STATE OF NEW YORK

10099

IN SENATE

April 28, 2026

Introduced by Sen. PALUMBO -- 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 residential solar tax credits

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

Section 1. Paragraph 3 of subsection (g-1) of section 606 of the tax law, as amended by chapter 128 of the laws of 2007, is amended to read as follows:

(3) Solar energy system equipment. The term "solar energy system equipment" shall mean an arrangement or combination of components utilizing solar radiation, which, when installed in a residence, produces energy designed to provide heating, cooling, hot water or electricity for use in such residence. Such arrangement or components shall not include equipment connected to solar energy system equipment that is a component of part or parts of a non-solar energy system or which uses any sort of recreational facility or equipment as a storage medium. Solar energy system equipment that generates electricity for use in a residence must conform to applicable requirements set forth in section sixty-six-j of the public service law. Provided, however, where solar energy system equipment is purchased and installed by a condominium management association or a cooperative housing corporation, for purposes of this subsection only, the term "ten kilowatts" in such section sixty-six-j shall be read as "fifty kilowatts." **Notwithstanding the foregoing, solar energy system equipment shall include a portable solar generation device which means a photovoltaic system and associated equipment that is designed to be connected to a residential building's electrical system through a standard electrical outlet and is limited to supplying a maximum aggregate continuous AC inverter nameplate output of not more than one thousand two hundred watts per utility account to the utility electric grid and does not need to enter into an interconnection or net metering agreement. Such equipment shall have all required safety and fire prevention approvals.**

§ 2. 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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