# STATE OF NEW YORK

2349

2025-2026 Regular Sessions

# IN SENATE

January 16, 2025

Introduced by Sen. PARKER -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the general municipal law and the education law, in relation to exempting payment in lieu of tax payments relating to energy systems from school district and local government tax levies

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

Section 1. Subparagraphs (iii) and (vi) of paragraph (c) of subdivision 3 of section 3-c of the general municipal law, as added by section 1 of part A of chapter 97 of the laws of 2011, are amended to read as follows:

(iii) Add any payments in lieu of taxes that were receivable in the prior fiscal year**, other than payments in lieu of taxes receivable in connection with energy systems defined in section four hundred eighty-seven of the real property tax law including solar or wind energy systems, farm waste energy systems, micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment and electric energy storage systems, or fuel-flexible linear generator electric generating systems**.

(vi) Subtract any payments in lieu of taxes receivable in the coming fiscal year**, other than payments in lieu of taxes receivable in connection with energy systems defined in section four hundred eighty-seven of the real property tax law including solar or wind energy systems, farm waste energy systems, micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment and electric energy storage systems, or fuel-flexible linear generator electric generating systems**.

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

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§ 2. Subparagraphs 3 and 6 of paragraph a of subdivision 3 of section 2023-a of the education law, as added by section 2 of part A of chapter 97 of the laws of 2011, are amended to read as follows:

(3) Add any payments in lieu of taxes that were receivable in the prior school year**, other than payments in lieu of taxes receivable in connection with energy systems defined in section four hundred eighty-seven of the real property tax law including solar or wind energy systems, farm waste energy systems, micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment and electric energy storage systems, or fuel-flexible linear generator electric generating systems**.

(6) Subtract any payments in lieu of taxes receivable in the coming fiscal year**, other than payments in lieu of taxes receivable in connection with energy systems defined in section four hundred eighty-seven of the real property tax law including solar or wind energy systems, farm waste energy systems, micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment and electric energy storage systems, or fuel-flexible linear generator electric generating systems**.

§ 3. This act shall take effect immediately.