



Procurement – Paul Zuber

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Make Preferred Source Program Permanent	<p>- The legislation would make permanent the amendments to the Preferred Source Program that was made in 2022 that required preferred sources perform at least 50% of the work on purchases made through the program and increased the OGS Commissioner’s review threshold to \$100,000.</p> <p>Health and Mental Hygiene - Part Z</p>			



AI & Tech – Paul Zuber

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Require additional safety features for AI-companion technology</p>	<p>- Amends the General Business Law to require operators of AI companions to refer users to mental health resources as appropriate and remind users they are interacting with a machine.</p> <p>TED - Part U</p>			



ABC Law – Paul Zuber

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Extend Authorization for Temporary Retail Permits</p>	<p>- Extend the SLA's authority to issue temporary permits to retail applicants while they await full review of their license application.</p> <p>PPG - Part Q</p>			



Gaming – Paul Zuber

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Amend and simplify the Pari-Mutuel Tax Structure Rate</p>	<p>- Bill would simplify the existing Pari-Mutuel Tax (PMT) and amend the current breakage rule.</p> <p>REV - Part FF</p>			



<p>Temporarily extends the lowered casino tax rate</p>	<p>- Extends the lowered tax rate on slot machine gross gaming revenues for each commercial casino in Zone Two from April 1, 2026 through June 30, 2028 provided the facility is current on all statutory obligations to the State or has entered into and is in compliance with a repayment agreement with the State.</p> <p>REV - Part GG</p>			
<p>Extend Authorized Use of Capital Funds by a Certain Off-Track Betting Corporation for One-Year</p>	<p>- This bill would extend for one additional year the authorized non-capital use of capital acquisition funds by the Capital District Regional Off-Track Betting (OTB) Corporation.</p> <p>REV - Part HH</p>			



Housing – Joseph Alston

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Ban Collusion Through the Use of Algorithm-Enabled Rent Price Fixing	<p>This bill would make collusion through the use of algorithmic devices to facilitate price coordination between residential rental property owners or managers unlawful.</p> <p>ELFA Part H S.3006/A.3006</p>			
Grant Rent-Regulated Tenants the Same Security Deposit Protections as Other Tenants	<p>This bill will amend the Housing Stability and Tenant Protection Act of 2019 to extend to rent regulated tenants because they were not provided with the same protections as market-rate tenants.</p> <p>ELFA Part I S.3006/A.3006</p>			
Equip Communities to Acquire Abandoned Properties	<p>This bill would combat blight in communities by strengthening municipalities' authority to acquire abandoned properties.</p> <p>ELFA Part J S.3006/A.3006</p>			



<p>Create Affordable Homebuyer Tax Exemption</p>	<p>This bill aims to create an affordable homebuyer property tax exemption that localities can adopt to incentivize the creation of affordable homes built with assistance from governmental entities, nonprofits, land banks, or community land trusts for low- and moderate-income homebuyers.</p> <p>ELFA Part K S.3006/A.3006</p>			
<p>Expand Availability of Redevelopment Inhibited Property Exemption</p>	<p>This bill would authorize cities, towns, and villages statewide to opt-in to the redevelopment inhibited property exemption in section 485-r of the Real Property Tax Law to incentivize the redevelopment of vacant, abandoned, or blighted one- to four family home.</p> <p>ELFA Part M S.3006/A.3006</p>			



<p>Authorize Mortgage Insurance Fund Utilization</p>	<p>This bill would allow for the utilization of \$98.03 million from the Mortgage Insurance Fund's (MIF) excess reserves to support vital community development and housing programs</p> <p>ELFA Part N S.3006/A.3006</p>			
<p>Extend and Double the Low-Income Housing Credits</p>	<p>This bill would increase the State Low-Income Housing Tax Credit (SLIHC) statewide allocation limit for each year from 2025 through 2029, doubling the amount of the year-over-year increases as compared with the prior multi-year SLIHC allocation law. It further clarifies that refunded bonds can be paired with SLIHC at the same 9% rate as certain federal low-income housing tax credits</p> <p>Revenue Part D S.3009/A.3009</p>			
<p>Amend the State Historic Property Tax Credits</p>	<p>This bill would allow taxpayers to transfer state historic tax credits</p>			



	<p>to other taxpayers when approved by the Office of Parks, Recreation, and Historic Preservation (“NYS Parks”) and remove geographic limitations for the location of affordable housing projects supported by the state historic tax credit.</p> <p>Revenue Part E S.3009/A.3009</p>			
<p>Waiting Period Restriction and Limit Deductions on Institutional Real Estate Investors</p>	<p>This bill would prohibit certain institutional investors from seeking to buy a single- or two-family home unless it has been on the market for at least 75 days and would prohibit institutional investors from claiming interest and depreciation deductions with regard to one- and two-family homes.</p> <p>Revenue Part F S.3009/A.3009</p>			



Transportation – Joseph Alston

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Strengthen Drugged Driving Laws	Section 1194 of VTL would also be amended to expand the situations in which drivers can be compelled to take a chemical test or drug recognition evaluation and authorize penalties for refusing. The bill would also amend section 1193 of VTL to expand to the reasons why a court can suspend a driver's license to include drugged driving TED Part E S.3008/A.3008			
Improve Safety at New York City's Elementary School Intersections	This bill would prohibit parking, standing, stopping, or backing vehicles within certain intersections in New York City. TED Part F S.3008/A.3008			
Reclassify Ultra-Heavy Class 3 E-Bikes as Mopeds	This bill would reclassify certain bicycles weighing more than 100 pounds with electric assist as limited use			



