

# STATE OF NEW YORK

5878

2023-2024 Regular Sessions

## IN SENATE

March 20, 2023

Introduced by Sen. GONZALEZ -- 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 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:

1 Section 1. The tax law is amended by adding a new article 12-B to read  
2 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.

10 § 289-g. Definitions. For the purposes of this article, the following  
11 terms shall have the following meanings:

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

15 2. "Helicopter" means an aircraft, the support of which in the air is  
16 normally derived from airfoils mechanically rotated about an approxi-  
17 mately vertical axis.

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

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

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

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

LBD05023-05-3

1 (b) for purposes of public health and safety, including law enforce-  
2 ment, emergency response, disaster response, the provision of medical  
3 services, and providing other services; or

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

6 § 289-h. Administration of the carbon emissions tax on certain heli-  
7 copter flights. 1. The department of environmental conservation shall  
8 administer the schedules of carbon emissions tax on certain helicopter  
9 flights established pursuant to this article. Such tax shall be imposed  
10 on each helicopter operator at a rate and schedule to be determined by  
11 the department of environmental conservation in accordance with section  
12 two hundred eighty-nine-i of this article for non-essential helicopter  
13 flights which were conducted in this state.

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

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

21 § 289-i. Carbon emissions tax on certain helicopter flights. 1. The  
22 department and the department of environmental conservation shall estab-  
23 lish a carbon emissions tax on certain helicopter flights on all non-es-  
24 sentential helicopter flights. Such tax shall be based on department of  
25 environmental conservation calculations of annual metric tons of carbon  
26 dioxide equivalent emissions for the helicopter operator and pegged at  
27 four times the current federal environmental protection agency social  
28 cost of carbon calculated at the lowest discount rate. Such tax shall  
29 include an additional fifty dollar per seat ticket tax or two hundred  
30 dollar per flight tax whichever is greater for any non-essential heli-  
31 copter flights conducted using a helicopter which produces more than  
32 thirty decibels while in operation. Such tax shall be listed on all  
33 invoices and receipts for non-essential helicopter flights as two items:  
34 (a) a "carbon emissions tax" with the portion of the tax for the flight  
35 based on the carbon dioxide equivalent of the flights' emissions; and  
36 (b) a "noise tax" with the portion of the tax for the flight from the  
37 per seat ticket or per flight tax.

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

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

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

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

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

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

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

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

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

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

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

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

15 § 2. This act shall take effect on the ninetieth day after it shall  
16 have become a law. Effective immediately, the addition, amendment and/or  
17 repeal of any rule or regulation necessary for the implementation of  
18 this act on its effective date are authorized to be made and completed  
19 on or before such effective date.