



The Business Council of New York State, Inc.'s
FY 2026 One House Budget Summary
Updated March 14, 2025

Dear Members,

On March 10th the Senate and Assembly released their one-house budget proposals. The proposals by the legislature did not dramatically alter the Governor's proposed budget but there were some significant changes.

The legislature did reject many of the reforms sought by Governor Hochul in relation to discovery reform and involuntary commitment. Speaker Heastie has reiterated that there should be "no policy" in the budget and has sought to remove items his house sees as non-budget related. Additionally, the Senate altered Governor Hochul's signature rebate check proposal by proposing that the checks be only sent to seniors and that the checks be sent over a three-year period.

One key proposal by the Assembly, which is strongly supported by The Business Council, would pay off the current unemployment insurance fund debt and thus avoid additional assessments and costs on New York State businesses. The proposal would add \$7B to the fund to fully pay off the debt. This proposal is a key issue in New York's efforts towards affordability and will be closely watched by the business community.

Our Government Affairs staff has put together the following charts to help track various issues in the budget. These charts are designed to provide a comparison between the various proposals. If there are additional questions, please contact the staff person assigned to the issue.



Budget Overview

Issue	Executive Budget	Senate	Assembly
<p>Budget Overview</p>	<p>The Governor's Executive Budget proposal includes \$252 billion in All Funds disbursements, representing 3.6 percent growth or \$8.6 billion over State Fiscal Year (SFY) 2024-25 estimates. Its state-tax funded spending would increase by \$10.5 billion, or 7.9% - almost triple the projected inflation rate. The proposal includes no new or increased taxes (but it does include language to implement the “managed care organization tax” adopted last year) and would result in \$21 b in reserves. Spending priorities include investments in housing, mental health, climate change response, and school aid. Key policy initiatives include: new consumer protections related to subscriptions, returns and use of dynamic pricing; new economic development programs for the semiconductor sector and businesses working with state</p>	<p>Senate proposes an “all funds” budget of \$258.9 billion, \$6.9 billion (2.7%) above the Executive Budget; it’s state-tax funded spending would be \$150.2 billion, 6.4% above the Executive Budget. The Senate's proposal allocates additional funds towards healthcare, higher and lower education, housing stability, and childcare. It also realizes \$800 million in re-estimated State tax revenues. The Senate projects a \$9 billion increase in total tax receipts, \$9.7 billion above the current year, and nearly \$5 billion more than the Administration. It did not include revenue projections for any of its tax proposals. Key policy initiatives include: expanded prevailing wage mandate for economic development projects; expanded wage theft enforcement mechanisms; the “HEAT” act mandating contraction of natural gas usage; mandatory global GHG emissions reporting; an expanded bottle bill; among others.</p>	<p>Assembly proposes to increase overall spending to \$256.5 billion, an increase of \$4.5 billion (1.8%) over the Executive Budget. Spending increases focus on human services, Medicaid, school aid, higher education and the environment. Their budget is based on projections of a \$6 billion increase in receipts, a \$5.1 billion reduction in federal funds, plus a \$800 million revenue increase from the consensus revenue process. The Assembly did not include a projected impact of its proposed personal income tax rate increases, projecting a net <i>reduction</i> of \$1.9 billion in PIT revenues, due to lower- and middle-income rate reductions. Its corporate franchise tax rate increase was projected to increase revenues by \$1.4 billion for the 2025 tax year, and \$2.1 billion, \$1.6 billion, and \$1.4 billion over the following three years. Key policy initiatives include: expanded prevailing wage mandate for economic development projects; and a \$7 billion appropriation to pay</p>



	<p>“incubators;” workforce development programs aimed at in-need occupations; and significant changes to the state’s “superfund” program, among others.</p>		<p>of the state’s federal unemployment insurance program borrowing.</p>	
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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>S.3005/A.3005, Part Q</p>	<p>Executive Budget provision accepted.</p> <p>S.3005-B, Part Q</p>	<p>Executive Budget provision accepted.</p> <p>A.3005-B, Part Q</p>	



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<p>Purchasing from liquor stores</p>	<p>Not included in Governor's proposal</p>	<p>Senate proposes a new Part HH to allow restaurants and bars to make limited purchases at liquor stores (Senate Bill 409)</p> <p>S.3005-B, Part HHH</p>	<p>Not included in Assembly proposal.</p>	
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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>	<p>The Senate modifies the Governor’s proposal to require AI companion applications to implement a protocol for addressing potential user suicidal ideation or self-harm by including provisions to address inaccurate and inappropriate outputs (Senate Bill 394).</p> <p>In addition, the Senate proposes that outside of the budget process they will seek to address the issue of liability for harm caused by entities using inaccurate or malicious AI chatbots (Senate Bill 5668).</p> <p>TED – Part U</p>	<p>Assembly does not include Governor’s proposal</p> <p>TED – Part U</p>	
<p>Empire AI</p>	<p>Not included on Governor’s proposal</p>	<p>Senate proposes a new Part CCCC that strengthens transparency requirements for the Empire AI program and removing sunset provisions for financial oversight of the consortium.</p>	<p>Not included in Assembly proposal.</p>	



		New Part CCCC		
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Child Care – Crystal Griffith

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Childcare Capital Programs	Provides \$100 million in capital grants for childcare centers, counties, and municipalities, to expand the availability of childcare, including in childcare deserts, and supports necessary repairs and renovations at existing programs. Provides \$10 million in Federal funds for renovations and repairs that are necessary to provide safe, high-quality childcare. Will ensure that smaller, primarily home-based entities also have access to assistance. S.3004/A.3004, pg. 323	The Senate accepts the Executive proposal and recommends no changes. S.3004-B	The Assembly accepts the Executive proposal and recommends no changes. A.3004-B	



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<p>Creates the New York Coalition for Childcare</p>	<p>Creates a coalition to formalize the partnership between businesses, unions, and providers, and provides \$1 million to support the work of the Coalition.</p> <p>S.3000/A.3000</p>	<p>The Senate rejects the Executive proposal to provide \$1 million to establish the New York Coalition for Child Care.</p> <p>S.3000-B</p>	<p>The Assembly accepts the Executive proposal and recommends no changes.</p> <p>A.3004-B</p>	
<p>Empire State Child Credit</p>	<p>Enhances the Empire State Child Credit by expanding credit eligibility and increasing the credit amounts allowed for tax years 2025, 2026, and 2027, to support the State’s goals of addressing affordability and combating child poverty.</p> <p>S.3009/A.3009, Part C</p>	<p>The Senate modifies the Executive proposal to enhance the Empire State Child Credit for three years by replacing the proposal with the Working Families Tax Credit proposal (S.2082) and adding language to increase the Earned Income Tax Credit for single adults.</p> <p>S. 3009-B, Part C</p>	<p>The Assembly modifies the Executive proposal to provide a three-year phased-in enhancement to the Child Tax Credit, to instead provide the full benefits immediately for Tax Year 2025.</p> <p>A.3009-B, Part C</p>	



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<p>Establish a Child Care Substitute Pool</p>	<p>Authorizes businesses to open childcare support centers that would allow the business to place substitute caregivers at licensed and registered child day care programs; provides for the certification of childcare support centers and also authorizes such centers to conduct background checks; creates a system to provide substitute caregivers will prevent closures of childcare programs when there are staffing shortages.</p> <p>S.3006/A.3006, Part P</p>	<p>The Senate modifies the Executive proposal to establish a substitute caregiver pool for child day care centers, group family day care homes, family day care homes, and school-age childcare programs by eliminating the involvement of for-profit third parties in the identification and placement of substitutes and having a substitute pool program implemented and administered by the Early Care & Learning Council.</p> <p>S.3006-B, Part P</p>	<p>The Assembly proposes to modify the Executive proposal to establish and certify a childcare substitute pool for caregivers at child day care centers, to clarify the employer liability of the child care support center, and require the center to be operated by a nonprofit.</p> <p>A.3006-B, Part P</p>	
<p>Establish the Birth Allowance for Beginning Year (BABY) Benefit</p>	<p>Authorizes 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; also authorizes a one-time benefit for PA recipients upon the birth of a new child, as prescribed by OTDA regulations.</p>	<p>The Senate modifies the Executive proposal to establish a one-time benefit for pregnant public assistance recipients during childbirth and to expand the existing allowance by replacing it with the Baby Bucks Allowance pilot program which will provide cash allowances to 15,000 participants during the last three months of pregnancy, continuing until the child reaches eighteen months of age (S.2132).</p>	<p>The Assembly proposes to replace the Executive's BABY Benefit proposal with a proposal to establish the INSPIRE Program, which would provide a cash benefit allowance of \$400 per month for the last 3 months of pregnancy and first 12 months of a child's life for low-income households</p>	



