STATE OF NEW YORK

10644

IN SENATE

June 1, 2026

Introduced by Sen. STEWART-COUSINS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend chapter 747 of the laws of 2023 amending the public health law relating to establishing a four-year demonstration project and workgroup to reduce the use of temporary staffing agencies in residential healthcare facilities, in relation to extending such demonstration project for a fifth year (Part A); to extend the duration of certain brownfield redevelopment and remediation tax credits with respect to certain sites (Part B); to amend a chapter of the laws of 2026 amending the general municipal law and the executive law relating to extending the term and authority of the independent monitor for the Orange county industrial development agency, and modifying the applicability of certain tax exemptions based on population, as proposed in legislative bill numbers S. 9005-C and A. 10005-C, in relation to making technical corrections thereto (Part C); to amend the tax law, the administrative code of the city of New York, chapter 877 of the laws of 1975, chapter 884 of the laws of 1975 and chapter 882 of the laws of 1977, relating to the imposition of certain taxes in the city of New York, in relation to postponing the expiration of certain tax rates and taxes in the city of New York (Part D); to amend the administrative code of the city of New York, in relation to making technical corrections thereto (Part E); and to amend the racing, pari-mutuel wagering and breeding law, in relation to the temporary transfer of racing support payments; and providing for the repeal of such provisions upon the expiration thereof (Part F)

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

Section 1. This act enacts into law necessary legislation. Each component is wholly contained within a Part identified as Parts A through F. The effective date for each particular provision contained within such Part is set forth in the last section of such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and

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

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refer to the corresponding section of the Part in which it is found. Section three of this act sets forth the general effective date of this act.

PART A

Section 1. Section 2 of chapter 747 of the laws of 2023 amending the public health law relating to establishing a four-year demonstration project and workgroup to reduce the use of temporary staffing agencies in residential healthcare facilities, as amended by chapter 27 of the laws of 2024, is amended to read as follows:

§ 2. 1. Notwithstanding the requirements of paragraph (c) of subdivision 1 and paragraph (a) of subdivision 2 of section 2828 of the public health law, the commissioner of health shall establish a [~~four-year~~] five-year (January 1, 2023 through [~~December 31, 2026~~] June 30, 2027) demonstration project to reduce the use of temporary staffing agencies. Any remittance or amounts owed to the state pursuant to subparagraph (i) of paragraph (c) of subdivision 1 and paragraph (a) of subdivision 2 of section 2828 of the public health law, including, but not limited to, amounts owed relating to excess revenue, or the difference between the minimum spending requirement and the actual amount of spending on resident-facing staffing or direct care staffing, as the case may be, shall be reduced as follows for reporting periods beginning on January 1, 2023 and ending on [~~December 31, 2026~~] June 30, 2027, and, to the extent the demonstration project continues, years thereafter:

(A) a fifty percent reduction, if a residential healthcare facility which has a fifty percent or lower use of resident-facing staffing contracted out to a temporary staffing agency for services provided by registered professional nurses, licensed practical nurses, or certified nurse aides, has reduced its use of such contracted agency services by at least thirty percent during any year in which such remittance or amounts owed to the state are payable, as measured by paragraph (C) of this subdivision.

(B) a twenty-five percent reduction, if a residential healthcare facility which has a fifty percent or lower use of resident-facing staffing contracted out to a temporary staffing agency for services provided by registered professional nurses, licensed practical nurses, or certified nurse aides, has reduced its use of such contracted agency services by at least twenty percent, but less than thirty percent, during any year in which such remittance or amounts owed to the state are payable, as measured by paragraph (C) of this subdivision.

(C) In measuring temporary staffing agency usage for purposes of determining the reductions provided for in this section, the following measuring periods shall apply: in 2023, the fourth calendar quarter of 2022 shall be compared to the fourth calendar quarter of 2023; in 2027, the second calendar quarter of 2026 shall be compared to the second calendar quarter of 2027; for 2024 and other years thereafter, the average of the [4] four calendar quarters of the previous year shall be compared to the average of the four calendar quarters of the current year. Temporary staffing shall be measured using the publicly available U.S. Centers for Medicare and Medicaid Services (CMS) Payroll Based Journal (PBJ) facility reported data.

