



The Business Council of New York State, Inc.'s
FY 2024 One House Budgets Summary
Updated March 20, 2023

Last week, the Assembly and Senate released their one-house budget proposals. As is the case with every budget cycle, there were a number of differences between the proposals submitted by the Executive, Senate, and Assembly.

The Executive's budget proposals called for \$227B in spending with \$10.6B in reserves. That contrasts with the Assembly proposal, which would increase the Governor's proposal to \$233B in spending with \$6.2B set aside for reserves. The Senate proposal also increased the Governor's proposal to \$233B in spending, but it is unclear how much will be set aside in reserves under the Senate proposal.

From a policy standpoint, there are a number of clear differences between the three proposals. Most notable is the Assembly and Senate's rejection of any changes to the current bail laws. The issues surrounding bail, and rolling back the current law, will be a key piece in the chess match that is always played during this process. It is clear that the majority of legislators in both houses are reluctant to make any additional changes to bail, but, from the Governor's perspective, bail was a key point of contention with voters during the last election. The willingness to give on either side of this debate will likely dictate whether or not the budget will be late this year.

Adding to the yearly debate over the budget, the Governor's signature policy initiative is housing and the development of affordable housing. Although all parties agree that there is a need for more affordable housing to make New York livable and attract businesses to New York, there are differences of opinion as to how that can be achieved. The Governor has placed language in her budget that would alter local control in relation to the approval of affordable housing projects, while the Senate and Assembly have rejected the removal of local control in their proposals. Still, all parties agree that affordable housing is necessary as New York continues to move past the COVID pandemic.

Finally, another key issue will be the ongoing debates over raising the minimum wage. The Governor has put forth a manageable plan for most business owners, particularly small business owners, who are most impacted by increasing the minimum wage. The Assembly and Senate have not stated what their desired wage would be, but both have indicated a desire to raise the current minimum wage past \$15 per hour. Any increase would significantly impact small businesses and job growth and thus will be a key budget issue during discussions.

We have attached an updated chart that includes the Assembly and Senate one-house proposals. If you need any additional detail, please feel free to contact the appropriate staff person who will provide you with additional detail.



ABC Law – Paul Zuber

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Directs the New York State Liquor Authority to Review Existing Law	Directs the SLA to undertake a review of the ABC Law and recommend changes focused on policies, procedures, criteria, and legal standards that are in current law and not in an intelligible form. A.3003-A/S.4003-A Part K	Executive Budget provisions omitted. S.4003-B, Part K	Executive Budget provisions omitted. A.3003-B, Part K	
Issuance of Temporary Wholesaler Permits	Authorizes the SLA to issue temporary permits to wholesalers while their application for a permanent license is reviewed. A.3003-A/S.4003-A, Part L	Senate modifies the Executive's proposal to create a new wholesale temporary permit by lengthening the duration of such permits. S.4003-B, Part L	Intentionally Omitted A.3003-B, Part K	
Corporate Changes on Liquor Applications	Require the SLA to act on changes in membership or structure to an LLC within 90 days of receipt of application. If not acted within 90 days, and licensee application has no other violation of the law, the application is deemed approved. A.3003-A/S.4003-A, Part M	Executive Budget provisions omitted. S.4003-B, Part M	Executive Budget provisions omitted. A.3003-B, Part M	



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<p>30 Day Application Wait Period</p>	<p>Allows SLA to review an application, but not approve, before the 30 days for the municipal notice period lapses.</p> <p>A.3003-A/S.4003-A, Part N</p>	<p>Executive Budget provisions omitted.</p> <p>S.4003-B, Part N</p>	<p>Executive Budget provisions omitted.</p> <p>A.3003-B, Part N</p>	
<p>Issuance of Temporary Permits</p>	<p>Allows the SLA to issue temporary permits as long as no former license at the proposed location has previously been canceled, suspended, or revoked.</p> <p>A.3003-A/S.4003-B, Part O</p>	<p>The Senate modifies the Executives proposal by omitting language that would have expanded the eligible locations in New York City and limiting the increase in the length of extension to applications for locations outside of New York City.</p> <p>S.4003-B, Part O</p>	<p>Executive Budget provisions omitted.</p> <p>A.3003-B, Part O</p>	



Education, Labor, and Family Assistance – Crystal Griffith

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
School Aid	<p>Changes to the Education Law to implement education-related programs and spending detailed in the Executive Budget. This includes:</p> <ul style="list-style-type: none"> • Eliminating the regional charter school cap. • Investing \$125M to expand prekindergarten programs. • Investing \$34.5B to support school districts in school aid programs. • Providing full funding to the Foundation Aid with a \$2.7B increase in funding (a 3% increase per district) • Dedicating \$250M of the Foundation Aid increase to support tutoring to combat the educational gaps as a result of the pandemic. • Allocating \$2.5M to NYSED for improving their rate-setting 	<p>State Education Department (SED)</p> <ol style="list-style-type: none"> 1. N/A – removes the executive proposal to eliminate the regional charter school cap. 2. Accepts the Executive budget with language modification to require eligible programs to first utilize unspent previously related funding. 3. N/A – school aid funding for district public schools not included. 4. Modified the Executive budget to include \$1M for the Foundation Aid. 5. N/A – removes the executive proposal of \$250M for High Impact Tutoring 6. Accepts \$2.5M for improving rate-setting methodology with recommendations to omit language allowing the transfer 	<p>State Education Department (SED)</p> <ol style="list-style-type: none"> 1 N/A – removes the executive proposal to eliminate the regional charter school cap. 2 Modifies the Executive Budget to include an additional \$75M for Statewide Universal Full Day Prekindergarten (SUFDPK) Programs 3 Modifies the Executive budget to include \$34.3B to support school aid programs. 4 Accepts the Executive proposal and recommends no changes. 5 N/A – removes the executive proposal of \$250M for High Impact Tutoring 6 Accepts the Executive budget on rate-setting methodology with modifications to language. 	



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	<p>methodology for pre-school and school-age special education rates.</p> <ul style="list-style-type: none"> Proposes to limit NYS reimbursement for Mandated Services Aid (MSA) and the Comprehensive Attendance Program (CAP). 	<p>of oversight to The Department of Health.</p> <ol style="list-style-type: none"> N/A – MSA and CAP proposals not included. Proposes the establishment of a National School Lunch and Breakfast Program for free meals for students. Proposes \$44M to expand Special Services Aid to allow 9th grade students to participate in CTE programs. 	<ol style="list-style-type: none"> N/A – MSA and CAP proposals not included. Proposes \$280M for FREE school lunches across all public schools. Proposes \$15.4M to expand Special Services Aid to allow 9th grade students to participate in CTE programs. 	
	ELFA, Part A	ELFA, S4006-B	ELFA, A3006-B	
Expand and Improve New York State's Child Care Assistance Program	<p>Under this bill, the Social Services Law would be amended to expanded income eligibility for childcare assistance.</p> <ul style="list-style-type: none"> 300% of the federal poverty line up to 85% of the State median income. Eligibility Increase from \$83,250 to \$93,200 and make an additional 113,000 children eligible to participate. 	<p>Accepts the Executive budget with recommendations:</p> <ul style="list-style-type: none"> Proposes \$623M to expand child care eligibility up to 103% of the state median income level in 2023 with an increase to 129% in 2024. \$500M for a child care Workforce Retention Grant 	<p>Accepts the Executive proposal and recommends no changes.</p>	



	<p>Creating a seamless platform for applications of childcare would also be pushed under this bill. OCFS would be able to standardize childcare assistance benefits across all social service districts.</p> <ul style="list-style-type: none"> This would eliminate disparities of childcare assistance programs between local districts. 			
<p>Increase Access to Education and Economic Stability for Public Assistance Recipients</p>	<p>Legislation amends section 336-a of the Social Services Law.</p> <ul style="list-style-type: none"> Current law requires a recipient of public assistance who is enrolled in post-secondary education, beyond a 12-month period to also participate in no less than 20 hours weekly – in paid employment, work activities, or community service. Amendment would remove this requirement to eliminate the risk of becoming ineligible for benefits. 	<p>Accepts the Executive proposal and recommends modifications.</p> <ul style="list-style-type: none"> Proposes a 6-month disregard under certain circumstances. 	<p>Accepts the Executive proposal and recommends modifications.</p> <ul style="list-style-type: none"> Proposes a one-time income disregard which follows the recipient for the full 6-months. 	



