

1 2026 through February 28, 2027, on or before March 20, 2027, and shall  
2 be required to file annual returns thereafter.

3 PART S

4 Section 1. Section 19 of part W-1 of chapter 109 of the laws of 2006  
5 amending the tax law and other laws relating to providing exemptions,  
6 reimbursements and credits from various taxes for certain alternative  
7 fuels, as amended by section 1 of part EE of chapter 59 of the laws of  
8 2021, is amended to read as follows:

9 § 19. This act shall take effect immediately; provided, however, that  
10 sections one through thirteen of this act shall take effect September 1,  
11 2006 and shall be deemed repealed on September 1, [2026] 2031 and such  
12 repeal shall apply in accordance with the applicable transitional  
13 provisions of sections 1106 and 1217 of the tax law, and shall apply to  
14 sales made, fuel compounded or manufactured, and uses occurring on or  
15 after such date, and with respect to sections seven through eleven of  
16 this act, in accordance with applicable transitional provisions of  
17 sections 1106 and 1217 of the tax law; provided, however, that the  
18 commissioner of taxation and finance shall be authorized on and after  
19 the date this act shall have become a law to adopt and amend any rules  
20 or regulations and to take any steps necessary to implement the  
21 provisions of this act; provided further that sections fourteen through  
22 sixteen of this act shall take effect immediately and shall apply to  
23 taxable years beginning on or after January 1, 2006.

24 § 2. This act shall take effect immediately.

25 PART T

1 Section 1. Paragraph (a-2) of subdivision 6 of section 425 of the real  
2 property tax law, as amended by section 1 of subpart A of part Z of  
3 chapter 59 of the laws of 2022, is amended to read as follows:

4 (a-2) Notwithstanding any provision of law to the contrary, [where an  
5 application for the "enhanced" STAR exemption authorized by subdivision  
6 four of this section has not been filed on or before the taxable status  
7 date, and the owner believes that good cause existed for the failure to  
8 file the application by that date,] when a property owner of a property  
9 with a basic STAR exemption believes they have become eligible for the  
10 enhanced STAR exemption but their basic STAR exemption has not been  
11 changed to an enhanced STAR exemption pursuant to the provisions of  
12 paragraph (b) of subdivision four-b of this section, the owner may, no  
13 later than the last day for paying school taxes without incurring inter-  
14 est or penalty, submit a [written] request to the commissioner asking  
15 [him or her to extend the filing deadline and] the commissioner to grant  
16 the exemption. Such request shall be in a form prescribed by the commis-  
17 sioner and shall contain an explanation of why the [deadline was missed,  
18 and shall be accompanied by an application, reflecting the facts and  
19 circumstances as they existed on the taxable status date] property owner  
20 believes they have become eligible for the enhanced STAR exemption.  
21 After consulting with the assessor, the commissioner may [extend the  
22 filing deadline and] grant the exemption if the commissioner is satis-  
23 fied that [(i) good cause existed for the failure to file the applica-  
24 tion by the taxable status date, and that (ii)] the applicant is [other-  
25 wise] entitled to the exemption. The commissioner shall mail notice of  
26 [his or her] such determination to such owner and the assessor. If the  
27 determination states that the commissioner has granted the exemption,  
28 the assessor shall thereupon be authorized and directed to correct the

1 assessment roll accordingly, or, if another person has custody or  
2 control of the assessment roll, to direct that person to make the appro-  
3 priate corrections. Provided, however, that if the assessment roll  
4 cannot be corrected in time for the exemption to appear on the appli-  
5 cant's school tax bill, the commissioner shall be authorized to remit  
6 directly to the applicant the tax savings that the STAR exemption would  
7 have yielded if it had appeared on the applicant's tax bill. The amounts  
8 so payable shall be paid from the account established for the payment of  
9 STAR benefits to late registrants pursuant to subparagraph (iii) of  
10 paragraph (a) of subdivision fourteen of this section.

11 § 2. Paragraphs (c) and (d) of subdivision 14 of section 425 of the  
12 real property tax law are REPEALED and a new paragraph (c) is added to  
13 read as follows:

14 (c) When the commissioner determines that a property is ineligible for  
15 a STAR exemption, notice of such determination and an opportunity for  
16 review thereof shall be provided in the manner set forth in subdivision  
17 four-b of this section.

