not a fee  
27 is charged therefor.

28 § 2. This act shall take effect immediately.

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

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