



# S.4936 (Parker)/A.10182 (Rules at request of Alvarez)

STAFF CONTACT : Ken Pokalsky | Vice President | 518-694-4460

<p><b>BILL</b></p> <p>S.4936 (Parker)/A.10182 (Rules at request of Alvarez)</p>
<p><b>SUBJECT</b></p> <p>Tax Treatment of Wireless Telecommunications Property</p>
<p><b>DATE</b></p> <p>June 05, 2024</p>
<p><b>SUPPORT</b></p>

The Business Council supports this legislation that addresses a New York Court of Appeals decision (*T-Mobile Northeast, LLC v. DeBellis*) that revised a longstanding interpretation of the Real Property Tax Law to re-characterized moveable wireless network equipment like cell site electronics, computers, and antennas as real property. It also impacts the longstanding exemption of fiber optic cable on private property.

This bill restores the tax treatment of moveable wireless network property to that which existed prior to the Court of Appeals decision.

Broad reforms are necessary to New York's tax laws to address significant changes in telecommunication technologies and in telecommunications markets. The last major reforms were in 1995.

Updated telecommunications systems are increasingly vital for the health of the state's economy, and for achieving many every day functions of New York residents and families. New York's outdated treatment of telecommunications properties, however, can serve as a significant disincentive to capital investments needed to update and expand these networks.

This legislation is one step toward that goal, and will avoid the imposition of millions of dollars in additional tax burdens, never contemplated or approved by the state legislature, on businesses while they are attempting to upgrade the state's wireless networks.

For these reasons, The Business Council strongly supports adoption of S.4936/A.10182