

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:

1 Section 1. This act enacts into law necessary legislation. Each compo-
2 nent is wholly contained within a Part identified as Parts A through F.
3 The effective date for each particular provision contained within such
4 Part is set forth in the last section of such Part. Any provision in any
5 section contained within a Part, including the effective date of the
6 Part, which makes a reference to a section "of this act", when used in
7 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.

LBD16058-03-6

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

4 PART A

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

10 § 2. 1. Notwithstanding the requirements of paragraph (c) of subdivi-
11 sion 1 and paragraph (a) of subdivision 2 of section 2828 of the public
12 health law, the commissioner of health shall establish a [~~four-year~~
13 five-year (January 1, 2023 through [~~December 31, 2026~~ June 30, 2027)
14 demonstration project to reduce the use of temporary staffing agencies.
15 Any remittance or amounts owed to the state pursuant to subparagraph (i)
16 of paragraph (c) of subdivision 1 and paragraph (a) of subdivision 2 of
17 section 2828 of the public health law, including, but not limited to,
18 amounts owed relating to excess revenue, or the difference between the
19 minimum spending requirement and the actual amount of spending on resi-
20 dent-facing staffing or direct care staffing, as the case may be, shall
21 be reduced as follows for reporting periods beginning on January 1, 2023
22 and ending on [~~December 31, 2026~~ June 30, 2027], and, to the extent the
23 demonstration project continues, years thereafter:

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

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

40 (C) In measuring temporary staffing agency usage for purposes of
41 determining the reductions provided for in this section, the following
42 measuring periods shall apply: in 2023, the fourth calendar quarter of
43 2022 shall be compared to the fourth calendar quarter of 2023; in 2027,
44 the second calendar quarter of 2026 shall be compared to the second
45 calendar quarter of 2027; for 2024 and other years thereafter, the aver-
46 age of the [~~4~~ four] calendar quarters of the previous year shall be
47 compared to the average of the four calendar quarters of the current
48 year. Temporary staffing shall be measured using the publicly available
49 U.S. Centers for Medicare and Medicaid Services (CMS) Payroll Based
50 Journal (PBJ) facility reported data.

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

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

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

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

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

36 § 2. This act shall take effect immediately.

37 PART B

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

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

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

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

31 § 2. This act shall take effect immediately.

32 PART C

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

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

52 § 2. This act shall take effect immediately.

53 PART D

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

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

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

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

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

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

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

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

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

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

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

5	If the city taxable income is:	The tax is:
6	Not over \$21,600	1.18% of the city taxable income
7	Over \$21,600 but not	\$255 plus 1.435% of excess
8	over \$45,000	over \$21,600
9	Over \$45,000 but not	\$591 plus 1.455% of excess
10	over \$90,000	over \$45,000
11	Over \$90,000	\$1,245 plus 1.48% of excess
12		over \$90,000

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

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

18	If the city taxable income is:	The tax is:
19	Not over \$14,400	1.18% of the city taxable income
20	Over \$14,400 but not	\$170 plus 1.435% of excess
21	over \$30,000	over \$14,400
22	Over \$30,000 but not	\$394 plus 1.455% of excess
23	over \$60,000	over \$30,000
24	Over \$60,000	\$830 plus 1.48% of excess
25		over \$60,000

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

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

37	If the city taxable income is:	The tax is:
38	Not over \$12,000	1.18% of the city taxable income
39	Over \$12,000 but not	\$142 plus 1.435% of excess
40	over \$25,000	over \$12,000
41	Over \$25,000 but not	\$328 plus 1.455% of excess
42	over \$50,000	over \$25,000
43	Over \$50,000	\$692 plus 1.48% of excess
44		over \$50,000

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

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

1 amend local laws imposing in any such city for each taxable year begin-
2 ning after nineteen hundred ninety but before two thousand [~~twenty-sev-~~
3 ~~en~~] **thirty**, an additional tax on the city taxable income of every city
4 resident individual, estate and trust, to be calculated for each taxable
5 year as follows: (i) for each taxable year beginning after nineteen
6 hundred ninety but before nineteen hundred ninety-nine, at the rate of
7 fourteen percent of the sum of the taxes for each such taxable year
8 determined pursuant to section thirteen hundred four and section thir-
9 teen hundred four-A of this article; and (ii) for each taxable year
10 beginning after nineteen hundred ninety-eight, at the rate of fourteen
11 percent of the tax for such taxable year determined pursuant to such
12 section thirteen hundred four.

