

STATE OF NEW YORK

1826

2025-2026 Regular Sessions

IN SENATE

January 14, 2025

Introduced by Sen. ASHBY -- 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 creating a tax credit for households or businesses that install a water purification or filtration system

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

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (qqq) to read as follows:

3 (qqq) Water filtration or purification tax credit. (1) A taxpayer who
4 purchases and installs a water purification or filtration system in
5 their residence and/or business, if such residence or business is
6 located within this state, shall be allowed a credit against the tax
7 otherwise imposed under this article in an amount equal to five hundred
8 dollars.

9 (2) A taxpayer may claim one credit pursuant to paragraph one of this
10 subsection for each residence or business for which the taxpayer
11 purchases and installs a new water purification or filtration system.

12 (3) For purposes of this subsection a "water purification or filtra-
13 tion system" shall mean a system that removes impurities from water by
14 means of a fine physical barrier, a chemical process or a biological
15 process that was installed by a professional.

16 § 2. This act shall take effect immediately and shall apply to taxable
17 years beginning on or after January 1, 2025.

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

LBD03781-01-5