

# STATE OF NEW YORK

4955

2025-2026 Regular Sessions

## IN ASSEMBLY

February 10, 2025

Introduced by M. of A. STIRPE, LUPARDO, MAGNARELLI, SIMON -- read once  
and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to credits against tax for  
homeowners and businesses to build permeable surfaces

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

1 Section 1. Section 606 of the tax law is amended by adding a new  
2 subsection (qqq) to read as follows:

3 (qqq) Credit for homeowners and businesses to build permeable  
4 surfaces. (1)(a) Homeowners who construct a permeable surface as part of  
5 their real property, during the taxable year, shall be eligible to  
6 receive a tax credit for up to fifty percent of the cost of  
7 construction, not exceeding five thousand dollars.

8 (b) For purposes of this subsection the following definitions shall  
9 apply:

10 (i) Homeowner is defined as a New York resident for the past twenty-  
11 four months and who owns a single family or multi-family dwelling for  
12 residential purposes within New York state.

13 (ii) Permeable surface, shall mean any permeable paving that allows  
14 the movement of water and air around the paving materials. A permeable  
15 surface shall include but not be limited to: sidewalks, driveways and  
16 parking lots.

17 (2)(a) Businesses who construct a permeable surface adjacent to or  
18 within one thousand feet of the property, during the taxable year, shall  
19 be eligible to receive a tax credit for up to fifty percent of the cost  
20 of construction, not exceeding five thousand dollars.

21 (b) For purposes of this subsection the following definitions shall  
22 apply:

23 (i) Business shall mean any business whose principal place of business  
24 is located in New York state, and has been located in the state for the  
25 previous thirty-six months.

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

LBD03698-01-5

1 (ii) Permeable surface, shall mean any permeable paving that allows  
2 the movement of water and air around the paving materials. A permeable  
3 surface shall include but not be limited to: sidewalks, driveways and  
4 parking lots.

5 § 2. This act shall take effect immediately and shall apply to taxable  
6 years commencing on and after such date.