STATE OF NEW YORK

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2023-2024 Regular Sessions

IN ASSEMBLY

February 2, 2023

Introduced by M. of A. CARROLL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a tax on carbon emissions from non-essential helicopter flights in cities with a population of one million or more

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

Section 1. The tax law is amended by adding a new article 12-B to read as follows:

ARTICLE 12-B
CARBON EMISSIONS TAX
ON CERTAIN HELICOPTER FLIGHTS

Section 289-g. Definitions.
289-h. Administration of the carbon emissions tax on certain helicopter flights
289-i. Carbon emissions tax on certain helicopter flights.

§ 289-g. Definitions. For the purposes of this article, the following terms shall have the following meanings:

1. "Carbon dioxide equivalent" means a unit of measure denoting the amount of emissions from a greenhouse gas, expressed as the amount of carbon dioxide by weight that produces the same global warming impact.

2. "Helicopter" means an aircraft, the support of which in the air is normally derived from airfoils mechanically rotated about an approximately vertical axis.

3. "Helicopter operator" means a person or entity which conducts non-essential helicopter flights within a city with a population of one million or more.

4. "Non-essential helicopter flight" means a helicopter flight other than those conducted:

(a) for purposes of heavy-lift operations in support of construction and infrastructure maintenance;

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

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(b) for purposes of public health and safety, including law enforcement, emergency response, disaster response, the provision of medical services, and providing other services; or

(c) for the benefit of the general public, including flights carried out for research or for official purposes by a news organization.

§ 289-h. Administration of the carbon emissions tax on certain helicopter flights. 1. The department of environmental conservation shall administer the schedules of carbon emissions tax on certain helicopter flights established pursuant to this article. Such tax shall be imposed on each helicopter operator at a rate and schedule to be determined by the department of environmental conservation in accordance with section two hundred eighty-nine-i of this article for non-essential helicopter flights which were conducted in this state.

2. The department and department of environmental conservation shall promulgate such rules and regulations as shall be necessary to implement the provisions of this article.

3. The department and the department of environmental conservation shall undertake all reasonable efforts to collect charges authorized pursuant to this article at the first point of distribution or sale within the state.

§ 289-i. Carbon emissions tax on certain helicopter flights. 1. The department and the department of environmental conservation shall establish a carbon emissions tax on certain helicopter flights on all non-essential helicopter flights. Such tax shall be based on department of environmental conservation calculations of annual metric tons of carbon dioxide equivalent emissions for the helicopter operator and pegged to the current federal environmental protection agency social cost of carbon calculated at the lowest discount rate. Such tax shall include an additional five percent per seat tax for any non-essential helicopter flights conducted using a helicopter which produces more than thirty decibels while in operation. Such tax shall be listed on all invoices and receipts for non-essential helicopter flights as two items: (a) a "carbon emissions tax" with the portion of the tax for the flight based on the carbon dioxide equivalent of the flights' emissions; and (b) a "noise tax" with the portion of the tax for the flight from the five percent per seat.

2. In the fourth year of implementation, and biannually thereafter, the department of environmental conservation shall publish a report for the legislature and shall post the report on an internet website accessible to the public. Such report shall consider whether any increases or decreases in the carbon emissions tax on certain helicopter flights as authorized by this section are recommended to account for inflation, and to ensure progress towards reaching emissions levels to mitigate climate change in furtherance of established state policy.

3. The department shall determine total taxable emissions annually for each helicopter operator based on information that shall be provided in an annual report to the department by the helicopter operator which shall include, but not be limited to:

(a) total non-essential helicopter flights by helicopter model;

(b) duration of non-essential helicopter flights by helicopter model;

(c) total number of seats on non-essential helicopter flights sold by helicopter model;

(d) per seat value of non-essential helicopter flights on invoices provided to customers by helicopter model;

(e) per seat value of non-essential helicopter flights by helicopter model;

(f) total amount of taxes collected under this article; and

(g) any information required by the department by rule or regulation.

4. The department and the department of environmental conservation shall be authorized to develop any rule or regulation necessary to collect and administer the carbon emissions tax on certain helicopter flights authorized under this article.

5. Notwithstanding any general or special law to the contrary, the tax authorized under this section shall not be imposed on any helicopter flights if such imposition is superseded by federal law or regulation.

6. All funds collected under this article shall be deposited into the environmental protection fund established by section ninety-two-s of the state finance law.

§ 2. This act shall take effect on the ninetieth day after it shall have become a law. 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 to be made and completed on or before such effective date.