2. (A) For the first year of the demonstration project established pursuant to this section, the definition of "revenue" as defined in paragraph (a) of subdivision 2 of section 2828 of the public health law shall exclude all revenue, other than total Medicaid operating revenue,

if, in the fourth quarter of 2023, a residential health care facility uses ten percent or less of its resident-facing staffing who are contracted out to a temporary staffing agency for services provided by registered professional nurses, licensed practical nurses, or certified nurse aides.

(B) For the second year of the demonstration project established pursuant to this section, all revenue, other than total Medicaid operating revenue, if, in 2024, a residential health care facility uses nine percent or less of its resident-facing staffing who are contracted out to a temporary staffing agency for services provided by registered professional nurses, licensed practical nurses, or certified nurse aides; and

(C) [~~for~~] For the third [~~and~~], fourth, and fifth years, respectively, and, to the extent the demonstration project continues, years thereafter, respectively, of the demonstration project established pursuant to this section, all revenue, other than total Medicaid operating revenue, if, in 2025 [~~and~~], 2026, and 2027 respectively, and, to the extent the demonstration project continues, years thereafter, respectively, a residential health care facility uses eight percent or less of its resident-facing staffing who are contracted out to a temporary staffing agency for services provided by registered professional nurses, licensed practical nurses, or certified nurse aides.

3. For purposes of implementing the demonstration program, after a determination by the commissioner of health that a residential health care facility is not in compliance with paragraph (c) of subdivision 1 of section 2828 of the public health law, but prior to the remittance or payment of any funds by such facility, a residential health care facility shall submit documentation to the commissioner of health that it has met the provisions of the demonstration project. Such documentation shall be supported by a verification by a certified public accountant that, based on the PBJ facility reported data and other necessary supporting documentation, such facility is eligible for a reduction in payments pursuant to this section. Upon receipt of such documentation and verification, the commissioner will reduce any payments pursuant to this section.

§ 2. This act shall take effect immediately.

PART B

Section 1. (a) Notwithstanding any provision of law, rule or regulation to the contrary, any site for which (i) a brownfield cleanup agreement with the department of environmental conservation was entered into prior to January 21, 2005 with respect to a site located at 1800 Park Avenue, between East 124th and East 125th Streets in East Harlem, New York County, and (ii) which received a certificate of completion on or before October 24, 2016, shall be a qualified site for purposes of the brownfield redevelopment tax credits available to such a site pursuant to section 21 of the tax law as in effect for such a site as of the effective date of this act provided that both the site preparation credit component and the on-site groundwater remediation credit component shall be allowed for all eligible costs incurred on such a site prior to and within the tax year in which qualified tangible property on such a site is placed in service, and for a five year period (60 months) following the year such property is first placed in service upon such a site, provided, such a date occurs prior to the 2031 tax year, and the tangible property credit component shall be allowed for all eligible

costs incurred on such a site prior to and within the tax year in which qualified tangible property on such a site is placed in service, and for a ten year period (120 months) following the year such property is first placed in service upon such a site, provided such a date occurs prior to the 2031 tax year.

(b) In addition, any site for which (i) a brownfield cleanup agreement with the department of environmental conservation was entered into prior to January 21, 2005 with respect to a site located at 1800 Park Avenue, between East 124th and East 125th Streets in East Harlem, New York County, and (ii) which received a certificate of completion on or before October 24, 2016, shall be eligible to claim the tax credit for remediated brownfields available to such a site pursuant to section 22 of the tax law as in effect for such a site as of the effective date of this act provided the benefit period as applicable thereto shall be deemed to be a ten-consecutive-tax-year period beginning with the tax year in which qualified tangible property on such a site is placed in service where said benefit period shall begin no later than the 2031 tax year.

