

# STATE OF NEW YORK

6883

2025-2026 Regular Sessions

## IN SENATE

March 26, 2025

Introduced by Sen. HARCKHAM -- 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 and the environmental conservation law, in relation to establishing a bivalve mollusk shell recycling tax credit

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

1 Section 1. Section 210-B of the tax law is amended by adding a new  
2 subdivision 61 to read as follows:

3 61. Bivalve mollusk shell recycling credit. A taxpayer shall be  
4 allowed a credit, to be computed as hereinafter provided against the tax  
5 imposed by this article, for the recycling of bivalve mollusk shells.  
6 The amount of the credit shall be the lesser of one thousand dollars, or  
7 ten cents multiplied by the number of pounds of mollusk shells certified  
8 by the New York state department of environmental conservation. The  
9 credit allowed under this subdivision for any taxable year shall not  
10 reduce the tax due for such year to less than the fixed dollar minimum  
11 amount prescribed in paragraph (d) of subdivision one of section two  
12 hundred ten of this article. In order for a taxpayer to qualify for this  
13 credit, the shells shall be donated to an entity or organization permit-  
14 ted by the department of environmental conservation to reuse such shells  
15 for the beneficial use of oyster reef restoration.

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

18 (qqq) Bivalve mollusk shell recycling credit. (1) A taxpayer shall be  
19 allowed a credit, to be computed as hereinafter provided against the tax  
20 imposed by this article, for the recycling of bivalve mollusk shells.

21 (2) The amount of the credit shall be the lesser of one thousand  
22 dollars, or ten cents multiplied by the number of pounds of bivalve  
23 mollusk shells certified by the New York state department of environ-  
24 mental conservation.

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

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1 (3) In order for a taxpayer to qualify for this credit, the shells  
 2 shall be donated to an entity or organization permitted by the depart-  
 3 ment of environmental conservation to reuse such shells for the benefi-  
 4 cial use of oyster reef restoration.

5 § 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606  
 6 of the tax law is amended by adding a new clause (lii) to read as  
 7 follows:

8	<u>(lii) Bivalve mollusk</u>	<u>Amount of credit under subdivision</u>
9	<u>shell recycling credit under</u>	<u>sixty-one of section two</u>
10	<u>subsection (qqq)</u>	<u>hundred ten-B</u>

11 § 4. Subdivision 1 of section 3-0301 of the environmental conservation  
 12 law is amended by adding a new paragraph ee to read as follows:

13 ee. Establish rules and regulations regarding the verification and  
 14 certification of bivalve mollusk shells returned to the department for  
 15 recycling pursuant to the bivalve mollusk shell recycling tax credit  
 16 provided in sections two hundred ten-B and six hundred six of the tax  
 17 law and for such shells to be reused in the process of oyster reef  
 18 restoration.

19 § 5. This act shall take effect immediately and shall apply to taxable  
 20 years beginning on or after January 1, 2025.