	S.3006/A.3006, Part Q	S.3006-B, Part Q	that are public assistance recipients or income eligible to receive public assistance. A.3006-B, Part Q	
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Consumer Protection – Chelsea Lemon

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Standardized Returns and Refunds	Amends the General Business Law (GBL) 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, with exemptions for items not eligible for return including perishable, customized and final sale goods.	Intentionally Omitted. S.3008B, Part V	Intentionally Omitted. A.3008B, Part V	



	S3008/A.3008, Part V			
Subscription Renewals and Cancellations	<p>Amends GBL §527 to conform to the Federal Trade Commission’s “Click to Cancel” rule (negative option).</p> <p>S.3008/A.3008, Part W</p>	<p>Senate modifies Executive proposal to add language that if an offer includes a free gift or trial for a period of more than a month followed by an upcoming automatic renewal or continuous service charge, the business must provide notice at least 3 business days (but not more than 21 business days) before the cancellation deadline. If the offer contains a free gift or trial for a period of less than one month but more than 3 days, the business must provide notice at least 3 business days before the cancellation deadline. These notices must include instructions on how to cancel and allow a consumer to cancel before the consumer pays for the renewal charge.</p> <p>Additional requirements and timeframes on available options for consumers to cancel.</p> <p>Requires that in the case of a change in fee charged under an existing automatic renewal or</p>	<p>Intentionally Omitted.</p> <p>A.3008B, Part W</p>	



		<p>continuous service offer that a business provide the consumer with a clear and conspicuous notice of the fee change and information on how to cancel no less than 7 days and no more than 30 days prior to the change taking effect.</p> <p>S.3008B Part W</p>		
Dynamic/Algorithmic Pricing	<p>Amends §GBL 349-a to require businesses to notify consumers when they offer or sell goods or services at a price based on individual consumer data; prohibits offering prices based on individual's protected class data.</p> <p>S3008/A.3008, Part X</p>	<p>Senate modifies the Executive proposal to exclude promotional offers, loyalty program benefits or other temporary discounts for retention of existing customers from definition of "personalized algorithmic pricing." Senate also includes language to exempt insurance policy/excess line offerings; any entity subject to Fair Credit Reporting Act, Gramm-Leach Bliley Act; pricing associated with membership-based programs; or pricing necessary for compliance with state and local laws from the provisions of §2 prohibiting pricing based on protected class data.</p> <p>Adds a new §3-a which prohibits an online retailer that</p>	<p>Intentionally Omitted.</p> <p>A.3008B, Part X</p>	



		<p>also functions as a marketplace for the sale of goods to consumers with a total revenue exceeding \$1 billion from altering the initial published price established through dynamic pricing on any products more than once in a single calendar day; requires that once a price for a product is established, it must be retained for the entirety of a calendar day regardless of location or purchasing behavior of the consumer.</p> <p>S.3008B Part X</p>		
<p>False or Misleading Food Advertising</p>		<p>Senate advances language to regulate the advertising of food or food products by prohibiting false or misleading advertising targeted to children, similar to S.397 (Myrie).</p> <p>S.3008B, Part CCC (Mario Vazquez)</p>		



Construction – Joseph Alston

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Wage Requirements for private construction Projects</p>	<p>Relates to use of public funds for prevailing wage requirements applicable to construction projects performed under private contract</p>	<p>The Senate advances language to amend the project cost threshold or prevailing wage requirements applicable to construction projects performed under private contract by reducing the public fund threshold from 30 percent to 20 percent. The Senate further advances language to repeal the Public Subsidy Board, transferring its enforcement authority to the Department of Labor, and to establish a new certification process for public entities to certify the amount and usage of public funds provided.</p>	<p>The Asembly amends the labor law, in relation to prevailing wage requirements applicable to construction projects performed under private contract; and to repeal section 224-c of the labor law, in relation to eliminating the public subsidiary board.</p>	



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		S.3006/A.3006, Part OOO		
	S.3006/A.3006, Part OOO		S.3006/A.3006, Part OOO	
DASNY Design Agreement Authority	Extends DASNY's authority to enter into design and construction management agreements with the Department of Environmental Conservation and the Office of Parks, Recreation and Historic Preservation.	Intentionally Omitted	Intentionally Omitted	
	S.3008/A.3008, Part GG	S.3008/A.3008, Part GG	S.3008/A.3008, Part GG	
DASNY Financing Authority	Authorizes 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.	Intentionally Omitted	Intentionally Omitted	
	S.3008/A.3008, Part II	S.3008/A.3008, Part II	S.3008/A.3008, Part GG	
DASNY services to municipalities	Authorizes DASNY to provide planning, design, procurement, and construction management services to counties, cities, towns and villages, as well as grant administration	Intentionally Omitted	Intentionally Omitted	



	services to the Department of Environmental Conservation.			
	S.3008/A.3008, Part JJ	S.3008/A.3008, Part JJ	S.3008/A.3008, Part JJ	

Economic Development – Joseph Alston

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
UDC Authority	Extends 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.	The Senate modifies the Executive proposal to extend the Urban Development Corporation's (UDC) authorization to administer the Empire State Development Fund (EDF) for one year instead of the proposed three years.	The Assembly modifies the Executive proposal to extend the Urban Development Corporation's (UDC) authorization to administer the Empire State Development Fund (EDF) for one year instead of the proposed three years.	



	S.3008/A.3008, Part EE	S.3008/A.3008, Part EE	S.3008/A.3008, Part EE	
UDC Loan Authority	Extends the general loan powers of the New York State Urban Development Corporation (UDC) for an additional 3 years.	The Senate modifies the Executive proposal to extend the Urban Development Corporation's (UDC) general authorization to administer loan programs for one year instead of the proposed three years.	The Assembly modifies the Executive proposal to extend the Urban Development Corporation's (UDC) general authorization to administer loan programs for one year instead of the proposed three years.	
	S.3008/A.3008, Part FF	S.3008/A.3008, Part FF	S.3008/A.3008, Part FF	



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Linked Deposit Program	Increases the maximum authorization of funds on deposit for the linked deposit program from \$560 million to \$1 billion.	The Senate authorizes Linked Deposit Program Increased to \$1 Billion.	The Assembly authorizes Linked Deposit Program Increased to \$1 Billion.	
Conservation Easements Exemption and Land Trust Exemption from Mansion Tax	Expedites the process for the acquisition and transfer of land for conservation purposes and exempt land trust organizations from the Mansion Tax.	The senate authorizes acquisition and land transfer is which will take effect immediately.	Intentionally Omitted	
Establish the CATALIST NY Program	Creates 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	Intentionally Omitted	Intentionally Omitted	



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	the “CATALIST NY Program.” S.3009/A.3009, Part G	S.3009/A.3009, Part G	S.3009/A.3009, Part G	
Digital Gaming Media Production Credit Program	Provides 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 S.3009/A.3009, Part K	Intentionally Omitted S.3009/A.3009, Part K	The Assembly authorizes unused tax credit under the Digital Gaming Media Production Credit Program may be carried over and added to the aggregate amount of credit allowed in the next taxable year. S.3009/A.3009, Part K	
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	The Senate authorizes Tax credit extension until January 1, 2028, and increased by \$100 Million. Revenue Part L S.3009/A.3009	The Assembly authorizes tax credit extension until January 1, 2028, and increased by \$100 Million. Revenue Part L S.3009/A.3009	



Education – Crystal Griffith

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>School Aid</p>	<p>Makes various changes regarding local school aid, including.</p> <ul style="list-style-type: none"> • \$37.4 billion in Support to School Districts. • \$26.4 billion of Foundation Aid, a \$1.5 billion (5.9 percent) increase; begins the process of reforming the Foundation Aid formula • 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 	<p>The Senate modifies the Executive proposal related to school aid:</p> <ul style="list-style-type: none"> • Modifies the Foundation Aid formula by increasing the Regional Cost Index for New York City and the Hudson Valley, and provide for a minimum 3 percent increase. • Adds \$680 million for Foundation Aid 	<p>The Assembly modifies the Executive proposal related to school aid to include:</p> <ul style="list-style-type: none"> • School aid increase of \$1.1 billion for a total of \$38.5 billion • \$569 increase to foundation aid 	



	opportunity to earn college credits.			
	S.3006/A.3006, Part A	S.3006-B, Part A	A.3006-B, Part A	
Universal Free School Meals	Establish a Universal Free School Meals program for breakfast and lunch regardless of income or the school attended beginning in the 2025-26 school year.	The Senate modifies the Executive proposal related to universal free school meals by replacing it with the language of S.594. The Senate further modifies the Executive proposal by including language from S.591 to expand the qualifying types of food purchases for the farm-to-school program to include breakfast and snack program purchases.	The Assembly accepts the Executive proposal and recommends no changes.	
	S.3006/A.3006, Part B	S.3006-B, Part B	A.3006-B, Part B	
Streamline Part Time Financial Aid Programs	Streamline the three existing state financial aid programs for part-time students and expands eligibility for the part-time TAP program to students taking a minimum of three credits, down from six.	The Senate accepts the Executive proposal and recommends no changes.	The Assembly accepts the Executive proposal and recommends no changes.	



