

STATE OF NEW YORK

10398

IN ASSEMBLY

May 4, 2020

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

AN ACT to amend the real property tax law, in relation to including
certain spent nuclear fuel within the definition of real property

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

1 Section 1. Subdivision 12 of section 102 of the real property tax law
2 is amended by adding a new paragraph (j) to read as follows:

3 (j) Spent fuel pools and dry cask storage systems in which nuclear
4 fuel is stored and is pending further or final disposal from a nuclear
5 power station following the permanent cessation of power operations of
6 such station.

7 § 2. The real property tax law is amended by adding a new section 563
8 to read as follows:

9 § 563. Real property used to store spent nuclear fuel. Notwithstand-
10 ing any other provision of law, real property, as defined in paragraph
11 (j) of subdivision twelve of section one hundred two of this chapter,
12 shall be assessable.

13 § 3. This act shall take effect January 1, 2021.

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

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