	<p>motorcycles in New York City.</p> <p>TED Part G S.3008/A.3008</p>			
<p>Allow New York City to Lower Speed Limits in Bicycle Lanes</p>	<p>This bill would authorize New York City to set maximum speed limits for certain bicycle lanes.</p> <p>TED Part H S.3008/A.3008</p>			
<p>Extend the Metropolitan Transportation Authority's Tax Increment Financing</p>	<p>This bill would extend the Metropolitan Transportation Authority's (MTA) Tax Increment Financing (TIF) provisions for an additional ten years, until April 1, 2035.</p> <p>TED Part I S.3008/A.3008</p>			
<p>Extend the Metropolitan Transportation Authority's Property Valuation Agreement</p>	<p>This bill would extend provisions to expedite the transfer of interests in real property from the City of New York to the Metropolitan Transportation Authority (MTA) to keep capital projects progressing.</p> <p>TED Part K S.3008/A.3008</p>			



<p>Make Permanent the Metropolitan Transportation Authority's current Paratransit Reimbursement</p>	<p>This bill would make permanent New York City's (NYC) current funding contribution to the Metropolitan Transportation Authority (MTA) for paratransit operating expenses.</p> <p>TED Part L S.3008/A.3008</p>			
<p>State and City Funding for the Metropolitan Transportation Authority 2025-2029 Capital Plan</p>	<p>This bill would commit the State of New York and City of New York to each contribute \$3 billion to pay capital costs related to projects in the Metropolitan Transportation Authority's (MTA) 2025-2029 Capital Program.</p> <p>TED Part M S.3008/A.3008</p>			
<p>Overweight Vehicle Enforcement Using Weigh-In-Motion Technology</p>	<p>This bill would expand statutory authorization for the use of weigh-in-motion (WIM) technology to help keep overweight vehicles off of bridges and highways and improve traffic flow.</p> <p>TED Part N S.3008/A.3008</p>			



<p>Automated Camera Enforcement for “Blocking the Box”</p>	<p>This aims to allow for better traffic flow by amending the vehicle and traffic law to expand authorization for automated enforcement cameras (ACE) for New York City traffic rules to include violations related to “blocking the box”.</p> <p>TED Part O S.3008/A.3008</p>			
<p>Make Permanent and Expand the Work-zone Speed Camera Program</p>	<p>This bill would make permanent the NYS Thruway Authority and NYS Department of Transportation (DOT) programs for speed violation photo monitoring systems in work zones (Automated Work Zone Speed Enforcement – AWZSE), increase penalties, modify the adjudication process, expand the authorization for speed violation photo monitoring to the Triborough Bridge and Tunnel Authority and NYS Bridge Authority, and establish a Work Zone Speed Camera Administration Fund.</p>			



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	TED Part Q S.3008/A.3008			
Enhanced Transportation Worker Protections	<p>This bill would expand the categories of transportation workers that qualify for enhanced assault protections under the Penal Law.</p> <p>Ted Part R S.3008/A.3008</p>			



Transportation – Joseph Alston

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Extend the authorization of the Dormitory Authority of the State of New York to enter into design and construction management agreements with the Department of Environmental Conservation and the Office of Parks, Recreation and Historic Preservation	Extending the authorization of the Dormitory Authority of the State of New York to enter into design and construction management agreements with the Department of Environmental Conservation and the Office of Parks, Recreation and Historic Preservation. Ted Part GG S.3008/A.3008			
Dormitory Authority of the State of New York Authorization for Public Libraries	The bill would authorize the Dormitory Authority of the State of New York (DASNY) to provide financing and construction services for public libraries chartered by the board of regents or incorporated under the not-for-profit corporation law. TED Part II S.3008/A.3008			
Authorizes DASNY to provide planning, design,	This bill authorizes DASNY to provide planning, design,			



<p>procurement, and construction management services to counties, cities, towns and villages; and grant administration services to DEC</p>	<p>procurement, and construction management services to counties, cities, towns and villages, as well as grant administration services to the Department of Environmental Conservation.</p> <p>TED JJ S.3008/A.3008</p>			
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Economic Development – Joseph Alston

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Strengthen Subscription Cancellation and Renewal Protections	<p>This bill would amend the General Business Law to ensure subscription cancellation processes are simple, transparent, and fair thereby reinforcing New York's commitment to safeguarding consumer rights and preventing predatory practices</p> <p>TED Part W S.3008/A.3008</p>			
Extend the authorization of the New York State Urban Development Corporation to administer the Empire State Economic Development Fund.	<p>This bill would extend the authorization of the New York State Urban Development Corporation (UDC) to administer the Empire State Economic Development Fund (EDF) for an additional 3 years.</p> <p>TED Part EE S.3008/A.3008</p>			
Extend the general loan powers of the New York State Urban Development Corporation	<p>This bill would extend the general loan powers of the New York State Urban Development Corporation (UDC) for an additional 3 years.</p>			



