STATE OF NEW YORK

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2642

2021-2022 Regular Sessions

IN SENATE

January 22, 2021
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Introduced by Sen. GALLIVAN -- 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 exemptions for
   potato storage and potato shipping facilities

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

1   Section 1. The section heading and subdivision 1 of section 483-a of
2 the real property tax law, the section heading as amended by chapter 449
3 of the laws of 1995 and subdivision 1 as amended by section 1 of part P
4 of chapter 57 of the laws of 2016, are amended to read as follows:
5   Farm silos, farm feed grain storage bins, commodity sheds, bulk milk
6 tanks and coolers, [and] manure storage and handling facilities**; potato
7 storage and potato shipping facilities**. 1. The following structures
8 permanently affixed to agricultural land shall be exempt from taxation,
9 special ad valorem levies and special assessments: (a) structures for
10 the purpose of preserving and storing forage in edible condition; (b)
11 farm feed grain storage bins; (c) commodity sheds; (d) bulk milk tanks
12 and coolers used to hold milk awaiting shipment to market; [and] (e)
13 manure storage, handling and treatment facilities, including composting
14 of agricultural materials, such as livestock manure and farming wastes,
15 food residuals or other organic wastes associated with food production
16 or consumption with at least fifty percent by weight of its feedstock on
17 an annual basis being livestock manure, farming wastes and crops grown
18 specifically for use as composting feedstock**; and (f) potato storage and
19 potato shipping facilities**. "Food residuals" means organic material,
20 including, but not limited to, food scraps, food processing residue, and
21 related soiled or unrecyclable paper used in food packaging, preparation
22 or cleanup.
23   § 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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