

STATE OF NEW YORK

7262

2025-2026 Regular Sessions

IN SENATE

April 7, 2025

Introduced by Sens. ROLISON, CLEARE -- read twice and ordered printed,
and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to creating a retrofit tax credit for owners of buildings containing medical offices that install automatic swinging door opening systems

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

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (qqq) to read as follows:

3 (qqq) Automatic swinging door opening system retrofit tax credit. (1)
4 For taxable years beginning on or after January first, two thousand
5 twenty-six, a qualifying taxpayer shall be allowed a credit, to be
6 computed as hereinafter provided, against the tax imposed by this arti-
7 cle. The amount of the credit shall be equal to thirty percent of the
8 cost of the expenditures made by the taxpayer with respect to the
9 installation of an automatic swinging door opening system at a commer-
10 cial or mixed-use building owned by the taxpayer and occupied on a full-
11 time basis by one or more medical offices; provided that the maximum
12 credit allowable per year with regard to expenditures for the installa-
13 tion of an automatic swinging door opening system at a particular build-
14 ing by any taxpayer shall not exceed ten thousand dollars in the aggre-
15 gate for improvements made to that building.

16 (2) As used in this subsection:

17 (A) "automatic swinging door opening system" means a system of devices
18 and equipment that when connected to a door automatically opens and
19 closes the door and is compliant with section 404.3 of the Americans
20 with Disabilities Act or such other standards as the commissioner may
21 determine. This term does not include the door, or the door hinges,
22 handle, frame, or other hardware associated with the door;

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

LBD11272-01-5

1 (B) "medical office" means a place of business operated and occupied
2 by a person or persons licensed pursuant to the provisions of article
3 one hundred thirty-one, one hundred thirty-one-b, one hundred thirty-
4 two, one hundred thirty-three, one hundred thirty-four, one hundred
5 thirty-six, one hundred thirty-nine, one hundred forty, one hundred
6 forty-one, one hundred forty-three, one hundred fifty-three, one hundred
7 fifty-five, one hundred fifty-six, one hundred fifty-nine, one hundred
8 sixty, one hundred sixty-three or one hundred sixty-four of the educa-
9 tion law, and where medical services pursuant to such licensing are
10 provided to the general public; and

11 (C) "qualified taxpayer" means the owner of a commercial or mixed-use
12 building occupied on a full-time basis by one or more medical offices.

13 (3) If the amount of credit allowable under this subsection shall
14 exceed the taxpayer's tax for such year, the excess may be carried over
15 to the following year or years and may be deducted from the taxpayer's
16 tax for such year or years.

17 (4) (A) The provisions of this subsection shall not apply to any
18 building owned solely for residential purposes. In the case of a build-
19 ing where less than the entire building is used for commercial purposes
20 by the taxpayer, only the portion of the total expenditures made in the
21 building that is attributable to the commercial use of the building
22 shall be treated as qualified expenditures for the purposes of this
23 subsection.

24 (B) In the case of a building that is owned by two or more taxpayers,
25 other than spouses, the portion of the total expenditures made in the
26 automatic swinging door opening system retrofit of the building that is
27 attributable to each taxpayer shall be equal to the taxpayer's share of
28 ownership in such building.

29 (5) The taxpayer shall furnish such information as the commissioner
30 determines is necessary to determine any credit under this subsection.

31 (6) The aggregate amount of tax credits allowed under this subsection
32 shall be five hundred thousand dollars each year. Such aggregate amount
33 of credits shall be allocated by the department.

34 (7) The credit provided for under this subsection shall be limited to
35 taxpayers who are able to furnish any and all requested information to
36 the commissioner to determine eligibility for such credit.

37 § 2. This act shall take effect immediately and shall apply to all tax
38 years commencing on or after January 1, 2026.