

# STATE OF NEW YORK

10854

## IN ASSEMBLY

April 8, 2026

Introduced by M. of A. R. CARROLL -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the state finance law, in relation to including consump-  
tion-based solutions to the definition of fixed assets

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

1 Section 1. Subdivision 6-a of section 2 of the state finance law, as  
2 amended by section 50 of part XX of chapter 56 of the laws of 2024, is  
3 amended and a new subdivision 6-c is added to read as follows:

4 6-a. "Fixed assets". (i) Assets of a long-term, tangible character  
5 which are intended to continue to be held or used, such as land, build-  
6 ings, improvements, machinery, and equipment~~[-and];~~ (ii) assets that  
7 provide a long-term interest in land, including conservation easements;  
8 and (iii) consumption-based solutions, technology subscriptions, models,  
9 reservations, tenancy, and other methods of acquiring information tech-  
10 nology.

11 6-c. "Consumption-based solution". A model under which a technology-  
12 supported capability is provided to the state of New York and may  
13 utilize any combination of software, hardware or equipment, data, and  
14 labor or services that provides a capability that is metered and billed  
15 based on actual usage at fixed price units.

16 § 2. This act shall take effect immediately.

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

LBD14729-01-6