(c) Further, any site for which (i) a brownfield cleanup agreement with the department of environmental conservation was entered into prior to January 21, 2005 with respect to a site located at 1800 Park Avenue, between East 124th and East 125th Streets in East Harlem, New York County, and (ii) which received a certificate of completion on or before October 24, 2016, shall be a qualified site for purposes of claiming the tax credit for remediated brownfields available to such a site pursuant to section 22 of the tax law, provided that such developer as defined under section 22 of the tax law has purchased or in any other way has been conveyed all or any portion of such a site from any other party who or which has been issued a certificate of completion with respect to such site and further provided that such purchase or conveyance occurs no later than the 2031 tax year.

§ 2. This act shall take effect immediately.

PART C

Section 1. Section 7 of part MM of a chapter of the laws of 2026 amending the general municipal law and the executive law relating to extending the term and authority of the independent monitor for the Orange county industrial development agency, and modifying the applicability of certain tax exemptions based on population, as proposed in legislative bill numbers S. 9005-C and A. 10005-C, is amended to read as follows:

§ 7. This act shall take effect immediately; provided, however, that the amendments to subdivisions 2, 3, 4 and 8 of section 912-b of the general municipal law made by section two of this act and the amendments to subdivision 8 of section 54 of the executive law made by section three of this act shall not affect the repeal of such subdivisions and shall be deemed to expire therewith; and provided further, however, that subdivisions 5, 6 and 7 of section 912-b of the general municipal law as added by section two of this act and section four of this act and the amendments to subparagraph 5 of paragraph (d) of section 1411 of the not-for-profit corporation law made by section six of this act shall expire and be deemed repealed on the same date and in the same manner as part III of chapter 58 of the laws of 2023[~~, takes effect~~].

§ 2. This act shall take effect immediately.

PART D

Section 1. Paragraph 3 of subdivision (a) of section 1212-a of the tax law, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

(3) a tax, at the same uniform rate, but at a rate not to exceed four and one-half per centum, in multiples of one-half of one per centum, on the receipts from every sale of any or all of the following services in whole or in part: credit rating, credit reporting, credit adjustment and collection services, including, but not limited to, those services provided by mercantile and consumer credit rating or reporting bureaus or agencies and credit adjustment or collection bureaus or agencies, whether rendered in written or oral form or in any other manner, except to the extent otherwise taxable under article twenty-eight of this chapter; notwithstanding the foregoing, collection services shall not include those services performed by a law office or a law and collection office, the maintenance or conduct of which constitutes the practice of law, if the services are performed by an attorney at law who has been duly licensed and admitted to practice law in this state. The local law imposing the taxes authorized by this paragraph may provide for exclusions and exemptions in addition to those provided for in such paragraph. Provided, however, that the tax hereby authorized shall not be imposed after November thirtieth, two thousand [~~twenty-six~~] twenty-nine.

§ 2. Subsection (a) of section 1301 of the tax law, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

(a) Notwithstanding any other provision of law to the contrary, any city in this state having a population of one million or more inhabitants, acting through its local legislative body, is hereby authorized and empowered to adopt and amend local laws imposing in any such city, for taxable years beginning after nineteen hundred seventy-five:

(1) a tax on the personal income of residents of such city, at the rates provided for under subsection (a) of section thirteen hundred four of this article for taxable years beginning before two thousand [~~twenty-seven~~] thirty, and at the rates provided for under subsection (b) of section thirteen hundred four of this article for taxable years beginning after two thousand [~~twenty-six~~] twenty-nine, provided, however, that if, for any taxable year beginning after two thousand [~~twenty-six~~] twenty-nine, the rates set forth in such subsection (b) are rendered inapplicable and the rates set forth in such subsection (a) are rendered applicable, then the tax for such taxable year shall be at the rates provided under subparagraphs (A) of paragraphs one, two and three of such subsection (a),

(2) for taxable years beginning after nineteen hundred seventy-six, a separate tax on the ordinary income portion of lump sum distributions of such residents, at the rates provided for herein, such taxes to be administered, collected and distributed by the commissioner as provided for in this article.

