

STATE OF NEW YORK

5444

2017-2018 Regular Sessions

IN SENATE

March 29, 2017

Introduced by Sen. RANZENHOFER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to establishing tree removal and emerald ash borer elimination costs as a tax deduction; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 42 to read as follows:

(42) (A) The costs of removal of trees infected with the emerald ash borer (Agurilus planipennis), including the cost of an assessment from an arborist or forester, any initial appraisals of the tree or trees, municipal or otherwise, labor costs of removing the tree, any disposal fees, and any cleanup fees, located on the taxpayer's residential property, which is located in this state, when such removal is recommended by a certified arborist or forester for the lone reason of hosting an emerald ash borer infection.

(B) The costs associated with insecticide injection treatments to trees infected with the emerald ash borer (Agurilus planipennis), including the costs of an assessment from an arborist or forester, any initial appraisals of the tree or trees, municipal or otherwise, costs of application services of the treatment or treatments, and any follow-up fees, located on the taxpayer's residential property, which is located in this state, when such treatments are recommended by a certified arborist or forester for the lone reason of hosting an emerald ash borer infection.

(C) The total costs applicable under this paragraph shall not be in excess of ten thousand dollars.

§ 2. This act shall take effect immediately, and shall apply to taxable years beginning on or after January 1, 2017; provided, however, this act shall expire and be deemed repealed December 31, 2022.

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

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