	S.3006/A.3006, Part D	S.3006-B, Part D	A.3006-B, Part D	
Part-Time TAP Expansion		<p>The Senate advances language to:</p> <ul style="list-style-type: none"> • allow TAP to be used for winter and summer programs (S.5447). • extend TAP from four to five years of eligibility (S.4963) <p>S.3006-B, Part SS/Part TT</p>		
Streamline Excelsior Scholarship Payments	Combines the Excelsior Scholarship award and the Excelsior Tuition Credit payments, simplifying administration of the Excelsior Scholarship program for HESC and students. Under this proposal, instead of a student's Excelsior award being paid through a two-step calculation, there	The Senate accepts the Executive proposal and recommends no changes.	The Assembly accepts the Executive proposal and recommends no changes.	



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	would be only one Excelsior award payment made through HESC's Excelsior appropriation.			
	S.3006/A/3006, Part E	S.3006-B, Part E	A.3006-B, Part E	
New York Opportunity Promise Scholarship for Community College	Creates 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 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.	The Senate modifies the Executive proposal to establish the New York Opportunity Promise Scholarship for community colleges by extending it to all SUNY and CUNY schools with associate degree programs.	The Assembly modifies the Executive proposal for NY Opportunity Promise Scholarship in favor of establishing the New York College Access Program (NYCAP) to provide tuition-free associate degree programs for all SUNY and CUNY students. <ul style="list-style-type: none"> • Adds \$55.2 million increase for a total of \$74 million. • \$20 million in additional base aid to CUNY for the 2025-26 Academic Year • \$81,000 restoration for College Discovery and provides a \$56,000 increase, for a total of \$1.9 million. 	



	<p>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>S.3006/A.3006, Part F</p>	S.3006-B, Part F	A.3006-B, Part F	
<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>S.3003/A.3003, pg. 216</p>	<p>The Senate accepts the Executive proposal and recommends no changes.</p> <p>S.3006-B, Part A</p>	<p>The Assembly accepts the Executive proposal and recommends no changes.</p> <p>A.3006-B, Part A</p>	

Energy – Ken Pokalsky



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ISSUE	Executive Budget	Senate	Assembly	
ESCOs	Requires energy service companies (ESCOs) to submit unclaimed customer deposits or refunds to the Abandoned Property Fund administered by the Office of the State Comptroller. S.3008/A.3008, Part WW	Executive Budget provision accepted.	Executive Budget provision omitted.	
Utility Assessments	Extends through 4/1/30 the state's authorization to impose assessments on public utilities and cable TV companies to support state agencies expenditures on public health campaigns, utility oversight, parks and recreation programs and other functions. S.3008/A.3008, Part XX	Authorizes one year extension only; adds language directing the PSC to establish limits on executive compensation and legal fees that can be recovered from ratepayers. S.3008-B, Part XX	Authorizes one year extension only. A.3008-B, Part XX	
NYSERDA Assessment	Extends the annual NYSERDA authorization to collect a special assessment on gas and electric corporations to support its energy research, development and demonstration program; energy planning program; the Fuel NY Program; the creation of a Master Plan for advanced nuclear development and others (total collections of \$35 million).	Modifies the Executive Budget proposal to require an evaluation of economic, public health, and environmental impacts of any nuclear development master plan. S.3008-B, Part VV	Modifies the Executive Budget proposal to require NYSERDA to develop within 24 months a comprehensive electric vehicle fast charging station implementation plan to facilitate the deployment of fast electric vehicle charging stations statewide. A.3008-B, Part VV	



	S.3008/A.3008, Part VV			
HEAT Act		<p>* Creates the NY Home Energy Affordable Transition (HEAT) Act, aligns the Public Service Law with mandates of the CLCPA, requires disinvestments in natural gas distribution systems, requires the PSC to limit energy burdens on low-income households to 6% of household income.</p> <p>S.3008-B, Part EEE</p>		
Utility Rate of Return		<p>Directs the PSC to annually set a “fair and reasonable authorized common equity ratio for each regulated utility and a single authorized rate of return on equity for all regulated utilities.”</p> <p>S.3008-B, Part TTT</p>		
“Just Energy Transition Act”		<p>* Requires NYSERDA to study options to facilitate the phase-out and replacement (with renewable generation) the state’s “oldest and most-polluting fossil fuel generation facilities” by 2030.</p> <p>S.3008-B, Part GGGG</p>		



Environmental Conservation – Ken Pokalsky

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Environmental Spending</p>	<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>* Creates the “sustainable future” program, 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</p>	<p>* Adds \$1 million for operations to implement the Climate Resilient NY Act</p> <p>* Accepts the \$1 billion “sustainable future” program, but requires the spending plan developed by the Division of Budget to also be submitted to the chairs of the Senate Finance and Assembly Ways and Means Committees</p> <p>S.3004-B, (p. 1226)</p>	<p>* Accepts \$1 billion “sustainable future” funding but specifies \$330 million to NYSERDA for energy efficiency programs, \$200 million for zero emission transportation projects, \$150 million for thermal energy networks, \$100,000,000 for electric vehicle fast charging stations and supporting infrastructure, including for commercial, heavy duty, and fleet vehicles, \$100,000,000 to NYSERDA for school based efficiency and renewable energy, \$100 million for NYSERDA for Charge Ready NY, and \$20 million for municipal buildings and public hospitals and schools, subject to a plan approved by the budget director and submitted to the chairs of the Senate Finance and Assembly Ways and Means Committees , with priority given to projects for disadvantaged communities</p>	



	<p>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>		<p>A.3004-B (p.1221)</p>	
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<p>State Superfund Funding</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>Executive Budget provision accepted.</p>	<p>Increases the total bonding authority to \$1.7 billion.</p>	
<p>Inactive Hazardous Waste Site remediation (State superfund) Program – ites Program –</p>	<p>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. 	<p>Accepts major components of the Executive Budget proposal including: new cost recovery and NRD claims authority; new authority to impose financial assurance requirements and liens.</p> <p>Makes numerous changes to Executive Budget provisions including:</p> <ul style="list-style-type: none"> * Requires DEC to request the Attorney General to pursue cost recovery claims * Requires priorities for cost recovery and NRD claims to be based on a detailed annual update of the state’s remedial plan. 	<p>Accepts major components of the Executive Budget proposal including: new cost recovery and NRD claims authority; new authority to impose financial assurance requirements and liens.</p> <p>Makes numerous changes to Executive Budget provisions including:</p> <ul style="list-style-type: none"> * Exempts from liability a current site owner that is a volunteer under a brownfield cleanup agreement. * Omits the Executive Budget summary abatement authority. 	