§ 3. Subsection (b) of section 1304 of the tax law, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

(b) A tax other than the city separate tax on the ordinary income portion of lump sum distributions imposed pursuant to the authority of section thirteen hundred one of this article shall be determined as follows:

(1) Resident married individuals filing joint returns and resident surviving spouses. The tax under this section for each taxable year on the city taxable income of every city resident married individual who makes a single return jointly with [~~his or her~~] such individual's spouse under subsection (b) of section thirteen hundred six of this article and

on the city taxable income of every city resident surviving spouse shall be determined in accordance with the following table:

For taxable years beginning after two thousand [~~twenty-six~~] twenty-nine:

If the city taxable income is:	The tax is:
Not over $21,600	1.18% of the city taxable income
Over $21,600 but not over $45,000	$255 plus 1.435% of excess over $21,600
Over $45,000 but not over $90,000	$591 plus 1.455% of excess over $45,000
Over $90,000	$1,245 plus 1.48% of excess over $90,000

(2) Resident heads of households. The tax under this section for each taxable year on the city taxable income of every city resident head of a household shall be determined in accordance with the following table:

For taxable years beginning after two thousand [~~twenty-six~~] twenty-nine:

If the city taxable income is:	The tax is:
Not over $14,400	1.18% of the city taxable income
Over $14,400 but not over $30,000	$170 plus 1.435% of excess over $14,400
Over $30,000 but not over $60,000	$394 plus 1.455% of excess over $30,000
Over $60,000	$830 plus 1.48% of excess over $60,000

(3) Resident unmarried individuals, resident married individuals filing separate returns and resident estates and trusts. The tax under this section for each taxable year on the city taxable income of every city resident individual who is not a city resident married individual who makes a single return jointly with [~~his or her~~] such individual's spouse under subsection (b) of section thirteen hundred six of this article or a city resident head of household or a city resident surviving spouse, and on the city taxable income of every city resident estate and trust shall be determined in accordance with the following table:

For taxable years beginning after two thousand [~~twenty-six~~] twenty-nine:

If the city taxable income is:	The tax is:
Not over $12,000	1.18% of the city taxable income
Over $12,000 but not over $25,000	$142 plus 1.435% of excess over $12,000
Over $25,000 but not over $50,000	$328 plus 1.455% of excess over $25,000
Over $50,000	$692 plus 1.48% of excess over $50,000

§ 4. Subsection (a) of section 1304-B of the tax law, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

(a) (1) In addition to any other taxes authorized by this article, any city imposing such taxes is hereby authorized and empowered to adopt and

amend local laws imposing in any such city for each taxable year beginning after nineteen hundred ninety but before two thousand [~~twenty-seven~~] thirty, an additional tax on the city taxable income of every city resident individual, estate and trust, to be calculated for each taxable year as follows: (i) for each taxable year beginning after nineteen hundred ninety but before nineteen hundred ninety-nine, at the rate of fourteen percent of the sum of the taxes for each such taxable year determined pursuant to section thirteen hundred four and section thirteen hundred four-A of this article; and (ii) for each taxable year beginning after nineteen hundred ninety-eight, at the rate of fourteen percent of the tax for such taxable year determined pursuant to such section thirteen hundred four.

(2) Notwithstanding paragraph one of this subsection, for each taxable year beginning after nineteen hundred ninety-nine but before two thousand [~~twenty-seven~~] thirty, any city imposing such additional tax may by local law impose such tax at a rate that is less than fourteen percent and may impose such tax at more than one rate depending upon the filing status and city taxable income of such city resident individual, estate or trust.

