

# STATE OF NEW YORK

1606

2019-2020 Regular Sessions

## IN ASSEMBLY

January 15, 2019

Introduced by M. of A. HUNTER, ENGLEBRIGHT, COLTON, COOK, D'URSO, HYNDMAN, WEPRIN, BLAKE -- read once and referred to the Committee on Local Governments

AN ACT to amend the general municipal law and the public authorities law, in relation to including the incorporation of resource conservation, energy efficiency, green technologies, and alternative and renewable energy measures in a project into a uniform tax exemption policy

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

1 Section 1. Paragraph (a) of subdivision 4 of section 874 of the gener-  
2 al municipal law, as amended by chapter 357 of the laws of 1993, is  
3 amended to read as follows:

4 (a) The agency shall establish a uniform tax exemption policy, with  
5 input from affected tax jurisdictions, which shall be applicable to the  
6 provision of financial assistance pursuant to section eight hundred  
7 fifty-nine-a of this chapter and shall provide guidelines for the claim-  
8 ing of real property, mortgage recording, and sales tax exemptions.  
9 Such guidelines shall include, but not be limited to: period of  
10 exemption; percentage of exemption; types of projects for which  
11 exemptions can be claimed; procedures for payments in lieu of taxes and  
12 instances in which real property appraisals are to be performed as a  
13 part of an application for tax exemption; in addition, agencies shall in  
14 adopting such policy consider such issues as: the extent to which a  
15 project will create or retain permanent, private sector jobs; the esti-  
16 mated value of any tax exemptions to be provided; whether affected tax  
17 jurisdictions shall be reimbursed by the project occupant if a project  
18 does not fulfill the purposes for which an exemption was provided; the  
19 impact of a proposed project on existing and proposed businesses and  
20 economic development projects in the vicinity; the amount of private  
21 sector investment generated or likely to be generated by the proposed

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

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1 project; the demonstrated public support for the proposed project; the  
2 likelihood of accomplishing the proposed project in a timely fashion;  
3 the effect of the proposed project upon the environment; the extent to  
4 which the project will utilize, to the fullest extent practicable and  
5 economically feasible, resource conservation, energy efficiency, green  
6 technologies, and alternative and renewable energy measures; the extent  
7 to which the proposed project will require the provision of additional  
8 services, including, but not limited to additional educational, trans-  
9 portation, police, emergency medical or fire services; and the extent to  
10 which the proposed project will provide additional sources of revenue  
11 for municipalities and school districts.

12 § 2. Subdivision 1 of section 1963-a of the public authorities law, as  
13 amended by chapter 357 of the laws of 1993, is amended to read as  
14 follows:

15 1. The authority shall establish a uniform tax exemption policy, with  
16 input from affected local taxing jurisdictions, which shall be applica-  
17 ble to provisions of financial assistance pursuant to section nineteen  
18 hundred fifty-three-a of this [~~chapter~~] title and shall provide guide-  
19 lines for the claiming of real property, mortgage recording, and sales  
20 tax exemptions. Such guidelines shall include, but not be limited to:  
21 period of exemption; percentage of exemption; types of projects for  
22 which exemptions can be claimed; procedures for payments in lieu of  
23 taxes and instances in which real property appraisals are to be  
24 performed as a part of an application for tax exemption; in addition,  
25 the authority in adopting such policy shall consider such issues as: the  
26 extent to which a project will create or retain permanent, private  
27 sector jobs; the estimated value of any tax exemption to be provided;  
28 whether affected tax jurisdictions should be reimbursed by the project  
29 occupant if a project does not fulfill the purposes for which an  
30 exemption was provided; the impact of a proposed project on existing and  
31 proposed businesses and economic development projects in the vicinity;  
32 the amount of private sector investment generated or likely to be gener-  
33 ated by the proposed project; the demonstrated public support for the  
34 proposed project; the likelihood of accomplishing the proposed project  
35 in a timely fashion; the effect of the proposed project upon the envi-  
36 ronment; the extent to which the project will utilize, to the fullest  
37 extent practicable and economically feasible, resource conservation,  
38 energy efficiency, green technologies, and alternative and renewable  
39 energy measures; the extent to which the proposed project will require  
40 the provision of additional services, including, but not limited to  
41 additional educational, transportation, police, emergency medical or  
42 fire services; and the extent to which the proposed project will provide  
43 additional sources or revenue for municipalities and school districts.

44 § 3. Subdivision 1 of section 2315 of the public authorities law, as  
45 amended by chapter 357 of the laws of 1993, is amended to read as  
46 follows:

47 1. The authority shall establish a uniform tax exemption policy, with  
48 input from affected local taxing jurisdictions, which shall be applica-  
49 ble to provisions of financial assistance pursuant to section twenty-  
50 three hundred seven of this [~~chapter~~] title and shall provide guidelines  
51 for the claiming of real property, mortgage recording, and sales tax  
52 exemptions. Such guidelines shall include, but not be limited to: period  
53 of exemption; percentage of exemption; types of projects for which  
54 exemptions may be claimed; procedures for payments in lieu of taxes and  
55 instances in which real property appraisals are to be performed as a  
56 part of an application for tax exemption; in addition, the authority in

1 adopting such policy shall consider such issues as: the extent to which  
2 a project will create or retain permanent, private sector jobs; the  
3 estimated value of any tax exemption to be provided; whether affected  
4 tax jurisdictions should be reimbursed by the project occupant if a  
5 project does not fulfill the purposes for which an exemption was  
6 provided; the impact of a proposed project on existing and proposed  
7 businesses and economic development projects in the vicinity; the amount  
8 of private sector investment generated or likely to be generated by the  
9 proposed project; the demonstrated public support for the proposed  
10 project; the likelihood of accomplishing the proposed project in a time-  
11 ly fashion; the effect of the proposed project upon the environment; the  
12 extent to which the project will utilize, to the fullest extent practi-  
13 cable and economically feasible, resource conservation, energy efficien-  
14 cy, green technologies, and alternative and renewable energy measures;  
15 the extent to which the proposed project will require the provision of  
16 additional services, including, but not limited to additional educa-  
17 tional, transportation, police, emergency medical or fire services; and  
18 the [~~extend~~] extent to which the proposed project will provide addi-  
19 tional sources of revenue for municipalities and school districts.  
20 § 4. This act shall take effect immediately.