	<p>Ted FF S.3008/A.3008</p>			
<p>Increase the Linked Deposit Program Authorization.</p>	<p>To increase the maximum authorization of funds on deposit for the linked deposit program from \$560 million to \$1 billion.</p> <p>Ted Part LL S.3008/A.3008</p>			
<p>Conservation Easements Exemption and Land Trust Exemption from Mansion Tax</p>	<p>This bill would expedite the process for the acquisition and transfer of land for conservation purposes and exempt land trust organizations from the Mansion Tax.</p> <p>Ted Part TT S.3008/A.3008</p>			
<p>Establish the CATALIST NY Program</p>	<p>This bill would create a new statewide economic development program, the Companies Attracting Talent to Advance Leading Innovations and Scale Technologies in New York Program, to be known as the “CATALIST NY Program.”</p>			



	Revenue Part G S.3009/A.3009			
Amend the Digital Gaming Media Production Credit Program	This bill would provide that any unused amount of the empire state digital gaming media production credit allocated for a given year would be carried over and added to the aggregate amount of credits allowed in subsequent years Revenue Part K S.3009/A.3009			
Extend the New York City Musical and Theatrical Production Credit for Two Year	This bill would extend the New York City musical and theatrical production credit for two years through tax year 2027 and increase the aggregate available under the program for the next two years by \$100 million Revenue Part L S.3009/A.3009			
Simplify the STAR Income Definition	This bill would simplify the income and age eligibility rules for the STAR exemption and STAR credit programs. The bill would also make eligibility determinations,			



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	<p>and the process to protest those determinations, consistent for all variations of the STAR program.</p> <p>Revenue Part O S.3009/A.3009</p>			
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Construction – Joseph Alston

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Extend the authorization of the Dormitory Authority of the State of New York to enter into design and construction management agreements with the Department of Environmental Conservation and the Office of Parks, Recreation and Historic Preservation	Extending the authorization of the Dormitory Authority of the State of New York to enter into design and construction management agreements with the Department of Environmental Conservation and the Office of Parks, Recreation and Historic Preservation. Ted Part GG S.3008/A.3008			
Dormitory Authority of the State of New York Authorization for Public Libraries	The bill would authorize the Dormitory Authority of the State of New York (DASNY) to provide financing and construction services for public libraries chartered by the board of regents or incorporated under the not-for-profit corporation law. TED Part II S.3008/A.3008			
Authorizes DASNY to provide planning, design,	This bill authorizes DASNY to provide			



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<p>procurement, and construction management services to counties, cities, towns and villages; and grant administration services to DEC</p>	<p>planning, design, procurement, and construction management services to counties, cities, towns and villages, as well as grant administration services to the Department of Environmental Conservation.</p> <p>TED JJ S.3008/A.3008</p>			
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Child Care – Crystal Griffith

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Child Care Capital Programs	<p>Provide Child Care Construction and Renovation Grants. To facilitate child care providers' ability to expand enrollment capacity and serve additional children, the FY 2026 Executive Budget provides \$100 million in capital grants for child care centers, counties, and municipalities. This funding will expand the availability of child care, including in child care deserts where the need is most pronounced, and will support necessary repairs and renovations at existing programs. In addition, \$10 million in Federal funds will be used to help family child care programs cover renovations and repairs that are necessary to provide safe, high quality child care. Existing capital programs have been reserved for child</p>			



	<p>care centers only, and this will ensure that smaller, primarily home-based entities also have access to assistance.</p> <p>S.3004/A.3004, pg. 323</p>			
<p>Create the New York Coalition for Child Care</p>	<p>To formalize the partnership between businesses, unions, and providers, the New York Coalition for Child Care will be created. The Executive Budget includes \$1 million to support the work of the Coalition.</p>			



<p>Enhance the Empire State Child Credit for Three Years</p>	<p>This bill would enhance the Empire State Child Credit by expanding credit eligibility and increasing the credit amounts allowed for tax years 2025, 2026, and 2027. Enactment of this bill is necessary to implement the FY 2026 Executive Budget because it supports the State's goals of addressing affordability and combating child poverty.</p> <p>This bill will take effect immediately.</p> <p>Revenue, Part C</p>			
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<p>Establish a Child Care Substitute Pool</p>	<p>This bill would authorize a business to open a child care support center that would allow the business to place substitute caregivers at licensed and registered child day care programs. The bill provides for the certification of child care support centers and also authorizes such centers to conduct background checks. The creation of a system to provide substitute caregivers will prevent closures of child care programs when there are staffing shortages.</p> <p>This bill would take effect one year after being signed into law, with immediate authorization for the Office of Children and Family Services to adopt rules and regulations.</p> <p>ELFA, Part P</p>			
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<p>Establish the Birth Allowance for Beginning Year (BABY) Benefit</p>	<p>This bill would improve maternal and infant health for the State's most vulnerable households. The bill would authorize the Office of Temporary and Disability Assistance 19 (OTDA) to provide a benefit for New Yorkers who receive Public Assistance (PA) throughout pregnancy and for an additional \$1,200 benefit payment at birth. Additionally, the bill authorizes a one-time benefit for PA recipients upon the birth of a new child, as prescribed by OTDA regulations.</p> <p>This bill shall take effect 180 days after being signed into law.</p> <p>ELFA, Part Q</p>		
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Workforce Development – Crystal Griffith

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Make the Preferred Source Program Permanent</p>	<p>Enactment of this bill is necessary to implement the FY 2026 Executive Budget. Extending this program would continue to allow for greater community integration of individuals with disabilities through employment opportunities, without which additional support services could be needed.</p> <p>This bill would take effect immediately.</p> <p>HMH, Part Z</p>			
<p>Extend and Amend the Excelsior Jobs Program</p>	<p>This bill would extend the excelsior jobs program and expand the program to create enhanced benefits for semiconductor supply chain businesses. The new semiconductor manufacturing workforce training incentive program would provide a</p>			