18 § 3. Subparagraphs (ii) and (iii) of paragraph (b) of subdivision 15  
19 of section 425 of the real property tax law are REPEALED and a new  
20 subparagraph (ii) is added to read as follows:

21 (ii) When the commissioner determines that a property is ineligible  
22 for a STAR exemption, notice of such determination and an opportunity  
23 for review thereof shall be provided in the manner set forth in subdivi-  
24 sion four-b of this section.

25 § 4. Subparagraph (A) of paragraph 1 of subsection (eee) of section  
26 606 of the tax law, as amended by section 8 of part A of chapter 73 of  
27 the laws of 2016, is amended to read as follows:

1 (A) "Qualified taxpayer" means a resident individual of the state, who  
2 maintained [his or her] their primary residence in this state on [Decem-  
3 ber thirty-first] July first of the taxable year, and who was an owner  
4 of that property on that date, provided however:

5 (i) A taxpayer whose primary residence received a STAR exemption for  
6 the associated fiscal year shall not be considered a qualified taxpayer  
7 for purposes of this subsection.

8 (ii) An individual may be considered a qualified taxpayer with respect  
9 to no more than one primary residence during any given taxable year.

10 [(iii) If a resident individual was an owner of the property during  
11 the taxable year but did not own it on December thirty-first of the  
12 taxable year, he or she shall be considered a qualified taxpayer if the  
13 property was his or her primary residence during the taxable year and he  
14 or she paid qualifying taxes on that property while he or she was still  
15 an owner of that property.

16 (iv) If a resident individual has acquired ownership of property  
17 during a taxable year, such resident individual shall not be considered  
18 a qualified taxpayer for that taxable year to the extent that an advance  
19 payment of the credit for that taxable year has been issued to the prior  
20 owner with respect to the same property, unless such resident individual  
21 can demonstrate that he or she paid qualifying taxes on such property  
22 during the taxable year, and that the prior owner did not.]

23 § 5. Subsection (eee) of section 606 of the tax law is amended by  
24 adding a new paragraph 2 to read as follows:

25 (2) Allowance of credit. A qualified taxpayer shall be allowed a cred-  
26 it as provided in paragraph three or four of this subsection, whichever  
27 is applicable, against the taxes imposed by this article reduced by the  
28 credits permitted by this article, provided that the requirements set

1 forth in the applicable subsection are satisfied. If the credit exceeds  
2 the tax as so reduced for such year under this article, the excess shall  
3 be treated as an overpayment, to be credited or refunded, without inter-  
4 est. If a qualified taxpayer is not required to file a return pursuant  
5 to section six hundred fifty-one of this article, a qualified taxpayer  
6 may nevertheless receive the full amount of the credit to be credited or  
7 repaid as an overpayment, without interest thereon.

8 § 6. The opening paragraph of subparagraph (A) of paragraph 4 of  
9 subsection (eee) of section 606 of the tax law, as amended by section 11  
10 of part O of chapter 59 of the laws of 2025, is amended to read as  
11 follows:

12 Beginning with taxable years after two thousand [twenty-four] twenty-  
13 five, an enhanced STAR credit shall be available to a qualified taxpayer  
14 where both of the following conditions are satisfied:

15 § 7. Subparagraph (C) of paragraph 13 of subsection (eee) of section  
16 606 of the tax law, as added by section 1 of part TT of chapter 59 of  
17 the laws of 2017, is amended to read as follows:

18 (C) If the commissioner determines that a taxpayer received a prelimi-  
19 nary advance payment that is above or below the advance payment to which  
20 he or she was entitled under this subsection, the commissioner shall  
21 provide notice to such taxpayer that the next advance payment due to  
22 such taxpayer under this subsection shall be adjusted to reconcile such  
23 underpayment or overpayment[; provided, however, the commissioner shall  
24 permit a taxpayer to request that such adjustment be made on an  
25 originally filed timely income tax return for the tax year in which such  
26 overpayment or underpayment occurred, provided such return is filed on  
27 or before the due date for such return, determined without regard to  
28 extensions].

1 § 8. This act shall take effect immediately; provided, however, that  
2 section six of this act shall be deemed to have been in full force and  
3 effect on and after January 1, 2026.

4 PART U

5 Section 1. Section 4 of chapter 475 of the laws of 2013 amending the  
6 real property tax law relating to assessment ceilings for local public  
7 utility mass real property, as amended by section 1 of part Y of chapter  
8 59 of the laws of 2022, is amended to read as follows:

9 § 4. This act shall take effect on the first of January of the second  
10 calendar year commencing after this act shall have become a law and  
11 shall apply to assessment rolls with taxable status dates on or after  
12 such date; provided, however, that this act shall expire and be deemed  
13 repealed [twelve] sixteen years after such effective date; and provided,  
14 further, that no assessment of local public utility mass real property  
15 appearing on the municipal assessment roll with a taxable status date  
16 occurring in the first calendar year after this act shall have become a  
17 law shall be less than ninety percent or more than one hundred ten  
18 percent of the assessment of the same property on the date this act  
19 shall have become a law.

