§ 19-0309. 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 air pollution control facilities and air pollution 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 codes, rules, 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, when completed, will be in compliance with the 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 codes, rules, 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.

3. The certificate of compliance may be revoked by the commissioner, after providing an opportunity to be heard, upon a determination that the facility to which it was applicable either is not, or has not been, in compliance with applicable provisions of this chapter, the state sanitary code or codes, rules, regulations, permits or orders issued pursuant thereto. Upon revocation, the commissioner shall notify the State Tax Commission.