	<p>tax credit equal to: 75% of eligible wages, training costs and wrap-around services up to \$25,000 per employee, up to \$1,000,000, per eligible non-semiconductor manufacturing business, and up to \$5,000,000 per eligible semiconductor manufacturing business. Finally, the bill would repeal the current employee training incentive program (ETIP) effective December 31, 2028.</p> <p>Subpart A of this act shall take effect immediately and apply to taxable years beginning on or after January 1, 2025; provided, however, that section five shall take effect on December 31, 2028. Subpart B of this act shall take effect immediately.</p> <p>Revenue, Part H</p>			
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<p>Create New Registered Apprenticeships and Pre-Apprenticeships in High-Demand Occupations</p>	<p>The Executive Budget includes \$10 million for providers of registered apprenticeships and pre-apprenticeships in high-demand occupations to cover partial apprentice wages, training costs, and for underrepresented groups, wraparound services.</p> <p>Aid to Localities, pg. 827</p>			
<p>Facilitate New Training Pathways into High-Demand Occupations</p>	<p>The Budget includes \$8 million to launch a new initiative to support employer-led training. Additionally, DOL will collaborate with school districts and businesses to recruit high school students for a summer work experience program in high-demand fields.</p> <p>Aid to Localities, pg. 826</p>			



<p>Leverage Federal Support to Grow New York's Health, Behavioral Health, and Social Care Workforce</p>	<p>The Executive Budget includes \$694 million for the implementation of two workforce programs to support training and education for new workers as well as support career advancement for existing workers through tuition payments and student loan repayment.</p> <p>Aid to Localities, pg. 678-679</p>			
<p>Deploy State Funding to Support Healthcare Training Programs</p>	<p>The Budget will expand support for healthcare training programs under the Increasing Training Capacity in Statewide Healthcare Facilities grant program, with a distinct focus on nursing training programs.</p> <p>Aid to Localities, pg. 678-679</p>			



<p>Launch a Demonstration Program to Mitigate the "Benefits Cliff"</p>	<p>\$3Million For services and expenses of a demonstration project in Monroe County to provide work incentive payments to eligible participants in receipt of means-tested government assistance. Notwithstanding any other provision of law to the contrary, funds appropriated herein shall be 38 allocated to Monroe County for allowable project costs, including but not limited to costs related to eligibility determination and program enrollment, financial counseling and case management, work incentive payments to eligible program participants and to contract with an outside entity to study and evaluate program outcomes. Notwithstanding section 131-a of the social services law or any law to the contrary, payments provided to participants through this demonstration project</p>			
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	<p>shall be exempt and disregarded as income in determining the need for aid provided pursuant to public assistance programs to the extent allowed by federal law.</p> <p>Aid to Localities, pg, 524</p>			
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Education, Labor, and Family Assistance – Crystal Griffith

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
School Aid	<p>This bill would amend the Education Law to make various changes necessary to authorize School Aid and implement the education portion of the FY 2026 Executive Budget.</p> <ul style="list-style-type: none"> • \$37.4 Billion in Support to School Districts. • Foundation Aid. The FY 2026 Executive Budget provides \$26.4 billion of Foundation Aid, a \$1.5 billion (5.9 percent) increase, and begins the process of reforming the Foundation Aid formula by updating the formula's two measures of the percentage of low-income students in a school district, consistent with the recommendations of the Rockefeller 			



	<p>Institute of Government and the Board of Regents.</p> <ul style="list-style-type: none"> • Dual Enrollment Policy. The Executive Budget requires the Commissioner of the State Education Department to adopt a statewide policy for dual enrollment programs, under which schools and partnering institutions of higher education provide high school students with the opportunity to earn college credits. • Transportation after 4pm. The FY 2026 Executive Budget proposes to allow the New York City Transportation after 4pm aid cap. This will increase the aid cap by \$1.1 million in SY 2026. 			
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	<p>This bill would take effect immediately and shall be deemed to have been in full force and effect on April 1, 2025, except that select provisions take effect on other specified dates.</p> <p>ELFA, Part A</p>			
<p>Universal Free School Meals</p>	<p>This bill would establish a Universal Free School Meals program, enabling all New York State students to eat school breakfast and lunch at no charge regardless of income or the school they attend beginning in the 2025-26 school year. Under this bill, the State would continue to subsidize the local share of costs for all schools participating in the CEP program and would also pay any student share of costs for meals served in schools that are not eligible to participate in the CEP program based on current</p>			



	<p>federal rules, thus enabling the remaining 280,000 or 10 percent of students in New York State who are not already receiving free meals to eat for free.</p> <p>This bill would take effect July 1, 2025.</p> <p>ELFA, Part B</p>			
<p>Prohibit Use of Internet-Enabled Devices During the School Day</p>	<p>This bill would require school districts, charter schools, and boards of cooperative educational services to adopt policies prohibiting the use of internet-enabled devices during the school day. The bill would allow districts and BOCES to authorize exemptions for educational, medical, translation, emergency, and special education uses of internet-enabled devices. It would also require school polices to provide parents with a method to contact students when necessary and would require schools to provide</p>			



