

# STATE OF NEW YORK

9299

2025-2026 Regular Sessions

## IN ASSEMBLY

December 10, 2025

Introduced by M. of A. SOLAGES -- read once and referred to the Committee on Local Governments

AN ACT to amend the general municipal law and the public authorities law, in relation to making housing a policy of the state of New York

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

1 Section 1. Section 852 of the general municipal law, as amended by  
2 chapter 630 of the laws of 1977, the first undesignated paragraph as  
3 amended by chapter 747 of the laws of 2005, the second undesignated  
4 paragraph as amended by chapter 478 of the laws of 2011 and the third  
5 undesignated paragraph as amended by section 4 of part X of chapter 59  
6 of the laws of 2021, is amended to read as follows:

7 § 852. Policy and purposes of article. It is hereby declared to be the  
8 policy of this state to promote the economic welfare, recreation oppor-  
9 tunities and prosperity of its inhabitants and to actively promote,  
10 attract, encourage and develop recreation, economically sound commerce  
11 and industry and economically sound projects identified and called for  
12 to implement a state heritage area management plan as provided in title  
13 G of the parks, recreation and historic preservation law through govern-  
14 mental action for the purpose of preventing unemployment and economic  
15 deterioration by the creation of industrial development agencies which  
16 are hereby declared to be governmental agencies and instrumentalities  
17 and to grant to such industrial development agencies the rights and  
18 powers provided in this article.

19 It is hereby further declared to be the policy of this state to  
20 protect and promote the health of the inhabitants of this state by the  
21 conservation, protection and improvement of the natural and cultural or  
22 historic resources and environment and to control land, sewer, water,  
23 air, noise or general environmental pollution derived from the operation  
24 of industrial, manufacturing, warehousing, commercial, recreation, horse  
25 racing facilities, railroad facilities, automobile racing facilities and

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

LBD01111-03-5

1 research facilities and to grant such industrial development agencies  
2 the rights and powers provided by this article with respect to indus-  
3 trial pollution control facilities.

4 It is hereby further declared to be the policy of this state to  
5 protect and promote the health of the inhabitants of this state and to  
6 increase trade through promoting the development of facilities to  
7 provide recreation for the citizens of the state and to attract tourists  
8 from other states, to increasing housing stock in support of the state's  
9 housing goals as may be established and amended from time to time and to  
10 promote the development of renewable energy projects to support the  
11 state's renewable energy goals as may be established or amended from  
12 time to time.

13 The use of all such rights and powers is a public purpose essential to  
14 the public interest, and for which public funds may be expended.

15 § 2. Subdivision 4 of section 854 of the general municipal law, as  
16 amended by section 5 of part X of chapter 59 of the laws of 2021, is  
17 amended to read as follows:

18 (4) "Project" - shall mean any land, any building or other improve-  
19 ment, and all real and personal properties located within the state of  
20 New York and within or outside or partially within and partially outside  
21 the municipality for whose benefit the agency was created, including,  
22 but not limited to, machinery, equipment and other facilities deemed  
23 necessary or desirable in connection therewith, or incidental thereto,  
24 whether or not now in existence or under construction, which shall be  
25 suitable for manufacturing, warehousing, research, commercial, renewable  
26 energy, housing or industrial purposes or other economically sound  
27 purposes identified and called for to implement a state designated urban  
28 cultural park management plan as provided in title G of the parks,  
29 recreation and historic preservation law and which may include or mean  
30 an industrial pollution control facility, a recreation facility, educa-  
31 tional or cultural facility, a horse racing facility, a railroad facili-  
32 ty, a renewable energy project, housing facility, or an automobile  
33 racing facility, provided, however, no agency shall use its funds or  
34 provide financial assistance in respect of any project wholly or  
35 partially outside the municipality for whose benefit the agency was  
36 created without the prior consent thereto by the governing body or  
37 bodies of all the other municipalities in which a part or parts of the  
38 project is, or is to be, located, and such portion of the project  
39 located outside such municipality for whose benefit the agency was  
40 created shall be contiguous with the portion of the project inside such  
41 municipality.

