

# STATE OF NEW YORK

1290

2021-2022 Regular Sessions

## IN SENATE

January 11, 2021

Introduced by Sens. BROOKS, THOMAS -- read twice and ordered printed,  
and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to exempting from sales and use  
tax school buses; establishes a green ribbon panel to research greener  
school buses

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

Section 1. Section 1115 of the tax law is amended by adding a new  
subdivision (11) to read as follows:

(11) Notwithstanding any other provision of law to the contrary,  
receipts from the sale of school buses, as such term is defined in  
section one hundred forty-two of the vehicle and traffic law and parts,  
equipment, lubricants and fuel purchased and used in their operation,  
shall be exempt from taxes imposed by this article.

§ 2. (a) The commissioner of education, in consultation with the  
commissioner of motor vehicles and the New York state energy research  
and development authority, shall establish a "Green Ribbon Panel" which  
shall research and develop recommendations for upgrading school buses to  
be greener and cleaner.

(b) The Green Ribbon Panel shall be composed of 12 members appointed  
by the commissioner of education provided that of such 12 members: three  
members shall be appointed upon the recommendation of the governor,  
three members shall be appointed upon the recommendation of the temporary  
president of the senate, three members shall be appointed upon the  
recommendation of the speaker of the assembly, and the remaining members  
shall be appointed in the sole discretion of the commissioner of education.  
The members of the Green Ribbon Panel shall include representatives from each  
of the following groups: the school bus industry, environmental protection  
groups, researchers on green vehicles, school personnel, and parents of  
school-aged children.

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

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1 (c) The recommendations of the Green Ribbon Panel shall include, but  
2 not be limited to, electric power, retrofitting current school buses  
3 with green technology, and any other option which will have an immediate  
4 and long term impact on reducing harmful emissions from school buses in  
5 New York State.

6 (d) The members of the Green Ribbon Panel shall receive no compen-  
7 sation for their services, but shall be allowed their actual and neces-  
8 sary expenses incurred in the performance of their duties pursuant to  
9 this act.

10 (e) The Green Ribbon Panel shall convene on or before August 1, 2022  
11 to develop its recommendations. On or before January 1, 2023, the  
12 committee shall submit a preliminary report of its recommendations for  
13 consideration in the executive budget for the 2023-2024 state fiscal  
14 year, and, on or before October 1, 2023, shall submit a final report of  
15 its recommendations to the governor, the temporary president of the  
16 senate, and the speaker of the assembly.

17 § 3. This act shall take effect on the first day of a quarterly sales  
18 tax period, as set forth in subdivision (b) of section 1136 of the tax  
19 law, next succeeding April 1, 2022. Effective immediately, the addi-  
20 tion, amendment and/or repeal of any rule or regulation necessary for  
21 the implementation of this act on its effective date are authorized to  
22 be made and completed on or before such effective date.