

STATE OF NEW YORK

9299

2025-2026 Regular Sessions

IN ASSEMBLY

December 10, 2025

Introduced by M. of A. SOLAGES -- read once and referred to the Committee on Local Governments

AN ACT to amend the general municipal law and the public authorities law, in relation to making housing a policy of the state of New York

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

1 Section 1. Section 852 of the general municipal law, as amended by
2 chapter 630 of the laws of 1977, the first undesignated paragraph as
3 amended by chapter 747 of the laws of 2005, the second undesignated
4 paragraph as amended by chapter 478 of the laws of 2011 and the third
5 undesignated paragraph as amended by section 4 of part X of chapter 59
6 of the laws of 2021, is amended to read as follows:

7 § 852. Policy and purposes of article. It is hereby declared to be the
8 policy of this state to promote the economic welfare, recreation oppor-
9 tunities and prosperity of its inhabitants and to actively promote,
10 attract, encourage and develop recreation, economically sound commerce
11 and industry and economically sound projects identified and called for
12 to implement a state heritage area management plan as provided in title
13 G of the parks, recreation and historic preservation law through govern-
14 mental action for the purpose of preventing unemployment and economic
15 deterioration by the creation of industrial development agencies which
16 are hereby declared to be governmental agencies and instrumentalities
17 and to grant to such industrial development agencies the rights and
18 powers provided in this article.

19 It is hereby further declared to be the policy of this state to
20 protect and promote the health of the inhabitants of this state by the
21 conservation, protection and improvement of the natural and cultural or
22 historic resources and environment and to control land, sewer, water,
23 air, noise or general environmental pollution derived from the operation
24 of industrial, manufacturing, warehousing, commercial, recreation, horse
25 racing facilities, railroad facilities, automobile racing facilities and

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

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1 research facilities and to grant such industrial development agencies
2 the rights and powers provided by this article with respect to indus-
3 trial pollution control facilities.

4 It is hereby further declared to be the policy of this state to
5 protect and promote the health of the inhabitants of this state and to
6 increase trade through promoting the development of facilities to
7 provide recreation for the citizens of the state and to attract tourists
8 from other states, to increasing housing stock in support of the state's
9 housing goals as may be established and amended from time to time and to
10 promote the development of renewable energy projects to support the
11 state's renewable energy goals as may be established or amended from
12 time to time.

13 The use of all such rights and powers is a public purpose essential to
14 the public interest, and for which public funds may be expended.

15 § 2. Subdivision 4 of section 854 of the general municipal law, as
16 amended by section 5 of part X of chapter 59 of the laws of 2021, is
17 amended to read as follows:

18 (4) "Project" - shall mean any land, any building or other improve-
19 ment, and all real and personal properties located within the state of
20 New York and within or outside or partially within and partially outside
21 the municipality for whose benefit the agency was created, including,
22 but not limited to, machinery, equipment and other facilities deemed
23 necessary or desirable in connection therewith, or incidental thereto,
24 whether or not now in existence or under construction, which shall be
25 suitable for manufacturing, warehousing, research, commercial, renewable
26 energy, housing or industrial purposes or other economically sound
27 purposes identified and called for to implement a state designated urban
28 cultural park management plan as provided in title G of the parks,
29 recreation and historic preservation law and which may include or mean
30 an industrial pollution control facility, a recreation facility, educa-
31 tional or cultural facility, a horse racing facility, a railroad facili-
32 ty, a renewable energy project, housing facility, or an automobile
33 racing facility, provided, however, no agency shall use its funds or
34 provide financial assistance in respect of any project wholly or
35 partially outside the municipality for whose benefit the agency was
36 created without the prior consent thereto by the governing body or
37 bodies of all the other municipalities in which a part or parts of the
38 project is, or is to be, located, and such portion of the project
39 located outside such municipality for whose benefit the agency was
40 created shall be contiguous with the portion of the project inside such
41 municipality.

