

STATE OF NEW YORK

5030

2025-2026 Regular Sessions

IN SENATE

February 18, 2025

Introduced by Sens. GRIFFO, GALLIVAN, HELMING, OBERACKER, ORTT, WALCZYK
-- read twice and ordered printed, and when printed to be committed to
the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to providing a tax credit to
certain landowners who allow snowmobile access on such land

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 (n-3) to read as follows:

3 (n-3) Credit for certain landowners who allow snowmobile access. (1)
4 An individual taxpayer who meets the eligibility standards in paragraph
5 two of this subsection shall be allowed a credit against the taxes
6 imposed by this article in the amount specified in paragraph three of
7 this subsection.

8 (2) To be eligible for the credit, the taxpayer (or taxpayers filing
9 joint returns) on the personal income tax return must allow snowmobile
10 access in the form of a state-funded snowmobile trail or portion thereof
11 on property owned by the taxpayer.

12 (3) A taxpayer shall be allowed a credit equal to ten cents per linear
13 foot of state-funded snowmobile trail on eligible property pursuant to
14 paragraph two of this subsection.

15 (4) The amount of the credit that may be claimed by a taxpayer pursu-
16 ant to this subsection shall not exceed seven hundred fifty dollars in
17 any given year.

18 (5) If the amount of credit allowable under this subsection for any
19 taxable year shall exceed the taxpayer's tax for such year, the excess
20 allowed for a taxable year commencing prior to January first, two thou-
21 sand twenty-six may be carried over to the following year or years and
22 may be deducted from the taxpayer's tax for such year or years, but in
23 no event shall such credit be carried over to taxable years commencing
24 on or after January first, two thousand thirty-six, and any amount of

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

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1 credit allowed for a taxable year commencing on or after January first,
2 two thousand twenty-six and not deductible in such year may be carried
3 over to the ten taxable years next following such taxable year and may
4 be deducted from the taxpayer's tax for such year or years. In lieu of
5 carrying over any such excess, a taxpayer who is eligible pursuant to
6 paragraph two of this subsection may, at their option, receive such
7 excess as a refund. Any refund paid pursuant to this paragraph shall be
8 deemed to be a refund of an overpayment of tax as provided in section
9 six hundred eighty-six of this article, provided, however, that no
10 interest shall be paid thereon.

11 § 2. This act shall take effect on the first of January next succeed-
12 ing the date on which it shall have become a law and shall apply to
13 taxable years beginning on or after such date. The department of taxa-
14 tion and finance is authorized to promulgate rules and regulations
15 necessary for the timely implementation of this act on or before such
16 effective date.