STATE OF NEW YORK

5368

2025-2026 Regular Sessions

IN SENATE

February 21, 2025

Introduced by Sen. COMRIE -- 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 establishing a tree removal and emerald ash elimination credit

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

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

(bbb) Tree removal and emerald ash elimination credit. (1) General. An individual taxpayer shall be allowed a credit for taxable years beginning on or after January first, two thousand twenty-six against the tax imposed by this article for the costs of removal of a tree infested with the emerald ash borer (Agurilus planipennis), when such removal is recommended by a certified arborist or forester for the lone reason of hosting an emerald ash borer infection. The amount of the credit shall be the lesser of three hundred dollars per tree or fifty percent of the total cost of removal per tree.

(2) Tax credit. An individual taxpayer shall be allowed a credit for taxable years beginning on or after January first, two thousand twenty-six against the tax imposed by this article for the costs associated with insecticide injection treatments to a tree infected with the emerald ash borer. The amount of the credit shall be the lesser of one hundred dollars per tree or fifty percent of the total cost of treatment per tree.

(3) Tree removal and emerald ash elimination costs. (A) The term "costs of removal" includes the cost of an assessment from an arborist or forester, any initial appraisals of the tree or trees, municipal or otherwise, labor costs of removing the tree, any disposal fees, and any cleanup fees; except any state or local sales tax applicable to the services performed.

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

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(B) The term "costs associated with insecticide injection treatments" includes the costs of an assessment from an arborist or forester, any initial appraisals of the tree or trees, municipal or otherwise, costs of application services of the treatment or treatments, and any follow-up fees; except any state or local sales tax applicable to the services performed.

(4) Amount of credit. The aggregate amount of tax credits allowed under this subsection in any calendar year statewide shall be ten million dollars.

(5) Tree removal and emerald ash elimination for qualified taxpayers. A property owner who incurs costs for removing or treating with injections a tree or trees as in this section, must be removing or injecting the tree from residential property or mixed-use property, which is:

(A) located in this state;

(B) owned by the taxpayer; and

(C) used by the taxpayer as such taxpayer's principal residence, secondary residence, or rental property.

(6) When credit allowed. The credit provided for in this subsection shall be allowed with respect to the taxable year, commencing after January first, two thousand twenty-six in which the removal work is completed and paid for.

(7) Carryover of credit. If the amount of the credit, and carryovers of such credit, allowable under this subsection for any taxable year shall exceed the taxpayer's tax for such year, such excess amount may be carried over to the five taxable years next following the taxable year with respect to which the credit is allowed and may be deducted from the taxpayer's tax for such year or years.

§ 2. This act shall take effect on the one hundred eightieth day after it shall have become a law. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.