42 § 3. The opening paragraph of section 858 of the general municipal
43 law, as amended by section 6 of part X of chapter 59 of the laws of
44 2021, is amended to read as follows:

45 The purposes of the agency shall be to promote, develop, encourage and
46 assist in the acquiring, constructing, reconstructing, improving, main-
47 taining, equipping and furnishing industrial, manufacturing, warehous-
48 ing, commercial, research, renewable energy, housing, and recreation
49 facilities including industrial pollution control facilities, educa-
50 tional or cultural facilities, railroad facilities, horse racing facili-
51 ties, automobile racing facilities, renewable energy projects, housing
52 facilities and continuing care retirement communities, provided, howev-
53 er, that, of agencies governed by this article, only agencies created
54 for the benefit of a county and the agency created for the benefit of
55 the city of New York shall be authorized to provide financial assistance
56 in any respect to a continuing care retirement community, and thereby

1 advance the job opportunities, health, general prosperity and economic
2 welfare of the people of the state of New York and to improve their
3 recreation opportunities, prosperity and standard of living; and to
4 carry out the aforesaid purposes, each agency shall have the following
5 powers:

6 § 4. Paragraph (b) of subdivision 5 of section 859-a of the general
7 municipal law, as amended by section 7 of part X of chapter 59 of the
8 laws of 2021, is amended to read as follows:

9 (b) a written cost-benefit analysis by the agency that identifies the
10 extent to which a project will create or retain permanent, private
11 sector jobs; the estimated value of any tax exemptions to be provided;
12 the amount of private sector investment generated or likely to be gener-
13 ated by the proposed project; the contribution of the project to the
14 state's renewable energy goals and emission reduction targets as set
15 forth in the state energy plan adopted pursuant to section 6-104 of the
16 energy law; the contribution of the project to the state's housing goals
17 of increasing housing options including but not limited to affordable,
18 workforce, and senior housing; the likelihood of accomplishing the
19 proposed project in a timely fashion; and the extent to which the
20 proposed project will provide additional sources of revenue for munici-
21 palities and school districts; and any other public benefits that might
22 occur as a result of the project;

23 § 5. Paragraph (a) of subdivision 4 of section 874 of the general
24 municipal law, as amended by chapter 44 of the laws of 2025, is amended
25 to read as follows:

26 (a) The agency shall establish a uniform tax exemption policy, with
27 input from affected tax jurisdictions, which shall be applicable to the
28 provision of financial assistance pursuant to section eight hundred
29 fifty-nine-a of this title and shall provide guidelines for the claiming
30 of real property, mortgage recording, and sales tax exemptions. Such
31 guidelines shall include, but not be limited to: period of exemption;
32 percentage of exemption; types of projects for which exemptions can be
33 claimed; procedures for payments in lieu of taxes and instances in which
34 real property appraisals are to be performed as a part of an application
35 for tax exemption; in addition, agencies shall in adopting such policy
36 consider such issues as: the extent to which a project will create or
37 retain permanent, private sector jobs; the estimated value of any tax
38 exemptions to be provided; whether affected tax jurisdictions shall be
39 reimbursed by the project occupant if a project does not fulfill the
40 purposes for which an exemption was provided; the impact of a proposed
41 project on existing and proposed businesses and economic development
42 projects in the vicinity; the amount of private sector investment gener-
43 ated or likely to be generated by the proposed project; the demonstrated
44 public support for the proposed project; the likelihood of accomplishing
45 the proposed project in a timely fashion; the effect of the proposed
46 project upon the environment; the extent to which the project will
47 utilize, to the fullest extent practicable and economically feasible,
48 resource conservation, energy efficiency, green technologies, and alter-
49 native and renewable energy measures; the extent to which the project
50 will provide onsite child care services or otherwise facilitate new
51 child care services; the extent to which the project will bring addi-
52 tional housing units to the market; the extent to which the proposed
53 project will require the provision of additional services, including,
54 but not limited to additional educational, transportation, police, emer-
55 gency medical or fire services; and the extent to which the proposed

1 project will provide additional sources of revenue for municipalities
2 and school districts.

3 § 6. Subdivision 5 of section 1951 of the public authorities law, as
4 amended by chapter 907 of the laws of 1972, is amended to read as
5 follows:

6 5. The term "project" shall mean any land in one or more areas of the
7 city and any building, structure, facility or other improvement thereon,
8 including, but not limited to machinery and equipment and all real and
9 personal property deemed necessary in connection therewith, whether or
10 not now in existence or under construction, which shall be necessary or
11 suitable for manufacturing, warehousing, research, commercial, housing
12 or industrial purposes and which may include or mean an industrial
13 pollution control facility.

