

# STATE OF NEW YORK

8028

2025-2026 Regular Sessions

## IN ASSEMBLY

April 22, 2025

Introduced by M. of A. HEVESI -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to increasing the amount of the childcare center tax abatement for certain properties in a city having a population of one million or more

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

1 Section 1. Paragraphs (a), (b) and (c) of subdivision 2 of section  
2 499-bbbbb of the real property tax law, as added by section 1 of part HH  
3 of chapter 59 of the laws of 2022, are amended to read as follows:

4 (a) (i) Beginning in the tax year commencing on or after July first,  
5 two thousand twenty-three, the amount of such tax abatement provided to  
6 an eligible building described in subdivision one of this section shall  
7 be equal to the costs incurred in the construction, conversion, alter-  
8 ation or improvement that has resulted in the creation of a premises of  
9 a childcare center or in an increase in the maximum number of children  
10 allowed on the premises of an existing childcare center, provided that  
11 such costs are certified in accordance with paragraph (d) of subdivision  
12 two of section four hundred ninety-nine-cccc of this title, and  
13 provided further that, during the abatement period~~[-]~~: (A) the amount of  
14 such abatement shall not exceed thirty-five dollars for each square foot  
15 of the premises, nor exceed one hundred thousand dollars, for a tax  
16 abatement initially taken in a tax year commencing prior to July first,  
17 two thousand twenty-five; and (B) the amount of such abatement shall not  
18 exceed thirty-five dollars for each square foot of the premises, nor  
19 exceed three hundred fifty thousand dollars, for a tax abatement  
20 initially taken in a tax year commencing on or after July first, two  
21 thousand twenty-five.

22 [~~(i)~~] (ii) For any tax year, such abatement shall not exceed seven  
23 dollars for each square foot of the premises, provided that such amount  
24 may be reduced as a result of an allocation of available funds for such

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

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1 abatement pursuant to paragraph (d) of this subdivision; and provided,  
2 further, that: (A) the amount of such tax abatement in any tax year  
3 shall not exceed the lesser of [~~(A)~~] (I) twenty thousand dollars, or  
4 [~~(B)~~] (II) the real property tax liability for the eligible building in  
5 the tax year in which such tax abatement is taken, for a tax abatement  
6 initially taken in a tax year commencing prior to July first, two thou-  
7 sand twenty-five; and (B) the amount of a tax abatement in any tax year  
8 shall not exceed the lesser of (I) seventy thousand dollars, or (II) the  
9 real property tax liability for the eligible building in the tax year in  
10 which such tax abatement is taken, for a tax abatement initially taken  
11 in a tax year commencing on or after July first, two thousand twenty-  
12 five.

13 [~~(i)~~] (iii) To the extent the amount of such tax abatement exceeds:  
14 (A) the lesser of [~~(A)~~] (I) twenty thousand dollars, or [~~(B)~~] (II) the  
15 real property tax liability of the eligible building in any tax year,  
16 for a tax abatement initially taken in a tax year commencing prior to  
17 July first, two thousand twenty-five; or (B) the lesser of (I) seventy  
18 thousand dollars, or (II) the real property tax liability of the eligi-  
19 ble building in any tax year, for a tax abatement initially taken in a  
20 tax year commencing on or after July first, two thousand twenty-five,  
21 any amount of such tax abatement that remains may be applied to the real  
22 property tax liability of such building in succeeding tax years,  
23 provided that such abatement must be applied to the real property tax  
24 liability of such building in one or more of the four tax years succeed-  
25 ing the tax year in which such tax abatement was initially taken.

