Explanation:
This legislation provides financial incentives to schools that purchase or lease electric school buses and allows electric school bus charging equipment and related costs to be reimbursed. Electrifying school buses will put New York on the right path to reducing emissions as required by the Climate Leadership and Community Protection Act (CLCPA) and will improve children’s health.

Diesel powered school buses not only emit greenhouse gases but also emit harmful co-pollutants such as particulate matter 2.5, nitrogen oxides that cause smog, and known carcinogens. These dangerous pollutants harm the health of communities along the bus routes, not mention some of the most vulnerable, the children riding the buses. Diesel pollution inside school buses has been found to be up 4-12 times higher than the surrounding air, and due to their small body weight the impacts of air pollution are more severe for children than adults. Asthma, which can be caused and exacerbated by air pollution, is one of the leading causes of school absence, and children who ride on school buses that produce less pollution were found to have fewer absences.

With over 50,000 school buses in the state and over 2.3 million children that ride school buses to and from school each day, taking steps to electrify school buses and improve health outcomes for children only makes sense. Transitioning diesel school buses to electric buses would also go a long way for achieving the emissions reduction targets of the CLCPA. This legislation also lives up to the equity mandates of the CLCPA by created a tiered grant system that provides more funds to school districts that require a larger amount state aid.

Summary:
This legislation amends the education law and the tax law to make the purchase of electric school buses and related charging infrastructure an allowable transportation expense. It further provides financial incentives so that schools can apply for an electric school bus incentive program funded by the New York State Energy Research and Development Authority. The incentive program covers 10-20% of the purchase or lease of an electric school bus. The amount of aid given to each school is dependent upon the amount of state aid the school receives, with schools that require more aid being eligible for a greater incentive. The tax law is amended accordingly to allow for the expenses of the incentive program.