20 § 2. This act shall take effect immediately.

21 PART V

22 Section 1. Paragraph a of subdivision 3 of section 467-b of the real  
23 property tax law, as amended by section 1 of part U of chapter 55 of the  
24 laws of 2014, is amended to read as follows:

1 a. for a dwelling unit where the head of the household is a person  
2 sixty-two years of age or older, no tax abatement shall be granted if  
3 the combined income of all members of the household for the income tax  
4 year immediately preceding the date of making application exceeds four  
5 thousand dollars, or such other sum not more than twenty-five thousand  
6 dollars beginning July first, two thousand five, twenty-six thousand  
7 dollars beginning July first, two thousand six, twenty-seven thousand  
8 dollars beginning July first, two thousand seven, twenty-eight thousand  
9 dollars beginning July first, two thousand eight, twenty-nine thousand  
10 dollars beginning July first, two thousand nine, [and] fifty thousand  
11 dollars beginning July first, two thousand fourteen, and seventy-five  
12 thousand dollars beginning July first, two thousand twenty-six, as may  
13 be provided by the local law, ordinance or resolution adopted pursuant  
14 to this section, provided that when the head of the household retires  
15 before the commencement of such income tax year and the date of filing  
16 the application, the income for such year may be adjusted by excluding  
17 salary or earnings and projecting [his or her] their retirement income  
18 over the entire period of such year, and further provided that, notwith-  
19 standing any other provision of law, in a city with a population of one  
20 million or more, the income limit of seventy-five thousand dollars  
21 beginning July first, two thousand twenty-six, shall apply without the  
22 need for a local law, ordinance or resolution to be adopted pursuant to  
23 this section.

24 § 2. Paragraph b of subdivision 3 of section 467-b of the real proper-  
25 ty tax law, as amended by section 1 of chapter 129 of the laws of 2014,  
26 is amended to read as follows:

27 b. for a dwelling unit where the head of the household qualifies as a  
28 person with a disability pursuant to subdivision five of this section,

1 no tax abatement shall be granted if the combined income for all members  
2 of the household for the current income tax year exceeds fifty thousand  
3 dollars beginning July first, two thousand fourteen, and seventy-five  
4 thousand dollars beginning July first, two thousand twenty-six, as may  
5 be provided by the local law, ordinance or resolution adopted pursuant  
6 to this section, and further provided that, notwithstanding any other  
7 provision of law, in a city with a population of one million or more,  
8 the income limit of seventy-five thousand dollars beginning July first,  
9 two thousand twenty-six shall apply without the need for a local law,  
10 ordinance or resolution to be adopted pursuant to this section.

11 § 3. Subparagraph 1 of paragraph d of subdivision 1 of section 467-c  
12 of the real property tax law, as amended by section 2 of part U of chap-  
13 ter 55 of the laws of 2014, is amended to read as follows:

14 (1) a person or [his or her] their spouse who is sixty-two years of  
15 age or older and is entitled to the possession or to the use and occu-  
16 pancy of a dwelling unit, provided, however, with respect to a dwelling  
17 which was subject to a mortgage insured or initially insured by the  
18 federal government pursuant to section two hundred thirteen of the  
19 National Housing Act, as amended "eligible head of the household" shall  
20 be limited to that person or [his or her] their spouse who was entitled  
21 to possession or the use and occupancy of such dwelling unit at the time  
22 of termination of such mortgage, and whose income when combined with the  
23 income of all other members of the household, does not exceed six thou-  
24 sand five hundred dollars for the taxable period, or such other sum not  
25 less than sixty-five hundred dollars nor more than twenty-five thousand  
26 dollars beginning July first, two thousand five, twenty-six thousand  
27 dollars beginning July first, two thousand six, twenty-seven thousand  
28 dollars beginning July first, two thousand seven, twenty-eight thousand

1 dollars beginning July first, two thousand eight, twenty-nine thousand  
2 dollars beginning July first, two thousand nine, [and] fifty thousand  
3 dollars beginning July first, two thousand fourteen, and seventy-five  
4 thousand dollars beginning July first, two thousand twenty-six, as may  
5 be provided by local law, and further provided that, notwithstanding any  
6 other provision of law, in a city with a population of one million or  
7 more, the income limit of seventy-five thousand dollars beginning July  
8 first, two thousand twenty-six shall apply without the need for a local  
9 law to be adopted pursuant to this section; or

