

STATE OF NEW YORK

2677

2025-2026 Regular Sessions

IN SENATE

January 22, 2025

Introduced by Sen. MARTINEZ -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the general municipal law and the public authorities law, in relation to including providing onsite child care services or facilitating new child care services by a project into a uniform tax exemption policy; and to amend a chapter of the laws of 2024 amending the general municipal law and the public authorities law relating to including providing onsite child daycare facilities by a project into a uniform tax exemption policy, as proposed in legislative bills numbers S. 2498-A and A. 5248-A, in relation to the effectiveness thereof

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

1 Section 1. Paragraph (a) of subdivision 4 of section 874 of the gener-
2 al municipal law, as amended by a chapter of the laws of 2024 amending
3 the general municipal law and the public authorities law relating to
4 including providing onsite child daycare facilities by a project into a
5 uniform tax exemption policy, as proposed in legislative bills numbers
6 S. 2498-A and A. 5248-A, is amended to read as follows:

7 (a) The agency shall establish a uniform tax exemption policy, with
8 input from affected tax jurisdictions, which shall be applicable to the
9 provision of financial assistance pursuant to section eight hundred
10 fifty-nine-a of this title and shall provide guidelines for the claiming
11 of real property, mortgage recording, and sales tax exemptions. Such
12 guidelines shall include, but not be limited to: period of exemption;
13 percentage of exemption; types of projects for which exemptions can be
14 claimed; procedures for payments in lieu of taxes and instances in which
15 real property appraisals are to be performed as a part of an application
16 for tax exemption; in addition, agencies shall in adopting such policy
17 consider such issues as: the extent to which a project will create or
18 retain permanent, private sector jobs; the estimated value of any tax

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

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1 exemptions to be provided; whether affected tax jurisdictions shall be
2 reimbursed by the project occupant if a project does not fulfill the
3 purposes for which an exemption was provided; the impact of a proposed
4 project on existing and proposed businesses and economic development
5 projects in the vicinity; the amount of private sector investment gener-
6 ated or likely to be generated by the proposed project; the demonstrated
7 public support for the proposed project; the likelihood of accomplishing
8 the proposed project in a timely fashion; the effect of the proposed
9 project upon the environment; the extent to which the project will
10 utilize, to the fullest extent practicable and economically feasible,
11 resource conservation, energy efficiency, green technologies, and alter-
12 native and renewable energy measures; the extent to which the project
13 will provide onsite child [~~daycare facilities~~] care services or other-
14 wise facilitate new child care services; the extent to which the
15 proposed project will require the provision of additional services,
16 including, but not limited to additional educational, transportation,
17 police, emergency medical or fire services; and the extent to which the
18 proposed project will provide additional sources of revenue for munici-
19 palities and school districts.

20 § 2. Subdivision 1 of section 1963-a of the public authorities law, as
21 amended by a chapter of the laws of 2024 amending the general municipal
22 law and the public authorities law relating to including providing
23 onsite child daycare facilities by a project into a uniform tax
24 exemption policy, as proposed in legislative bills numbers S. 2498-A and
25 A. 5248-A, is amended to read as follows:

26 1. The authority shall establish a uniform tax exemption policy, with
27 input from affected local taxing jurisdictions, which shall be applica-
28 ble to provisions of financial assistance pursuant to section nineteen
29 hundred fifty-three-a of this title and shall provide guidelines for the
30 claiming of real property, mortgage recording, and sales tax exemptions.
31 Such guidelines shall include, but not be limited to: period of
32 exemption; percentage of exemption; types of projects for which
33 exemptions can be claimed; procedures for payments in lieu of taxes and
34 instances in which real property appraisals are to be performed as a
35 part of an application for tax exemption; in addition, the authority in
36 adopting such policy shall consider such issues as: the extent to which
37 a project will create or retain permanent, private sector jobs; the
38 estimated value of any tax exemption to be provided; whether affected
39 tax jurisdictions should be reimbursed by the project occupant if a
40 project does not fulfill the purposes for which an exemption was
41 provided; the impact of a proposed project on existing and proposed
42 businesses and economic development projects in the vicinity; the amount
43 of private sector investment generated or likely to be generated by the
44 proposed project; the demonstrated public support for the proposed
45 project; the likelihood of accomplishing the proposed project in a time-
46 ly fashion; the effect of the proposed project upon the environment; the
47 extent to which the project will utilize, to the fullest extent practi-
48 cable and economically feasible, resource conservation, energy efficien-
49 cy, green technologies, and alternative and renewable energy measures;
50 the extent to which the project will provide onsite child [~~daycare~~
51 ~~facilities~~] care services or otherwise facilitate new child care
52 services; the extent to which the proposed project will require the
53 provision of additional services, including, but not limited to addi-
54 tional educational, transportation, police, emergency medical or fire
55 services; and the extent to which the proposed project will provide
56 additional sources or revenue for municipalities and school districts.