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	<p>Legislation amends section 131-a of the Social Services Law to allow for a one time earned income disregard of a public assistance recipient following job entry for up to 6 consecutive months. Outcomes goals are economic stability.</p> <p>ELFA, Part X</p>	ELFA, S4006-B	ELFA, A3006-B	
<p>Create a Tax Credit for Child Care Creation and Expansion</p>	<p>A new Title 1-A within Article 6 of the Social Services Law would be established under this bill – Child Care Creation and Expansion Tax Credit Program</p> <ul style="list-style-type: none"> Tax credit would be refundable directly or through a third party. <p>Credit available would be capped at \$25million annually for two years.</p> <p>Revenue, Part G</p>	<p>Accepts the Executive proposal and recommends no changes.</p> <p>Revenue, S4009-B</p>	<p>Accepts the Executive proposal and recommends no changes.</p> <p>Revenue, A3009-B</p>	
<p>Provide for Tuition Flexibility Throughout CUNY and SUNY</p>	<p>Bill would authorize annual tuition increases for CUNY and SUNY State-Operated campuses.</p> <ul style="list-style-type: none"> Tuition increases will be allowed up to 6% points above SUNY's base tuition rate each year for the next 5 	N/A	N/A	



	<p>years, capped at 30% above the base rate, for in-state students.</p> <ul style="list-style-type: none"> Revenues generated under this bill will be required to directly fund student support access, student services, research, and discovery, and the success of the university systems. <p>ELFA, Part B</p>			
<p>Promote Community Hiring and Workforce Development in New York City</p>	<p>This bill would amend the Charter of the City of New York to create an Office of Community and Workforce Development.</p> <ul style="list-style-type: none"> This office would prioritize goals related to hiring economically disadvantaged candidates. <p>NYC, under this bill, will also be required to consider potential impact on MWBE enterprises, not-for-profit corporations, and small businesses, when it establishes a schedule of civil penalties for non-compliance.</p> <p>ELFA, Part T</p>	<p>N/A</p>	<p>N/A</p>	



Energy & Environment – Ken Pokalsky

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>“Cap and Invest” Program</p>	<ul style="list-style-type: none"> - Directs the Department of Environmental Conservation and NYSERDA to adopt regulations by 12/31/23 - Requires that “energy-intensive and trade-exposed facilities,” as determined pursuant to regulatory criteria, receive emission allowances at no cost. - In addition to funding CLCPA-related activities, proceeds from allowance sales would go: no less than 30% to a “climate action fund” to pay rebates to consumers; up to 3% to pay rebates to “industrial small businesses”; and unspecified amount to offset General Fund costs to oversee the program. - Provides that GHG emission sources may be required to submit compliance reports electronically. - the “legislative findings and declaration” states that: the state must ensure that energy costs remain affordable; the program design should consider use of “internationally 	<p>Significant modifications and additional provisions, including:</p> <ul style="list-style-type: none"> - Requires DEC to establish GHG emissions for each compliance period by 1/1/24 and sets first one-year compliance period to begin 6/1/24 - allowance requirements would apply to all “covered sources,” subject to provisions of ECL §75-0109.b.2 - allowance program to have annual declining aggregate GHG emission limits - DEC required to impose maximum allowable GHG emissions for all individual sources “located in, or contributing to” pollution in DACs DEC may also require additional allowance for such sources. - allowance auctions * to be held quarterly, *the state shall adopt mechanisms to protect confidentiality and guard against bidder collusion and market manipulation 	<p>Executive Budget provisions omitted.</p>	



	<p>accepted best practices” for determining CO₂ equivalents and calculating the state emissions cap; and the program should be designed with the capacity to link with programs adopted by other jurisdictions.</p>	<p>* the DEC shall adopt a minimum and maximum allowance price</p> <ul style="list-style-type: none"> - allowances to 180 days after the end of compliance period in which they are issued, and cannot be traded or otherwise transferred by the entity to which they are issued. - DEC to establish a mechanism to link this program with RGGI - detailed provisions related to EITs, including standards to maintain status, limits “reduced cost” allowances to 10 compliance periods. - establishes civil penalties up to \$12,500 per day of violation, and up to \$60,000 for violations related to market manipulation 		
	S.4008/A.3008, Part AAA	S.4008-B, Part AAA		
E-Buildings	<ul style="list-style-type: none"> - Prohibits use of “fossil-fuel equipment and building systems” in new single family and multi-family buildings up to three stories after 12/31/25, and in new larger multi-family and new commercial buildings after 12/31/28 - Prohibits installation of “fossil-fuel equipment and building systems” in single 	<ul style="list-style-type: none"> - Prohibits infrastructure, building systems, or equipment’ used combustion of fossil fuels in new construction by 12/31/24 for buildings less than 7 stories, and by 7/1/28 for taller buildings - Exemptions include: emergency back-up power; buildings specifically 	<ul style="list-style-type: none"> - Adopts the “all-electric building and state decarbonization act”. * Prohibits installation of “building systems” using fossil fuels in new building construction by 12/31/25 for buildings under 7 stories, and 12/31/28 for taller buildings provided that PSC determines 	

	<p>family and multi-family buildings up to three stories after 1/1/30, and in new larger multi-family and new commercial buildings after 1/1/35.</p> <ul style="list-style-type: none"> - Restrictions on “fossil-fuel equipment and building systems” excludes by definition industrial and commercial processes. - Regulations may allow for exemptions for emergency back-up power; in manufactured homes; in buildings used for manufacturing, commercial food, labs, laundromats, hospitals and other medical buildings, crematoriums and “critical infrastructure.” Areas in buildings with exempted activities must be made “electrification ready.” 	<p>designed for occupancy by commercial food establishment, laboratory, laundromat, hospital, or crematorium. Exemptions should be limited to where the prohibition is physically or technically infeasible. Exempted areas must be “electric ready.”</p> <ul style="list-style-type: none"> - Agricultural buildings are exempted. . - Adopts the “decarbonization of state – owned facilities” act * Requires by 12/31/30 all state-owned facilities reduce on-site GHG emissions by at least 50% from a 1/1/24 baseline; 75% by 12/31/35 and be zero emissions by 12/31/40. Facilities may request up to 2-year extensions. * NYPA is directed to provide funding and technical assistance, including for the construction of thermal energy networks and other measures; and by 4/1/24 provide \$5 million to each of 15 high emitting state facilities; by 4/1/24 provide \$30 million in competitive grants for “shovel ready” projects at state owned 	<p>that the power grid is sufficient to support the increased load.</p> <ul style="list-style-type: none"> * Exemptions for: emergency backup power, buildings occupied by a commercial food establishment, laboratory, laundromat, hospital or other medical facility, critical infrastructure such as backup power for wastewater treatment facilities, agricultural buildings, manufactured homes, and crematoriums; requires these areas to be “all-electric ready” - Adopts the “decarbonization of state – owned facilities” act * Requires by 12/31/30 all state-owned facilities reduce on-site GHG emissions by at least 50% from a 1/1/24 baseline; 75% by 12/31/35 and be zero emissions by 12/31/40. Facilities may request up to 2-year extensions. * NYPA is directed to provide funding and technical assistance, including for the construction of thermal energy networks and other measures; and by 4/1/24 provide \$5 million to each of 15 high emitting state facilities; by 	
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		facilities and provide \$10 million for preparation and implementation of electrification and weatherization projects. - Requires labor standards and minimum employment from within DACs.	4/1/24 provide \$30 million in competitive grants for “shovel ready” projects at state owned facilities and provide \$10 million for preparation and implementation of electrification and weatherization projects. - Requires labor standards and minimum employment from within DACs.	
	S.4008/A.3008, Part WW	S.4008-B, Part WW	A.3008-B, Part WW	
Building Benchmarking	- Requires annual benchmarking of energy and water usage by private buildings over 25,000 square feet and state-owned buildings over 10,000 square feet using EPA Energy Star or similar tool, with first reports due 1/1/25. - Municipalities with comparable benchmarking requirements, and buildings located therein, may be exempted. - Publicly disclosed benchmarking information includes building information, site and source energy use intensity, and other required information.	Executive Budget provisions omitted.	Executive Budget provisions omitted.	
	S.4008/A.3008, Part WW			