42 § 3. The opening paragraph of section 858 of the general municipal  
43 law, as amended by section 6 of part X of chapter 59 of the laws of  
44 2021, is amended to read as follows:

45 The purposes of the agency shall be to promote, develop, encourage and  
46 assist in the acquiring, constructing, reconstructing, improving, main-  
47 taining, equipping and furnishing industrial, manufacturing, warehous-  
48 ing, commercial, research, renewable energy, housing, and recreation  
49 facilities including industrial pollution control facilities, educa-  
50 tional or cultural facilities, railroad facilities, horse racing facili-  
51 ties, automobile racing facilities, renewable energy projects, housing  
52 facilities and continuing care retirement communities, provided, howev-  
53 er, that, of agencies governed by this article, only agencies created  
54 for the benefit of a county and the agency created for the benefit of  
55 the city of New York shall be authorized to provide financial assistance  
56 in any respect to a continuing care retirement community, and thereby

1 advance the job opportunities, health, general prosperity and economic  
2 welfare of the people of the state of New York and to improve their  
3 recreation opportunities, prosperity and standard of living; and to  
4 carry out the aforesaid purposes, each agency shall have the following  
5 powers:

6 § 4. Paragraph (b) of subdivision 5 of section 859-a of the general  
7 municipal law, as amended by section 7 of part X of chapter 59 of the  
8 laws of 2021, is amended to read as follows:

9 (b) a written cost-benefit analysis by the agency that identifies the  
10 extent to which a project will create or retain permanent, private  
11 sector jobs; the estimated value of any tax exemptions to be provided;  
12 the amount of private sector investment generated or likely to be gener-  
13 ated by the proposed project; the contribution of the project to the  
14 state's renewable energy goals and emission reduction targets as set  
15 forth in the state energy plan adopted pursuant to section 6-104 of the  
16 energy law; the contribution of the project to the state's housing goals  
17 of increasing housing options including but not limited to affordable,  
18 workforce, and senior housing; the likelihood of accomplishing the  
19 proposed project in a timely fashion; and the extent to which the  
20 proposed project will provide additional sources of revenue for munici-  
21 palities and school districts; and any other public benefits that might  
22 occur as a result of the project;

23 § 5. Paragraph (a) of subdivision 4 of section 874 of the general  
24 municipal law, as amended by chapter 44 of the laws of 2025, is amended  
25 to read as follows:

26 (a) The agency shall establish a uniform tax exemption policy, with  
27 input from affected tax jurisdictions, which shall be applicable to the  
28 provision of financial assistance pursuant to section eight hundred  
29 fifty-nine-a of this title and shall provide guidelines for the claiming  
30 of real property, mortgage recording, and sales tax exemptions. Such  
31 guidelines shall include, but not be limited to: period of exemption;  
32 percentage of exemption; types of projects for which exemptions can be  
33 claimed; procedures for payments in lieu of taxes and instances in which  
34 real property appraisals are to be performed as a part of an application  
35 for tax exemption; in addition, agencies shall in adopting such policy  
36 consider such issues as: the extent to which a project will create or  
37 retain permanent, private sector jobs; the estimated value of any tax  
38 exemptions to be provided; whether affected tax jurisdictions shall be  
39 reimbursed by the project occupant if a project does not fulfill the  
40 purposes for which an exemption was provided; the impact of a proposed  
41 project on existing and proposed businesses and economic development  
42 projects in the vicinity; the amount of private sector investment gener-  
43 ated or likely to be generated by the proposed project; the demonstrated  
44 public support for the proposed project; the likelihood of accomplishing  
45 the proposed project in a timely fashion; the effect of the proposed  
46 project upon the environment; the extent to which the project will  
47 utilize, to the fullest extent practicable and economically feasible,  
48 resource conservation, energy efficiency, green technologies, and alter-  
49 native and renewable energy measures; the extent to which the project  
50 will provide onsite child care services or otherwise facilitate new  
51 child care services; the extent to which the project will bring addi-  
52 tional housing units to the market; the extent to which the proposed  
53 project will require the provision of additional services, including,  
54 but not limited to additional educational, transportation, police, emer-  
55 gency medical or fire services; and the extent to which the proposed

1 project will provide additional sources of revenue for municipalities  
2 and school districts.

3 § 6. Subdivision 5 of section 1951 of the public authorities law, as  
4 amended by chapter 907 of the laws of 1972, is amended to read as  
5 follows:

6 5. The term "project" shall mean any land in one or more areas of the  
7 city and any building, structure, facility or other improvement thereon,  
8 including, but not limited to machinery and equipment and all real and  
9 personal property deemed necessary in connection therewith, whether or  
10 not now in existence or under construction, which shall be necessary or  
11 suitable for manufacturing, warehousing, research, commercial, housing  
12 or industrial purposes and which may include or mean an industrial  
13 pollution control facility.