1 § 3. Subdivision 1 of section 2315 of the public authorities law, as
2 amended by a chapter of the laws of 2024 amending the general municipal
3 law and the public authorities law relating to including providing
4 onsite child daycare facilities by a project into a uniform tax
5 exemption policy, as proposed in legislative bills numbers S. 2498-A and
6 A. 5248-A, is amended to read as follows:

7 1. The authority shall establish a uniform tax exemption policy, with
8 input from affected local taxing jurisdictions, which shall be applica-
9 ble to provisions of financial assistance pursuant to section twenty-
10 three hundred seven of this title and shall provide guidelines for the
11 claiming of real property, mortgage recording, and sales tax exemptions.
12 Such guidelines shall include, but not be limited to: period of
13 exemption; percentage of exemption; types of projects for which
14 exemptions may be claimed; procedures for payments in lieu of taxes and
15 instances in which real property appraisals are to be performed as a
16 part of an application for tax exemption; in addition, the authority in
17 adopting such policy shall consider such issues as: the extent to which
18 a project will create or retain permanent, private sector jobs; the
19 estimated value of any tax exemption to be provided; whether affected
20 tax jurisdictions should be reimbursed by the project occupant if a
21 project does not fulfill the purposes for which an exemption was
22 provided; the impact of a proposed project on existing and proposed
23 businesses and economic development projects in the vicinity; the amount
24 of private sector investment generated or likely to be generated by the
25 proposed project; the demonstrated public support for the proposed
26 project; the likelihood of accomplishing the proposed project in a time-
27 ly fashion; the effect of the proposed project upon the environment; the
28 extent to which the project will utilize, to the fullest extent practi-
29 cable and economically feasible, resource conservation, energy efficien-
30 cy, green technologies, and alternative and renewable energy measures;
31 the extent to which the project will provide onsite child [~~daycare~~
32 ~~facilities~~] care services or otherwise facilitate new child care
33 services; the extent to which the proposed project will require the
34 provision of additional services, including, but not limited to addi-
35 tional educational, transportation, police, emergency medical or fire
36 services; and the extent to which the proposed project will provide
37 additional sources of revenue for municipalities and school districts.

38 § 4. Section 4 of a chapter of the laws of 2024 amending the general
39 municipal law and the public authorities law relating to including
40 providing onsite child daycare facilities by a project into a uniform
41 tax exemption policy, as proposed in legislative bills numbers S. 2498-A
42 and A. 5248-A, is amended to read as follows:

43 § 4. This act shall take effect [~~immediately~~] on the one hundred
44 eightieth day after it shall have becomes a law; provided, however, that
45 this act shall not apply to any project already submitted to and under
46 consideration by an agency prior to the effective date of this act.

47 § 5. This act shall take effect immediately; provided, however, that
48 sections one, two and three of this act shall take effect on the same
49 date and in the same manner as a chapter of the laws of 2024 amending
50 the general municipal law and the public authorities law relating to
51 including providing onsite child daycare facilities by a project into a
52 uniform tax exemption policy, as proposed in legislative bills numbers
53 S. 2498-A and A. 5248-A, takes effect.