STATE OF NEW YORK

3804

2025-2026 Regular Sessions

IN ASSEMBLY

January 30, 2025

Introduced by M. of A. ALVAREZ -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to telecommunications equipment owned by other than a telephone company

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

Section 1. The legislature finds that it is necessary to correct a decision of the court of appeals that erroneously overlooked or misconstrued section 1 of chapter 71 of the laws of 1985, sections 2, 6, and 7 of chapter 416 of the laws of 1987, and paragraph (i) of subdivision 12 of section 102 of the real property tax law. This act is intended to clarify that all equipment used for the transmission and switching of electromagnetic voice, video and data signals between different entities separated by air, street or other public domain, and related equipment necessary to the operation of such equipment or the modification of such signals required by such equipment, regardless of location, no longer constitutes real property subject to the real property tax law, even if any items of such equipment would otherwise constitute a fixture taxable under paragraph (b) of subdivision 12 of section 102 of the real property tax law.

§ 2. Paragraph (i) of subdivision 12 of section 102 of the real property tax law, as added by chapter 416 of the laws of 1987, is amended to read as follows:

(i) When owned by other than a telephone company as such term is defined in paragraph (d) [~~hereof~~] **of this subdivision**, all lines, wires, poles, supports and inclosures for electrical conductors upon, above and underground used in connection with the transmission or switching of electromagnetic voice, video and data signals between different entities separated by air, street or other public domain, except that such property shall not include: (A) station connections; (B) fire and surveillance alarm system property; (C) such property used in the transmission

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

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of news wire services; [~~and~~] (D) such property used in the transmission of news or entertainment radio, television or cable television signals for immediate, delayed or ultimate exhibition to the public, whether or not a fee is charged therefor**; and (E) such property, other than fiber optic cables, towers, permanently affixed steel rooftop structures and walk-in shelters, used in, providing for, or associated with, the transmission or switching of radio signals for the provision of commercial mobile radio service or mobile internet access service**.

§ 3. This act shall take effect immediately and shall apply to all assessments that have not become final as of such date, whether or not a taxpayer has filed a complaint with respect to an assessment under section 524 of the real property tax law.