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:

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

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

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

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

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

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

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(3) In order for a taxpayer to qualify for this credit, the shells shall be donated to an entity or organization permitted by the department of environmental conservation to reuse such shells for the beneficial use of oyster reef restoration.

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

(lii) Bivalve mollusk shell recycling credit under subsection (qqq)	**Amount of credit under subdivision sixty-one of section two hundred ten-B**

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

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

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