



May 19, 2025

**Subject: Support for Incentives for the Use of Low Carbon Construction Materials (A6566/S7648)**

Dear Majority Leader Stewart-Cousins, Speaker Heastie, Members of the New York State Senate, and New York State Assembly,

We, the undersigned organizations, write to express our support for [A6566](#) (Carroll) / [S7648](#) (Kavanagh), which establishes incentives to encourage the use of low-carbon construction materials and products by providing financial support for concrete manufacturers to develop environmental product declarations (EPDs) and unlocking a sales tax exemption to benefit customers of low-carbon materials.

Embodied carbon refers to the GHG emissions generated by the manufacturing, transportation, installation, maintenance, and disposal of construction materials used in buildings, roads, and other infrastructure. 17% of global greenhouse gas (GHG) emissions are from manufacturing of construction materials. Emissions released now are more critical than emissions released later, and reducing embodied carbon is as important as reducing operational carbon.

[A6566/S7648](#) takes meaningful steps to establish financial tools for the owner, builder, and manufacturer, promoting innovation, product differentiation, and support for regional supply chains. **The bill proposes two financial tools:**

1. **A sales tax exemption for certain low-carbon building materials**
2. **A grant program for concrete manufacturers for the development of environmental product declarations (EPDs).**

For the sales tax exemption, materials must meet a specific global warming potential (GWP) threshold, verified through a Type III EPD, to be eligible. Low carbon refers to materials, products and components that meet or exceed the product level GWP threshold by a minimum of 15%. Qualifying materials include: concrete, steel, engineered wood products, insulation, and various finishes (carpet, ceiling tiles, etc.). These direct cost savings would benefit builders and building owners.

The grant program would support local material manufacturers, promote innovation in the market, and foster competition. It provides a key incentive to assist manufacturers with developing EPDs for specific manufacturer plants and helps manufacturers offset costs of R&D

for low carbon materials. The program would ensure smaller manufacturers are not overly burdened by the costs or effort to develop EPDs.

The goal of these financial tools is to incentivize the use of low-carbon construction materials and products. New York has the opportunity to be a leader in embodied carbon reduction, providing local businesses with the tools to be industry pioneers and offering economic opportunities to its communities. For these reasons, we ask for your support on [A6566/S7648](#).

Sincerely,

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Chapter (AIANY)

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