



NEW YORK STATE SENATOR

Michelle Hinchey

## Senator Hinchey and Assemblymember Barrett Announce Passage of Bill to Revitalize Historic Barns in New York State

MICHELLE HINCHEY July 15, 2021

| ISSUE: **HISTORIC PRESERVATION, NY BARNs, AGRICULTURAL ARCHITECTURE**



**LIVINGSTON, NY** – Today, State Senator Michelle Hinchey (SD-46) and Assemblymember Didi Barrett (AD-106) **announced** the passage of their bill, [S.6042/A.06947](#), to resurrect the Historic Barn Rehabilitation Tax Credit, a program designed to help communities across New York State maintain their character through the refurbishment of historic barns. The bill, which received unanimous support from both houses of the State Legislature, establishes a 25% tax credit for the rehabilitation of barns constructed before 1945. Hinchey and Barrett joined forces today, alongside representatives of the New York State Barn

Coalition and the Preservation League of New York State, to call on the Governor to sign the bill into law.

The Historic Barn Rehabilitation Tax Credit has contributed to the successful restoration of close to 50 barns across New York State. Returning these buildings to productive use will allow New York to preserve its agricultural heritage while creating new spaces for community enjoyment that promote the economic vitality of New York's rural areas.

In 2018, the Historic Barn Rehabilitation Tax Credit was eliminated as a result of changes in the federal tax code under the Federal Tax Cuts and Job Act of 2017. The Hinchey/Barrett bill revives this tax incentive (shifting it solely to Section 606 of the New York State Tax Law) and expands eligibility requirements so that more historic barns throughout the state may qualify.

“Driving throughout upstate New York, you’ll see thousands of beautiful historic barns that encapsulate our state’s rich history, but many of these structures are falling into disarray due to the high cost of repair,” said **Senator Michelle Hinchey**. “Through the Historic Barn Rehabilitation Tax Credit, we can pay homage to New York’s agricultural heritage, increase community pride, restore upstate character, and keep money in local economies by making it more affordable for residents to revitalize their barns. When signed into law, this legislation will help us retain the distinctive history of our agricultural past while giving these incredible structures a new life that drives economic investment in rural New York. I thank Assemblymember Barrett for partnering with us on this important issue and urge the Governor to sign this legislation quickly so that more people can begin to restore our unique history across New York State.”

“Historic barns are emblematic of the Hudson Valley’s rural and agricultural roots, and the

preservation and rehabilitation of these barns is crucial to preserving our viewsheds and sense of place,” said **Assemblymember Didi Barrett**. “By reinstating the Historic Barns Tax Credit in New York State, we are allowing a new generation of farmers, families and architecture enthusiasts to fulfill their dreams of restoring a beautiful old barn. I want to thank Senator Hinchey for sponsoring this bill in the Senate, and enthusiastically encourage the Governor to sign this important legislation right away.”

“The Preservation League of NYS applauds the NYS Senate and Assembly for the passage of the Historic Barn Rehabilitation Tax Credit bill this session,” said **Jay DiLorenzo, President of the New York State Preservation League**. “Our Technical Services team fields questions about barn rehabilitation more often than for any other building type. This tax credit provides much-needed resource for owners of historic barns to preserve these important buildings that provide a physical link to our state’s agricultural past. The League thanks Senator Hinchey and Assemblymember Barrett for their leadership on this issue.”

“Senator Hinchey and Assemblymember Barrett must be recognized for their initiative — it is a great step forward. The importance of agriculture in the Empire State cannot be overemphasized, both historically and in contemporary life,” said **Dr. Michael Tomlan, President of the New York State Barn Coalition**. “There are thousands of barns in need of rehabilitation throughout the State. In 2005, a single round of applications for the limited fund offering brought in 80 applicants from one county alone. As the New York State Barn Coalition found when holding conferences and workshops from the tip of Long Island to the Niagara Frontier, the need across the 62 counties is far greater than anyone imagined. It is a problem evident almost everywhere if we only take the time to look. We in the Coalition are ready and willing to help this initiative be as successful as possible, and we urge the Governor to sign the legislation.”

Under the bill, barns that were at least partially constructed before 1945 and used for housing livestock, storing farm equipment, and other agricultural purposes, may be eligible to receive the tax credit. Barns constructed after 1945 may qualify if they are listed on the State or National Register of Historic Places. The bill also charges the Office of Parks, Recreation, and Historic Preservation with establishing further guidelines for certifying historic barns as eligible for the Historic Barn Rehabilitation Tax Credit.

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#### RELATED LEGISLATION

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### 2021-S6042

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- Introduced
- - In Committee Assembly
  - In Committee Senate
- - On Floor Calendar Assembly
  - On Floor Calendar Senate
- - Passed Assembly
  - Passed Senate
- Delivered to Governor

- Signed By Governor

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Relates to a tax credit and tax exemption for the rehabilitation of historic barns

March 31, 2021

Signed by Governor

Sponsored by Michelle Hinchey

Do you support this bill?