(3) A local law enacted pursuant to paragraph two of this subsection shall be applicable with respect to any taxable year only if it has been enacted on or before July thirty-first of such year. A certified copy of such local law shall be mailed by registered mail to the department at its office in Albany within fifteen days of its enactment. However, the department may allow additional time for such certified copy to be mailed if it deems such action to be consistent with its duties under this article.

§ 5. Paragraph E of subdivision 1 of section 11-604 of the administrative code of the city of New York, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

E. For taxable years beginning on or after January first, nineteen hundred seventy-eight but before January first, two thousand [~~twenty-seven~~] thirty, the tax imposed by subdivision one of section 11-603 of this subchapter shall be, in the case of each taxpayer:

(a) whichever of the following amounts is the greatest:

(1) an amount computed, for taxable years beginning before nineteen hundred eighty-seven, at the rate of nine per centum, and for taxable years beginning after nineteen hundred eighty-six, at the rate of eight and eighty-five one-hundredths per centum, of its entire net income or the portion of such entire net income allocated within the city as hereinafter provided, subject to any modification required by paragraphs (d) and (e) of subdivision three of this section,

(2) an amount computed at one and one-half mills for each dollar of its total business and investment capital, or the portion thereof allocated within the city, as hereinafter provided, except that in the case of a cooperative housing corporation as defined in the internal revenue code, the applicable rate shall be four-tenths of one mill,

(3) an amount computed, for taxable years beginning before nineteen hundred eighty-seven, at the rate of nine per centum, and for taxable years beginning after nineteen hundred eighty-six, at the rate of eight and eighty-five one-hundredths per centum, on thirty per centum of the taxpayer's entire net income plus salaries and other compensation paid to the taxpayer's elected or appointed officers and to every stockholder owning in excess of five per centum of its issued capital stock minus fifteen thousand dollars (subject to proration as hereinafter provided) and any net loss for the reported year, or on the portion of any such

sum allocated within the city as hereinafter provided for the allocation of entire net income, subject to any modification required by paragraphs (d) and (e) of subdivision three of this section, provided, however, that for taxable years beginning on or after July first, nineteen hundred ninety-six, the provisions of paragraph H of this subdivision shall apply for purposes of the computation under this clause, or

(4) for taxable years ending on or before June thirtieth, nineteen hundred eighty-nine, one hundred twenty-five dollars, for taxable years ending after June thirtieth, nineteen hundred eighty-nine and beginning before two thousand nine, three hundred dollars, and for taxable years beginning after two thousand eight:

If New York city receipts are:	Fixed dollar minimum tax is:
Not more than $100,000	$25
More than $100,000 but not over $250,000	$75
More than $250,000 but not over $500,000	$175
More than $500,000 but not over $1,000,000	$500
More than $1,000,000 but not over $5,000,000	$1,500
More than $5,000,000 but not over $25,000,000	$3,500
Over $25,000,000	$5,000

For purposes of this clause, New York city receipts are the receipts computed in accordance with subparagraph two of paragraph (a) of subdivision three of this section for the taxable year. For taxable years beginning after two thousand eight, if the taxable year is less than twelve months, the amount prescribed by this clause shall be reduced by twenty-five percent if the period for which the taxpayer is subject to tax is more than six months but not more than nine months and by fifty percent if the period for which the taxpayer is subject to tax is not more than six months. If the taxable year is less than twelve months, the amount of New York city receipts for purposes of this clause is determined by dividing the amount of the receipts for the taxable year by the number of months in the taxable year and multiplying the result by twelve, plus;

(b) an amount computed at the rate of three-quarters of a mill for each dollar of the portion of its subsidiary capital allocated within the city as hereinafter provided.

In the case of a taxpayer which is not subject to tax for an entire year, the exemption allowed in clause three of subparagraph (a) of this paragraph shall be prorated according to the period such taxpayer was subject to tax. Provided, however, that this paragraph shall not apply to taxable years beginning after December thirty-first, two thousand [~~twenty-six~~] twenty-nine. For the taxable years specified in the preceding sentence, the tax imposed by subdivision one of section 11-603 of this subchapter shall be, in the case of each taxpayer, determined as specified in paragraph A of this subdivision, provided, however, that the provisions of paragraphs G and H of this subdivision shall apply for purposes of the computation under clause three of subparagraph (a) of such paragraph A.