<p>“Waste Reduction and Recycling Infrastructure” Act</p>	<p>This expanded producer responsibility mandate:</p> <ul style="list-style-type: none"> - Applies to producers of packaging and paper products, as defined. - Requires producers to: submit registrations and product information to the state by 1/1/24; to individually or as part of a producer responsibility organization (PRO) submit an implementation plan by 1/1/26. - PROs must achieve a recovery rate of 35% of all covered materials, and a recycling rate of 25% of all covered materials, by 2029. - PROs must achieve a 15% source reduction of covered materials by 2034. - Requires municipalities and private entities to collect materials on a “minimum recyclables list” to be eligible for PRO reimbursement; PROs must pay the “reasonable costs” of municipalities and private entities providing solid waste management services, or contract with private entities to provide collection services within non-participating municipalities. 	<p>Includes language of S.4246 (Harckham)</p>	<p>Executive Budget provisions omitted.</p>	
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	<ul style="list-style-type: none"> - No entity may charge a consumer a direct fee to recoup program costs. - Prohibits the in-state sale of packaging and paper products by a producer not covered by an approved plan, effective 1/1/27 (new producers have up to 1 year to comply). - Imposes by 1/1/29 minimum post-consumer recycling content for packaging of 35% for glass, 50% for metal, 20% for rigid plastics, 10% for non-rigid plastics, 50% for corrugated cardboard, 30% for other paper packaging; and 30% for covered paper products. The content mandates are subject to automatic increases and caps. <p>S.4008/A.3008, Part PP</p>			
PFAS Response	<p>Includes contamination of public water supplies by emerging contaminants as eligible for funding under the state's "environmental restoration program," (created under the 1996 environmental bond act and initially aimed at cleaning up municipal landfills.)</p> <p>S.4008/A.3008, Part QQ</p>	<p>Modifies Executive Budget provisions by:</p> <ul style="list-style-type: none"> - including "PFAS substances" and emerging contaminants within the site eligibility criteria - provides a definition of "PFAS substances" 	<p>Executive Budget provisions omitted.</p> <p>Amends criteria for funding environmental restoration projects to include whether the project is located within a disadvantaged community.</p>	



<p>New York Power Authority</p>	<ul style="list-style-type: none"> - Authorizes NYPA to build renewable energy projects alone or jointly with other entities, and to create subsidiary corporations for this purpose. - Authorizes NYPA to sell renewable power ancillary services and renewable energy credits into the wholesale market, to any load serving entity, to producers of green hydrogen or other technologies replacing fossil fuels, to public entities, and to communities in energy aggregation programs. - Authorizes NYPA to create and finance a program (using proceeds from renewable energy sales), for energy bill credits for residents in disadvantaged communities. - Directs NYPA to prepare a plan for the phase-out of its “peaker plants” by 12/31/35 if their output is deemed unnecessary to assure emergency power service or electric system reliability. <p>S.4008/A.3008, Part XX</p>	<p>Executive Budget provisions omitted.</p>	<p>Executive Budget provisions omitted.</p>	
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<p>NYSERDA Special Assessment</p>	<p>Extends NYSERDA's authority to impose a special assessment up to \$28.8 million against gas and electric utilities to finance various energy programs.</p> <p>S.4008/A.3008, Part ZZ</p>	<p>Executive Budget provisions accepted</p>	<p>Executive Budget provisions accepted</p>	
<p>NYPA "Authority Extension"</p>	<p>Extends from 2024 to 2024, NYPA's authority, adopted in the FY 2020 budget, to finance, construct, acquire, operate, improve and maintain, either alone or jointly with one or more other entities, transmission facilities for offshore wind, and to conduct energy services for any NYPA customer, any public entity, or any CCA community.</p> <p>S.4008/A.3008, Part YY</p>	<p>Executive Budget provisions accepted</p>	<p>Executive Budget provisions omitted</p>	
<p>Pesticide Registration Fees</p>	<p>Makes permanent the \$600 per product pesticide registration fee.</p> <p>S.4008/A.3008, Part SS</p>	<p>Executive Budget provisions accepted</p>	<p>Executive Budget provisions accepted</p>	



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<p>Utility Oversight Expenses</p>	<p>Makes expenses of the Departments of Agriculture and Markets, Environmental Conservation and State, and the Office of Parks, Recreation and Historic Preservation related to the oversight of energy utilities and cable TV providers recoverable as expenses of the Public Service Commission.</p> <p>S.4008/A.3008, Part VV</p>	<p>- Executive Budget provisions accepted- with modifications - Provisions sunset 8/15/24</p>	<p>- Executive Budget provisions accepted- with modifications - Provisions sunset 8/15/24</p>	
<p>Class C streams</p>	<p>N/A</p>	<p>Reclassifies class C waterways as streams for the purpose of protection.</p> <p>S.4008-B, Part KKK</p> <p>Appropriates \$1 million to DEC for protection of Class C streams.</p> <p>S.4000-B</p>	<p>N/A</p>	
<p>Public Service Law Alignment with CLCPA</p>	<p>N/A</p>	<p>Aligns the Public Service Law with the emission reduction mandates of the Climate Leadership and Community Protection Act, eliminates entitlement for new gas connections, caps energy costs for low income</p>	<p>N/A</p>	



		households to 6% of their income S4008-B, Part MMM		
Annual Climate Spending Report	N/A	Requires an annual report on climate expenditures by state agencies; to include spending estimates for each specific climate goal, and project spending for the next year; an analysis of how funds benefitted disadvantaged communities. S.4008-B, Part EEE	N/A	

Financial Services & Insurance – Chelsea Lemon

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Overdraft/Non-Sufficient Funds Reforms	Authorizes DFS to make regulations relating to the processing of debit and credit card payments, including sequencing of transactions and restrictions on overdraft and non-sufficient fund fees. Current law restricts how banking institutions process checks; only applies to state chartered banks. TEDE, Part S (S.4008-A /A.3008-A)	Executive Budget provisions omitted. TEDE, Part S (S.4008-B)	Executive Budget provisions omitted. TEDE, Part S (A.3008-B)	



