



States' Biofuels Statutes

STATE OF NEW YORK

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).

Current through the 2013 Legislative Session of the New York General Assembly.

§ 606. Credits against tax

[...]

(jj) [As added by L.2006, c. 62, pt. X.] Biofuel production credit. A taxpayer shall be allowed a credit to be computed as provided in section twenty-eight of this chapter, as added by part X of chapter sixty-two of the laws of two thousand six, against the tax imposed by this article. If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon. The tax credit allowed pursuant to this section shall apply to taxable years beginning before January first, two thousand twenty.

[...]

(mm) Clean heating fuel credit. (1) A taxpayer shall be allowed a credit against the tax imposed by this article. Such credit, to be computed as hereinafter provided, shall be allowed for bioheat, used for space heating or hot water production for residential purposes within this state and purchased on or after July first, two thousand six and before July first, two thousand seven and on or after January first, two thousand eight and before January first, two thousand seventeen. Such credit shall be \$0.01 per percent of biodiesel per gallon of bioheat, not to exceed twenty cents per gallon, purchased by such taxpayer.

(2) For purposes of this subsection, the following definitions shall apply:

(a) "Biodiesel" shall mean a fuel comprised exclusively of mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats, designated B100, which meets the specifications of American Society of Testing and Materials designation D 6751.

(b) "Bioheat" shall mean a fuel comprised of biodiesel blended with conventional home heating oil, which meets the specifications of the American Society of Testing and Materials designation D 396 or D

(3) If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon.

[...]