14 § 7. The opening paragraph of section 1953 of the public authorities  
15 law, as amended by chapter 579 of the laws of 2021, is amended to read  
16 as follows:

17 The purposes of the authority shall be to promote, develop, encourage  
18 and assist in the acquiring, constructing, reconstructing, improving,  
19 maintaining, equipping and furnishing industrial, manufacturing, ware-  
20 house, commercial, housing and research facilities including industrial  
21 pollution control facilities, transportation facilities including but  
22 not limited to those relating to water, highway, rail and air, in one or  
23 more areas of the city, particularly but not exclusively at the site of  
24 what was formerly the Troy airport including an airstrip or airport  
25 located in the southern section of the city and thereby advance the job  
26 opportunities, health, general prosperity and economic welfare of the  
27 people of said city and to improve their standard of living; provided,  
28 however, that the authority shall not undertake any project if the  
29 completion thereof would result in the removal of an industrial or manu-  
30 facturing plant of the project occupant from one area of the state to  
31 another area of the state or in the abandonment of one or more plants or  
32 facilities of the project applicant located within the state, provided,  
33 however, that neither restriction shall apply if the authority shall  
34 determine on the basis of the application before it that the project is  
35 reasonably necessary to discourage the project occupant from removing  
36 such other plant or facility to a location outside the state or is  
37 reasonably necessary to preserve the competitive position of the project  
38 occupant in its respective industry. Except as otherwise provided for in  
39 this section, no financial assistance of the authority shall be provided  
40 in respect of any project where facilities or property that are primari-  
41 ly used in making retail sales to customers who personally visit such  
42 facilities constitute more than one-third of the total project cost. For  
43 the purposes of this article, "retail sales" shall mean: (i) sales by a  
44 registered vendor under article twenty-eight of the tax law primarily  
45 engaged in the retail sale of tangible personal property, as defined in  
46 subparagraph (i) of paragraph four of subdivision (b) of section eleven  
47 hundred one of the tax law; or (ii) sales of a service to such custom-  
48 ers. Except, however, that tourism destination projects shall not be  
49 prohibited by this paragraph. For the purpose of this paragraph, "tour-  
50 ism destination" shall mean a location or facility which is likely to  
51 attract a significant number of visitors from outside the economic  
52 development region as established by section two hundred thirty of the  
53 economic development law in which the project is located.

54 § 8. Subdivision 1 of section 1963-a of the public authorities law, as  
55 amended by chapter 44 of the laws of 2025, is amended to read as  
56 follows:

1 1. The authority shall establish a uniform tax exemption policy, with  
2 input from affected local taxing jurisdictions, which shall be applica-  
3 ble to provisions of financial assistance pursuant to section nineteen  
4 hundred fifty-three-a of this title and shall provide guidelines for the  
5 claiming of real property, mortgage recording, and sales tax exemptions.  
6 Such guidelines shall include, but not be limited to: period of  
7 exemption; percentage of exemption; types of projects for which  
8 exemptions can be claimed; procedures for payments in lieu of taxes and  
9 instances in which real property appraisals are to be performed as a  
10 part of an application for tax exemption; in addition, the authority in  
11 adopting such policy shall consider such issues as: the extent to which  
12 a project will create or retain permanent, private sector jobs; the  
13 estimated value of any tax exemption to be provided; whether affected  
14 tax jurisdictions should be reimbursed by the project occupant if a  
15 project does not fulfill the purposes for which an exemption was  
16 provided; the impact of a proposed project on existing and proposed  
17 businesses and economic development projects in the vicinity; the amount  
18 of private sector investment generated or likely to be generated by the  
19 proposed project; the demonstrated public support for the proposed  
20 project; the likelihood of accomplishing the proposed project in a time-  
21 ly fashion; the effect of the proposed project upon the environment; the  
22 extent to which the project will utilize, to the fullest extent practi-  
23 cable and economically feasible, resource conservation, energy efficien-  
24 cy, green technologies, and alternative and renewable energy measures;  
25 the extent to which the project will provide onsite child care services  
26 or otherwise facilitate new child care services; the extent to which the  
27 project will bring additional housing units to the market; the extent to  
28 which the proposed project will require the provision of additional  
29 services, including, but not limited to additional educational, trans-  
30 portation, police, emergency medical or fire services; and the extent to  
31 which the proposed project will provide additional sources ~~of~~ of  
32 revenue for municipalities and school districts.

33 § 9. Subdivision 5 of section 2302 of the public authorities law, as  
34 amended by chapter 356 of the laws of 1993, is amended to read as  
35 follows:

36 5. The term "project" shall mean any land in one or more areas of the  
37 city and within or outside or partially within and partially outside the  
38 city and any building, structure, facility or other improvement thereon,  
39 including, but not limited to machinery and equipment and all real and  
40 personal properties deemed necessary in connection therewith, whether or  
41 not now in existence or under construction, which shall be necessary or  
42 suitable for industrial, warehousing, research, housing or commercial  
43 purposes, or for use by a federal agency or a medical facility and which  
44 may include or mean an industrial pollution control facility or a civic  
45 facility, provided, however, the authority shall not provide financial  
46 assistance in respect of any project wholly or partially outside the  
47 city provided, however, that the authority may provide financial assist-  
48 ance for such a project where a portion of the project outside the city  
49 is contiguous to a portion of the project located within the city if the  
50 authority obtains the prior consent thereto by the governing body or  
51 bodies of all the other cities, towns or villages in which a part or  
52 parts of the project is, or is to be, located.