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Waive Photo Inspections	Allows insurance companies to waive photo inspections. TEDE, Part W (S.4008-A /A.3008-A)	Executive Budget provisions omitted. TEDE, Part W (S.4008-B)	Executive Budget provisions omitted. TEDE, Part W (A.3008-B)	
Addressing Lead Poisoning Exposure	Directs Dept. of Health to create a registry of residential dwellings with two or more rental units built prior to 1980, to ensure they are free of lead paint hazards, and establish fines for violations. HMH, Part T (S.4007-A / A.3007-A)	Directs Division of Housing & Community Renewal, in cooperation with Dept. of Health, to create a registry of residential dwelling units built prior to 1980, to ensure they are free of lead paints hazards, and establish fines for violations. HMH, Part T (S.4007-B)	Executive Budget provisions omitted. HMH, Part T (A.3007-B)	
Market-Based Interest Rate on Judgments	Changes the 9% fixed interest rate on court judgments and accrued claims to a market-based interest rate. PPGG, Part U (S.4005-A / A.3005-A)	Executive Budget provisions omitted. PPGG, Part U (S.4005-B)	Executive Budget provisions omitted. PPGG, Part U (A.3005-B)	
State Public Bank Commission	N/A	Creates a 15-member state commission to examine the feasibility of establishing a state public bank. Commission is directed to hire a consultant to evaluate and make recommendations about the formation and control of a state bank, and may make	N/A	



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		recommendations for legislation for the legislature to consider. TEDE, Part GGG (S.4008-B)		
CPA Ownership	Allow CPA firms to have a minority of their ownership by individuals who are not CPAs. S.4006/A.3006, Part E	Executive Budget provisions accepted.	Executive Budget provisions omitted.	

Gaming – Paul Zuber

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Belmont Racetrack Redevelopment	Authorizes a payment structure for the New York Racing Association (NYRA) to fund a \$455,000,000 redevelopment of Belmont Racetrack Revenue, Part X	Senate modifies the Executive's proposal adding provisions ensuring that expected renovations include commitments to labor protections, MWBE and service-disabled veteran protections. Modification also includes an affordable housing on the Aqueduct land. S.4009-B, Part X	Assembly accepts and modifies the Executive's proposal. Assembly proposal ensures that such projects are undertaken pursuant to a PLA and removes any requirement of Aqueduct Racetrack closing following the completion of the redevelopment project. A.3009-B, Part X	



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<p>Elimination of Quick Draw Restrictions</p>	<p>Eliminates certain vendor restrictions, such as square footage and ability to sell tickets to an individual who is at least 18 years of age, for the sale of Quick Draw</p> <p>Revenue, Part Y</p>	<p>Senate modifies to accept the portion of the proposal that would eliminate the minimum 2,500 square foot threshold for facilities offering quick draw. The modification would omit the Executive's proposal to permit those under 21 years of age to play Quick Draw in an establishment offering alcohol.</p> <p>S.4009-B, Part Y</p>	<p>Executive Budget provisions omitted.</p> <p>A.3009-B, Part Y</p>	
<p>Closure of Catskill OTB</p>	<p>Authorizes the wind down and closure of Catskill OTB.</p> <p>Revenue, Part Z</p>	<p>Senate intentionally omits proposal that would call for the closure of Catskill OTB but supports payment of salaries and benefits to employees and other expenses of the OTB at an appropriate level pending receipt of additional fiscal information from OTB.</p> <p>S.4009-B, Part Z</p>	<p>Executive Budget provisions omitted.</p> <p>A.3009-B, Part Z</p>	
<p>Extension of the Use of Capital Funds by Capital OTB</p>	<p>Extends for 1 year the authorized non-capital use of capital acquisition funds by Capital OTB</p> <p>Revenue, Part AA</p>	<p>Senate modifies to authorize the use of capital funds by Capital OTB for one-year and provides similar authorization to Catskill OTB.</p> <p>S.4009-B, Part AA</p>	<p>Assembly modifies to authorize the use of capital funds by Capital OTB for one-year and provides similar authorization to Catskill OTB.</p> <p>A.3009-B, Part AA</p>	



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Extension of pari-mutual Tax Rates	Extends for 1 year the pari-mutual tax rates and simulcast provisions. Revenue, Part BB	Senate accepts the Executive's proposal. S.4009-B, Part BB	Assembly accepts the Executive's proposal. A.3009-B, Part BB	
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Health – Chelsea Lemon

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Pay & Pursue	<p>Requires health plans to pay a hospital claim upfront, without prior authorization or clinical review process.</p> <p>Creates a process where if a plan deems a procedure to be not medically appropriate, it can pursue a refund through a joint committee. If not resolved, then an independent third-party review agent would make a final determination.</p> <p>Plans cannot use claims audits to reverse determination on medical necessity, site of service and level of care made by utilization review agents.</p> <p>HMH Part J (S.4007-A / A.3007-A)</p>	<p>Executive Budget provisions omitted.</p> <p>HMH, Part J (S.4007-B)</p>	<p>Executive Budget provisions omitted.</p> <p>HMH, Part J (A.3007-B)</p>	



<p>Mandates Coverage for Behavioral Health Services</p>	<p>Requires insurers to cover and reimburse for behavioral health services. Coverage includes: -mobile crisis intervention services, without preauthorization or specific network status; -reimbursement for school-based mental health clinic services; -payment parity for telehealth services, regardless of physical location of the practitioner or patient; and -substance abuse disorder medications, including opioid antagonists and devices.</p> <p>Prohibits utilization reviews for the first 30 days of treatment for adults unless the insured meets clinical criteria designated by OMH.</p> <p>Creates a private right of action.</p> <p>Directs DFS & DOH to promulgate regulations regarding provider network access standards.</p> <p>HMH, Part II (S.4007-A / A.3007-A)</p>	<p>Executive Budget provisions accepted.</p> <p>HMH, Part II (S.4007-B)</p>	<p>Executive Budget provisions omitted.</p> <p>HMH, Part II (A.3007-B)</p>	
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<p>Site of Service Review</p>	<p>Requires that the review by a health plan as to whether a procedure was medically necessary when performed at a hospital-based outpatient clinic vs a free-standing ambulatory surgical center constitutes a utilization review.</p> <p>Plans would be required to have a network of free-standing ambulatory surgical centers for members to choose from, and provides instances where the plan must provide coverage at the hospital-based outpatient clinic like capacity or “undue delay” at FSASCs</p> <p>HMH, Part L (S.4007-A / A.3007-A)</p>	<p>Executive Budget provisions accepted.</p> <p>HMH, Part L (S.4007-B)</p>	<p>Executive Budget provisions omitted.</p> <p>HMH, Part L (A.3007-B)</p>	
<p>Health Guaranty Fund</p>	<p>Creates a Guaranty Fund to be used if an insurance company authorized to provide accident and health insurance is deemed insolvent; the insured will not be liable.</p>	<p>Executive Budget provisions accepted.</p>	<p>Executive Budget provisions accepts with modifications:</p> <p>Modifies to include a provision prohibiting insurers from passing along costs to policyholders, including but not limited to, increasing premium rates or cost-sharing requirements, imposing surcharges, or reducing coverage.</p>	



