STATE OF NEW YORK

4946

2019-2020 Regular Sessions

IN SENATE

April 2, 2019

Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Environmental Conservation

AN ACT to amend the environmental conservation law, in relation to directing the department of environmental conservation to create a system for permitting access to state lands for the purpose of collecting sap from maple trees; and to amend the tax law, in relation to creating a tax credit for the purchase of qualified equipment used for the collection of maple sap and the production of maple syrup

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

Section 1. The environmental conservation law is amended by adding a new section 9-0309 to read as follows:

§ 9-0309. Access to state lands; collection of sap from maple trees.

Notwithstanding any other provisions of this article, the commissioner shall create a permitting system and promulgate rules and regulations to permit access to state lands for the purpose of collecting sap from maple trees. Such system shall at a minimum include:

1. Setting of a nominal fee to be paid by persons applying for such permit; and

2. A requirement that persons applying for such permit have adequate insurance coverage as determined by the commissioner.

§ 2. Subdivision 1 of section 9-0303 of the environmental conservation law, as amended by chapter 602 of the laws of 2003, is amended to read as follows:

1. Trees or timber. Except as provided in subdivision 2 of section 9-0107**, section 9-0309** and in sections 9-0501 through 9-0507 of this article no person shall cut, remove, injure, destroy or cause to be cut, removed, injured or destroyed any trees or timber or other property thereon or enter upon such lands with intent to do so.

§ 3. Section 210-B of the tax law is amended by adding a new subdivision 53 to read as follows:

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

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53. Maple syrup producer tax credit. (a) Allowance of credit. A taxpayer who shall be allowed a credit, to be computed as hereinafter provided, against the taxes imposed by this article. Such credit, to be computed as hereinafter provided, shall be allowed for qualified equipment, purchased and used by a taxpayer for the collection of maple sap and the production of maple syrup on lands that such taxpayer owns or leases, placed in service during the taxable year; provided, however, that the commissioner shall require such documentary proof to qualify for any exemption provided herein as the commissioner deems appropriate.

(b) Definition. As used in this section "qualified equipment" shall mean equipment and materials used in the collection of maple sap and the production of maple syrup, such as but not limited to, taps, tubing, buckets, evaporator and packaging.

(c) Amount of credit. The amount of credit under this subdivision shall be thirty percent of the cost of any such qualified equipment placed in service during the taxable year, not exceeding five thousand dollars.

(d) Application of credit. If the amount of the credit allowed under this subdivision for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this chapter, provided, however, that no interest shall be paid thereon.

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

(jjj) Maple syrup producer tax credit. (1) Allowance of credit. A taxpayer who shall be allowed a credit, to be computed as hereinafter provided, against the taxes imposed by this article. Such credit, to be computed as hereinafter provided, shall be allowed for qualified equipment, purchased and used by a taxpayer for the collection of maple sap and the production of maple syrup on lands that such taxpayer owns or leases, placed in service during the taxable year; provided, however, that the commissioner shall require such documentary proof to qualify for any exemption provided herein as the commissioner deems appropriate.

(2) Definition. As used in this section "qualified equipment" shall mean equipment and materials used in the collection of maple sap and the production of maple syrup, such as but not limited to, taps, tubing, buckets, evaporator and packaging.

(3) Amount of credit. The amount of credit under this subsection shall be thirty percent of the cost of any such qualified equipment placed in service during the taxable year, not exceeding five thousand dollars.

(4) Application of credit. If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon.

§ 5. This act shall take effect on the ninetieth day after it shall become a law; provided, however, that sections three and four of this act shall apply to all tax years beginning on and after January 1, 2021. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized and directed to be made and completed on or before such effective date.