

1979 Legislation
Technical Corrections to the Corporation Tax Law
pertaining to Article 9-A and Article 27

Chapter 365 of the Laws of 1979 amended Section 208.9(g)(1)(B)(1) and Section 208.9(g)(2)(B) of Article 9-A (Franchise Tax on Business Corporations) and Section 1083(c)(9) of Article 27 (Corporate Tax Procedure and Administration) of the Tax Law.

The amendments deleted obsolete and inapplicable references to the Public Health Law and the Air Pollution Control Board and substituted in their place references to the Environmental Conservation Law and the Department of Environmental Conservation.

The sections which were corrected are shown below. The words which were added have been underlined while the words that were deleted are indicated by double brackets [[]].

Article 9-A, Section 208.9(g)(1)(B)(1)

"(1) The term "air pollution control facilities" shall mean facilities which remove, reduce, or render less noxious air contaminants emitted from an air contamination source (as the terms "air contaminant" and "air contamination source" are defined in section 19-0107 of the environmental conservation law) from a point immediately preceding the point of such removal, reduction or rendering to the point of discharge of air, meeting emission standards as established by the [[air pollution control board]] department of environmental conservation, but excluding such facilities installed for the primary purpose of salvaging materials which are usable in the manufacturing process or are marketable and excluding those facilities which rely for their efficacy on dilution, dispersion or assimilation of air contaminants in the ambient air after emission."

Article 9-A, Section 208.9(g)(2)(B)

"(B) on condition that such facilities have been certified by the state commissioner of environmental conservation or his designated representative, pursuant to section 19-0309 of the environmental conservation law, as complying with applicable provisions of the environmental conservation law, the public health law, the state sanitary code and codes, rules, regulations, permits or orders issued pursuant thereto, and"

Paragraph (9) of Subdivision (c) of Section 1083 of Article 27 of the Tax Law has been renumbered paragraph (8) and is shown below with additions and deletions as previously indicated.

"~~[(9)]~~ (8) Report concerning waste treatment facility, air pollution control facility or eligible business facility. Under the circumstances described in subparagraph (3) of paragraph (g) of subdivision nine of section two hundred eight, paragraph (f) of subdivision eleven of section two hundred ten or paragraph (f) of subdivision eleven of section two hundred nineteen-q of this chapter, the tax may be assessed within three years after the filing of the report containing the information required by such paragraph, or, if a certificate of compliance in respect to an air pollution control facility shall be revoked, within three years after the tax commission shall receive notice of such revocation from the taxpayer or as required by subdivision three of section ~~[[twelve hundred seventy-seven-b]]~~ 19-0309 of the ~~[[public health]]~~ environmental conservation law, whichever notice is received earlier."

This act took effect on June 28, 1979.