26 (b) (i) Notwithstanding paragraph (a) of this subdivision, an enhanced  
27 tax abatement shall be provided to an eligible building described in  
28 subdivision one of this section that is located within a childcare  
29 desert as described in this title and in any rules promulgated here-  
30 under. Beginning in the tax year commencing on or after July first, two  
31 thousand twenty-three, the amount of such enhanced tax abatement shall  
32 be equal to the costs incurred in the construction, conversion, alter-  
33 ation or improvement that has resulted in the creation of a premises  
34 allowed on the premises of an existing childcare center, provided that  
35 such costs are certified in accordance with paragraph (d) of subdivision  
36 two of section four hundred ninety-nine-cccc of this title, and  
37 provided further that, during the abatement period<sup>[7]</sup>: (A) the amount of  
38 such abatement shall not exceed seventy-five dollars for each square  
39 foot of the premises nor exceed two hundred twenty-five thousand  
40 dollars, for a tax abatement initially taken in a tax year commencing  
41 prior to July first, two thousand twenty-five; and (B) the amount of  
42 such abatement shall not exceed seventy-five dollars for each square  
43 foot of the premises nor exceed seven hundred fifty thousand dollars,  
44 for a tax abatement initially taken in a tax year commencing on or after  
45 July first, two thousand twenty-five.

47 [~~(i)~~] (ii) For any tax year, such abatement shall not exceed fifteen  
48 dollars for each square foot of the premises, provided that such amount  
49 may be reduced as a result of an allocation of available funds for such  
50 abatement pursuant to paragraph (d) of this subdivision; and provided  
51 further that: (A) the amount of such enhanced tax abatement in any tax  
52 year shall not exceed the lesser of [~~(A)~~] (I) forty-five thousand  
53 dollars, or [~~(B)~~] (II) the real property tax liability for the eligible  
54 building in the tax year in which such tax abatement is taken, for a tax  
55 abatement initially taken in a tax year commencing prior to July first,  
56 two thousand twenty-five; and (B) the amount of such enhanced tax abate-

1 ment in any tax year shall not exceed the lesser of (I) one hundred  
2 fifty thousand dollars, or (II) the real property tax liability for the  
3 eligible building in the tax year in which such tax abatement is taken,  
4 for a tax abatement initially taken in a tax year commencing on or after  
5 July first, two thousand twenty-five.

6 [~~iii~~] (iii) To the extent the amount of such enhanced tax abatement  
7 exceeds: (A) the lesser of [~~A~~] (I) forty-five thousand dollars, or  
8 [~~B~~] (II) the real property tax liability of the eligible building in  
9 any tax year, for a tax abatement initially taken in a tax year commencing  
10 prior to July first, two thousand twenty-five; or (B) the lesser of  
11 (I) seventy thousand dollars, or (II) the real property tax liability of  
12 the eligible building in any tax year, for a tax abatement initially  
13 taken in a tax year commencing on or after July first, two thousand  
14 twenty-five, any amount of such tax abatement that remains may be  
15 applied to the real property tax liability of such building in succeeding  
16 tax years, provided that such abatement must be applied to the real  
17 property tax liability of such building in one or more of the four tax  
18 years succeeding the tax year in which the tax abatement was initially  
19 taken.

20 (c) Notwithstanding paragraph (a) or (b) of this subdivision, the  
21 aggregate amount of tax abatements authorized pursuant to this section  
22 for any tax year shall be a maximum of twenty-five million dollars. No  
23 tax abatements shall be authorized pursuant to this section for any tax  
24 year commencing on or after July first, two thousand [~~thirty~~]  
25 thirty-two.

26 § 2. Subdivision 1 of section 499-cccc of the real property tax law,  
27 as added by section 1 of part HH of chapter 59 of the laws of 2022, is  
28 amended to read as follows:

29 1. To obtain a tax abatement authorized by this title, an application  
30 for tax abatement shall be filed with a designated agency no later than  
31 the fifteenth of March before the tax year, commencing on the first of  
32 July, for which the tax abatement authorized by this title is sought,  
33 provided, however, that such application for tax abatement may not be  
34 filed later than March fifteenth, two thousand [~~twenty-five~~] twenty-sev-  
35 en.

36 § 3. This act shall take effect immediately and shall be deemed to  
37 have been in full force and effect on and after March 15, 2025.