14 § 7. The opening paragraph of section 1953 of the public authorities
15 law, as amended by chapter 579 of the laws of 2021, is amended to read
16 as follows:

17 The purposes of the authority shall be to promote, develop, encourage
18 and assist in the acquiring, constructing, reconstructing, improving,
19 maintaining, equipping and furnishing industrial, manufacturing, ware-
20 house, commercial, housing and research facilities including industrial
21 pollution control facilities, transportation facilities including but
22 not limited to those relating to water, highway, rail and air, in one or
23 more areas of the city, particularly but not exclusively at the site of
24 what was formerly the Troy airport including an airstrip or airport
25 located in the southern section of the city and thereby advance the job
26 opportunities, health, general prosperity and economic welfare of the
27 people of said city and to improve their standard of living; provided,
28 however, that the authority shall not undertake any project if the
29 completion thereof would result in the removal of an industrial or manu-
30 facturing plant of the project occupant from one area of the state to
31 another area of the state or in the abandonment of one or more plants or
32 facilities of the project applicant located within the state, provided,
33 however, that neither restriction shall apply if the authority shall
34 determine on the basis of the application before it that the project is
35 reasonably necessary to discourage the project occupant from removing
36 such other plant or facility to a location outside the state or is
37 reasonably necessary to preserve the competitive position of the project
38 occupant in its respective industry. Except as otherwise provided for in
39 this section, no financial assistance of the authority shall be provided
40 in respect of any project where facilities or property that are primari-
41 ly used in making retail sales to customers who personally visit such
42 facilities constitute more than one-third of the total project cost. For
43 the purposes of this article, "retail sales" shall mean: (i) sales by a
44 registered vendor under article twenty-eight of the tax law primarily
45 engaged in the retail sale of tangible personal property, as defined in
46 subparagraph (i) of paragraph four of subdivision (b) of section eleven
47 hundred one of the tax law; or (ii) sales of a service to such custom-
48 ers. Except, however, that tourism destination projects shall not be
49 prohibited by this paragraph. For the purpose of this paragraph, "tour-
50 ism destination" shall mean a location or facility which is likely to
51 attract a significant number of visitors from outside the economic
52 development region as established by section two hundred thirty of the
53 economic development law in which the project is located.

54 § 8. Subdivision 1 of section 1963-a of the public authorities law, as
55 amended by chapter 44 of the laws of 2025, is amended to read as
56 follows:

1 1. The authority shall establish a uniform tax exemption policy, with
2 input from affected local taxing jurisdictions, which shall be applica-
3 ble to provisions of financial assistance pursuant to section nineteen
4 hundred fifty-three-a of this title and shall provide guidelines for the
5 claiming of real property, mortgage recording, and sales tax exemptions.
6 Such guidelines shall include, but not be limited to: period of
7 exemption; percentage of exemption; types of projects for which
8 exemptions can be claimed; procedures for payments in lieu of taxes and
9 instances in which real property appraisals are to be performed as a
10 part of an application for tax exemption; in addition, the authority in
11 adopting such policy shall consider such issues as: the extent to which
12 a project will create or retain permanent, private sector jobs; the
13 estimated value of any tax exemption to be provided; whether affected
14 tax jurisdictions should be reimbursed by the project occupant if a
15 project does not fulfill the purposes for which an exemption was
16 provided; the impact of a proposed project on existing and proposed
17 businesses and economic development projects in the vicinity; the amount
18 of private sector investment generated or likely to be generated by the
19 proposed project; the demonstrated public support for the proposed
20 project; the likelihood of accomplishing the proposed project in a time-
21 ly fashion; the effect of the proposed project upon the environment; the
22 extent to which the project will utilize, to the fullest extent practi-
23 cable and economically feasible, resource conservation, energy efficien-
24 cy, green technologies, and alternative and renewable energy measures;
25 the extent to which the project will provide onsite child care services
26 or otherwise facilitate new child care services; the extent to which the
27 project will bring additional housing units to the market; the extent to
28 which the proposed project will require the provision of additional
29 services, including, but not limited to additional educational, trans-
30 portation, police, emergency medical or fire services; and the extent to
31 which the proposed project will provide additional sources ~~of~~ of
32 revenue for municipalities and school districts.

33 § 9. Subdivision 5 of section 2302 of the public authorities law, as
34 amended by chapter 356 of the laws of 1993, is amended to read as
35 follows:

36 5. The term "project" shall mean any land in one or more areas of the
37 city and within or outside or partially within and partially outside the
38 city and any building, structure, facility or other improvement thereon,
39 including, but not limited to machinery and equipment and all real and
40 personal properties deemed necessary in connection therewith, whether or
41 not now in existence or under construction, which shall be necessary or
42 suitable for industrial, warehousing, research, housing or commercial
43 purposes, or for use by a federal agency or a medical facility and which
44 may include or mean an industrial pollution control facility or a civic
45 facility, provided, however, the authority shall not provide financial
46 assistance in respect of any project wholly or partially outside the
47 city provided, however, that the authority may provide financial assist-
48 ance for such a project where a portion of the project outside the city
49 is contiguous to a portion of the project located within the city if the
50 authority obtains the prior consent thereto by the governing body or
51 bodies of all the other cities, towns or villages in which a part or
52 parts of the project is, or is to be, located.

