

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:

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

ARTICLE 30-C

CITY BUSINESS TAX SURCHARGE AUTHORIZATION

Section 1350. City business tax surcharge authorization.

6 § 1350. City business tax surcharge authorization. Any city in this
7 state having a population of one million or more inhabitants, acting
8 through its local legislative body, is hereby authorized and empowered
9 to adopt and amend local laws imposing in any such city, for taxable
10 years beginning on or after January first, two thousand twenty-six, a
11 surcharge of twenty-five percent on the tax liability imposed on any
12 business subject to tax as a corporation, including a corporation treat-
13 ed as an S corporation or qualified subchapter S subsidiary under inter-
14 nal revenue code of 1986, as amended, or as an unincorporated business.

15 § 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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