

# STATE OF NEW YORK

9484

## IN SENATE

March 17, 2026

Introduced by Sen. COONEY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the general municipal law, in relation to excluding child day care providers from restrictions on receiving financial assistance from industrial development agencies

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

1 Section 1. Paragraph (a) of subdivision 2 of section 862 of the gener-  
2 al municipal law, as added by section 1 of part J of chapter 59 of the  
3 laws of 2013, is amended to read as follows:

4 (a) Except as provided in paragraph (b) of this subdivision, no finan-  
5 cial assistance of the agency shall be provided in respect of any  
6 project where facilities or property that are primarily used in making  
7 retail sales to customers who personally visit such facilities consti-  
8 tute more than one-third of the total project cost. For the purposes of  
9 this article, "retail sales" shall mean: (i) sales by a registered  
10 vendor under article twenty-eight of the tax law primarily engaged in  
11 the retail sale of tangible personal property, as defined in subpara-  
12 graph (i) of paragraph four of subdivision (b) of section eleven hundred  
13 one of the tax law; or (ii) sales of a service to such customers.  
14 Except, however, that tourism destination projects shall not be prohib-  
15 ited by this subdivision. For the purpose of this paragraph, "tourism  
16 destination" shall mean a location or facility which is likely to  
17 attract a significant number of visitors from outside the economic  
18 development region as established by section two hundred thirty of the  
19 economic development law, in which the project is located. Provided  
20 further, however, that child day care providers, as such term is defined  
21 pursuant to paragraph (b) of subdivision one of section three hundred  
22 ninety of the social services law, shall not be prohibited by this  
23 subdivision.

24 § 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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