10 § 4. Paragraph m of subdivision 1 of section 467-c of the real proper-  
11 ty tax law, as amended by chapter 129 of the laws of 2014, is amended to  
12 read as follows:

13 m. "Person with a disability" means an individual who is currently  
14 receiving social security disability insurance (SSDI) or supplemental  
15 security income (SSI) benefits under the federal social security act or  
16 disability pension or disability compensation benefits provided by the  
17 United States department of veterans affairs or those previously eligi-  
18 ble by virtue of receiving disability benefits under the supplemental  
19 security income program or the social security disability program and  
20 currently receiving medical assistance benefits based on determination  
21 of disability as provided in section three hundred sixty-six of the  
22 social services law and whose income for the current income tax year,  
23 together with the income of all members of such individual's household,  
24 does not exceed fifty thousand dollars beginning July first, two thou-  
25 sand fourteen, and seventy-five thousand dollars beginning July first,  
26 two thousand twenty-six, as may be provided by local law, and further  
27 provided that, notwithstanding any other provision of law, in a city  
28 with a population of one million or more, the income limit of seventy-

1 five thousand dollars beginning July first, two thousand twenty-six  
2 shall apply without the need for a local law to be adopted pursuant to  
3 this section.

4 § 5. Section 4 of part U of chapter 55 of the laws of 2014, amending  
5 the real property tax law relating to the tax abatement and exemption  
6 for rent regulated and rent controlled property occupied by senior citi-  
7 zens, as amended by chapter 144 of the laws of 2024, is amended to read  
8 as follows:

9 § 4. This act shall take effect July 1, 2014, and sections one and two  
10 of this act shall expire and be deemed repealed June 30, [2026] 2028;  
11 provided that the amendment to section 467-b of the real property tax  
12 law made by section one of this act shall not affect the expiration of  
13 such section and shall be deemed to expire therewith.

14 § 6. Section 4 of chapter 129 of the laws of 2014, amending the real  
15 property tax law relating to the tax abatement and exemption for rent  
16 regulated and rent controlled property occupied by persons with disabil-  
17 ities, as amended by chapter 144 of the laws of 2024, is amended to read  
18 as follows:

19 § 4. This act shall take effect July 1, 2014 provided, however, that:

20 (a) the amendments to paragraph b of subdivision 3 of section 467-b of  
21 the real property tax law made by section one of this act shall be  
22 subject to the expiration and reversion of such subdivision pursuant to  
23 section 17 of chapter 576 of the laws of 1974, as amended, when upon  
24 such date the provisions of section two of this act shall take effect;  
25 and

26 (b) nothing contained in this act shall be construed so as to extend  
27 the provisions of this act beyond June 30, [2026] 2028, when upon such

1 date this act shall expire and the provisions contained in this act  
2 shall be deemed repealed.

3 § 7. This act shall take effect immediately; provided however:

4 (a) sections one, two, three and four of this act shall expire and be  
5 deemed repealed June 30, 2028;

6 (b) the amendments to paragraphs a and b of subdivision 3 of section  
7 467-b of the real property tax law made by sections one and two of this  
8 act shall not affect the expiration of such paragraphs and shall be  
9 deemed to expire therewith;

10 (c) the amendments to subparagraph 1 of paragraph d of subdivision 1  
11 of section 467-c of the real property tax law made by section three of  
12 this act shall not affect the expiration of such subparagraph and shall  
13 be deemed to expire therewith; and

14 (d) the amendments to paragraph m of subdivision 1 of section 467-c of  
15 the real property tax law made by section four of this act shall not  
16 affect the expiration of such paragraph and shall be deemed to expire  
17 therewith.

18 PART W

19 Section 1. Subdivisions 2, 4 and 5 of section 136 of the racing,  
20 pari-mutuel wagering and breeding law, as added by section 1 of subpart  
21 A of part FF of chapter 59 of the laws of 2025, are amended to read as  
22 follows:

23 2. Beginning with state fiscal year two thousand twenty-six, the  
24 aggregate amount of the pari-mutuel wagering tax paid by a harness track  
25 pursuant to [paragraph (b) of] subdivision one of this section in a  
26 state fiscal year shall not exceed the pari-mutuel wagering tax attrib-