STATE OF NEW YORK

8616

2025-2026 Regular Sessions

IN ASSEMBLY

May 22, 2025

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

AN ACT to amend the tax law, in relation to exempting site safety manager services, site safety coordinator services and concrete safety manager services from the sales and compensating use tax

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

Section 1. The opening paragraph of paragraph 8 of subdivision (c) of section 1105 of the tax law is designated subparagraph (i) and a new subparagraph (ii) is added to read as follows:

(ii) Notwithstanding any other provision of subparagraph (i) of this paragraph, the authority to assess and collect the tax authorized by such subparagraph and pursuant to the authority of article twenty-nine of this chapter shall not apply to site safety manager services, site safety coordinator services, or concrete safety manager services performed by a site safety manager, site safety coordinator, or concrete safety manager in carrying out their duties on and after January first, two thousand fifteen where they have been issued a certificate to perform such services pursuant to article four hundred two or four hundred three of the administrative code of the city of New York or registered and licensed pursuant to section 3310.9 of the New York city building code as contained in section 28-701.2 of the administrative code of the city of New York. Any such tax which has been assessed, whether collected or not, for site safety manager services, site safety coordinator services or concrete safety manager services, shall either be refunded or credited to the person who paid the tax pursuant to the authority contained in subdivision (g) of section eleven hundred nineteen of this article. Where the tax has been assessed, but not yet paid, all pending proceedings shall cease and shall be deemed null and void and all collection procedures initiated shall also cease, as the case may be.

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

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§ 2. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 3-c to read as follows:

(3-c) Services provided by a site safety manager or site safety coordinator pursuant to chapter four hundred two or four hundred three of the administrative code of the city of New York in carrying out their duties or services provided by a concrete safety manager pursuant to section 3310.9 of the New York city building code as contained in section 28-701.2 of the administrative code of the city of New York.

§ 3. Section 1119 of the tax law is amended by adding a new subdivision (g) to read as follows:

(g) A refund or credit, as the case may be, shall be allowed for a sales or compensating use tax paid to the state or a locality for site safety manager services, site safety coordinator services or concrete safety manager services performed by an entity pursuant to any other provision of this article. Such refund or credit shall be allowed as if the tax on such services had never been authorized and as if any provision of this chapter interpreted to authorize the collection of such tax had not been enacted. Such refund or credit shall include any interest and/or penalties imposed upon a taxpayer who had not paid such tax as if such tax had been incorrectly or unlawfully assessed.

§ 4. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after January 1, 2015.