	<p>on-site storage options for devices. Additionally, the bill would require that schools annually publicly report enforcement data, including any demographic disparities.</p> <p>This bill will take effect immediately.</p> <p>ELFA, Part C</p>			
<p>Streamline Part Time Financial Aid Programs</p>	<p>This bill would streamline the three existing state financial aid programs for part-time students and expand eligibility for the part-time TAP program to students taking a minimum of three credits, down from six. Under this proposal, traditional PT-TAP eligibility would be expanded to students taking between three and eleven credits per semester, and the State's three similar part-time scholarship programs would be consolidated into one universal program.</p> <p>This bill shall take effect immediately and be applicable in the 2025-26</p>			



	<p>academic year and thereafter.</p> <p>ELFA, Part D</p>			
<p>Streamline Excelsior Scholarship Payments</p>	<p>This bill would combine the Excelsior Scholarship award and the Excelsior Tuition Credit payments, simplifying administration of the Excelsior Scholarship program for HESC and students. Under current law, students in the program can receive a maximum Excelsior Scholarship award of \$5,500 per academic year. This is less than SUNY tuition, which is currently \$7,070 per year for students at a four-year college. Under this proposal, instead of a student's Excelsior award</p>			



	<p>being paid through a two-step calculation, there would be only one Excelsior award payment made through HESC's Excelsior appropriation.</p> <p>This bill shall take effect immediately and shall be applicable to academic years 2025 2026 and thereafter.</p> <p>ELFA, Part E</p>			
<p>New York Opportunity Promise Scholarship for Community College</p>	<p>This bill would create the New York Opportunity Promise Scholarship program at SUNY and CUNY community colleges, which will provide grants for tuition, fees, books, and supplies for students between the ages of 25 and 55, pursuing an associate's degree in certain high-demand fields such as nursing, engineering, and advanced manufacturing. Starting in the 2025-26 academic year, students would be eligible for the Opportunity Promise scholarship at a SUNY or CUNY community college if</p>			



	<p>they meet all eligibility requirements including age, residency, enrollment in an associate's degree program, and continued academic performance in a designated high-demand field, and have not attained a prior degree. Students would be eligible for the awards if they take at least six credits per semester (for a total of at least twelve per year) and can earn the award for up to ten semesters.</p> <p>Will include the launch of the ASCENT program.</p> <p>This bill would take effect immediately.</p> <p>ELFA, Part F</p>			
<p>Permanently Extend Committee on Special Education Financing Structure</p>	<p>This bill enacts into law provisions to make permanent the current structure of financing Committee on Special Education (CSE) residential placements outside of New York City. These changes better aligned fiscal responsibilities with the</p>			



	<p>entity that makes the placement decisions and provided parity with New York City's funding structure for CSE placements.</p> <p>This bill would take effect April 1, 2025.</p> <p>ELFA, Part O</p>			
<p>Digitize Youth Working Papers</p>	<p>This bill would amend the Labor Law and Education Law to modernize the process by which minors apply for employment certificates or working papers. Under this bill, employers seeking to hire minors, and minors seeking to be employed, would have to register within the database by providing certain identifying information and/or other information as deemed appropriate by DOL.</p> <p>This bill would also require that employment certificates and permits for minors be issued electronically and stored within the database by</p>			



	<p>employers. Any information within the database pertaining to any minor would remain confidential. Finally, the Commissioner of DOL would be permitted to prescribe necessary regulations to carry out the requirements of the bill.</p> <p>ELFA, Part X</p>			
<p>Launch the College in the High School Opportunity Fund</p>	<p>For the 2025-26 school year, the Executive Budget provides \$64.58 million for the College in High School Opportunity Fund, including \$52.38 million for Smart Scholars, Smart Transfer, and Pathways in Technology Early College High School programs, and \$12.20 million to provide new ongoing, per-credit funding for College in High School programs. This represents an increase of \$6.34 million from the prior school year.</p> <p>Aid to Localities, pg. 216</p>			



Energy & Environment – Ken Pokalsky

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Environmental Spending	<p>* DEC’s operational budget increases by \$37 million or 6.3% to \$627 million, with most (\$31 billion) increases in administration, operations and enforcement. (S.3000/A.3000, pp 166+)</p> <p>* Authorizes \$1 billion in funding for “statewide decarbonization” programs including but not limited to: reducing greenhouse gas emissions and pollution; decarbonizing and retrofitting buildings; creating and utilizing renewable energy; advancing clean transportation initiatives; building, repairing, and maintaining thermal energy networks; investments in green infrastructure; and other purposes consistent with the CLCPA scoping plan with funded projects subject to the same labor</p>			



	<p>mandates set forth in Labor Law § 224-f for “climate risk-related and energy transition projects.” (S.3004/A.3004, p.1022)</p> <p>* Environmental protection fund remains at \$400 million. (S.3004/A.3004, p. 135)</p>			
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<p>State Superfund</p>	<p>Allows EFC to issue an additional \$1.2 billion in bonds for state-financed cleanups at inactive hazardous waste sites, with bonding authority extended through March 31, 2036, and eliminates the \$100 million annual cap on bond issuances. (S.3008/A.3008, Part RR). Authorizes \$125 million for state-financed hazardous waste site remediation (S.3004/A.3004, p.155)</p>			
<p>Inactive Sites Program – Makes multiple changes to the Title 13 “inactive hazardous waste site” cleanup program including:</p>	<ul style="list-style-type: none"> • Creates state-level authority for the recovery of natural resource damage claims against any responsible party at any listed site. NRD recoveries must be used for the restoration or replacement of affected natural resources. • Requires DEC to prioritize the cleanup and recovery of response costs and NRD claims at sites located in designated disadvantaged communities under the CLCPA. 			