	<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 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; and subjects 	<ul style="list-style-type: none"> * Authorizes DEC to expend state funds to finance a partial share of response actions at an inactive site if in the public interest, consistent with the NCP, and expedites remedial action. * Modifies cost recovery and lien authority for sites with exempted owners based on increased value of the property. * Specifies that liens for response costs and NRD claims cannot be applied against property that is “currently subject of a brownfield cleanup project undertaken by a volunteer” * Modifies threshold for action to exclude significant threat sites, but to include sites where “actual or threatened release” could result in irreversible or irreparable damage. * Exempts entities that can establish that their liability is due solely to post-contamination ownership of a site and were unaware of contamination at the time of acquisition. * Prioritizes use of NRD recoveries for restoration, 	<ul style="list-style-type: none"> * Precludes liens for recovery of costs based on a site’s increased value for sites owned by “innocent landowners.” * Makes multiple amendments for annual updates to the state’s remedial plan, including broader requirements for municipal and public input. * Requires DEC annual program report to include more details on the recovery of response costs and NRD, status of inactive sites, and other information. * Re-establishes the superfund management board. * Requires DEC to make technical assistance grants to any qualified community group located in a disadvantaged community. * Increases civil penalties for violations of Title 27, Articles 9, 11 and 13 to \$65,000 for initial violations and \$125,000 for subsequent violations. * Creates a new environmental remediation projects program specifically for municipal airports contaminated with PFAS- 	
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	<p>property 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). 	<p>replacement or reimbursement for damages at each respective disposal site.</p> <ul style="list-style-type: none"> * Requires NRD claims to be established “after giving consideration to” the NCP. * Provides exemption for municipal airports contaminated with PFAS containing foam. <p>S.3008-B, Part RR</p> <p>Also, proposes to require technical assistance grants for brownfield projects that pose a significant threat, or are located near a school or day care center.</p> <p>S.3008-B, Part GGG</p>	<p>containing firefighter foam (program expires 7/2/28).</p> <ul style="list-style-type: none"> * Requires DEC to review Title 14 remedial program requirements every two years, and add groundwater, surface water, air, and soil cleanup objectives to include parameters of PFAS no later than 1/1/27. * Subjects all remedial work at inactive hazardous waste sites public works’ prevailing wage. 	
PFAS Containing Products	<ul style="list-style-type: none"> * Requires the recall, collection and destruction of PFAS containing firefighting foam. * Prohibits the sale of firefighting personal protective equipment with intentionally added PFAS effective 1/1/28. <p>S.3008, Part SS</p>	<p>Modifies the Executive Budget provisions by:</p> <ul style="list-style-type: none"> * Requires all firefighting foam to be recalled and disposed of within two years of the effective date of the mandate. * In addition to the Executive Budget sales restriction, effective 1/1/30 bans the sale of PPE with PFAS at a level set by DEC as the “lowest level that can feasibly 	<p>Executive Budget provision omitted.</p>	



		be achieved,” to be updated every five years.		
Tax Data	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).	Executive Budget provision accepted.	Executive Budget provision accepted.	
“Cap and Invest” Program		The Senate budget resolutions “calls on the Executive to immediately issue all draft regulations necessary to implement a cap-and-invest program under the CLCPA, and to finalize regulations and begin emissions allowance auctions as soon as possible.		



Office of Climate Resilience		<p>Creates an Executive branch “office of [climate] resilience” to coordinate activities of multiple state agencies.</p> <p>S.3008-B, Part FFF</p>		
GHG Emissions Reporting		<p>Requires businesses with more than \$1 billion in annual revenues to submit annual reports on their global scope 1, 2 and 3 greenhouse gas emissions.</p> <p>S.3008-B, Part KKK</p>		
Environmental Enforcement Account		<p>* Increases most civil penalties under the Environmental Conservation Law.</p> <p>* Directs most civil penalty income to a new “environmental enforcement account” to partially finance DEC enforcement activities</p> <p>S.3008-B, Part HHH</p>		



Bottle Bill		<ul style="list-style-type: none"> * Expands the bottle bill to include additional non-carbonated drinks and carbonated fruit drinks. * Increases the handling fee to 4.5 cents on 7/1/25 and to 5 cents on 7/1/27. * Reduces payment of unclaimed deposits to the state from 80% to 60%. * Requires annual reports on redemptions and related information. * Establishes a registration program for redemption centers. <p>S.3008-B, Part DDDD</p>		
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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. S.3008/A.3008, Part BB	Intentionally Omitted. S.3008B, Part BB	Intentionally Omitted. A.3008B, Part BB	



<p>Flex Rating For For-Hire Vehicle Insurance</p>	<p>Authorizes the Department of Financial Services (DFS) to set flex for-hire vehicle insurance coverage rates via regulation; effective date 180 days.</p> <p>S.3008/A.3008, Part CC</p>	<p>Intentionally Omitted.</p> <p>S.3008B, Part CC</p>	<p>Intentionally Omitted.</p> <p>A.3008B, Part CC</p>	
<p>Insurance Rate Approval for For-Hire Vehicles</p>	<p>Requires for-hire vehicle insurers to refile rates by 8/25/25 with DFS and every three years thereafter; effective immediately.</p> <p>S.3008/A.3008, Part DD</p>	<p>Intentionally Omitted.</p> <p>S.3008B, Part DD</p>	<p>Intentionally Omitted.</p> <p>A.3008B, Part DD</p>	
<p>Captive Insurance for Public Benefit Corporations</p>	<p>Authorizes certain NYS and local authorities to create a pure or group captive insurance company.</p> <p>S.3008/A.3008, Part NN</p>	<p>Intentionally Omitted.</p> <p>S.3008B, Part NN</p>	<p>Intentionally Omitted.</p> <p>A.3008B, Part NN</p>	
<p>Regulate Buy Now, Pay Later Loans</p>	<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</p>	<p>Senate modifies the Executive proposal to make technical changes.</p> <p>S.3008B, Part Y</p>	<p>Assembly modifies the Executive proposal to make technical changes and includes language stating that nothing in this article shall apply to an exempt organization.</p> <p>A.3008B, Part Y</p>	



	<p>rules/regs. (Similar to FY25 Executive Budget proposal.)</p> <p>S.3008/A.3008, Part Y</p>			
<p>Empower Financial Institutions to Combat Elder Fraud</p>	<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 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.</p> <p>S.3008/A.3008, Part AA</p>	<p>Intentionally Omitted.</p> <p>S.3008B, Part AA</p>	<p>Intentionally Omitted.</p> <p>A.3008B, Part AA</p>	



<p>New York State Public Bank Commission</p>		<p>Senate advances language to establish a temporary New York State Public Bank Commission to study the feasibility of a state-owned bank.</p> <p>S.3008B, Part WWW</p>		
<p>Captive Insurance Program for Commuter Vans</p>		<p>Senate advances language to require DFS to create a captive insurance program for commuter vans and certain for-hire vehicles.</p> <p>S.3008B, Part ZZZ</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>The Senate modifies the Governor’s proposal by extending the current pari-mutuel tax for one year and studying the impact of simplifying the tax structure.</p> <p>REV – Part FF</p>	<p>The Assembly modifies the Governor’s proposal as follows:</p> <ul style="list-style-type: none"> • Removes language replacing the existing pari-mutuel (PMT) structure with a simplified flat tax rate on live racing handle. • Removes language allowing potential future agreements between racing entities on the distribution of revenue to supersede existing provisions in law. • Establish that winning bets will be rounded to the nearest 5 cents. • Extend certain PMT provisions for one year. <p>REV – Part FF</p>	



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<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>The Senate modifies the Governor's proposal by extending the rates for five additional years.</p> <p>REV- Part GG</p>	<p>The Assembly modifies the Governor's proposal as follows:</p> <ul style="list-style-type: none"> • Extends the reduced tax rate on slot machines gross gaming revenue from April 1, 2026, through June 30, 2028 but for commercial casinos in Zone 2 the timeline is extended until June 30, 2031. • Includes language to ensure that certain conditions are met in order for a licensed gaming facility located in Tioga County, region 5, to maintain the reduced rate. <p>REV – Part GG</p>	
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<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>	<p>Senate accepts the Governor's proposal.</p> <p>REV – Part HH</p>	<p>Assembly accepts the Governor's proposal.</p> <p>REV – Part HH</p>	
<p>Western OTB Tax Rate</p>	<p>Not included in Governor's proposal</p>		<p>Assembly proposes language to reduce the current tax rate on net win for the Batavia Downs Video Lottery Terminal Facility.</p> <p>REV – Part XX</p>	
<p>Mobile Sports Gaming</p>	<p>Not included in Governor's proposal</p>	<p>The Senate proposes a new part YY requiring two percent of Mobile Sports Tax revenue to be used for problem gaming.</p> <p>REV – Part YY</p>	<p>Assembly does not include.</p>	
<p>Lottery Anonymity</p>	<p>Not included on Governor's proposal.</p>	<p>Senate proposes a new part AAA that would allow lottery</p>	<p>Not included in Assembly proposal</p>	



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		winners to choose to maintain their anonymity. REV- Part AAA		
Proposition Bets	Not included in Governor's proposal	Senate proposes a new part BBB allowing for season-long proposition bets, with discretion to the Gaming Commission to ensure integrity. REV – Part BBB	Not included in Assembly proposal.	

