

# STATE OF NEW YORK

2480

2025-2026 Regular Sessions

## IN ASSEMBLY

January 17, 2025

Introduced by M. of A. BENDETT -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to creating a tax credit for households or businesses that install a water purification or filtration system

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 606 of the tax law is amended by adding a new  
2 subsection (qqq) to read as follows:

3 (qqq) Water filtration or purification tax credit. (1) A taxpayer who  
4 purchases and installs a water purification or filtration system in  
5 their residence and/or business, if such residence or business is  
6 located within this state, shall be allowed a credit against the tax  
7 otherwise imposed under this article in an amount equal to five hundred  
8 dollars.

9 (2) A taxpayer may claim one credit pursuant to paragraph one of this  
10 subsection for each residence or business for which the taxpayer  
11 purchases and installs a new water purification or filtration system.

12 (3) For purposes of this subsection a "water purification or filtra-  
13 tion system" shall mean a system that removes impurities from water by  
14 means of a fine physical barrier, a chemical process or a biological  
15 process that was installed by a professional.

16 § 2. This act shall take effect immediately and shall apply to taxable  
17 years beginning on or after January 1, 2025.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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