

# STATE OF NEW YORK

8204

## IN SENATE

April 15, 2020

Introduced by Sen. HARCKHAM -- 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 nuclear powered electric generating facilities

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

1 Section 1. Subdivision 1 of section 485 of the real property tax law,  
2 as added by chapter 87 of the laws of 2001 and as further amended by  
3 subdivision (b) of section 1 of part W of chapter 56 of the laws of  
4 2010, is amended to read as follows:

5 1. Nuclear powered electric generating facilities shall be exempt from  
6 taxation, special ad valorem levies and special assessments to the  
7 extent provided in section four hundred ninety of this article upon the  
8 adoption of a local law granting such exemption by the legislative body  
9 of the county, city, town or village in which such a facility is located  
10 or by resolution following a public hearing of the governing body of the  
11 school district in which such facility or facilities are located,  
12 provided the taxing district may only exempt the facility from real  
13 property taxes imposed by the taxing district granting the exemption.  
14 The local law or resolution shall state the date on which such exemption  
15 shall commence. A copy of such local law or resolution shall be filed no  
16 later than thirty days after the adoption thereof with the clerk of each  
17 municipal corporation in which the facility is located and with the  
18 commissioner. For purposes of this section, nuclear powered electric  
19 generating facility shall mean a facility that generates or formerly  
20 generated electricity using nuclear power for sale, directly or indi-  
21 rectly, to the public, including the land upon which the facility is  
22 located, any equipment used in such generation, and equipment leading  
23 from the facility to the interconnection with the electric transmission  
24 system, but shall not include any equipment in the electric transmission  
25 system.

26 § 2. This act shall take effect immediately.

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

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