STATE OF NEW YORK

1951

2025-2026 Regular Sessions

IN ASSEMBLY

January 14, 2025

Introduced by M. of A. MAHER -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to requiring the employment of local labor for certain real property tax exemptions

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

Section 1. Section 102 of the real property tax law is amended by adding a new subdivision 9-c to read as follows:

9-c. "Local labor" means individuals who reside within the economic development region, created pursuant to section two hundred thirty of the economic development law, in which the business is located.

§ 2. Subparagraphs 2 and 3 of paragraph (b) of subdivision 2 of section 485-b of the real property tax law, as amended by chapter 305 of the laws of 1994, are amended and a new subparagraph 4 is added to read as follows:

(2) the cost of such construction, alteration, installation or improvement exceeds the sum of ten thousand dollars or such greater amount as may be specified by local law or resolution; [~~and~~]

(3) such construction, alteration, installation or improvement is completed as may be evidenced by a certificate of occupancy or other appropriate documentation as provided by the owner[~~.~~]*; and*

(4) it is shown that at least eighty percent of the applicant's workforce is comprised of local labor, as defined in section one hundred two of this chapter. The applicant may request an exemption on a particular contract or trade scope for the following reasons:

(i) warranty issues:

(A) in a case where a specialized manufacturing warranty is required by the applicant in which no local labor can manufacture an "all equal" product; or

(B) in a case where an installation warranty is required by the applicant in which no local labor can install an "all equal" product;

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

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(ii) specialized construction is required and no local contractors or local construction workers have the required skills, certifications or training to perform the work;

(iii) no local labor is available for the project; or

(iv) the contractor requires key or core persons such as supervisors, foreman or "construction workers" having special skills that are not available in the "local labor" market.

§ 3. The opening paragraph of subdivision 2 of section 487 of the real property tax law is designated paragraph (a) and a new paragraph (b) is added to read as follows:

(b) No such exemption shall be granted unless by a showing that such project employs at least eighty percent local labor, as defined in section one hundred two of this chapter. The applicant may request an exemption on a particular contract or trade scope for the following reasons:

(i) warranty issues:

(1) in a case where a specialized manufacturing warranty is required by the applicant in which no local labor can manufacture an "all equal" product; or

(2) in a case where an installation warranty is required by the applicant in which no local labor can install an "all equal" product;

(ii) specialized construction is required and no local contractors or local construction workers have the required skills, certifications or training to perform the work;

(iii) no local labor is available for the project; or

(iv) the contractor requires key or core persons such as supervisors, foreman or "construction workers" having special skills that are not available in the "local labor" market.

§ 4. This act shall take effect immediately