§ 6. The opening paragraph of section 11-1701 of the administrative code of the city of New York, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

A tax is hereby imposed on the city taxable income of every city resident individual, estate and trust determined in accordance with the rates set forth in subdivision (a) of this section for taxable years beginning before two thousand [~~twenty-seven~~] thirty, and in accordance with the rates set forth in subdivision (b) of this section for taxable years beginning after two thousand [~~twenty-six~~] twenty-nine. Provided,

however, that if, for any taxable year beginning after two thousand [~~twenty-six~~] twenty-nine, the rates set forth in such subdivision (b) are rendered inapplicable and the rates set forth in such subdivision (a) are rendered applicable, then the tax for such taxable year shall be at the rates provided under subparagraph (A) of paragraphs one, two and three of such subdivision (a).

§ 7. Subdivision (b) of section 11-1701 of the administrative code of the city of New York, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

(b) Rate of tax. A tax imposed pursuant to this section shall be determined as follows:

(1) Resident married individuals filing joint returns and resident surviving spouses. The tax under this section for each taxable year on the city taxable income of every city resident married individual who makes a single return jointly with [~~his or her~~] such individual's spouse under subdivision (b) of section 11-1751 of this title and on the city taxable income of every city resident surviving spouse shall be determined in accordance with the following table:

For taxable years beginning after two thousand [~~twenty-six~~] twenty-nine:

If the city taxable income is:	The tax is:
Not over $21,600	1.18% of the city taxable income
Over $21,600 but not over $45,000	$255 plus 1.435% of excess over $21,600
Over $45,000 but not over $90,000	$591 plus 1.455% of excess over $45,000
Over $90,000	$1,245 plus 1.48% of excess over $90,000

(2) Resident heads of households. The tax under this section for each taxable year on the city taxable income of every city resident head of a household shall be determined in accordance with the following table:

For taxable years beginning after two thousand [~~twenty-six~~] twenty-nine:

If the city taxable income is:	The tax is:
Not over $14,400	1.18% of the city taxable income
Over $14,400 but not over $30,000	$170 plus 1.435% of excess over $14,400
Over $30,000 but not over $60,000	$394 plus 1.455% of excess over $30,000
Over $60,000	$830 plus 1.48% of excess over $60,000

(3) Resident unmarried individuals, resident married individuals filing separate returns and resident estates and trusts. The tax under this section for each taxable year on the city taxable income of every city resident individual who is not a married individual who makes a single return jointly with [~~his or her~~] such individual's spouse under subdivision (b) of section 11-1751 of this title or a city resident head of a household or a city resident surviving spouse, and on the city taxable income of every city resident estate and trust shall be determined in accordance with the following table:

For taxable years beginning after two thousand [~~twenty-six~~] twenty-nine:

If the city taxable income is:	The tax is:
Not over $12,000	1.18% of the city taxable income
Over $12,000 but not over $25,000	$142 plus 1.435% of excess over $12,000
Over $25,000 but not over $50,000	$328 plus 1.455% of excess over $25,000
Over $50,000	$692 plus 1.48% of excess over $50,000

§ 8. Paragraph 1 of subdivision (a) of section 11-1704.1 of the administrative code of the city of New York, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

(1) In addition to any other taxes imposed by this chapter, there is hereby imposed for each taxable year beginning after nineteen hundred ninety but before two thousand [~~twenty-seven~~] **thirty**, an additional tax on the city taxable income of every city resident individual, estate and trust, to be calculated for each taxable year as follows: (i) for each taxable year beginning after nineteen hundred ninety but before nineteen hundred ninety-nine, at the rate of fourteen percent of the sum of the taxes for each such taxable year determined pursuant to section 11-1701 and section 11-1704 of this subchapter; and (ii) for each taxable year beginning after nineteen hundred ninety-eight, at the rate of fourteen percent of the tax for such taxable year determined pursuant to such section 11-1701.