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	HMH Part Y, Subpart D (S.4007-A / A.3007-A)	HMH Part Y, Subpart D (S.4007-B)	HMH, Part Y, Subpart D (A.3007-B)	
Medicaid Rate Increase	Provides a 5% increase of inpatient hospital rates to offset losses related to the Medicaid Pharmacy carve out. HMH, Part E (S.4007-A / A.3007-A)	Provides a 10% increase of inpatient and outpatient hospital rates. HMH, Part E (S.4007-B)	Provides a 10% increase of inpatient hospital rates. HMH, Part E (A.3007-B)	
Intercepting Federal Medicaid Savings to Counties	Ends \$624.1 million in ACA enhanced Federal Medical Assistance Percentage (eFMAP) pass-thru to counties and NYC. Administrative action (Medicaid Scorecard)	Senate rejects and restores \$624.1 million pass-thru of eFMAP to counties. Senate Resolution R.555	Assembly rejects and restores \$624.1 million pass-thru of eFMAP to counties. Summary of the Assembly Recommended Changes to the Executive Budget	
Prescription Drug Price and Supply Chain Transparency Act of 2023	Creates the “Prescription Drug Price and Supply Chain Transparency Act of 2023,” which includes new reporting requirements on drug price increases, registration and disclosure of pharmacy services administrative organizations, pharmacy switch companies and rebate aggregators. Any penalties and fees received from these companies would be directed to the Pharmacy Benefit Manager regulatory fund.	Accepts portions of the “Prescription Drug Price and Supply Chain Transparency Act of 2023” including the proposed new reporting requirements on drug price increases, registration and disclosure of pharmacy services administrative organizations, pharmacy switch companies and rebate aggregators. Any penalties and fees received from these companies would be directed	Executive Budget provisions omitted.	



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	Includes “reporting of pay for delay agreements” provisions that insert DFS oversight to patent settlements on drugs.	to the Pharmacy Benefit Manager regulatory fund. Modifies Executive’s “pay for delay” provision by replacing it with new legal standards for patent settlements on drugs, as reflected in S.4513/Fernandez.		
	HMH, Part Y, Subpart B (S.4007-A / A.3007-A)	HMH, Part Y, Subpart B (S.4007-B)	HMH, Part Y Subpart B (A.3007-B)	
Collection of Medical Debt	Amends law requiring hospitals to have minimum collection policies and procedures to utilize only a uniform financial assistance form developed by Dept. of Health.	Executive Budget provisions accepted.	Executive Budget provisions accepted.	
	HMH, Part Y, Subpart C (S.4007-A /A.3007-A)	HMH, Part Y, Subpart C (S.4007-B)	HMH, Part Y, Subpart C (A.3007-B)	
OTC Contraception Access	Expands pharmacists’ scope of practice to prescribe and order hormonal contraceptives.	Executive Budget provisions omitted.	Executive Budget provisions omitted.	
	HMH Part V (S.4007-A)	HMH Part V (S.4007-B)	HMH Part V (A.3007-B)	



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<p>Expanded Essential Plan coverage for pregnant women and infants</p>	<p>Allows pregnant women and their newborn to stay enrolled in the Essential Plan up to one year postpartum.</p> <p>HMH, Part H (S.4007-A / A.3007-A)</p>	<p>Omits the Executive's proposal and replaces with a proposal to create a "1332 State Innovation Program" to apply for a 1332 federal waiver, house a fund, and administer health benefits to undocumented immigrants aged 19-64, pregnant women and their infant(s) for up to one year postpartum through the Essential Plan using federal funds. Minor drafting differences from Assembly proposal.</p> <p>HMH, Part H (S.4007-B)</p>	<p>Omits the Executive's proposal and replaces with a proposal to create a "1332 State Innovation Program" to apply for a 1332 federal waiver, house a fund, and administer health benefits to undocumented immigrants aged 19-64, pregnant women and their infant(s) for up to one year postpartum through the Essential Plan using federal funds. Minor drafting differences from Senate proposal.</p> <p>HMH, Part H (A.3007-B)</p>	
<p>Minimum wage increase for home care workers</p>	<p>N/A</p>	<p>Provides for an additional \$2 minimum wage increase for home care workers over 2024 & 2025, subject to federal participation</p> <p>HMH Part RR (S.4007-B)</p>	<p>N/A</p>	



Clinical Peer Reviewer qualifications	N/A	Requires utilization review agents to be physicians or health care professionals licensed in New York State with the same or similar specialty for medical necessity determinations. Similar to S8113/Cleare of 2022; veto memo 198 of 2022. HMH, Part AAA (S.4007-B)	N/A	
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Labor/Human Resources – Frank Kerbein

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Minimum Wage	Beginning 12/31/2023 would increase the minimum wage in NYC and “downstate” (defined as Nassau, Suffolk, and Westchester Counties) by the lesser of 3% and a Northeast region measure of consumer price increases (CPI-W). Upstate minimum wage would increase to \$15 effective 12/31/2023. Subsequent increases would be the lesser of 3% and a Northeast region measure of consumer price increases (CPI-W).	The Senate intentionally omits the Executive proposal related to minimum wage indexing. The Senate supports raising the minimum wage and then indexing the minimum wage to inflation after a sufficient increase to ensure that New Yorkers earn a living wage to support their basic needs and the needs of their families.	The Assembly supports scheduled increases in the minimum wage followed by increases based on indexing. Future scheduled increases also need to ensure that the State returns to one, uniform minimum wage rate. Indexation of the minimum wage, following such increases, should not be subject to exceptions which would prevent employees from getting an annual increase, thus further diminishing the value of the minimum wage rate going	



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	<p>There would be no increase in the minimum wage if:</p> <ul style="list-style-type: none"> • The CPI-W is negative; • The relative unemployment rate increases by one-half percentage point or more; • Total non-farm employment decreases. <p>The DOL shall publish the adjusted minimum wage no later than the October 1st of each year.</p> <p>All related wage orders/ allowances (tips, meals, lodging, apparel, etc.) would increase proportionately.</p> <p>ELFA Part S S.4006/A.3006</p>	<p>S.4006-B Part S</p>	<p>forward. The wage rate for home care workers must remain at least \$3 above the minimum wage rate so that it may continue to rise jointly with the rest of the State. Such wages cannot be weakened or frozen by any future increases to, or indexing of, the minimum wage.</p> <p>A.3006</p>	
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Minority and Women Owned Businesses – Mario Vazquez

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
<p>Extend Small and Minority-Owned and Women-Owned Business Pilot Program</p>	<p>Extends the authorization for the Dormitory Authority (DASNY) to operate a pilot program that expands contracting opportunities for small businesses and MWBE's.</p> <p>Extends the end date of the pilot program from July 1, 2023, to July 1, 2027</p> <p>Annual amount not to exceed a total value of \$20 million or 5% of the value of all DASNY construction projects awarded in a given fiscal year.</p> <p>TED, Part BB</p>	<p>Executive Budget Proposal amended to include language that would require Dormitory Authority (DASNY) to submit an annual report to the Governor, temporary president of the senate, and speaker of the assembly, beginning June 13th, 2024.</p> <p>The report will include descriptions of each procurement, procurement process, cost of each procurement, cost of procurement, and total paid to Minority and Women-Owned Business Enterprises.</p> <p>S.4008-B, Part BB</p>	<p>Executive Budget Proposal included.</p>	
<p>Accepting NYC MWBE certification</p>	<p>Creates a memorandum of understanding between New York State and NYC that would allow New York State to accept MWBE certification granted by NYC for procurement opportunities, instead of requiring businesses to complete New York State MWBE certification.</p>	<p>Executive Budget proposal amended to increase the State's Minority and Woman-Owned Business Enterprise (MWBE) discretionary buying threshold to \$750,00.</p> <p>Also includes language that adds capital access program to assist MWBEs in highly distressed areas.</p>	<p>Executive Budget Proposal omitted.</p>	



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	TED, Part HH	S.4008-B, Part HH		
Extend Application Deadline of The COVID-19 Capital Costs Tax Credit Program	Extends application deadline for the COVID-19 Capital Costs Tax Credit Program from March 31, 2023 to September 30, 2023. Revenue, Part F	Executive Budget Proposal included.	Executive Budget Proposal included.	
Electronic Bidding	Would allow State agencies to require electronic submissions for bids concerning commodity, service, and technology contracts. This would also require electronic signatures on all required documents and any contracts won through the bid. As well as all required supporting documents to be submitted electronically. PPGG, Part R	Executive Budget Proposal included.	Executive Budget Proposal omitted.	