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

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

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

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

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

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

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

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

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

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

12 If New York city receipts are:	Fixed dollar minimum tax is:
13 Not more than \$100,000	\$25
14 More than \$100,000 but not over \$250,000	\$75
15 More than \$250,000 but not over \$500,000	\$175
16 More than \$500,000 but not over \$1,000,000	\$500
17 More than \$1,000,000 but not over \$5,000,000	\$1,500
18 More than \$5,000,000 but not over \$25,000,000	\$3,500
19 Over \$25,000,000	\$5,000

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

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

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

48 § 6. The opening paragraph of section 11-1701 of the administrative
 49 code of the city of New York, as amended by chapter 345 of the laws of
 50 2023, is amended to read as follows:

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

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

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

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

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

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

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

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

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

34 If the city taxable income is:	The tax is:
35 Not over \$14,400	1.18% of the city taxable income
36 Over \$14,400 but not	\$170 plus 1.435% of excess
37 over \$30,000	over \$14,400
38 Over \$30,000 but not	\$394 plus 1.455% of excess
39 over \$60,000	over \$30,000
40 Over \$60,000	\$830 plus 1.48% of excess
41	over \$60,000

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

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

1	If the city taxable income is:	The tax is:
2	Not over \$12,000	1.18% of the city taxable income
3	Over \$12,000 but not	\$142 plus 1.435% of excess
4	over \$25,000	over \$12,000
5	Over \$25,000 but not	\$328 plus 1.455% of excess
6	over \$50,000	over \$25,000
7	Over \$50,000	\$692 plus 1.48% of excess
8		over \$50,000

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

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

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

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

43 § 10. The opening paragraph of subdivision (a) of section 11-2040 of
 44 the administrative code of the city of New York, as amended by chapter
 45 345 of the laws of 2023, is amended to read as follows:

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

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

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

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

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

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

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

31 § 14. This act shall take effect immediately.

32 PART E

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

36 (f) Except as otherwise provided in this section, an application shall
37 be filed, and the tax commission shall review an application in the same
38 manner and between the same dates as an application for review of an
39 assessment pursuant to sections one hundred sixty-four, one hundred
40 sixty-four-a, one hundred sixty-four-b, one hundred sixty-five, one
41 hundred sixty-six, and fifteen hundred twelve of the New York city char-
42 ter and subchapter one of chapter two of this title. Notwithstanding any
43 other provision of law to the contrary, where an application is filed
44 for review of the market value of real estate for the fiscal year begin-
45 ning July first, two thousand twenty-six, such application may be filed
46 between the date on which a notice of surcharge is issued to an owner of
47 a covered property, or, in the case of a residential cooperative proper-
48 ty, to a cooperative corporation, and the last date on which an applica-
49 tion may be filed pursuant to this section for review of the market
50 value of a covered property for the fiscal year beginning July first,
51 two thousand twenty-seven, and the tax commission shall review an appli-
52 cation filed pursuant to this section for review of the market value of
53 a covered property for the fiscal year beginning July first, two thou-
54 sand [~~twenty-eight~~] twenty-six, in the same manner and between the same

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

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

10

PART F

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

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

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

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

39 (iii) Once the remaining deposits from a qualifying gaming facility as
40 prescribed in subparagraph (i) of this paragraph exceed the education
41 aid hold harmless amount as determined in subparagraph (i) of paragraph
42 (d) of this subdivision in a given state fiscal year, all subsequent
43 remaining deposits in such state fiscal year from taxes imposed by this
44 article, and any interest and penalties imposed by the commission relat-
45 ing to those taxes, shall be deposited to a sole custody fund estab-
46 lished under the gaming commission, and paid monthly, without appropri-
47 ation, directly to the metropolitan transportation authority commercial
48 gaming revenue fund established under section one thousand two hundred
49 seventy-j of the public authorities law; provided however, that once the
50 dollar amount paid directly to the metropolitan transportation authority
51 commercial gaming revenue fund established under section one thousand
52 two hundred seventy-j of the public authorities law matches the same
53 dollar amount paid pursuant to the education aid hold harmless amount as
54 determined in subparagraph (i) of paragraph (d) of this subdivision in a

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

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

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

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