



S.9484 (Cooney) / A.10409 (Lunsford)

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| <p>BILL</p> <p>S.9484 (Cooney) / A.10409 (Lunsford)</p> |
| <p>SUBJECT</p> <p>IDA Support for Child Care Providers</p> |
| <p>DATE</p> <p>April 22, 2026</p> |
| <p>SUPPORT</p> |

The Business Council of New York State recognizes the ongoing need for child care infrastructure support and therefore is in favor of the legislation to exempt child care providers from the prohibition in receiving assistance from Industrial Development Agencies (IDAs).

Throughout the state, IDAs are at the forefront of economic development. These locally governed agencies are tasked with identifying opportunities, attracting new business activity, and supporting job-generating projects within the private sector that meet the unique needs of their communities. Participating businesses are eligible for incentives such as exemptions from sales and use taxes, mortgage recording exemptions, and the Payment in Lieu of Taxes (PILOT) agreements.

Presently, child care providers are ineligible for applying for and receiving the impactful assistance from IDAs under the General Municipal Law due to the technicality which considers them "retail businesses". This legislation creates an exemption from this restriction and allows IDAs to provide incentives for new and expanded child care entities, which will encourage more providers to open their doors.

Affordable and accessible child care is one of the biggest barriers to hiring and retention of employers in New York. Across the state, licensed child care capacity meets only about half of the demand from working families. The net result is an overall decrease in productivity and profitability for New York's businesses and the state's economy.

The Legislature has a history of valuing child care in regard to IDAs. In 2024, legislation was passed to require IDAs to evaluate the extent to which a project they are considering support for will provide onsite child care. Looking forward, IDAs can be a part of the solution for the child care crisis: incentivizing the creation of the needed infrastructure in order to support workers and job creation in New York.

For these reasons, The Business Council of New York State supports S.9484 /
A.10409.

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