

S.2177-A (Parker)/A.3804-A (Alvarez)

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BILL

S.2177-A (Parker)/A.3804-A
(Alvarez)

SUBJECT

Tax Treatment of Wireless
Telecommunications Property

DATE

April 21, 2025

SUPPORT

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 (such as cell site electronics, computers, and antennas) as real property. The case 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 in T-Mobile.

New York's tax laws need broad reforms 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 New York's economy, and for achieving many everyday functions of New York residents and families. However, the state's outdated treatment of telecommunications properties can be a significant disincentive to capital investments necessary for to update and expand these networks.

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

For these reasons, The Business Council strongly supports adoption of S.2177-A/A.3804-A.