STATE OF NEW YORK

9931

IN ASSEMBLY

February 26, 2018

Introduced by M. of A. FAHY, SIMON, SEAWRIGHT, MOSLEY, DICKENS, VANEL, ROZIC, THIELE, D. ROSENTHAL, COLTON, McDONOUGH, ORTIZ -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting the sale of the first thirty-five thousand dollars of a battery, electric, or plug-in hybrid electric vehicle from state sales and compensating use taxes, and to authorize cities and counties to elect such exemption

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

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 45 to read as follows:

(45) The receipts from the first thirty-five thousand dollars of the retail sale of a new battery, electric, or plug-in hybrid electric vehicle. For purposes of this paragraph the term "battery, electric, or plug-in hybrid electric vehicle" means a motor vehicle, as defined in section one hundred twenty-five of the vehicle and traffic law, that:

(i) has four wheels;

(ii) was manufactured for use primarily on public streets, roads and highways;

(iii) the powertrain of which has not been modified from the original manufacturer's specifications;

(iv) is rated at not more than eight thousand five hundred pounds gross vehicle weight;

(v) has a maximum speed capability of at least fifty-five miles per hour; and

(vi) is propelled at least in part by an electronic motor and associated power electronics which provide acceleration torque to the drive wheels sometime during normal vehicle operation, and that draws electricity from a battery that:

(A) has a capacity of not less than four kilowatt hours; and

(B) is capable of being recharged from an external source of electricity.

§ 2. Section 1160 of the tax law is amended by adding a new subdivision (c) to read as follows:

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

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(c) The new battery, electric, or plug-in hybrid electric vehicles exemption provided for in paragraph forty-five of subdivision (a) of section eleven hundred fifteen of this chapter shall not apply to or limit the imposition of the tax imposed pursuant to this article.

§ 3. Subdivision (a) of section 1210 of the tax law is amended by adding a new paragraph 5 to read as follows:

(5) Notwithstanding any other provision of law, any city or county imposing the taxes authorized by this subdivision may elect the new battery, electric, or plug-in hybrid electric vehicles exemption provided for in paragraph forty-five of subdivision (a) of section eleven hundred fifteen of this chapter.

§ 4. This act shall take effect on the one hundred twentieth day after it shall have become a law.