Small Business – Mario Vazquez

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Extend Small and Minority-Owned and Women-Owned Business Pilot Program	Extends the authorization for the Dormitory Authority (DASNY) to operate a pilot program that expands contracting opportunities for	Executive Budget Proposal amended to include language that would require Dormitory Authority (DASNY) to submit an annual report to the	Executive Budget Proposal included.	



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	<p>small businesses and MWBE's.</p> <p>Extends the end date of the pilot program from July 1, 2023, to July 1, 2027</p> <p>Annual amount not to exceed a total value of \$20 million or 5% of the value of all DASNY construction projects awarded in a given fiscal year</p> <p>TED, Part BB</p>	<p>Governor, temporary president of the senate, and speaker of the assembly, beginning June 13th, 2024.</p> <p>The report will include descriptions of each procurement, procurement process, cost of each procurement, cost of procurement, and total paid to Minority and Women-Owned Business Enterprises.</p> <p>S.4008-B, Part BB</p>		
<p>Innovating Matching Fund</p>	<p>Creates a matching grant program that will match funds to small businesses that have been awarded phase one or two grants through either the federal small business innovation research program or the federal small business technology transfer program. Businesses applying for these federal grants will also have the opportunity to apply for a letter of commitment from the Urban Development Corporation, proving contingent support from the State that may be included in the application to these federal grants.</p>	<p>Executive Budget Proposal was amended to include to clarify that businesses that are granted state matching funds, shall receive on a three-year schedule below.</p> <p>20 small businesses shall receive \$150,000 in the first year.</p> <p>Of the 20 small businesses that received funds in the first year, 10 of those businesses will receive \$300,000 in the second year.</p> <p>5 of the 10 small businesses that received funding in the</p>	<p>Executive Budget Proposal was amended to include to clarify that businesses that are granted state matching funds, shall receive on a three-year schedule below.</p> <p>20 small businesses shall receive \$150,000 in the first year.</p> <p>Of the 20 small businesses that received funds in the first year, 10 of those businesses will receive \$300,000 in the second year.</p> <p>5 of the 10 small businesses that received funding in the</p>	



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	<p>Businesses may apply to more than one of these matching fund grants but will only be awarded one each calendar year.</p>	<p>second year will receive \$600,000 in the third year.</p> <p>A five-year claw back provision was also included that states small businesses receiving these grants must remain headquartered in NYS for 5 years after successful commercialization of the businesses product, businesses that move headquarters out of state before those 5 years must return all grant money awarded to them through this program. A waiver will be issued to small businesses who cease operation before the 5 years.</p> <p>The section regarding a letter of commitment from the UDC to be included in application to federal grants was not included.</p>	<p>second year will receive \$600,000 in the third year.</p> <p>A five-year claw back provision was also included that states small businesses receiving these grants must remain headquartered in NYS for 5 years after successful commercialization of the businesses product, businesses that move headquarters out of state before those 5 years must return all grant money awarded to them through this program. A waiver will be issued to small businesses who cease operation before the 5 years.</p> <p>The section regarding a letter of commitment from the UDC remained in the Assembly version.</p>	
	TED, Part DD	S.4008-B, Part DD	S.4008-B, Part DD	
Extends Loan Powers of Urban Development Corporation	<p>Extends loan power of UDC from July 1, 2023 to July 1, 2028.</p>	<p>Amended to reduce extension of loan powers to one year extension to July 1, 2024 rather than a five year extension to July 1, 2028</p>	<p>Amended to reduce extension of loan powers to one year extension to July 1, 2024 rather than a five year extension to July 1, 2028</p>	
	TED, Part GG	S.4008-Part GG	S.4008-Part GG	



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Extends Urban Development Corporations authority to administer Empire State Economic Development Fund	Extends UDC authority to administer Economic Development Fund (EDF) from July 1, 2023 to July 1, 2028 TED, Part JJ	Amended to reduce extension of loan powers to one year extension to July 1, 2024 rather than a five year extension to July 1, 2028 S.4008-Part JJ	Amended to reduce extension of loan powers to one year extension to July 1, 2024 rather than a five year extension to July 1, 2028 S.4008-Part JJ	
Extend Application Deadline of The COVID-19 Capital Costs Tax Credit Program	Extends application deadline for the COVID-19 Capital Costs Tax Credit Program from March 31, 2023 to September 30 2023 Revenue, Part F	Executive Budget Proposal included	Executive Budget Proposal included	
Electronic Bidding	Would allow State agencies to require electronic submissions for bids concerning commodity, service, and technology contracts. This would also require electronic signatures on all required documents and any contracts won through the bid. PPGG, Part R	Executive Budget Proposal included.	Executive Budget Proposal omitted.	

Tax – Ken Pokalsky

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Corporate Franchise Tax	Extend temporary Article 9A tax rates through the 2026 tax	Executive Budget provision accepted.	- Imposes an Article 9A tax rate of 9.25% for entities with	



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	<p>year, applies to the 7.25% rate for entities with a business income base over \$5 million, and the 0.1875% capital base tax rate.</p> <p>S.4009/A.3009, Part I, Subpart A</p>		<p>a business income base over \$5 million for tax years 2024 through 2027</p> <ul style="list-style-type: none"> - Extends the Article 9A capital base tax rate at 0.1875% for tax years 2024 through 2027 - dedicates partial receipts to the MTA (increasing to \$153 million for FY 2027) and for other statewide transit (increasing to \$51 million for FY 2027) <p>A.3009, Part I, Subpart A</p>	
Cigarette Tax	<p>Increase the excise tax on cigarettes from \$4.35 to \$5.35 per pack of 20 and to \$1.3375 for each additional five cigarettes in a pack.</p> <p>S.4009/A.3009, Part S</p>	Executive Budget provision accepted.	Executive Budget provision accepted.	
MTA Mobility Tax	<p>Increase the top Metropolitan Commuter Transportation Mobility Tax on payrolls from 0.34% to 0.50%, effective 7/1/23; increase the rate on net earnings from self-employment to 0.42% to 0.50% for tax years beginning on or after 1/1/24.</p> <p>S.4008/A.3008, Part Q</p>	Executive Budget provision omitted.	Executive Budget provision omitted.	



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	Limits exemption of limited partners from the MCTMT to those not taking part in the management of a partnership. S.4009/A.3009, Part B	Executive Budget provision accepted.	Executive Budget provision accepted.	
Corporate Tax Underpayment Penalty	Authorizes the Tax Department to waive or reduce the penalty for underpayment of estimated tax by a corporate taxpayers impacted by casualty, disaster, or "other circumstances." S.4009/A.3009, Part E	Executive Budget provision accepted.	Executive Budget provision accepted.	
S-Corp Election	Require all federal S corporations to be treated as S corporations for New York tax purposes unless the corporation is a qualified New York manufacturer and elects New York C corporation status. S.4009/A.3009, Part CC	Executive Budget provision omitted.	Executive Budget provision omitted.	
Tribunal Decisions	Allows Department of Tax and Finance to appeal decisions of the Tax Appeals Tribunal to the Appellate Division, Third Department, as is allowed for taxpayers. S.4009/A.3009, Part V	Executive Budget provision omitted.	Executive Budget provision omitted.	