Health & Health Insurance – Chelsea Lemon

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Managed Care Organization (MCO)Tax	Effectuates the MCO Tax approved in FY25 budget and codifies approved tax rates; sets out reporting requirements, penalties, audit authority and overpayment provisions	Senate modifies the Executive proposal with technical changes and makes changes to distribution of tax revenue, including additional and adds additional investments allocations; adds language	Assembly modifies the Executive proposal with technical changes to the distribution of the MCO tax revenue. A.3007B, Part F	



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	<p>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>S.3007/A.3007, Part F</p>	<p>from S.4589 (Rivera) to update FQHC rate methodology by reducing nursing home and hospital capital rate cuts by 10% and modifying the nursing home rate increases.</p> <p>S.3007B, 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>S.3007/A.3007, Part S</p>	<p>Senate modifies the Executive proposal to also require that notice of material transactions to the department also include a statement of any direct financial interest or materially indirect financial interest in the ownership or operation of the health care entity are a component of the proposed transaction and if so, parties must provide details of financial interests as determined by commissioner.</p> <p>S.3007B, Part S</p>	<p>Intentionally Omitted.</p> <p>A.3007B, Part S</p>	
Scope of Practice Expansions	<p>Expands scope of practice for certified medication aides, medical assistants, pharmacy technicians, pharmacists and</p>	<p>Intentionally Omitted.</p> <p>S.3007B, Part V</p>	<p>Intentionally Omitted.</p> <p>A.3007B, Part V</p>	



	<p>physicians' assistants; transfers licensing and oversight functions for physicians, physicians' assistants and specialist assistants from State Education Dept to DOH.</p> <p>S.3007/A.3007, Part V</p>			
Nurse Licensure Compact	<p>Allows the state to enter interstate licensure compacts for registered nurses and licensed practical nurses.</p> <p>S.3007,A.3007, Part W</p>	<p>Intentionally Omitted.</p> <p>S.3007B, Part W</p>	<p>Intentionally Omitted.</p> <p>A.3007B, 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>S.3008/A.3008, Part Z</p>	<p>Senate accepts.</p> <p>S.3008B Part Z</p>	<p>Intentionally Omitted.</p> <p>A.3008B, Part Z</p>	
Make Certain Patent Settlement Agreements Presumptively Anticompetitive		<p>Senate adds a new part to implement new legal standards regarding patent settlements on drugs, similar to S.3203 (Fernandez).</p> <p>S.3007B, Part KK</p>		



<p>Minimum Primary Care Investment Spending and Reporting</p>		<p>Senate adds a new part to require all health insurers to report to the State the percentage of overall annual health care spending on primary care services and mandate that at least 12.5% of all expenditures are directed to primary care services, similar to S.1634 (Rivera) /A.1915-A (Paulin).</p> <p>S.3007B, Part OO</p>		
<p>Mandated Coverage and Cost-Sharing Restrictions of Inhalers for Treatment of Asthma</p>		<p>Senate adds a new part to mandate coverage for inhalers for the treatment of asthma; caps out of pocket cost to patient at \$35/30 day supply, similar to S.1804 (Rivera).</p> <p>S.3008B, Part UUU</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	Makes unlawful collusion through the use of algorithmic devices to facilitate price coordination between residential rental property owners or managers. S.3006/A.3006, Part H	Intentionally Omitted S.3006/A.3006, Part H	Intentionally Omitted S.3006/A.3006, Part H	
Grant Rent-Regulated Tenants the Same Security Deposit Protections as Other Tenants	Amends 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. S.3006/A.3006, Part I	The Senate amends the law to give rent stabilized tenants the same protections as market-rate tenants as it relates to security deposit protections. S.3006/A.3006, Part I	Intentionally Omitted S.3006/A.3006, Part I	



<p>Equip Communities to Acquire Abandoned Properties</p>	<p>Combats blight in communities by strengthening municipalities' authority to acquire abandoned properties.</p> <p>S.3006/A.3006, Part J</p>	<p>The Senate allows for vacant properties acquisition by municipalities if they are not sealed, guarded by anyone other than the owner; or taxes haven't been paid in a year; or a government vacate or is in effect prohibiting occupancy.</p> <p>S.3006/A.3006, Part J</p>	<p>Intentionally Omitted</p> <p>S.3006/A.3006, Part J</p>	
<p>Create Affordable Homebuyer Tax Exemption</p>	<p>Creates a 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>S.3006/A.3006, Part K</p>	<p>The senate allows 457-A grants tax exemption for eligible residential property being transferred to a low-income household. This act will take effect immediately.</p> <p>S.3006/A.3006, Part K</p>	<p>Intentionally Omitted</p> <p>S.3006/A.3006, Part K</p>	



<p>Expand Availability of Redevelopment Inhibited Property Exemption</p>	<p>Authorizes cities, towns, and villages statewide to opt-in to the 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 homes.</p> <p>S.3006/A.3006, Part M</p>	<p>The Senate authorizes 485-R provision and allows cities, towns and villages to opt-in and receive tax exemptions for the redevelopment of inhibited property.</p> <p>S.3006/A.3006, Part M</p>	<p>Intentionally Omitted</p> <p>S.3006/A.3006, Part M</p>	
<p>Authorize Mortgage Insurance Fund Utilization</p>	<p>Allows 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>The Senate modifies the Executive proposal to increase funding for the Rural Preservation Program from \$5.36 million to \$8.05 million and increase the funding for the Neighborhood Preservation Program funding from \$12.83 million to \$18.8 million. Such increases include funding carve-outs of \$250,000 each for Rural Preservation Coalitions and Neighborhood Preservation Coalitions.</p>	<p>The MIF may use excess reserves to support vital community development and housing programs.</p>	



	S.3006/A.3006, Part N	S.3006/A.3006, Part N	S.3006/A.3006, Part N	
Extend and Double the Low-Income Housing Credits	Increases the State Low-Income Housing Tax Credit (SLIHC) statewide allocation limit for each year from 2025 through 2029, doubling the amount of annual increases as compared with the prior multi-year SLIHC allocation law, and further clarifies that refunded bonds can be paired with SLIHC at the same 9% rate as certain federal low-income housing tax credits S.3009/A.3009, Part D	Increases the SLHC Low-Income Tax Credit each year until 2029. In addition, refunded bonds can be paired with SLIHC at the same 9% rate as certain federal low-income housing tax credits. S.3009/A.3009, Part D	Increases the SLHC Low-Income Tax Credit each year until 2029. In addition, refunded bonds can be paired with SLIHC at the same 9% rate as certain federal low-income housing tax credits. S.3009/A.3009, Part D	
Amend the State Historic Property Tax Credits	Allows taxpayers to transfer state historic tax credits to other taxpayers when approved by the Office of Parks, Recreation, and Historic Preservation (“NYS Parks”) and removes geographic limitations for the location of affordable housing projects supported	The Senate modifies the Executive proposal to Amend the State Historic Property Tax Credits by replacing the transferability language with language already passed by the Senate (S.2124) while keeping language that expands the use of the	The Assembly modifies the Executive proposal to Amend the State Historic Property Tax Credits by replacing the transferability language with language already passed by the Senate (S.2124) while keeping language that expands the use of the	



	by the state historic tax credit. S.3009/A.3009, Part E	credit for affordable housing. S.3009/A.3009, Part E	credit for affordable housing. S.3009/A.3009, Part E	
Waiting Period Restriction and Limit Deductions on Institutional Real Estate Investors	Prohibits 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 for one- and two-family homes. S.3009/A.3009, Part F	The 75-day waiting period will begin July 1, 2025. Restriction and limits on deductions on institutional Real Estate Investors will go into effect immediately and will apply to taxable years beginning on or after January 1, 2025. They also clarify that mortgage lenders are not captured by this proposal. S.3009/A.3009, Part F	The 90-day waiting period will begin July 1, 2025. In addition, the \$50 Million threshold changes to \$5 Million to be considered and Institutional Investor. Restriction and limits on deductions on institutional Real Estate Investors will go into effect immediately and will apply to taxable years beginning on or after January 1, 2025. S.3009/A.3009, Part F	



