

CHAPTER 393

AN ACT to amend the real property tax law, in relation to extending the expiration of the solar electric generating system tax abatement

Became a law September 30, 2016, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

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

Section 1. Paragraph (d) of subdivision 1 of section 499-bbbb of the real property tax law, as added by chapter 396 of the laws of 2014, is amended to read as follows:

(d) if the solar electric generating system is placed in service on or after January first, two thousand fourteen, and before January first, two thousand [~~seventeen~~] **nineteen**, for each year of the compliance period such tax abatement shall be the lesser of (i) five percent of eligible solar electric generating system expenditures, (ii) the amount of taxes payable in such tax year, or (iii) sixty-two thousand five hundred dollars.

§ 2. Subdivision 1 of section 499-cccc of the real property tax law, as amended by chapter 396 of the laws of 2014, is amended to read as follows:

1. To obtain a tax abatement pursuant to this title, an applicant must file an application for tax abatement, which may be filed on or after January first, two thousand nine, and on or before March fifteenth, two thousand [~~seventeen~~] **nineteen**.

§ 3. This act shall take effect immediately.

The Legislature of the STATE OF NEW YORK **ss:**

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOHN J. FLANAGAN  
**Temporary President of the Senate**

CARL E. HEASTIE  
**Speaker of the Assembly**

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