§ 9. Subdivision (a) of section 11-2002 of the administrative code of the city of New York, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

(a) There are hereby imposed and there shall be paid sales taxes at the rate of four and one-half percent on receipts from every sale of the services of beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services and similar services, and every sale of services by weight control salons, health salons, gymnasiums, turkish and sauna bath and similar establishments and every charge for the use of such facilities, whether or not any tangible personal property is transferred in conjunction therewith; but excluding services rendered by a physician, osteopath, dentist, nurse, physiotherapist, chiropractor, podiatrist, optometrist, ophthalmic dispenser or a person performing similar services licensed under title eight of the education law, as amended, and excluding such services when performed on pets and other animals, as authorized by subdivision (a) of section twelve hundred twelve-A of the tax law. Provided, however, that the tax hereby imposed shall not be imposed after November thirtieth, two thousand [~~twenty-six~~] **twenty-nine**.

§ 10. The opening paragraph of subdivision (a) of section 11-2040 of the administrative code of the city of New York, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

There is hereby imposed within the city and there shall be paid a tax at the rate of four and one-half percent upon the receipts from every sale, except for resale, of the following services, provided, however, that the tax hereby imposed shall not be imposed after November thirtieth, two thousand [~~twenty-six~~] **twenty-nine**, on receipts from sales of the services specified in paragraph one of this subdivision:

§ 11. Section 4 of chapter 877 of the laws of 1975, relating to the imposition of certain taxes in the city of New York, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

§ 4. This act shall expire on December 31, [~~2026~~] 2029, provided, however, that it is hereby declared to be the express intention of the legislature that the provisions of sections two and three of this act, except with respect to the enforcement and collection of any tax arising thereunder, shall remain in full force and effect only until the date of such expiration, at which time the provisions of law amended by this act shall be continued in full force and effect as they existed prior to the enactment of this act.

§ 12. Section 6 of chapter 884 of the laws of 1975, relating to the imposition of certain taxes in the city of New York, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

§ 6. This act shall expire on December 31, [~~2026~~] 2029, provided, however, that it is hereby declared to be the express intention of the legislature that the provisions of sections two, three and four of this act, except with respect to the enforcement and collection of any tax arising thereunder, shall remain in full force and effect only until the date of such expiration, at which time the provisions of law amended by this act shall be continued in full force and effect as they existed prior to the enactment of this act.

§ 13. Section 2 of chapter 882 of the laws of 1977, relating to the imposition of certain taxes in the city of New York, as amended by chapter 345 of the laws of 2023, is amended to read as follows:

§ 2. This act shall expire on December 31, [~~2026~~] 2029, provided, however, that it is hereby declared to be the express intention of the legislature that the provisions of section one of this act, except with respect to the enforcement and collection of any tax arising thereunder, shall remain in full force and effect only until the date of such expiration, at which time the provisions of law amended by this act shall be continued in full force and effect as they existed prior to the enactment of this act.

§ 14. This act shall take effect immediately.

PART E

Section 1. Subdivision (f) of section 11-3206 of the administrative code of the city of New York, as added by section 3 of part HH of chapter 59 of the laws of 2026, is amended to read as follows:

(f) Except as otherwise provided in this section, an application shall be filed, and the tax commission shall review an application in the same manner and between the same dates as an application for review of an assessment pursuant to sections one hundred sixty-four, one hundred sixty-four-a, one hundred sixty-four-b, one hundred sixty-five, one hundred sixty-six, and fifteen hundred twelve of the New York city charter and subchapter one of chapter two of this title. Notwithstanding any other provision of law to the contrary, where an application is filed for review of the market value of real estate for the fiscal year beginning July first, two thousand twenty-six, such application may be filed between the date on which a notice of surcharge is issued to an owner of a covered property, or, in the case of a residential cooperative property, to a cooperative corporation, and the last date on which an application may be filed pursuant to this section for review of the market value of a covered property for the fiscal year beginning July first, two thousand twenty-seven, and the tax commission shall review an application filed pursuant to this section for review of the market value of a covered property for the fiscal year beginning July first, two thousand [~~twenty-eight~~] twenty-six, in the same manner and between the same

dates as an application filed pursuant to this section for review of the market value of real estate for the fiscal year beginning July first, two thousand twenty-seven.

