

STATE OF NEW YORK

9661

IN ASSEMBLY

January 21, 2026

Introduced by M. of A. CASHMAN -- read once and referred to the Committee on Energy

AN ACT to amend the public authorities law, in relation to authorizing the New York state energy research and development authority to develop a temporary middle income home energy assistance program; to amend the tax law, in relation to suspending sales and use taxes on home heating fuels; making an appropriation therefor and providing for the repeal of such provisions upon expiration thereof

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

1 Section 1. Section 1854 of the public authorities law is amended by
2 adding a new subdivision 9 to read as follows:

3 9. Temporary middle income home energy assistance program. (a) The
4 authority shall, in conjunction with the department of taxation and
5 finance, develop, implement, administer and operate a plan, and hold
6 funds available for such plan, to make available supplementing grants
7 for the purpose of assisting eligible middle income households to obtain
8 home heating fuel.

9 (b) For purposes of this subdivision, the term:

10 (i) "home heating fuel" shall mean fuel oil, coal, wood, wood pellets,
11 propane, natural gas, electricity, steam, kerosene and any other fuel
12 when used for residential heating purposes.

13 (ii) "middle income" shall mean any household that has an income of no
14 more than one hundred sixty-five percent of the area median income or
15 has an income of no more than the average survival budget for the coun-
16 ty, adjusted for the size of the household, whichever is greater.

17 (c) The authority shall, in accordance with the plan established in
18 paragraph (a) of this subdivision, participate in the temporary middle
19 income home energy assistance program and assist eligible households to
20 obtain middle income home energy assistance.

21 (d) Persons who qualify for middle income home energy assistance in
22 accordance with standards promulgated by the authority, shall be certi-
23 fied as eligible for and entitled to receive such home energy assist-
24 ance. No person, however, shall be certified as eligible for and enti-

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

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1 bled to receive such home energy assistance if no state funds are
2 available for such purpose.

3 (e) Notwithstanding any inconsistent provision of law to the contrary,
4 the amount of any home energy assistance payments or allowances provided
5 to an eligible household under such plan shall not be considered income
6 or resources of such households, or of any member thereof, for any
7 purpose under any state law.

8 § 2. Section 1115 of the tax law is amended by adding a new subdivi-
9 sion (mm) to read as follows:

10 (mm) Until July first, two thousand twenty-nine, home heating fuel
11 otherwise taxable under this article shall not be subject to the taxes
12 imposed by section eleven hundred five of this article or the compensat-
13 ing use tax imposed under section eleven hundred ten of this article
14 when purchased for residential heating purposes. For the purposes of
15 this subdivision, the term "home heating fuel" shall mean fuel oil,
16 coal, wood, wood pellets, propane, natural gas, electricity, steam,
17 kerosene and any other fuel when used for residential heating purposes.

18 § 3. The sum of three million dollars (\$3,000,000), or so much thereof
19 as may be necessary, is hereby appropriated to the New York state energy
20 research and development authority out of any moneys in the state treas-
21 ury in the general fund to the credit of the state purposes fund, not
22 otherwise appropriated, and made immediately available, for the purpose
23 of supporting the temporary middle income home energy assistance
24 program. Such moneys shall be payable on the audit and warrant of the
25 state comptroller on vouchers certified or approved by the New York
26 state energy research and development authority in the manner prescribed
27 by law.

28 § 4. This act shall take effect immediately and shall expire and be
29 deemed repealed April 1, 2029.