

STATE OF NEW YORK

576

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sens. HELMING, BORRELLO, RHOADS, ROLISON -- 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 establishing a manufactured housing tax credit

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

1 Section 1. The tax law is amended by adding a new section 50 to read
2 as follows:

3 § 50. Manufactured housing tax credit. A taxpayer subject to tax under
4 article nine-A or article twenty-two of this chapter shall be allowed a
5 credit of up to two thousand dollars against such tax for each new manu-
6 factured home that the taxpayer installed and for which a certificate of
7 occupancy has been issued on or after January first, two thousand twen-
8 ty-five and on or before December thirty-first, two thousand thirty-one.

9 § 2. Section 210-B of the tax law is amended by adding a new subdivi-
10 sion 61 to read as follows:

11 61. A taxpayer shall be allowed a credit of up to two thousand dollars
12 against such tax for each new manufactured home that the taxpayer
13 installed and for which a certificate of occupancy has been issued on or
14 after January first, two thousand twenty-five and on or before December
15 thirty-first, two thousand thirty-one.

16 § 3. Section 606 of the tax law is amended by adding a new subsection
17 (bbb) to read as follows:

18 (bbb) Manufactured housing tax credit. A taxpayer shall be allowed a
19 credit of up to two thousand dollars against such tax for each new manu-
20 factured home that the taxpayer installed and for which a certificate of
21 occupancy has been issued on or after January first, two thousand twen-
22 ty-five and on or before December thirty-first, two thousand thirty-one.

23 § 4. 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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