	<ul style="list-style-type: none"> • Modifies provision for regulations governing hearings on remediation orders issued to potentially responsible parties, including requirement for regulations to set for criteria for “significant threat” determinations. • Extends liability exemptions to municipalities (in addition to public corporations), and provides that liability only applies to activities “outside of its performance of governmental functions”. • Authorizes DEC to adopt regulations requiring financial assurance for completion of remediation projects by responsible parties. • Authorizes DEC to impose liens against real property owned by a responsible party where hazardous wastes are disposed of to cover response costs and natural resource damages. • Provides liability protection for site owners 			
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	<p>covered by an affirmative defense set forth in ECL § 27-1323.4(a) provided they do not impede the performance of a response action or natural resource restoration; however they can be subject to a lien for the increased value of the property if the increased value was the result of the state response action.</p> <ul style="list-style-type: none"> • Authorizes the DEC to request the attorney general to seek abatement of imminent threats at inactive sites and provides for enforcement of abatement orders. • Allows funds in the hazardous waste cleanup account to be used for remediation at sites owned by the state or where the state is a responsible party. (S.3008/A.3008, Part RR). 			
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<p>Tax Data</p>	<p>Authorizes the Tax Department to release tax information on petroleum or fossil fuel businesses to the DEC or NYSERDA for the purpose of implementing the CLCPA and achievement of statewide greenhouse gas emission limits. (S.3008/A.3008, Part ZZ).</p>			
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Health & Health Insurance – Chelsea Lemon

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Managed Care Organization Tax	<p>Effectuates MCO Tax approved in FY25 budget and codifies approved tax rates; sets out reporting requirements, penalties, audit authority and overpayment provisions related to collection of the tax.</p> <p>Authorizes DOH to make healthcare investments using tax revenue deposited into the Healthcare Stability Fund.</p> <p>HMH Part F</p>			
Reporting Requirements for Health Care Transactions	<p>Requires additional reporting information for proposed and closed “material healthcare transactions” for up to five years following a closing; allows DOH to collect a fee for review.</p> <p>HMH Part S</p>			
Scope of Practice Expansions	<p>Expands scope of practice for certified</p>			



	<p>medication aides, medical assistants, pharmacy technicians, pharmacists and physicians' assistants; transfers licensing and oversight functions for physicians, physicians' assistants and specialist assistants from State Education Dept to DOH.</p> <p>HMH Part V</p>			
Nurse Licensure Compact	<p>Allows the state to enter interstate licensure compacts for registered nurses and licensed practical nurses.</p> <p>HMH Part W</p>			
Pharmacy Benefit Manager Rebate Transparency	<p>Establishes new annual requirements for PBMs to disclose and report on details of rebate contracts.</p> <p>TEDE Part Z</p>			



Financial Services & Insurance – Chelsea Lemon

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
For-Hire Vehicle Group Insurance Policies	Removes 8+ capacity requirement on all for-hire motor vehicles; allows owners of for-hire vehicles to participate in group insurance policies; effective immediately. TEDE Part BB			
Flex Rating For For-Hire Vehicle Insurance Nyia likely support	Authorizes DFS to set flex for-hire vehicle insurance coverage rates via regulation; effective date 180 days. TEDE Part CC			
Insurance Rate Approval for For-Hire Vehicles	Requires for-hire vehicle insurers to refile rates by 8/25/25 with DFS and every three years thereafter; effective immediately. TEDE Part DD			
Captive Insurance for Public Benefit Corporations	Authorizes certain NYS and local authorities to create a pure or group captive insurance company.			



	TEDE Part NN			
Regulate Buy Now, Pay Later Loans	<p>Authorizes DFS to regulate companies that offer “Buy Now, Pay Later” loans. Provisions include licensing, disclosure requirements, dispute resolution, credit reporting standards, fee limits and consumer data privacy. Effective 180 days after DFS promulgates rules/regs. Similar to FY25 proposal.</p> <p>TEDE Part Y</p>			
Empower Financial Institutions to Combat Elder Fraud	<p>Amends GBL and Banking Law to establish procedures for financial institutions to impose holds on transactions that appear to be connected to the financial exploitation of an eligible adult (65+ or mental/physical impairment).</p> <p>Allows financial institutions to notify law enforcement and adult protective services and/or place a hold on a transaction if they believe financial exploitation of</p>			



	<p>an eligible adult is occurring. Provides process for notification, duration of transaction hold, records access to law enforcement and immunity to financial institutions for good faith actions. Effective 180 days after it becomes law. Similar to FY25 Proposal.</p> <p>TEDE Part AA</p>			
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Consumer protection – Chelsea Lemon

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Standardize Returns and Refunds</p>	<p>Amends General Business Law to set minimum standards for the return window of 30 days; applies to businesses with an annual revenue of \$500,000 or more or that have more than 500 employees statewide. Provides exemptions for items not eligible for return including perishable, customized and final sale goods.</p> <p>TEDE Part V</p>			
<p>Subscription Renewals and Cancellations</p>	<p>Amends GBL 527 to conform to the FTC's Click to Cancel rule (negative option).</p> <p>TEDE Part W</p>			
<p>Dynamic/Algorithmic Pricing</p>	<p>Amends GBL 349-a to require businesses notify consumers when they offer or sell goods or services at a price based on individual consumer data; prohibits offering different prices based on an individual's protected class data.</p>			



