

# STATE OF NEW YORK

947

2019-2020 Regular Sessions

## IN SENATE

January 9, 2019

Introduced by Sens. O'MARA, ADDABBO, CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the executive law, in relation to pre-installation review and certification of green roof materials and to amend the tax law, in relation to establishing a green roof installation credit

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

1 Section 1. The executive law is amended by adding a new section 94-c  
2 to read as follows:

3 § 94-c. Green roof inspection and certification. 1. The secretary  
4 shall develop and implement a program to evaluate and set standards for  
5 the plant material utilized in green roof construction in the state and  
6 for environmentally acceptable chemical fertilizers used in the mainte-  
7 nance of green roofs. Such program shall include criteria for  
8 inspection and certification of green roof plans prior to installation  
9 and inspection after installation. Such pre-installation criteria for  
10 certification shall include, but not be limited to: height, growth  
11 rate, drought tolerance, root systems, irrigation or nutritional  
12 requirements, maintenance requirements, production of seeds likely to  
13 invade nearby landscapes, generation of allergens and remedial air  
14 filtration. The commissioner shall implement a program to inform commer-  
15 cial installers and the public of any prohibitions and recommendations.  
16 Inspection after installation shall include, in addition to pre-instal-  
17 lation criteria, the testing of runoff water for environmentally unac-  
18 ceptable chemical fertilizers.

19 2. The secretary may delegate to qualified personnel of county and  
20 city building inspectors his or her duties of review and approval of  
21 plans and issuance of certification required in subdivision one of this  
22 section, subject to such conditions as he or she may establish.

23 3. For purposes of this section "green roof" shall mean roofing on a  
24 building constructed of from two to four inches of soil and drainage

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

LBD05706-01-9

1 material supporting plant material with foliage from two to four inches  
2 high designed to provide maximum groundcover, water retention, erosion  
3 resistance, and respirative transpiration of moisture.

4 § 2. Section 606 of the tax law is amended by adding a new subsection  
5 (jjj) to read as follows:

6 (jjj) Green roof installation credit. (1) General. An individual  
7 taxpayer shall be allowed a credit for taxable years beginning on or  
8 after January first, two thousand twenty-one against the tax imposed by  
9 this article for the installation of a green roof. The amount of the  
10 credit shall be twenty-five percent of qualified green roof installation  
11 expenditures, but shall not exceed the maximum credit of five thousand  
12 dollars.

13 (2) Qualified green roof installation expenditures. (A) The term  
14 "qualified green roof installation expenditures" means expenditures for  
15 the purchase, construction and installation of a green roof which is  
16 installed in connection with residential property which is (i) located  
17 in this state and (ii) which is used by the taxpayer as his or her prin-  
18 cipal residence at the time the green roof is placed in service.

19 (B) Such qualified expenditures shall include expenditures for materi-  
20 als, including but not limited to, irrigation systems, production of  
21 seed and root systems and labor costs properly allocable to on-site  
22 preparation, assembly and original installation, architectural and engi-  
23 neering services, pre-installation criteria for installation and  
24 designs and plans directly related to the construction or installation  
25 of the green roof.

26 (C) Such qualified expenditures shall not include interest or other  
27 finance charges.

28 (3) Green roof pre-installation criteria. The term "green roof pre-  
29 installation criteria" shall include, but not be limited to, height,  
30 growth rate, drought tolerance, irrigation or nutritional requirements,  
31 generation of allergens and remedial air filtration and testing of  
32 runoff water for environmentally unacceptable chemical fertilizers.

33 (4) Condominium/cooperative housing. Where a green roof is installed  
34 by a condominium management association or a cooperative housing corpo-  
35 ration, a taxpayer who is a member of the condominium management associ-  
36 ation or who is a tenant-stockholder in the cooperative housing corpo-  
37 ration may for the purpose of this subsection claim a proportionate  
38 share of the total expenses as expenditure for the purposes of the cred-  
39 it attributable of his or her principal residence.

40 (5) Multiple taxpayers. Where a green roof is purchased and installed  
41 in a principal residence shared by two or more taxpayers, the amount of  
42 the credit allowable under this subsection for each such taxpayer shall  
43 be prorated according to the percentage of the total expenditure for  
44 such roof contributed by each taxpayer.

45 (6) Grants. For purposes of determining the amount of the expenditure  
46 incurred in purchasing and installing the green roof, the amount of any  
47 federal, state or local grant received by the taxpayer, which was used  
48 for the purchase and/or installation of such roof and which was not  
49 included in the federal gross income of the taxpayer, shall not be  
50 included in the amount of such expenditures.

51 (7) When credit allowed. The credit provided for in this subsection  
52 shall be allowed with respect to the taxable year, commencing after  
53 January first, two thousand twenty-one, in which the green roof is  
54 installed.

55 (8) Carryover of credit. If the amount of the credit, and carryovers  
56 of such credit, allowable under this subsection for any taxable year

1 shall exceed the taxpayer's tax for such year, such excess amount may be  
2 carried over to the five taxable years next following the taxable year  
3 with respect to which the credit is allowed and may be deducted from the  
4 taxpayer's tax for such year or years.

5 § 3. This act shall take effect immediately provided that section one  
6 of this act shall take effect January 1, 2021 and that section two of  
7 this act shall apply to taxable years commencing on or after January 1,  
8 2021; provided, however, that effective immediately, the addition,  
9 amendment and/or repeal of any rule or regulation necessary for the  
10 implementation of this act on its effective date are authorized and  
11 directed to be made and completed on or before such effective date.