53 § 10. The opening paragraph of section 2306 of the public authorities  
54 law, as amended by chapter 304 of the laws of 2013, is amended to read  
55 as follows:

1 The purposes of the authority shall be to promote, develop, encourage  
2 and assist in the acquiring, constructing, reconstructing, improving,  
3 maintaining, equipping and furnishing industrial, manufacturing, ware-  
4 house, commercial, housing, and research facilities and facilities for  
5 use by a federal agency or a medical facility including industrial  
6 pollution control facilities, which may include transportation facili-  
7 ties including but not limited to those relating to water, highway, rail  
8 and air, in one or more areas of the city, and thereby advance the job  
9 opportunities, health, general prosperity and economic welfare of the  
10 people of said city and to improve their medical care and standard of  
11 living; provided, however, that the authority shall not undertake any  
12 project if the completion thereof would result in the removal of an  
13 industrial or manufacturing plant of the project occupant from one area  
14 of the state to another area of the state or in abandonment of one or  
15 more plants or facilities of the project applicant located within the  
16 state, provided, however, that neither restriction shall apply if the  
17 authority shall determine on the basis of the application before it that  
18 the project is reasonably necessary to discourage the project occupant  
19 from removing such other plant or facility to a location outside the  
20 state or is reasonably necessary to preserve the competitive position of  
21 the project occupant in its respective industry. Except as otherwise  
22 provided for in this section, no financial assistance of the authority  
23 shall be provided in respect of any project where facilities or property  
24 that are primarily used in making retail sales to customers who  
25 personally visit such facilities constitute more than one-third of the  
26 total project cost. For the purposes of this article, "retail sales"  
27 shall mean: (i) sales by a registered vendor under article twenty-eight  
28 of the tax law primarily engaged in the retail sale of tangible personal  
29 property, as defined in subparagraph (i) of paragraph four of subdivi-  
30 sion (b) of section eleven hundred one of the tax law; or (ii) sales of  
31 a service to such customers. Except, however, that tourism destination  
32 projects shall not be prohibited by this paragraph. For the purpose of  
33 this paragraph, "tourism destination" shall mean a location or facility  
34 which is likely to attract a significant number of visitors from outside  
35 the economic development region as established by section two hundred  
36 thirty of the economic development law, in which the project is located.

37 § 11. Subdivision 1 of section 2315 of the public authorities law, as  
38 amended by chapter 44 of the laws of 2025, is amended to read as  
39 follows:

40 1. The authority shall establish a uniform tax exemption policy, with  
41 input from affected local taxing jurisdictions, which shall be applica-  
42 ble to provisions of financial assistance pursuant to section twenty-  
43 three hundred seven of this title and shall provide guidelines for the  
44 claiming of real property, mortgage recording, and sales tax exemptions.  
45 Such guidelines shall include, but not be limited to: period of  
46 exemption; percentage of exemption; types of projects for which  
47 exemptions may be claimed; procedures for payments in lieu of taxes and  
48 instances in which real property appraisals are to be performed as a  
49 part of an application for tax exemption; in addition, the authority in  
50 adopting such policy shall consider such issues as: the extent to which  
51 a project will create or retain permanent, private sector jobs; the  
52 estimated value of any tax exemption to be provided; whether affected  
53 tax jurisdictions should be reimbursed by the project occupant if a  
54 project does not fulfill the purposes for which an exemption was  
55 provided; the impact of a proposed project on existing and proposed  
56 businesses and economic development projects in the vicinity; the amount

1 of private sector investment generated or likely to be generated by the  
2 proposed project; the demonstrated public support for the proposed  
3 project; the likelihood of accomplishing the proposed project in a time-  
4 ly fashion; the effect of the proposed project upon the environment; the  
5 extent to which the project will utilize, to the fullest extent practi-  
6 cable and economically feasible, resource conservation, energy efficien-  
7 cy, green technologies, and alternative and renewable energy measures;  
8 the extent to which the project will provide onsite child care services  
9 or otherwise facilitate new child care services; the extent to which the  
10 project will bring additional housing units to the market; the extent to  
11 which the proposed project will require the provision of additional  
12 services, including, but not limited to additional educational, trans-  
13 portation, police, emergency medical or fire services; and the extent to  
14 which the proposed project will provide additional sources of revenue  
15 for municipalities and school districts.

16 § 12. This act shall take effect immediately.