Credits: (Added L.1960, c. 563, § 2. Amended L.1962, c. 2, § 1; L.1962, c. 1011, § 2; L.1963, c. 272, § 1; L.1969, c. 1072, § 5; L.1970, c. 98, § 1; L.1970, c. 424, §§ 1 to 3; L.1970, c. 1005, § 3; L.1972, c. 1, §§ 6, 7; L.1973, c. 698, §§ 4 to 6; L.1974, c. 190, § 2; L.1977, c. 59, § 2; L.1977, c. 70, § 2; L.1977, c. 675, §§ 59, 60, 66; L.1978, c. 69, § 4; L.1978, c. 70, §§ 6, 7; L.1978, c. 71, § 1; L.1978, c. 729, §§ 2 to 5; L.1978, c. 788, § 25; L.1978, c. 790, § 4; L.1980, c. 888, §§ 4 to 7; L.1981, c. 103, §§ 15, 16, 19, 20, 22, 25, 68, 70 to 73; L.1981, c. 852, § 1; L.1981, c. 853, § 1; L.1981, c. 1043, §§ 8 to 10; L.1982, c. 55, §§ 10 to 15; L.1983, c. 15, §§ 71, 72; L.1984, c. 606, §§ 6, 7; L.1985, c. 29, §§ 22 to 26; L.1986, c. 258, § 2; L.1986, c. 410, § 1; L.1986, c. 638, § 7; L.1986, c. 686, §§ 13 to 16; L.1987, c. 13, § 13; L.1987, c. 28, §§ 9 to 25; L.1987, c. 59, § 5; L.1987, c. 265, § 3; L.1987, c. 333, §§ 10 to 16, 18 to 24; L.1987, c. 442, §§ 2 to 5; L.1987, c. 817, §§ 57-c to 57-h, 57-l, 57-m; L.1989, c. 61, § 116; L.1990, c. 23, § 3; L.1990, c. 190, § 155; L.1990, c. 624, §§ 21 to 25; L.1991, c. 423, § 2; L.1992, c. 55, § 10; L.1992, c. 760, §§ 39 to 43; L.1993, c. 57, §§ 10, 128, 129; L.1993, c. 708, §§ 25 to 29; L.1994, c. 170, §§ 67, 104, 261 to 269; L.1994, c. 385, § 63; L.1995, c. 2, §§ 4 to 6; L.1996, c. 309, §§ 202, 203, 209, 213, 214; L.1996, c. 713, § 2; L.1997, c. 142, §§ 4, 5, eff. June 25, 1997; L.1997, c. 389, pt. A, §§ 41, 56, 102, 104, 105, 129, 130, eff. Aug. 7, 1997; L.1997, c. 399, § 4, eff. Aug. 13, 1997; L.1998, c. 56, pt. A, §§ 8, 21, 22, 24, 25, 73, eff. April 28, 1998; L.1998, c. 315, § 2, eff. July 14, 1998; L.1998, c. 467, §§ 1, 2, eff. July 22, 1998; L.1999, c. 115, §§ 5, 6, eff. June 22, 1999; L.1999, c. 407, pt. I, §§ 1, 2, eff. Aug. 9, 1999; L.1999, c. 407, pt. J, § 3, eff. Aug. 9, 1999; L.1999, c. 407, pt. N, § 2, eff. Aug. 9, 1999; L.1999, c. 407, pt. BB, §§ 3, 4, eff. Aug. 9, 1999; L.1999, c. 407, pt. EE, § 1, eff. Aug. 9, 1999; L.2000, c. 63, pt. E, §§ 3, 4, eff. Jan. 1, 2002; L.2000, c. 63, pt. I, §§ 4, 5, eff. May 15, 2000; L.2000, c. 63, pt. M, § 1, eff. May 15, 2000; L.2000, c. 63, pt. N, § 1, eff. May 15, 2000; L.2000, c. 63, pt. Q, § 1, eff. May 15, 2000; L.2000, c. 63, pt. Y, §§ 47, 48, eff. May 15, 2000; L.2000, c. 63, pt. Z, § 1, eff. Jan. 1, 2003; L.2000, c. 63, pt. CC, §§ 4, 5, eff. May 15, 2000; L.2000, c. 63, pt. DD, § 1, eff. May 15, 2000; L.2000, c. 63, pt. GG, §§ 4, 5, eff. May 15, 2000; L.2000, c. 63, pt. II, §§ 5, 6, eff. May 15, 2000; L.2002, c. 85, pt. C, § 1, eff. April 1, 2002; L.2002, c. 85, pt. C, § 2, eff. Jan. 1, 2004; L.2002, c. 85, pt. N, § 1, eff. May 29, 2002; L.2002, c. 85, pt. R, § 5, eff. April 1, 2003; L.2002, c. 85, pt. V, § 2, eff. May 29, 2002; L.2002, c. 85, pt. CC, §§ 3 to 6, 15-a, 16, eff. May 29, 2002; L.2002, c. 311, § 3, eff. Aug. 6, 2002, deemed eff. Jan. 1, 2002; L.2002, c. 597, §§ 12 to 16, eff. Sept. 24, 2002; L.2003, c. 1, pt. H, §§ 4, 5, 15, 16, 23, 24, eff. Oct. 7, 2003; L.2003, c. 527, § 2, eff. Sept. 17, 2003; L.2004, c. 58, pt. B, § 19, eff. Aug. 20, 2004; L.2004, c. 60, pt. D, § 4, eff. Aug. 20, 2004; L.2004, c. 60, pt. P, §§ 3, 4, eff. Aug. 20, 2004; L.2004, c. 60, pt. V, § 3, eff. Aug. 20, 2004; L.2004, c. 577, pt. H, § 7, eff. Oct. 5, 2004; L.2005, c. 58, pt. C, § 22, as added by L.2005, c. 63, pt. E, §§ 24, eff. April 12, 2005, deemed eff. April 1, 2005; L.2005, c. 61, pt. I, § 1, eff. April 12, 2005; L.2005, c. 61, pt. P, § 1, eff. April 12, 2005; L.2005, c. 61, pt. U, § 2, eff. April 12, 2005, as amended by L.2005, c. 63, pt. A, § 1-a, eff. April 12, 2005; L.2005, c. 61, pt. U, §§ 3, 5, eff. April 12, 2005; L.2005, c. 61, pt. W, §§ 23 to 26, eff. April 12, 2005, as amended by L.2005, c. 63, pt. A, § 5, eff. April 12, 2005; L.2005, c. 161, § 26, eff. July 3, 2005, deemed eff. April 12, 2005;