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	TEDE Part X			
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Minority and Women Owned Businesses – Mario Vazquez

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Renewing the MWBE Program	<p>Would extend the expiration date of the MWBE program from July 1, 2025 to July 1, 2027</p> <p>S.3008/A.3008 Part KK</p>			
Increasing the Discretionary Procurement Thresholds for MWBEs and Service-Disable Veteran Owned Businesses (SDVOB)	<p>This would increase the current discretionary procurement threshold for state agencies and authorities for MWBEs from \$750,000 to \$1.5M</p> <p>This would also increase the current discretionary procurement threshold for state agencies and authorities from \$500,000 to \$1.5M</p> <p>S.3008/A.3008 Part MM</p>			
Infrastructure Investment Act Expansion	<p>Amending the Infrastructure Investment Act so that it would allow State agencies and authorities use alternative delivery methods for state construction project.</p>			



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	<p>This would also expand the authority to pre-qualify vendors to state agencies to streamline procurement processes.</p> <p>S.3005/A.3005 Part Y</p>			
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Small Business – Mario Vazquez

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Increasing Linked Deposit Program Authorization	Amends State Finance Law to increase funds for the linked deposit program from \$560M to \$1B S.3008/A.3008 Part LL			
Extend and Amend the Excelsior Jobs Program	Subpart B of this section would amend the Economic Development Law to expand the Jobs Retention Tax Credit Program to assist small businesses impacted by emergency events such as weather-related events. Small businesses that employ at least 3 employees are now included in this program S.3005/A.3005 Part H			
Establish the CATALIST NY Program	Establishes the Companies Attracting Talent to Advance Leading Innovations and Scale Technologies in New York Program (CATALIST NY). Part of the this new program would allow for the selection of small businesses to be designated as a CATALIST NY small businesses. These			



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	<p>businesses would be eligible to provide personal income tax benefits to up to eight newly hired employees. The employee wages would not be subject to state personal income taxes.</p> <p>S.3009/A.3008 Part G</p>			
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Travel & Tourism – Mario Vazquez

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Funding for the I Love New York Program	Allocation of \$47 million S.3003/A.3003			
Funding for the Market New York Program	Allocation of \$7 million S.3003/A.3003			
Tourism Matching Grants Program	Allocation of \$2.45 million S.3003/A.3003			



Taxation – Ken Pokalski

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Personal Income Tax	<ul style="list-style-type: none"> •Extends the top three temporary personal income tax (PIT) rates through Tax Year 2032 (with top rate of 10.9%) (S.3009/A.3009, Part B). •Three-phase permanent reduction of PIT rates for the bottom five tax brackets (for taxable income not over \$323,200 for taxpayers filing jointly), with marginal rate reductions of 0.2%. (S.3009/A.3009, Part B). •Creates a one-time PIT credit of \$300 for individual taxpayers with adjusted gross income under \$150,000 and \$500 for joint filers with AGI under \$300,000, the so-called “inflation refund.” (S.3009/A.3009, Part A). •Provides a credit to offset liability under the New York City PIT for taxpayers with dependents under specific income limits (up to \$91,902). (S.3009/A.3009, Part W). 			



<p>Pass through Entity Tax</p>	<ul style="list-style-type: none"> •Changes the election deadline for both the New York State and New York City pass through entity tax to September 15, instead of March 15, of the tax year to which the election would apply; adds new language requiring the timely payment of estimated taxes for the election to be valid; changes to be applicable for tax years starting on or after January 1, 2026. (S.3009/A.3009, Part Q). 			
<p>Tax Administration and Enforcement</p>	<ul style="list-style-type: none"> •Requires partnerships that were subject to federal audit adjustments to report any such adjustments to the partnership's state taxable income to New York State. (S.3009/A.3009, Part V.) •Increases the Corporate Franchise Tax (CFT) threshold for estimated tax payments to prior tax year liability of \$5,000, up from \$1,000, effective for tax years starting on or after January 1, 2026. (S.3009/A.3009, Part R.) •Provides that a taxpayer's accessing the Department's 			



	<p>online services system does not confer the right to initiate a protest before the Department of Tax Appeals, to preserve statutory protest periods, and address the decision in <i>Dumpling Cove LLC v. Commissioner of Taxation and Finance</i>. (S.3009/A.3009, Part M).</p> <ul style="list-style-type: none"> •Authorizes the Tax Department to electronically file tax warrants and warrant-related records at the Department of State, modifies requirements of such filings, and modifies enforcement provisions. (S.3009/A.3009, Part N). 			
Tax Credits and Deductions	<ul style="list-style-type: none"> •Under the proposed CATALYST program, provides that select businesses with 20 or fewer employees working with New York State incubators can hire up to eight new employees whose income would be exempt from the PIT, for a five-year period; up to 4,500 tax exempt positions can be authorized each year. (S.3009/A.3009, Part G). •Creates a new Semiconductor Supply Chain 			