HUMAN RESOURCES / LABOR – Frank Kerbein

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Limit Liquidated Damages in Certain Frequency of Pay Violations</p>	<p>Liquidated damages not available to violations of paragraph a of LL §191 if wages paid no less frequently than monthly.</p> <p>Instead, damages for initial violations include 100% lost interest; 300% lost interest for second violation.</p> <p>Subsequent violations result in 100% liquidated damages.</p> <p>ELFA Part U S.3006/A.3006</p>	<p>Intentionally Omitted</p>	<p>Intentionally Omitted</p>	
<p>Expand DOL Enforcement Power for Wage Theft</p>	<p>Confers upon the Commissioner of Labor the powers of Sheriff per Article 25 of the Civil Practice Law and Rules to issue a warrant to levy upon and sell the real and personal property of an employer who has defaulted in the payment of any sum determined to be due from the employer.</p>	<p>Confers upon the Commissioner of Labor the powers of Sheriff per Article 25 of the Civil Practice Law and Rules to issue a warrant to levy upon and sell the real and personal property of an employer who has defaulted in the payment of any sum determined to be due from the employer.</p>	<p>Intentionally Omitted</p>	



	<p>ELFA Part V S.3006/A.3006</p>	<p>Includes as a “cause of action” wage claims of violations of articles five, six, and nineteen of the labor law, section two hundred fifteen of the labor law, and the related regulations or wage orders promulgated by the commissioner of labor, including but not limited to any claims of unpaid, minimum, overtime, and spread-of-hours pay, unlawfully retained gratuities, unlawful deductions from wages, unpaid commissions, unpaid benefits and wage supplements, and retaliation, and any claims pursuant to 18 U.S.C. § 1595, 29 U.S.C. § 201 et seq., and/or employment contract as well as the concomitant liquidated damages and penalties authorized pursuant to the labor law, the Fair Labor Standards Act, or any employment contract.</p> <p>ELFA Part V S.3006B</p>		
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Rationalize Child Labor Penalties	<p>Dramatically increases the financial penalties for violations of Article 4 of the Labor Law (Employment of Minors)</p> <p>ELFA Part W S.3006/A.3006</p>	<p>Dramatically increases the financial penalties for violations of Article 4 of the Labor Law (Employment of Minors)</p> <p>ELFA Part W S.3006B/A.3006B</p>	<p>Intentionally Omitted</p>	
Digitize Youth Working Papers	<p>Directs the Commissioner of Labor to create a database for the employment of minors.</p> <p>Will require employer registration and renewal when employing minors and certify that minors will be employed consisted with law.</p> <p>Employers will pay fees for registration and renewal as determined by the DOL.</p> <p>Minors will be required to register to receive permits for employment.</p> <p>ELFA Part X S.3006A/A.3006A</p>	<p>Directs the Commissioner of Labor to create a database for the employment of minors.</p> <p>Will require employer registration and renewal when employing minors and certify that minors will be employed consisted with law.</p> <p>Minors will be required to register to receive permits for employment.</p> <p>ELFA Part X S.3006B</p>		



<p>Reform the Human Rights Complaint Process</p>	<p>Creates a complaint form to be used for discrimination complaints with the Division of Human Rights.</p> <p>Commissioner of DHR will establish a “discrimination complaints escrow fund” consisting of conciliation funds, settlement funds, etc. received from respondents to compensate corresponding complainants.</p> <p>ELFA Part Z S.3006A</p>	<p>Creates a complaint form to be used for discrimination complaints with the Division of Human Rights.</p> <p>Commissioner of DHR will establish a “discrimination complaints escrow fund” consisting of conciliation funds, settlement funds, etc. received from respondents to compensate corresponding complainants.</p> <p>ELFA Part Z S.3006B</p>		
<p>Allow medical and surgical residents and fellows in academic training programs to treat workers' compensation patients</p>	<p>Expands treatment providers for workers' compensation medical care.</p> <p>PPGG Part AA S.3005/A.3005</p>	<p>Expands treatment providers for workers' compensation medical care.</p> <p>PPGG Part AA S.3005B</p>	<p>Intentionally omitted</p>	
<p>Workers' Compensation - Universal Authorization</p>	<p>Any medical provider defined in the section may render medical care under WC law unless currently excluded under §13-d of Article 2.</p> <p>PPGG Part BB S.3005/A.3005</p>	<p>Intentionally omitted</p>	<p>Intentionally omitted</p>	



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>	<p>Executive budget proposal accepted by the Senate.</p> <p>S.3008B Part KK</p>	<p>Executive budget proposal amended to add that there will be a supplemental disparity study conducted by a third party chosen through a request of proposal process.</p> <p>A.3008B 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>	<p>Executive budget proposal amended to add reporting requirements of discretionary purchases.</p> <p>The additional reporting by agencies will include the percentage of total dollar amount of contracts awarded to MWBEs and SDVOBs compared to the previous year. As well as reports that include purchases, commodities and services, participation rate compared to the previous year.</p> <p>S.3008B Part MM</p>	<p>Intentionally Omitted</p> <p>*Assembly intends to pass this as a separate piece of legislation</p> <p>A.3008B Part MM</p>	
Infrastructure Investment Act Expansion	<p>Amending the Infrastructure Investment Act so that it would</p>	<p>Intentionally Omitted</p>	<p>Intentionally Omitted</p>	



	<p>allow State agencies and authorities use alternative delivery methods for state construction project.</p> <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>	<p>S.3005B Part Y</p>	<p>A.3005B Part Y</p>	
<p>MWBE Certification Reciprocity</p>		<p>The Senate proposes new budget language that would allow any municipality with their own MWBE program to enter a memorandum of understanding with the State that would allow the municipalities MWBE certification be used to apply for state contracts in lieu of requiring MWBE certification by the State.</p> <p>S.3008B Part SSS</p>		



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	Executive Proposal Accepted by the Senate. S.3008 Part LL	Executive Proposal Accepted by the Assembly A.3008B 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.3009/A.3009 Part H	Executive budget proposal accepted for Subpart B by the Senate S.3009 Part H	Executive budget proposal accepted for Subpart B accepted by the Assembly A.3009B 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 this new program would allow for the selection of small businesses to be designated as a CATALIST NY small	Intentionally Omitted	Intentionally Omitted	



	<p>businesses. These 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.3009 Part G</p>			
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Taxation – Ken Pokalsky

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Personal Income Tax</p>	<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). 	<p>* Adopts 3 new brackets and rates for Tax years 2026-32 of 9.65% for income between \$2.15 and \$5 million, 10.8% for income between \$5 and \$25 million and 11.4% above \$25 million. Makes the 8.82% rate for income above \$2.15 million permanent effective 2033 tax year. Adopts rate cuts for brackets below \$323,000 taxable income. (S.3009-B, Part B).</p> <p>* Modifies the PIT credit to apply only to taxpayers aged 63</p>	<p>* Adopts slightly larger rate reductions for brackets below \$323,200.</p> <p>* Adopts new brackets and rates of 9.65% for income from \$2.155 to \$5 million; 10.5% for taxable income of \$5 to \$10 million; 10.75% for income from \$10 to \$25 million; 11.75% for income from \$25 to \$100 million; 12% for income above \$100 million.</p> <p>* Accepts Executive Budget NYC PIT credit provisions in Part W</p>	



	<ul style="list-style-type: none"> •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>and older, and applies the credit to tax years 2025 through 2027. (S.3009-B, Part A)</p> <p>* Accepts Executive Budget proposal in Part W</p>		
Corporate Franchise Tax	<ul style="list-style-type: none"> •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.) 	<p>Executive Budget on estimated tax threshold accepted. (S.3009-B, Part R).</p> <p>* For Tax years 2025 to 2029 imposes a rate of 9% if taxable income is above \$5 million.</p> <p>S.3009-B, Part SS</p>	<p>Executive Budget Part R provisions accepted.</p> <p>* For Tax years 2025 to 2029 imposes a rate of 7.25% if taxable income is between \$5 and \$10 million, and 9.25% if taxable income is above \$10 million. Extends the capital base tax rate at 0.1875% through tax year 2029.</p> <p>A.3009-B, Part NN</p>	
Pass through Entity Tax	<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, 	<p>Executive Budget language omitted.</p>	<p>Executive Budget language omitted.</p>	



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	<p>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>			
Federal Partnership Adjustments	<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.) 	Executive Budget provision omitted.	Executive Budget provision accepted.	
Tax Protests	<p>Provides that a taxpayer's accessing the Department's 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>	Executive Budget provision accepted.	Executive Budget provision accepted.	
Electronic Tax Warrants	<ul style="list-style-type: none"> Authorizes the Tax Department to electronically 	Executive Budget provision accepted.	Executive Budget provision accepted.	