53 § 10. The opening paragraph of section 2306 of the public authorities
54 law, as amended by chapter 304 of the laws of 2013, is amended to read
55 as follows:

1 The purposes of the authority shall be to promote, develop, encourage
2 and assist in the acquiring, constructing, reconstructing, improving,
3 maintaining, equipping and furnishing industrial, manufacturing, ware-
4 house, commercial, housing, and research facilities and facilities for
5 use by a federal agency or a medical facility including industrial
6 pollution control facilities, which may include transportation facili-
7 ties including but not limited to those relating to water, highway, rail
8 and air, in one or more areas of the city, and thereby advance the job
9 opportunities, health, general prosperity and economic welfare of the
10 people of said city and to improve their medical care and standard of
11 living; provided, however, that the authority shall not undertake any
12 project if the completion thereof would result in the removal of an
13 industrial or manufacturing plant of the project occupant from one area
14 of the state to another area of the state or in abandonment of one or
15 more plants or facilities of the project applicant located within the
16 state, provided, however, that neither restriction shall apply if the
17 authority shall determine on the basis of the application before it that
18 the project is reasonably necessary to discourage the project occupant
19 from removing such other plant or facility to a location outside the
20 state or is reasonably necessary to preserve the competitive position of
21 the project occupant in its respective industry. Except as otherwise
22 provided for in this section, no financial assistance of the authority
23 shall be provided in respect of any project where facilities or property
24 that are primarily used in making retail sales to customers who
25 personally visit such facilities constitute more than one-third of the
26 total project cost. For the purposes of this article, "retail sales"
27 shall mean: (i) sales by a registered vendor under article twenty-eight
28 of the tax law primarily engaged in the retail sale of tangible personal
29 property, as defined in subparagraph (i) of paragraph four of subdivi-
30 sion (b) of section eleven hundred one of the tax law; or (ii) sales of
31 a service to such customers. Except, however, that tourism destination
32 projects shall not be prohibited by this paragraph. For the purpose of
33 this paragraph, "tourism destination" shall mean a location or facility
34 which is likely to attract a significant number of visitors from outside
35 the economic development region as established by section two hundred
36 thirty of the economic development law, in which the project is located.

37 § 11. Subdivision 1 of section 2315 of the public authorities law, as
38 amended by chapter 44 of the laws of 2025, is amended to read as
39 follows:

40 1. The authority shall establish a uniform tax exemption policy, with
41 input from affected local taxing jurisdictions, which shall be applica-
42 ble to provisions of financial assistance pursuant to section twenty-
43 three hundred seven of this title and shall provide guidelines for the
44 claiming of real property, mortgage recording, and sales tax exemptions.
45 Such guidelines shall include, but not be limited to: period of
46 exemption; percentage of exemption; types of projects for which
47 exemptions may be claimed; procedures for payments in lieu of taxes and
48 instances in which real property appraisals are to be performed as a
49 part of an application for tax exemption; in addition, the authority in
50 adopting such policy shall consider such issues as: the extent to which
51 a project will create or retain permanent, private sector jobs; the
52 estimated value of any tax exemption to be provided; whether affected
53 tax jurisdictions should be reimbursed by the project occupant if a
54 project does not fulfill the purposes for which an exemption was
55 provided; the impact of a proposed project on existing and proposed
56 businesses and economic development projects in the vicinity; the amount

1 of private sector investment generated or likely to be generated by the
2 proposed project; the demonstrated public support for the proposed
3 project; the likelihood of accomplishing the proposed project in a time-
4 ly fashion; the effect of the proposed project upon the environment; the
5 extent to which the project will utilize, to the fullest extent practi-
6 cable and economically feasible, resource conservation, energy efficien-
7 cy, green technologies, and alternative and renewable energy measures;
8 the extent to which the project will provide onsite child care services
9 or otherwise facilitate new child care services; the extent to which the
10 project will bring additional housing units to the market; the extent to
11 which the proposed project will require the provision of additional
12 services, including, but not limited to additional educational, trans-
13 portation, police, emergency medical or fire services; and the extent to
14 which the proposed project will provide additional sources of revenue
15 for municipalities and school districts.

16 § 12. This act shall take effect immediately.