# STATE OF NEW YORK

9189

# IN SENATE

February 12, 2026

Introduced by Sen. GONZALEZ -- 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 authorizing a city business tax surcharge in a city with a population of one million or more

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

Section 1. The tax law is amended by adding a new article 30-C to read as follows:

**ARTICLE 30-C**

**CITY BUSINESS TAX SURCHARGE AUTHORIZATION**

**Section 1350. City business tax surcharge authorization.**

**§ 1350. City business tax surcharge authorization. Any city in this state having a population of one million or more inhabitants, acting through its local legislative body, is hereby authorized and empowered to adopt and amend local laws imposing in any such city, for taxable years beginning on or after January first, two thousand twenty-six, a surcharge of twenty-five percent on the tax liability imposed on any business subject to tax as a corporation, including a corporation treated as an S corporation or qualified subchapter S subsidiary under internal revenue code of 1986, as amended, or as an unincorporated business.**

§ 2. This act shall take effect immediately.

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

LBD14860-01-6