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Policy Positions

Taxes and Mandate Relief

It is too expensive to live and raise a family in New York State. The Assembly Republican Conference supports the following legislation to reduce the burden on taxpayers:

Helping Working Families

Inflation Relief & Consumer Assistance Plan – Immediately suspends State sales tax on dozens of everyday items for two years, including gasoline, personal care products, housekeeping supplies, prepared foods, and many others (**A.8481, Barclay**).

Earned Income Tax Credit (EITC) Increase – Expands the New York State value of the EITC from 30 percent to 45 percent of the federal amount (**A.5291, Barclay**).

Installment Payments for EITC – Provides individuals receiving the State EITC installment payments instead of a lump sum when filing their income taxes (**A.5024, Goodell**).

Private Pension Taxes – Makes the first \$100,000 of a private pension non-taxable (**A.4764, Barclay**).

Mobile Tax Freedom Act – Eliminates the State sales, compensating use, and excise taxes on mobile telecommunications services. Also, authorizes local governments to eliminate their sales and compensating use taxes on mobile telecommunications (**A.5539, Barclay**).

Water Purification Tax Credit – Creates a tax credit of \$500 for households or businesses that install a water purification or filtration system (**A.3562, Ashby**).

Teacher Tax Credit – Provides a \$500 tax credit to teachers who contribute and/or purchase supplies, pay for field trip costs, and help with student expenses (**A.4977, Palmesano**).

Tax Fairness

Tax Simplification and Fairness Study – Establishes a study to examine the current tax system to see if there is a benefit to eliminating existing tax credits and simplifying the tax code by taxing individuals at the same, lower rate (**A.7142, Smullen**).

Legislative Requirement for Tax Increases – Constitutional Amendment that requires a 2/3 majority vote of both the Assembly and the Senate to increase, impose, or extend any State tax (**A.5788, Palmesano**).

Legislative Approval for Fees, Surcharges, or Taxes – Prohibits State departments, offices, agencies, and authorities from imposing any fees, surcharges, or taxes that have not been approved by the State Legislature (**A.6131, Friend**).

Landlord Rental Income Tax Credit – Provides a tax credit to landlords for any loss of rental income due to any actions taken to suspend rent as a result of COVID-19 (**A.6630, Barclay**).

Mandate Relief to Reduce Property Taxes

Unfunded Mandate Moratorium – Places a permanent moratorium on unfunded mandates and requires fiscal notes on bills detailing estimated annual costs to localities (**A.5723, Barclay**).

Three-Year Moratorium on Unfunded Mandates – Places a three-year moratorium on unfunded mandates, requires detailed fiscal notes on legislation that imposes an unfunded mandate, and reinstates the mandate relief council (**A.4382, Ra**).

State Funding for Mandates on Local Governments – Enacts a Constitutional Amendment to require the State to fund the costs that result from any special or general law mandating a new program or increasing the level of service of an existing program by a local government. Also requires the Legislature to establish procedures for the allocation of funds among the local governments (**A.6102, Friend**).

County Medicaid Opt-Out – Allows counties to opt out of providing optional Medicaid services to new enrollees. Also requires the Commissioner of Health to apply for a federal waiver to implement this provision (**A.4830, Barclay**).

Medicaid Fraud Detection Software – Reimburses counties that have purchased or will purchase Medicaid fraud detection software (**A.4876, Palmesano**).