STATE OF NEW YORK

4860

2019-2020 Regular Sessions

IN SENATE

March 27, 2019

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

AN ACT to amend the real property tax law, in relation to exempting certain old-growth forests from taxation

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

Section 1. Subparagraph (ii) of paragraph (a) of subdivision 1 of section 480-a of the real property tax law, as amended by chapter 396 of the laws of 2008, is amended and a new subparagraph (iii) is added to read as follows:

(ii) participation in a forest certification program (such as Forest Stewardship Council certification, Sustainable Forestry Initiative; American Tree Farm Program, etc.) recognized in the regulations of the department[,]; or

(iii) as to an "old-growth" eligible tract, a plan that includes provisions that the old-growth forest be protected with minimum management or disturbance that only considers passive recreational opportunities with no construction or commercial removal of trees. In those provisions, the protection of the old-growth forest from invasive species and diseases may be considered.

§ 2. Paragraph (h) of subdivision 1 of section 480-a of the real property tax law is relettered paragraph (i) and a new paragraph (h) is added to read as follows:

(h) "Old-growth eligible tract" shall mean a tract that conforms with the definition of "old-growth forest" contained in subdivision six of section 45-0105 of the environmental conservation law and that the owner of such tract has elected to declare as an "old growth" tract.

§ 3. Paragraph (d) of subdivision 5 of section 480-a of the real property tax law is relettered paragraph (e) and a new paragraph (d) is added to read as follows:

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

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(d) No cutting of forest crop shall be permitted in any approved old growth eligible tract except to protect the old growth forest from invasive species or disease.

§ 4. Subdivision 6 of section 480-a of the real property tax law is amended by adding a new paragraph (e) to read as follows:

(e) No cutting of forest crop shall be mandated or permitted in any approved old growth eligible tract except to protect the old growth forest from invasive species or disease.

§ 5. This act shall take effect immediately and shall apply to taxable years beginning on and after the first of January next succeeding the date on which it shall have become a law.