	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).			
"Companies Attracting Talent to Advance Leading Innovations and Scale Technologies in New York" program	<ul style="list-style-type: none"> Creates the CATALYST program, provides that targeted businesses with 20 or fewer employees working with NYS 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. <p>S.3009/A.3009, Part G.</p>	Executive Budget language omitted.	Executive Budget language omitted.	
Semiconductor Sector Credits	<ul style="list-style-type: none"> Creates a new Semiconductor Supply Chain 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, subpart A). 	<ul style="list-style-type: none"> * Accepts the Executive Budget supply chain tax credit provisions. * Accepts the Executive Budget R&D credit provisions, but also requires recipients to prepare a jobs plan, expands training and reporting Requirements. 	* Generally accepts the Executive Budget supply chain tax credit provisions. Excludes projects that do not produce inputs unique to semiconductor manufacturing or produce only marginal benefits to the semiconductor sector.	



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	<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 H, subpart A). * Extends the Excelsior Jobs credit by 10 years, through 2039, at \$200 million per year. * Repeals the Employee Training Incentive Program (Economic Development Law Article 22) 	<ul style="list-style-type: none"> * Limits the Excelsior Jobs program extension to 5 years. * Repeals the Employee Training Incentive Program (Economic Development Law Article 22) 	<ul style="list-style-type: none"> * Accepts the Executive Budget R&D credit provisions, but also requires recipients to prepare a jobs plan, expands training and reporting Requirements. * Limits the Excelsior Jobs program extension to 5 years. * Modifies the Employee Training Incentive Program by adding additional reporting requirements, makes the semiconductor sector eligible for benefits among other changes. (Economic Development Law Article 22) 	
<p>Film Credit</p>	<ul style="list-style-type: none"> •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 	<p>Generally accepts the Executive Budget provisions, with modifications that include: rejecting credits for “above-the-line expenses in the post-production program, accepting provisions for independent films but clarifying criteria, and adding provisions to encourage the use of New York musicians in scoring films.</p>	<p>Generally accepts the Executive Budget provisions, with modifications that include: Rejecting credits for “above-the-line expenses within the postproduction program, and the mandate for a 6.85% withholding tax on all payments made to a loan-out company.</p>	



	new 30% credit for independent film productions with a 10% credit against wages if located in specified counties. (S.3009/A.3009, Part I).			
Relocation Assistance Credit	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).	Executive Budget provision omitted.	Executive Budget provision omitted.	
Housing Institutional Investors	•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.	Executive Budget provisions generally accepted, modified to exclude mortgage lenders.		



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	S.3009/A.3009, Part F, subpart B.			
Disabled Employment Credit	Increases the credit for employment of disabled persons under the PIT and CFT to up to \$5,000, effective for the FY 2025 and subsequent tax years. (S.3009/A.3009, Part U.)	Executive Budget provision accepted.	Executive Budget provision accepted.	
Veterans Employment Credit	Extends the credit for employment of veterans under the PIT, CFT and Insurance Tax through tax year 2028 (S.3009/A.3009, Part CC).	Executive Budget provision accepted.	Executive Budget provision accepted.	
Low Income Housing Credit	Increases the annual increases in aggregate tax credits under the low-income housing tax credit program that phases in over the next five years to a final cap of \$307 million (S.3009/A.3009, Part D).	Executive Budget provision accepted.	Executive Budget provision accepted.	
Transfer of Historic Property Credit	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).	Modifies the Executive Budget proposal to limit transfers to tenants or non-profit entities.	Modifies the Executive Budget proposal to require new program reporting requirements.	



Tax Data	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).	Executive Budget provision accepted.	Executive Budget provision omitted.	
Work Opportunity Tax Credit		Establish the Work Opportunity Tax Credit (WOTC), credit of \$500 per eligible employee (as defined in federal WOTC program), with annual credits capped at \$5 million annually for tax years 2025 to 2027. S.3009-B, Part QQ	Establish the Work Opportunity Tax Credit (WOTC), credit of \$500 per eligible employee (as defined in federal WOTC program), with annual credits capped at \$30 million, applicable for Tax years 2025 to 2027. A.3009-B, Part QQ	
Fossil Fuel-Related Tax Credits		Repeals several exemptions from sales and use tax and petroleum business tax, including those for manufacturing and airline use. S.3009-B, Part XX		
Opportunity Zones		Decouples NYS and NYC tax laws from the ten-year exclusion benefit of the federal opportunity zones program.		



		S.3009-B, Part NN		
Sales Tax Exemption		Repeals the sales tax exemption for boats valued at more than \$230,000 (see Tax Law §1115(jj)) S.3009-B, Part LL		
			Exempts from the personal income tax those distributions from S-corporations that are qualified New York manufacturers. A.3009-B, Part WW	
Small Business Income Exclusion			Increases the PIT income exclusion for small business income from 15 to 20%. A.3009-B, Part OO	
MTA Funding	The Executive Budget briefing book states that “The Governor and Legislature are expected to work closely during budget negotiations to support and approve a 2025-2029 MTA Capital Program.	The Senate budget resolution states that it “recognizes the importance of a fully funded MTA capital program” and “fully supports identifying and mobilizing financial resources to properly fund the 2025-2029 MTA Capital Plan,” and “also recognizes the importance of the MTA using its resources efficiently and transparently.”	The Assembly’s budget resolution summary states that it remains committed to discussing new revenues to fund the MTA capital program, guided by the following: The MTA requires long-term, stable sources of revenue, to support the capital program which are adequate to maintain a state of good repair and improve system reliability	



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			and service levels on the subway, bus, and commuter rail systems; Such MTA revenue sources could include an increase to the payroll mobility tax, a fee on for-hire-vehicles rides, and a delivery surcharge.	
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Transportation – Joseph Alston

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Strengthen Drugged Driving Laws	Amends Section 1194 of the Vehicle and Traffic Law (VTL) to expand situations in which drivers can be compelled to take a chemical test or drug recognition evaluation and authorize penalties for refusing; and amends VTL §1193 of VTL to expand to the reasons why a court can suspend a driver's license to include drugged driving.	Intentionally Omitted	Intentionally Omitted	



	S.3008/A.3008, Part E	S.3008/A.3008, Part E	S.3008/A.3008, Part E	
Improve Safety at New York City's Elementary School Intersections	Prohibits parking, standing, stopping, or backing vehicles within certain intersections in New York City. S.3008/A.3008, Part F	Intentionally Omitted S.3008/A.3008, Part F	Intentionally Omitted S.3008/A.3008, Part F	
Reclassify Ultra-Heavy Class 3 E-Bikes as Mopeds	Reclassifies certain bicycles weighing more than 100 pounds with electric assist as limited use motorcycles in New York City. S.3008/A.3008, Part G	The senate reclassified Class 3 e-bikes as mopeds to replace it with requirements to improve regulation of moped sales and increase penalties for unregistered dealers. S.3008/A.3008, Part G	Intentionally Omitted S.3008/A.3008, Part G	
Allow New York City to Lower Speed Limits in Bicycle Lanes	Authorizes New York City to set maximum speed limits for certain bicycle lanes. S.3008/A.3008, Part H	Intentionally Omitted S.3008/A.3008, Part H	Intentionally Omitted S.3008/A.3008, Part H	
Extend the Metropolitan Transportation Authority's Tax Increment Financing	Extends the Metropolitan Transportation Authority's (MTA) Tax Increment Financing (TIF) provisions for an additional ten years, until April 1, 2035.	Intentionally Omitted	The Assembly extension would be for one year.	