	<p>credit under the existing Excelsior Jobs program, including a 7% wage credit for new hires, a 3% investment tax credit (ITC), and a 7% credit for research and development investments. (S.3009/A.3009, Part H).</p> <ul style="list-style-type: none"> •Creates a new Semiconductor Research and Development credit providing a 15% ITC for investments greater than \$100 million. (S.3009/A.3009, Part B). •Extends the film tax credit through 2036; authorizes an additional 10% credit to entities with at least two qualified film productions in a single year with expenditures of at least \$100 million (5% for television productions with total spending of \$70 million); includes writer, director, composer and performer salaries as eligible product costs (up to 40% of total production costs); creates a new 30% credit for independent film productions with a 10% credit against wages if located in specified counties. (S.3009/A.3009, Part I). 			
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	<ul style="list-style-type: none"> •Creates a new “relocation assistance” credit for New York City under its Corporation and Unincorporated Business taxes for out-of-state businesses (except retail and hotels) that relocate to a location in New York City of at least 20,000 square feet, with the credit up to \$5,000 per relocated employee available for up to eleven tax years after the relocation, with the credit to be refundable for the first five years. (S.3009/A.3009, Part X). •Prohibits institutional investors that own 10 or more single- or two-family homes with \$50 million or more in assets from claiming depreciation or interest expense deductions under the PIT, CRT and Insurance Tax. (S.3009/A.3009, Part F, subpart B). •Increases the credit for employment of disabled persons under the PIT and CFT to up to \$5,000, effective for the FY 2025 and 			
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	<p>subsequent tax years. (S.3009/A.3009, Part U.)</p> <ul style="list-style-type: none"> •Extends the credit for employment of veterans under the PIT, CFT and Insurance Tax through tax year 2028 (S.3009/A.3009, Part CC). •Increases the annual step increases in aggregate tax credits under the low income housing tax credit program that phase in over the next five years to a final cap of \$307 million (S.3009/A.3009, Part D). •Allows for the transfer of the credit for the rehabilitation of historic properties to other taxpayers when approved by the Office of Parks, Recreation, and Historic Preservation and remove geographic limitations for the location of affordable housing projects receiving the credit (S.3009/A.3009, Part E). 			
Tax Data	<p>Authorizes the Tax Department to release tax information on petroleum or fossil fuel businesses to the DEC or NYSERDA for the purpose of implementing the</p>			



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	CLCPA and achievement of statewide greenhouse gas emission limits. (S.3008/A.3008, Part ZZ).			
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Environmental – Ken Pokalski

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Environmental Spending	<p>* DEC's operational budget increases by \$37 million or 6.3% to \$627 million, with most (\$31 billion) increases in administration, operations and enforcement. (S.3000/A.3000, pp 166+)</p> <p>* Authorizes \$1 billion in funding for "statewide decarbonization" programs including but not limited to: reducing greenhouse gas emissions and pollution; decarbonizing and retrofitting buildings; creating and utilizing renewable energy; advancing clean transportation initiatives; building, repairing, and maintaining thermal energy networks; investments in green infrastructure; and other purposes consistent with the CLCPA scoping plan with funded projects subject to the same labor mandates set forth in Labor Law § 224-f for "climate risk-related and energy transition projects." (S.3004/A.3004, p.1022)</p>			



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	<p>* Environmental protection fund remains at \$400 million. (S.3004/A.3004, p. 135)</p>			
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<p>State Superfund</p>	<p>Allows EFC to issue an additional \$1.2 billion in bonds for state-financed cleanups at inactive hazardous waste sites, with bonding authority extended through March 31, 2036, and eliminates the \$100 million annual cap on bond issuances. (S.3008/A.3008, Part RR). Authorizes \$125 million for state-financed hazardous waste site remediation (S.3004/A.3004, p.155)</p>			
<p>Inactive Sites Program – Makes multiple changes to the Title 13 “inactive hazardous waste site” cleanup program including:</p>	<ul style="list-style-type: none"> • Creates state-level authority for the recovery of natural resource damage claims against any responsible party at any listed site. NRD recoveries must be used for the restoration or replacement of affected natural resources. • Requires DEC to prioritize the cleanup and recovery of response costs and NRD claims at sites located in designated disadvantaged communities under the CLCPA. • Modifies provision for regulations governing hearings on remediation orders issued to potentially 			



	<p>responsible parties, including requirement for regulations to set for criteria for “significant threat” determinations.</p> <ul style="list-style-type: none"> • Extends liability exemptions to municipalities (in addition to public corporations), and provides that liability only applies to activities “outside of its performance of governmental functions”. • Authorizes DEC to adopt regulations requiring financial assurance for completion of remediation projects by responsible parties. • Authorizes DEC to impose liens against real property owned by a responsible party where hazardous wastes are disposed of to cover response costs and natural resource damages. • Provides liability protection for site owners covered by an affirmative defense set forth in ECL § 27-1323.4(a) provided they do not impede the performance of a response action or natural resource restoration; however they can be subject to a lien for the increased value of the 			
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	<p>property if the increased value was the result of the state response action.</p> <ul style="list-style-type: none"> • Authorizes the DEC to request the attorney general to seek abatement of imminent threats at inactive sites and provides for enforcement of abatement orders. • Allows funds in the hazardous waste cleanup account to be used for remediation at sites owned by the state or where the state is a responsible party. (S.3008/A.3008, Part RR). 			
Tax Data	<p>Authorizes the Tax Department to release tax information on petroleum or fossil fuel businesses to the DEC or NYSERDA for the purpose of implementing the CLCPA and achievement of statewide greenhouse gas emission limits. (S.3008/A.3008, Part ZZ).</p>			