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<p>Child Care Tax Credit</p>	<p>Creates a tax credit under Articles 9A, 22 and 33 for businesses creating or expanding childcare capacity for the children of their employees, whether directly or through a third party. Credit is 20% of eligible costs for infant and toddler “seats,” is available for 2023 thru 2025, with an aggregate annual credit capped at \$25 million to be allocated on pro rata basis to all eligible applicants.</p> <p>S.4009/A.3009, Part G</p>	<p>Executive Budget provision accepted.</p>	<p>Executive Budget provision accepted.</p>	
<p>Agribusiness ITC</p>	<p>Makes the investment tax credit (as increased in the FY2023 budget) refundable for eligible farmers for 5 years, through 12/31/27.</p> <p>S.4009/A.3009, Part C</p>	<p>Executive Budget provision accepted.</p>	<p>Executive Budget provision accepted.</p>	
<p>EPIC Program</p>	<p>Rebrands the “Start Up NY” program as the “Extended Prosperity and Innovation Campus,” or EPIC, program; allows downstate universities to allocate off-campus space, expands definition of eligible businesses, makes conforming amendments.</p> <p>S4008/A.3008, Part CC</p>	<p>Executive Budget provision omitted.</p>	<p>Executive Budget provision omitted.</p>	



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<p>Tax Credit Extensions</p>	<p>Extends the historic properties rehabilitation credit for tax years 2025 thru 2029 with lesser credits available after 2030.</p> <p>Subpart B</p> <p>Extends the Empire State commercial production tax credit for five years, through tax year 2028.</p> <p>Subpart C</p> <p>Extends the Number 6 heating oil conversion tax credit for six months, through 1/1/24.</p> <p>Subpart D</p> <p>Extends and modifies the theater production tax credit through 12/31/27.</p> <p>Subpart E</p> <p>S.4009/A.3009, Part I</p>	<p>Executive Budget provision accepted, except that theater production credit is modified to include off-Broadway theaters.</p>	<p>Executive Budget provision accepted.</p> <p>Provisions added to the historic properties rehabilitation credit to provide increased credit for "White elephant projects" defined as a historic structure that has been vacant for at least ten of fifteen consecutive years preceding the date of the taxpayer's application for the rehabilitation credit</p>	
<p>NYC Biotech Credit</p>	<p>Reinstates for tax years 2023 thru 2026 the authority for NYC to allow a biotech credit under its general corporation</p>	<p>Executive Budget provision accepted.</p>	<p>Executive Budget provision accepted.</p>	



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	<p>tax, unincorporated business tax, and banking corporation tax. Eligible taxpayers are qualified emerging technology companies engaged in biotech with 100 or fewer employees (at least 75% in NYC), R&D spending at least 6% of net sales, and gross revenues \$20 million or less.</p> <p>S.4009/A.3009, Part H</p>			
Local Sales Tax	<p>Makes permanent the authorization for counties and cities to extend their additional sales tax rates by local law at two-year increments.</p> <p>S.4009/A.3009, Part O</p>	Executive Budget provision omitted.	Executive Budget provision omitted.	
COVID-19 Capital Cost Tax Credit	<p>Extends the application deadline for COVID-19 Capital Costs Tax Credit Program by six months, to 3/31/23.</p> <p>Revenue bill, Part F</p>	N/A	N/A	
NYC Recovery Incentives	<p>Extend, for five years, various property and sales tax incentives in New York City including: the Lower Manhattan sales and use tax exemption for furnishing commercial office space; the Energy Cost Savings Program</p>	Executive Budget provision accepted.	Executive Budget provision accepted.	



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	<p>Credit; the Lower Manhattan Energy Program; the Commercial Expansion Program, and the Commercial Revitalization Program, including the Commercial Rent Tax Special Reduction.</p> <p>S.4005/A.3005, Part AA</p>			
<p>421-a Project Completion "Deadline"</p>	<p>Extends the deadline to complete a vested project under RPTL §421-a by four years, to 6/15/30.</p> <p>S.4006/A.3006, Part R</p>	<p>Executive Budget provision omitted.</p>	<p>Executive Budget provision omitted.</p>	
<p>Tax Filings After Disaster Declarations</p>	<p>Modifies provisions allowing the tax commissioner to extend filing deadlines following a federal or state disaster declaration for up to 90 days, or for longer periods to align with a related federal extension; authorizes the Tax Commissioner to abate interest charges on the underpayment of tax for taxpayers who are affected by a presidentially or gubernatorially declared disaster, regardless of a tax deadline extension.</p> <p>S.4009/A.3009, Part A</p>	<p>Executive Budget provision accepted.</p>	<p>Executive Budget provision accepted.</p>	



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<p>Brownfield Credit</p>	<p>Allows site preparation credit to be claimed for 7 years after issuance of a certificate of completion for projects with certificates issued between 7/1/15 and 6/24/21.</p> <p>S.4009/A.3009, Part J, Subpart B</p>	<p>Executive Budget provision modified to provide extended period to claim credits for projects located in the city of Yonkers.</p> <p>S.4009-B, Part J, Subpart B</p>	<p>Executive Budget provision accepted.</p>	
<p>Wind/Solar Property Valuation</p>	<p>Clarifies that the publication of a model solar and wind energy system appraisal method, as authorized in 2021, is not subject to the rulemaking requirements of the Administrative Procedures Act.</p> <p>S.4009/A.3009, Part N</p>	<p>Executive Budget provision omitted.</p>	<p>Executive Budget provision omitted.</p>	
<p>Film Production Credit</p>	<p>Increases the film credit rate from 25 to 30% of qualified production costs (35% for relocated TV series); increases and extend provisions for related composers and other personnel categories; extends the program through 2034; increases the aggregate credit amount to \$700 million for 2024 thru 2034.</p> <p>S.4009/A.3009, Part D</p>	<p>Executive Budget provision modified by:</p> <ul style="list-style-type: none"> - eliminating the 35% credit for relocated TV series, - changes references from Governor's office for motion picture and television to Department of Economic Development, - allows an additional 10% credit for non-wage expenses incurred as production costs of a qualified film in upstate. 	<p>Executive Budget provision modified by:</p> <ul style="list-style-type: none"> - changes references from Governor's office for motion picture and television to Department of Economic Development, - limits credits for certain background actors - limits credit for producers, writers, directors and performers to 40% of qualified production costs - increases allocation of credits for upstate counties 	



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Pass Thru Entity Tax	Makes technical amendments to the computation of the state and NYC PTET, regarding the deduction of taxes paid. S.4009/A.3009, Part J, Subpart C	Executive Budget provision accepted.	Executive Budget provision accepted.	
Oil and Gas Fee	Extends the fee to cover the cost of setting “unit of production” values for oil and gas properties through 3/31/27. S.4009/A.3009, Part L	Executive Budget provision accepted.	Executive Budget provision accepted.	
Motor Fuel Tax Reporting	Requires the remittance of all taxes collected, including when sales amounts exceed import amounts due to product expansion. S.4009/A.3009, Part Q	Executive Budget provision accepted.	Executive Budget provision accepted.	
REITs	Part U – Extends the reduced real estate transfer tax rates for qualifying REITs thru 9/1/26. S.4009/A.3009, Part U	Executive Budget provision omitted.	Executive Budget provision omitted.	
Personal income tax rates	N/A	Adopts new PIT rates: - 10.8% for income between \$5 and \$25 million - 11.4% for income over \$25 million	Adopts new PIT rates: - 10.8% for income between \$5 and \$25 million - 11.4% for income over \$25 million	



