5788

2019-2020 Regular Sessions

IN ASSEMBLY

February 19, 2019

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Introduced by M. of A. ENGLEBRIGHT -- read once and referred to the
Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a tree removal
and emerald ash elimination credit

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

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (jjj) to read as follows:
3 **(jjj) Tree removal and emerald ash elimination credit. (1) General.**
4 **An individual taxpayer shall be allowed a credit for taxable years**
5 **beginning on or after January first, two thousand twenty against the tax**
6 **imposed by this article for the costs of removal of a tree infested with**
7 **the emerald ash borer (Agurilus planipennis), when such removal is**
8 **recommended by a certified arborist or forester for the lone reason of**
9 **hosting an emerald ash borer infection. The amount of the credit shall**
10 **be the lesser of three hundred dollars per tree or fifty percent of the**
11 **total cost of removal per tree.**
12 **(2) Tax credit. An individual taxpayer shall be allowed a credit for**
13 **taxable years beginning on or after January first, two thousand twenty**
14 **against the tax imposed by this article for the costs associated with**
15 **insecticide injection treatments to a tree infected with the emerald ash**
16 **borer. The amount of the credit shall be the lesser of one hundred**
17 **dollars per tree or fifty percent of the total cost of treatment per**
18 **tree.**
19 **(3) Tree removal and emerald ash elimination costs. (A) The term**
20 **"costs of removal" includes the cost of an assessment from an arborist**
21 **or forester, any initial appraisals of the tree or trees, municipal or**
22 **otherwise, labor costs of removing the tree, any disposal fees, and any**
23 **cleanup fees; except any state or local sales tax applicable to the**
24 **services performed.**

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

1 **(B) The term "costs associated with insecticide injection treatments"**
2 **includes the costs of an assessment from an arborist or forester, any**
3 **initial appraisals of the tree or trees, municipal or otherwise, costs**
4 **of application services of the treatment or treatments, and any follow-**
5 **up fees; except any state or local sales tax applicable to the services**
6 **performed.**
7 **(4) Amount of credit. The aggregate amount of tax credits allowed**
8 **under this subsection in any calendar year statewide shall be twenty-**
9 **five million dollars.**
10 **(5) Tree removal and emerald ash elimination for qualified taxpayers.**
11 **A property owner who incurs costs for removing or treating with**
12 **injections a tree or trees as in this section, must be removing or**
13 **injecting the tree from residential property or mixed-use property,**
14 **which is:**
15 **(A) located in this state;**
16 **(B) owned by the taxpayer; and**
17 **(C) used by the taxpayer as his or her principal residence, secondary**
18 **residence, or rental property.**
19 **(6) When credit allowed. The credit provided for in this subsection**
20 **shall be allowed with respect to the taxable year, commencing after**
21 **January first, two thousand twenty in which the removal work is**
22 **completed and paid for.**
23 **(7) Carryover of credit. If the amount of the credit, and carryovers**
24 **of such credit, allowable under this subsection for any taxable year**
25 **shall exceed the taxpayer's tax for such year, such excess amount may be**
26 **carried over to the five taxable years next following the taxable year**
27 **with respect to which the credit is allowed and may be deducted from the**
28 **taxpayer's tax for such year or years.**
29 § 2. This act shall take effect on the one hundred eightieth day after
30 it shall have become a law. Effective immediately, the addition, amend-
31 ment and/or repeal of any rule or regulation necessary for the implemen-
32 tation of this act on its effective date are authorized and directed to
33 be made and completed on or before such effective date.