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	S.3008/A.3008, Part G	S.3008/A.3008, Part G	S.3008/A.3008, Part G	
Extend the Metropolitan Transportation Authority's Property Valuation Agreement	Extends 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.	The act will take effect immediately and extend until Dec 31, 2030.	The act would maintain the limited Scope of Capital projects purposes where the agreements can be used.	
	S.3008/A.3008, Part K	S.3008/A.3008, Part K	S.3008/A.3008, Part K	
Metropolitan Transportation Authority's current Paratransit Reimbursement	Makes permanent New York City's (NYC) current funding contribution to the MTA for paratransit operating expenses.	Intentionally Omitted	The Assembly says NYC must fund 80% of the paratransit program until June 13, 2027.	
	S.3008/A.3008, Part L	S.3008/A.3008, Part L	S.3008/A.3008, Part L	
State and City Funding for the Metropolitan Transportation Authority 2025-2029 Capital Plan	Commits New York State to \$3 billion in MTA funding if matched by \$3 billion from NYC, for capital costs related to projects in the Metropolitan Transportation Authority's (MTA) 2025-2029 Capital Program.	The Senate authorizes and commits NYS & NYC to \$3 Billion each toward the MTA Capital Plan.	The Assembly authorizes and commits NYS & NYC to \$3 Billion each toward the MTA Capital Plan.	
	S.3008/A.3008, Part M	S.3008/A.3008, Part M	S.3008/A.3008, Part M	



Overweight Vehicle Enforcement Using Weigh-In-Motion Technology	Expands 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. S.3008/A.3008, Part N	Intentionally Omitted S.3008/A.3008, Part N	Intentionally Omitted S.3008/A.3008, Part N	
Automated Camera Enforcement for “Blocking the Box”	To promote better traffic flow, amends the VTL to expand authorization for automated enforcement cameras (ACE) for New York City traffic rules to include violations related to “blocking the box”. S.3008/A.3008, Part O	The act is authorized and will take effect immediately. S.3008/A.3008, Part O	Intentionally Omitted S.3008/A.3008, Part O	
Make Permanent and Expand the Work-zone Speed Camera Program	Makes permanent the 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	This act authorizes a photo monitoring program for the Triborough bridge and tunnel authority and New York state bridge authority; establishes a work zone speed camera administration fund; makes permanent provisions	Intentionally Omitted	



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	<p>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> <p>S.3008/A.3008, Part Q</p>	<p>relating to certain notices of liability. The Senate will also expand the program and improve adjudications while ensuring correct revenue dedication.</p> <p>S.3008/A.3008, Part Q</p>	<p>S.3008/A.3008, Part Q</p>	
<p>Enhanced Transportation Worker Protections</p>	<p>Expands the categories of transportation workers that qualify for enhanced assault protections under the Penal Law.</p> <p>S.3008/A.3008, Part R</p>	<p>The Senate will authorize and extend protections to ferry workers and highway inspectors. This act will go into effect 19 days after passage.</p> <p>S.3008/A.3008, Part R</p>	<p>Intentionally Omitted</p> <p>S.3008/A.3008, Part R</p>	



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	Executive budget proposal accepted by the Senate S.3003B	Executive budget proposal accepted by the Assembly A.3003B	
Funding for the Market New York Program	Allocation of \$7 million S.3003/A.3003	Executive budget proposal accepted by the Senate S.3003B	Executive budget proposal accepted by the Assembly A.3003B	
Tourism Matching Grants Program	Allocation of \$2.45 million S.3003/A.3003	Executive budget proposal accepted by the Senate S.3003B	Executive budget proposal accepted by the Assembly A.3003B	

UNEMPLOYMENT INSURANCE – Ken Pokalsky

	Executive Budget	Senate	Assembly	
Federal Interest Payments	The State Operations appropriation bill includes up to \$250 million from the Unemployment Insurance Benefit Fund Interest Assessment Account to pay interest (estimated at \$185 million) on federal UI program advances. The Administration has clarified that they intend	Executive Budget provision accepted.	Executive Budget provision accepted.	



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	to make the interest payment from General Fund resources, not through a special interest assessment on employers. S.3000/A.3000, p.576			
Repayment of Federal Allowances			* Increases the appropriation from the “Unemployment Insurance Benefit Fund/ Unemployment Insurance Benefit Account” by \$7 billion for the purpose of repaying the state’s outstanding federal UI fund advances and adding to the state UI fund balance. A.3003-B, p.1110.	
Small business UI Credit		Creates a new refundable “unemployment insurance tax credit” under the personal income, corporate franchise and insurance tax, of \$215 per employee for businesses with 50 or fewer employees, for tax year 2025 and 2026, and applicable to employees earning at least the applicable taxable wage base \$12,800 and \$13,000, respectively. S.3009-B, Part WW		
Indexing of UI Benefits			Modifies provisions related to the reinstatement of maximum benefit indexing so that the	



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			<p>maximum benefit amount would set at the "rate scheduled to be established pursuant to" Labor Law provisions.</p> <p>A.3006-B, Part LL</p>	
UI Benefits for Strikers		<p>Reduces the wait period for benefits for striking workers from 2 weeks to 1 week.</p> <p>S.3006-B, Part HHH</p>	<p>Reduces the wait period for benefits for striking workers from 2 weeks to 1 week.</p> <p>A.3006-B, Part FF</p>	
UI Benefits for Education Employees		<p>Clarifies eligibility for certain education workers that had "reasonable assurance" of being rehired after academic breaks.</p> <p>S.3006-B, Part NNN</p>		



Workforce Development – Crystal Griffith

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Make the Preferred Source Program Permanent</p>	<p>Makes 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>S.3007/A.3007, Part Z</p>	<p>The Senate modifies the Executive proposal to make permanent the 2022 amendments to the State's Preferred Source program, which exempts entities that provide employment to individuals with intellectual and developmental disabilities from competitive procurement procedures, by adding a two-year sunset to evaluate the program.</p> <p>S.3007-B, Part Z</p>	<p>The Assembly proposes to modify the Executive proposal to make the preferred source program permanent, to instead provide for a three-year extension.</p> <p>A.3007-B, Part Z</p>	
<p>Semiconductor manufacturing workforce training incentive</p>	<p>Creates a new semiconductor manufacturing workforce training incentive program to provide a 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</p>	<p>The Senate modifies the Executive proposal to extend and amend the Excelsior Jobs Programs as follows: shortens the length of the extension to five years, requires a jobs plan for the new semiconductor research program and expands training and reporting requirements, and extends the credit period for businesses using the Jobs</p>	<p>The Assembly rejects the Executive proposal language to establish a new Semiconductor Manufacturing Workforce Training program, and instead maintain, and include semiconductor manufacturing projects, in the existing Employee Training Incentive program.</p>	



	<p>eligible semiconductor manufacturing business, effective for the 2025 tax year. Also repeals the current employee training incentive program (ETIP) effective December 31, 2028.</p> <p>S.3009/A.3009, Part H</p>	<p>Retention Tax Credit Program.</p> <p>S.3009-B, Part H</p>	<p>A.3009-B, Part H</p>	
<p>Registered Apprenticeships and Pre-Apprenticeships in High-Demand Occupations</p>	<p>Provides \$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>S.3003/A.3003, pg. 827</p>	<p>The Senate accepts the Executive proposal and recommends no changes.</p> <p>S.3003-B</p>	<p>The Assembly accepts the Executive proposal and recommends no changes.</p> <p>S.3003-B</p>	



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<p>Training Pathways into High-Demand Occupations</p>	<p>Provides \$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>S.3003/A.3003, pg. 826</p>	<p>The Senate accepts the Executive proposal and recommends no changes.</p> <p>S.3003-B</p>	<p>The Assembly accepts the Executive proposal and recommends no changes.</p> <p>S.3003-B</p>	
<p>Demonstration Program to Mitigate the "Benefits Cliff"</p>	<p>Provides \$3 million for a demonstration project in Monroe County to provide work incentive payments to eligible participants in receipt of means-tested government assistance, 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.</p>	<p>The Senate modifies the Executive proposal to provide \$3 million for the Monroe County Ladders Program and provides an additional \$500,000 to conduct a Statewide study on the Benefits Cliff.</p>	<p>The Assembly accepts the Executive proposal and recommends no changes.</p>	



	S.3003/A.3003, pg, 524	S. 3003-B	S.3003-B	
Benefits Cliff Task Force		<p>The Senate advances language to establish a task force to study fiscal cliffs in New York State's Public Assistance program and make recommendations to reduce and eliminate such fiscal cliffs (S.244).</p> <p>S.3006-B, Part FF</p>		
Benefits Cliff Income Threshold		<p>The Senate advances language to increase the income threshold to 400 percent of the Federal Poverty Level for the one-time, six-month earned income disregard for public assistance recipients who enter a job after completing an employment training program (S.182).</p> <p>S.3006-B, Part HH</p>		