STATE OF NEW YORK

4671

2025-2026 Regular Sessions

IN SENATE

February 11, 2025

Introduced by Sens. JACKSON, COONEY, MAYER -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

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:

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

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

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

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

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

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

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

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(d) Persons who qualify for middle income home energy assistance in accordance with standards promulgated by the authority, shall be certified as eligible for and entitled to receive such home energy assistance. No person, however, shall be certified as eligible for and entitled to receive such home energy assistance if no state funds are available for such purpose.

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

§ 2. Section 1115 of the tax law is amended by adding a new subdivision (mm) to read as follows:

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

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

§ 4. This act shall take effect immediately and shall expire and be deemed repealed April 1, 2028.