

# STATE OF NEW YORK

8458

## IN SENATE

January 31, 2024

Introduced by Sen. HELMING -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to establishing a manufactured housing tax credit

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

1 Section 1. The tax law is amended by adding a new section 49 to read  
2 as follows:

3 § 49. Manufactured housing tax credit. A taxpayer subject to tax under  
4 article nine-a or article twenty-two of this chapter shall be allowed a  
5 credit of up to two thousand dollars against such tax for each new manu-  
6 factured home that the taxpayer installed and for which a certificate of  
7 occupancy has been issued on or after January first, two thousand twen-  
8 ty-four and on or before December thirty-first, two thousand thirty.

9 § 2. Section 210-b of the tax law is amended by adding a new subdivi-  
10 sion 60 to read as follows:

11 60. A taxpayer shall be allowed a credit of up to two thousand dollars  
12 against such tax for each new manufactured home that the taxpayer  
13 installed and for which a certificate of occupancy has been issued on or  
14 after January first, two thousand twenty-four and on or before December  
15 thirty-first, two thousand thirty.

16 § 3. Section 606 of the tax law is amended by adding a new subsection  
17 (ppp) to read as follows:

18 (ppp) Manufactured housing tax credit. A taxpayer shall be allowed a  
19 credit of up to two thousand dollars against such tax for each new manu-  
20 factured home that the taxpayer installed and for which a certificate of  
21 occupancy has been issued on or after January first, two thousand twen-  
22 ty-four and on or before December thirty-first, two thousand thirty.

23 § 4. This act shall take effect immediately.

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

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