L.2005, c. 378, § 1, eff. Aug. 2, 2005; L.2005, c. 393, §§ 4 to 6, eff. Aug. 2, 2005; L.2005, c. 446, §§ 3, 6, eff. Aug. 9, 2005; L.2005, c. 537, §§ 4, 8, eff. Aug. 16, 2005; L.2005, c. 632, § 2, eff. Jan. 1, 2006; L.2005, c. 728, § 1, eff. Oct. 11, 2005; L.2005, c. 763, § 2, eff. Dec. 20, 2005; L.2006, c. 35, pt. C, § 1, eff. May 21, 2006; L.2006, c. 35, pt. D, §§ 2, 3, eff. May 21, 2006; L.2006, c. 58, pt. I, § 1, eff. April 12, 2006; L.2006, c. 61, pt. N, §§ 1, 4, eff. April 28, 2006; L.2006, c. 62, pt. A, § 1, eff. April 28, 2006; L.2006, c. 62, pt. F, §§ 1, 2, eff. April 28, 2006; L.2006, c. 62, pt. K, §§ 1 to 3, eff. April 28, 2006; L.2006, c. 62, pt. U, § 1, eff. April 28, 2006; L.2006, c. 62, pt. V, §§ 4, 5, eff. April 28, 2006; L.2006, c. 62, pt. X, §§ 4, 5, eff. April 28, 2006; L.2006, c. 105, §§ 3, 4, eff. June 23, 2006; L.2006, c. 109, pt. F, § 1, eff. June 23, 2006; L.2006, c. 109, pt. L-1, § 1, eff. June 23, 2006; L.2006, c. 109, pt. W-1, § 16, eff. June 23, 2006; L.2006, c. 109, pt. Z-1, § 3, eff. June 23, 2006; L.2006, c. 251, § 1, eff. July 26, 2006, deemed eff. Aug. 2, 2005; L.2006, c. 522, §§ 2, 3, eff. Aug. 16, 2006, deemed eff. Jan. 1, 2006; L.2006, c. 547, §§ 1, 2, eff. Aug. 16, 2006; L.2007, c. 57, pt. D-1, § 5, eff. April 9, 2007; L.2007, c. 128, §§ 1, 2, eff. July 3, 2007; L.2007, c. 532, § 1, eff. Aug. 15, 2007; L.2008, c. 57, pt. WW-1, § 3, eff. April 23, 2008; L.2008, c. 57, pt. ZZ-1, §§ 2, 3, eff. April 23, 2008; L.2008, c. 57, pt. AAA-1, § 2, eff. April 23, 2008; L.2008, c. 637, §§ 5 to 8, eff. Sept. 25, 2008; L.2009, c. 57, pt. C-1, §§ 3, 7, eff. April 7, 2009; L.2009, c. 57, pt. S-1, §§ 12, 16, 18, 20, eff. April 7, 2009; L.2009, c. 239, §§ 1, 2, eff. July 28, 2009; L.2010, c. 56, pt. W, § 23, eff. June 22, 2010; L.2010, c. 57, pt. A, § 3, eff. Aug. 11, 2010; L.2010, c. 57, pt. Q, §§ 14, 15, eff. Aug. 11, 2010; L.2010, c. 57, pt. R, §§ 9, 11, 15, eff. Aug. 11, 2010; L.2010, c. 57, pt. Y, § 5, eff. Aug. 11, 2010; L.2010, c. 59, pt. MM, §§ 4, 5, eff. July 1, 2010; L.2010, c. 182, § 2, eff. Oct. 13, 2010; L.2010, c. 297, § 2, eff. July 30, 2010; L.2010, c. 472, §§ 1, 2, eff. Aug. 30, 2010; L.2011, c. 56, pt. D, §§ 3, 4, eff. Dec. 9, 2011; L.2011, c. 56, pt. E, §§ 4, 5, eff. Dec. 9, 2011; L.2011, c. 61, pt. V, §§ 6, 7, eff. March 31, 2011; L.2011, c. 604, §§ 1, 2, eff. Jan. 3, 2012, deemed eff. Dec. 31, 2010; L.2012, c. 59, pt. I, § 4, eff. March 30, 2012, deemed eff. Dec. 31, 2011; L.2012, c. 59, pt. K, § 4, eff. March 30, 2012; L.2012, c. 59, pt. T, § 3, eff. March 30, 2012; L.2012, c. 109, §§ 3, 4, eff. July 18, 2012; L.2012, c. 193, § 1, eff. July 18, 2012; L.2012, c. 375, § 1, eff. Aug. 17, 2012; L.2013, c. 59, pt. F, § 1; L.2013, c. 59, pt. G, §§ 3, 4, eff. March 28, 2013; L.2013, c. 59, pt. V, § 1, eff. March 28, 2013; L.2013, c. 59, pt. AA, §§ 2, 3, eff. March 28, 2013; L.2013, c. 59, pt. CC, § 1, pt. EE, §§ 4, 5, eff. March 28, 2013; L.2013, c. 68, pt. A, §§ 8, 9, eff. June 24, 2013; L.2013, c. 384, § 20, eff. Jan. 15, 2014; L.2014, c. 59, pt. A, §§ 67 to 69, eff. Jan. 1, 2015; L.2014, c. 59, pt. J, § 2, eff. March 31, 2014; L.2014, c. 59, pt. K, §§ 1, 2, eff. March 31, 2014; L.2014, c. 59, pt. M, § 1, eff. March 31, 2014; L.2014, c. 59, pt. O, § 4, eff. March 31, 2014; L.2014, c. 59, pt. R, §§ 3, 4, eff. March 31, 2014; L.2014, c. 59, pt. S, § 30, eff. Jan. 1, 2018; L.2014, c. 59, pt. T, §§ 4, 5, eff. March 31, 2014; L.2014, c. 59, pt. U, § 2, eff. March 31, 2014; L.2014, c. 59, pt. FF, § 1, eff. March 31, 2014; L.2014, c. 59, pt. HH, §§ 3, 4, eff. March 31, 2014; L.2014, c. 59, pt. MM, §§ 3, 4, eff. Jan. 1, 2015.)