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:

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

(qqq) Automatic swinging door opening system retrofit tax credit. (1) For taxable years beginning on or after January first, two thousand twenty-six, a qualifying taxpayer shall be allowed a credit, to be computed as hereinafter provided, against the tax imposed by this article. The amount of the credit shall be equal to thirty percent of the cost of the expenditures made by the taxpayer with respect to the installation of an automatic swinging door opening system at a commercial or mixed-use building owned by the taxpayer and occupied on a full-time basis by one or more medical offices; provided that the maximum credit allowable per year with regard to expenditures for the installation of an automatic swinging door opening system at a particular building by any taxpayer shall not exceed ten thousand dollars in the aggregate for improvements made to that building.

(2) As used in this subsection:

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

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(B) "medical office" means a place of business operated and occupied by a person or persons licensed pursuant to the provisions of article one hundred thirty-one, one hundred thirty-one-b, one hundred thirty-two, one hundred thirty-three, one hundred thirty-four, one hundred thirty-six, one hundred thirty-nine, one hundred forty, one hundred forty-one, one hundred forty-three, one hundred fifty-three, one hundred fifty-five, one hundred fifty-six, one hundred fifty-nine, one hundred sixty, one hundred sixty-three or one hundred sixty-four of the education law, and where medical services pursuant to such licensing are provided to the general public; and

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

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

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

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

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

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

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

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