

# STATE OF NEW YORK

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4336

2023-2024 Regular Sessions

## IN ASSEMBLY

February 14, 2023

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Introduced by M. of A. GUNTHER, PEOPLES-STOKES, COLTON, STIRPE, OTIS,  
L. ROSENTHAL -- read once and referred to the Committee on Ways and  
Means

AN ACT to amend the tax law, in relation to providing a green building  
credit to all residential buildings

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

1 Section 1. Subparagraphs (D) and (E) of paragraph 6 of subdivision (b)  
2 of section 19 of the tax law, as added by section 2 of part II of chap-  
3 ter 63 of the laws of 2000, are amended to read as follows:  
4 (D) any combination of buildings described in subparagraphs (A), (B)  
5 and (C) of this paragraph, [~~and~~] or  
6 (E) any residential building, and  
7 (F) is not a building located on freshwater wetlands or tidal wetlands  
8 the construction of which requires a permit under section 24-0701 or  
9 25-0403, respectively, of the environmental conservation law, or on  
10 wetlands such that the construction thereof requires a permit pursuant  
11 to section 404 of the federal clean water act (33 U.S.C. § 1344).  
12 § 2. This act shall take effect immediately.

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

LBD07999-01-3