

# STATE OF NEW YORK

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4104

2025-2026 Regular Sessions

## IN SENATE

January 31, 2025

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Introduced by Sen. PARKER -- 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 providing a green building credit to all residential buildings

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

1 Section 1. Subparagraphs (D) and (E) of paragraph 6 of subdivision (b)  
2 of section 19 of the tax law, as added by section 2 of part II of chap-  
3 ter 63 of the laws of 2000, are amended to read as follows:  
4 (D) any combination of buildings described in subparagraphs (A), (B)  
5 and (C) of this paragraph, [~~and~~] or  
6 (E) any residential building, and  
7 (F) is not a building located on freshwater wetlands or tidal wetlands  
8 the construction of which requires a permit under section 24-0701 or  
9 25-0403, respectively, of the environmental conservation law, or on  
10 wetlands such that the construction thereof requires a permit pursuant  
11 to section 404 of the federal clean water act (33 U.S.C. § 1344).  
12 § 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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