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		- applicable to tax years 2023 through 2027 S.4009-B, Part LL	- applicable to tax years 2023 through 2027 A.3009-B, Part DD	
False Claims Act	N/A	Expands applicability of NYS false claims act to instances where a taxpayer “knowingly concealed or knowingly and improperly avoided an obligation to pay taxes to the state or a local government.” Applicable to actions “before, on or after” the effective date. S.4009-B, Part KK	Expands applicability of NYS false claims act to instances where a taxpayer “knowingly concealed or knowingly and improperly avoided an obligation to pay taxes to the state or a local government.” Applicable to actions “before, on or after” the effective date. A.3009-B, Part KK	
“Climate change adaptation cost recovery program”	N/A	Mandates “compensatory payments” from any fossil fuel producer whose products were determined to be responsible for 1 billion tons or more of greenhouse gas emissions during the period 2000 to 2018, with entity-specific assessments calculated based on its share of aggregate emissions during that period multiplied by \$75 billion. S.4008-B, Part JJJ	N/A	
Sales Tax on Digital Products	N/A	N/A	- Expands the sales and use tax to the retail sale of digital products	



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			<p>- "digital product" defined (regardless of how purchased) to include television shows and movies, excluding cable television and satellite television; photographs; audiobooks; other "otherwise taxable" printed matter electronically or digitally delivered, excluding newspapers and periodicals; application platforms or "apps"; games excluding games otherwise taxable as the furnishing of an entertainment service; music; podcasts; any other audio, including satellite radio or any subscription; or any other otherwise taxable tangible personal property electronically or digitally delivered.</p> <p>- a portion of receipts (increasing to \$36 million in FY 2027) dedicated to the MTA and to statewide transit funding (increasing to (increasing to \$46 million in FY 2027).</p> <p>A.3009-B, Part EE</p>	
MTA corporate tax surcharge	N/A	Increases the corporate franchise tax MTA surcharge to 45% of Article 9-A liability	N/A	



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		for income from within the metropolitan commuter transportation district. S.4008-B, Part BBBB		
Unincorporated Manufacturer 0% rate	N/A	N/A	- provides a personal income tax exclusion of income from a qualified pass-through manufacturer, including wages for an individual controlling 10% or more of the business - QPTM defined as the same as a “qualified New York manufacturer” if organized as an S-corp, LLC, partnership or sole proprietorship. - applicable to tax years starting on or after 1/1/25 A.3009-B, Part HH	
MTA surcharge on Transportation Network Companies	N/A	- Imposes a surcharge of \$0.50 on every TNC prearranged trip that originates anywhere in NYS outside NYC and terminates anywhere in the state with receipts dedicated to the support of public transit. - Imposes a surcharge of \$0.50 on every TNC prearranged trip that originates anywhere within NYC and terminates anywhere in the state with	N/A	



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		receipts dedicated to the support of the MTA. S.4008-B, Part FFFF		
Delivery Transaction Fee	N/A	N/A	Imposes (effective 9/1/23) a \$0.25 fee on every delivery transaction, except for deliveries of: medicines, medical equipment, diapers, baby formula, and food and food products. - Fee is imposed and collected by entity making the retail sale of tangible property, such entities must register with the state. - Receipts to be submitted monthly to the state. - Receipts based on deliveries within NYC are dedicated to the MTA, receipts from outside NYC are dedicated to the public transportation systems operating assistance account. A.3009-B, Part JJ	
Federal Opportunity Zone Program	N/A	Fully decouples from federal exclusion of capital gains from investments in Qualified Opportunity Zones S.4009-B, Part DD	N/A	



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Solar Credits	N/A	<ul style="list-style-type: none"> - increases the maximum credit for solar energy systems from \$5,000 to \$10,000 - extends credit to related energy storage systems - makes the credit refundable for new businesses <p>S.4009-B, Part HH</p>	N/A	
Excise Tax on Medical Cannabis	N/A	<p>Repeals state excise tax on medical cannabis, effective 5/1/23</p> <p>S.4009-B, Part II</p>	N/A	
EITC Eligibility	N/A	<p>Makes any person who files a tax return using an individual taxpayer identification number eligible for the earned income tax credit.</p> <p>S.4009-B, Part MM</p>	N/A	
Poll Workers	N/A	<p>Provides a personal income tax exemption for pay to election day poll workers.</p> <p>S.4005-B, Part FF</p>	N/A	
Madison Square Garden	N/A	<p>Repeals the real property tax exemption for Madison Square Garden (RPTL §429), directs MSG RPT payments to the MTA</p>	N/A	



		S.4008-B, Part ZZZ		
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Travel & Tourism – Chelsea Lemon

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Snowmobile Registration Fee Increase	Increases snowmobile registration fee from \$90 to \$125/yr. If a member of an organized NYS snowmobile association, then the registration increases from \$35 to \$55/yr. TEDE, Part MM (S.4008-A / A.3008-A)	Senate accepts. TEDE, Part MM (S.4008-B)	Assembly accepts. TEDE, Part MM (A.3008-B)	
Tourism Matching Grants Program	Allocation of \$2.45 million (\$1 million reduction) ATL S.4003-A / A.3003-A	Allocation of \$3.45 million ATL S.4003-B	Allocation of \$3.45 million ATL A.3003-B	
Funding for the I Love New York Program	Allocation of \$45 million (same as last year) ATL S.4003-A / A.3003-A	Allocation of \$45 million ATL S.4003-B	Allocation of \$45 million ATL A.3003-B	
Funding for the Market New York Program	Allocation of \$7 million (same as last year) ATL S.4003-A / A.3003-A	Allocation of \$7 million ATL S.4003-B	Allocation of \$7 million ATL A.3003-B	

Unemployment Insurance – Ken Pokalsky



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ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Unemployment Insurance Benefits	<p>Appropriates \$6 billion for unemployment insurance benefits including “regular” state benefits, and payments under various federal UI benefit programs.</p> <p>Appropriates \$26.5 million for employment and training programs and payment of unemployment insurance benefits authorized under the federal disaster unemployment assistance program</p> <p>S.4003/A.3003</p>	Executive Budget provisions accepted	Executive Budget provisions accepted	
Unemployment Insurance Program Refinancing	N/A	<p>Senate budget resolution states that it “supports exploring the use of conduit financing to provide unemployment insurance premium relief to business owners.</p> <p>Senate Reso #555</p>	<p>Authorizes up to \$2 billion in bonding to partially pay down outstanding federal advances, with debt service to be paid through existing employer assessments.</p> <p>A.3009-B, Part MM</p>	



Unemployment Insurance Benefits for "Disregarded" Workers	N/A	Senate budget resolution states that it "supports reviewing options to address access to benefits for those who are ineligible for traditional unemployment insurance benefits. Senate Reso #555	N/A	
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Miscellaneous – Ken Pokalsky

ISSUE	EXECUTIVE BUDGET	SENATE ONE HOUSE	ASSEMBLY ONE HOUSE	FINAL BUDGET
Electronic Bids	A allow State agencies to require electronic submission of documents, including use of electronic signatures related to contract procurement under State Finance Law section 163, in conformance with the Electronic Signatures and Records Act. S.4005/A.3005, Part R	Executive Budget provisions accepted, with technical amendments.	Executive Budget provisions omitted	
Ban on Flavored Tobacco and Vapor Products	Bans the sale of flavored tobacco or vapor products, makes make technical changes to and modify the definition of vapor products, amend the definition of "flavored" and makes other conforming changes.	Executive Budget provisions accepted with amendments.	Executive Budget provisions omitted	



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	S.4007/A.3007, Part O			
Political Contributions	N/A	Prohibits any political expenditures by "foreign-influenced business entities" (see S.371) S.4005-B, Part EE	N/A	