STATE OF NEW YORK

6739

2025-2026 Regular Sessions

IN ASSEMBLY

March 11, 2025

Introduced by M. of A. SIMONE -- Multi-Sponsored by -- M. of A. COLTON, OTIS, PEOPLES-STOKES, ROSENTHAL, STIRPE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing a green building credit to all residential buildings

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

Section 1. Subparagraphs (D) and (E) of paragraph 6 of subdivision (b) of section 19 of the tax law, as added by section 2 of part II of chapter 63 of the laws of 2000, are amended to read as follows:

(D) any combination of buildings described in subparagraphs (A), (B) and (C) of this paragraph, [~~and~~] **or**

(E) **any residential building, and**

(F) is not a building located on freshwater wetlands or tidal wetlands the construction of which requires a permit under section 24-0701 or 25-0403, respectively, of the environmental conservation law, or on wetlands such that the construction thereof requires a permit pursuant to section 404 of the federal clean water act (33 U.S.C. § 1344).

§ 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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