§ 17-0707. Certificates of compliance for purposes of the Tax Law.

1. For the purposes of sections 208, 210, 606 and 612 of the Tax Law, the commissioner or his designated representative is hereby authorized to issue certificates of compliance concerning industrial waste treatment facilities and industrial waste treatment controlled process facilities as defined in such law. No such certificate shall be issued unless the facility to which it is applicable is in compliance with applicable provisions of titles 1 to 11, inclusive, and title 19 of article 17, article 19, and title 1 of article 27 of this chapter; of the Public Health Law; of the state sanitary code and of regulations, permits or orders issued pursuant thereto.

2. In the case of facilities which have not been completed prior to the close of a taxable year for which a deduction may be claimed under the Tax Law, a temporary certificate of compliance may be issued if the commissioner or his representative is satisfied, on the basis of the construction which has taken place, that such facilities will be in compliance with the provisions of titles 1 to 11, inclusive, and title 19 of article 17, article 19, and title one of article 27 of this chapter; of the Public Health Law of the state sanitary code, and regulations, permits or orders issued pursuant thereto. Such a temporary certificate shall apply only to expenditures made in the taxable year with respect to which such a certificate is issued.