§ 2. This act shall take effect on the same date and in the same manner as section 3 of part HH of chapter 59 of the laws of 2026, took effect; provided, however, that the amendments to section 11-3206 of the administrative code of the city of New York made by section one of this act shall not affect the expiration and repeal of such section and shall be deemed repealed therewith.

PART F

Section 1. Paragraph (e) of subdivision 1 of section 1352 of the racing, pari-mutuel wagering and breeding law, as added by section 1 of part R of chapter 58 of the laws of 2023, is amended to read as follows:

(e) For any gaming facility that qualifies under subdivision two of section thirteen hundred twenty-one-a of this article, is licensed under title two-A of this article, and is located within New York City, **upon receiving tax payments from such gaming facility, the commission shall estimate and may forward from such receipts such amount due to maintain racing support payments pursuant to section thirteen hundred fifty-five of this title and remaining tax** revenues shall be distributed in the following manner:

(i) Eighty percent of all **remaining** deposits in a state fiscal year resulting from taxes imposed by this article, and any interest and penalties imposed by the commission relating to those taxes, shall be deposited in the same manner as in subparagraph (i) of paragraph (d) of this subdivision. For the first fiscal year of gaming facility operations, the hold harmless amount shall reflect a pro-rata amount based on the opening date of the gaming facility.

(ii) Twenty percent of all **remaining** deposits in a state fiscal year resulting from taxes imposed by this article, and any interest and penalties imposed by the commission relating to those taxes, shall be deposited to a sole custody fund established under the gaming commission, and paid monthly, without appropriation, directly to the metropolitan transportation authority commercial gaming revenue fund established under section one thousand two hundred seventy-j of the public authorities law until the applicable education aid hold harmless amount as prescribed in subparagraph (i) of paragraph (d) of this subdivision has been met.

(iii) Once the **remaining** deposits from a qualifying gaming facility as prescribed in subparagraph (i) of this paragraph exceed the education aid hold harmless amount as determined in subparagraph (i) of paragraph (d) of this subdivision in a given state fiscal year, all subsequent **remaining** deposits in such state fiscal year from taxes imposed by this article, and any interest and penalties imposed by the commission relating to those taxes, shall be deposited to a sole custody fund established under the gaming commission, and paid monthly, without appropriation, directly to the metropolitan transportation authority commercial gaming revenue fund established under section one thousand two hundred seventy-j of the public authorities law; provided however, that once the dollar amount paid directly to the metropolitan transportation authority commercial gaming revenue fund established under section one thousand two hundred seventy-j of the public authorities law matches the same dollar amount paid pursuant to the education aid hold harmless amount as determined in subparagraph (i) of paragraph (d) of this subdivision in a

given state fiscal year, fifty percent of any excess dollar amounts shall be deposited to a sole custody fund established under the gaming commission, and paid monthly, without appropriation, directly to the metropolitan transportation authority commercial gaming revenue fund established under section one thousand two hundred seventy-j of the public authorities law, and fifty percent of any excess dollar amounts shall be deposited by the commission into the commercial gaming revenue fund established under section ninety-seven-nnnn of the state finance law for the sole purposes of education aid.

§ 2. This act shall take effect immediately and shall expire and be deemed repealed one year after such effective date.

§ 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

§ 3. This act shall take effect immediately provided, however, that the applicable effective date of Parts A through F of this act shall be as specifically set forth in the last section of such Parts.