# New York State Policy Advocacy for Tompkins County Human Services Coalition Community Forum

State Policy Advocacy Clinic
Jeb E. Brooks School of Public Policy
Cornell University
November 5, 2025

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# Agenda

1. Introductions
2. Why is it Important for Nonprofits to Engage in Advocacy at the State Level?
3. Lobbying Regulations for Nonprofits
4. New York State Government
5. New York State Budget Process
6. Policy Research
7. Policy Advocacy
8. New York State Legislation Affecting Nonprofits
9. Additional Resources
10. Questions

# Why is it Important for Nonprofits to Engage in Advocacy at the State Level?

# The Freedom to Advocate is Protected by the First Amendment

"**Congress shall make no law** respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, **and to petition the Government for a redress of grievances.**"

- First Amendment to the United States Constitution (1791)

Submitted a FOIL request?

Worked in state or local government?

Built or participated in a coalition?

Held a press conference or spoken with the media about a policy issue?

Met with a legislator or legislative staff?



Met with an Executive branch member, including an agency representative?

Published policy research?

Testified at a public hearing?

Visited Albany for a "Lobby Day"?

Submitted a budget request?

# Why is it important for nonprofits to engage in advocacy at the state level?

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1) Many policies and budgetary decisions that impact people's lives are made at the state level.
2) Policymakers often do not have the necessary information, expertise, or capacity to make evidence-based policy without input from experts and the community.
3) People have a larger voice at the state than at the federal level.
4) The federal government is gridlocked.
5) Laws are almost impossible to enforce without community support.

# Lobbying Regulations for Nonprofits

# Research Reveals a Decline in Nonprofit Lobbying




Daniels, Alex. "Nonprofits are lobbying a lot less than two decades ago, according to new research." (August 8, 2023). Associated Press. Available online:

https://apnews.com/article/nonprofits-lobbying-less-survey-155e63395a03edbfe7c53cf9c932e274.

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# An Uncertain Landscape




Kiessling, Katherine. "Local cultural organizations brace for uncertainty amid federal grant cuts." (May 5, 2025). Times Union. Available online: https://www.timesunion.com/preview/article/local-cultural-organizations-brace-uncertainty-20307185.php.




Sorapuru, Julian. "'Uncharted Waters': As Trump administration remakes the government's relationship to nonprofits, social services are at risk. (April 27, 2025). Available online: https://www.bostonglobe.com/2025/04/27/nation/trump-threatens-nonprofits.

# "Do I or My 501(c)(3) Nonprofit Need to Register as a Lobbyist?

NO, unless:

1) You spend more than $5,000 lobbying per year (New York) **OR**
2) Lobbying constitutes a "substantial part" of your organization's work (federal)

# What constitutes as lobbying in New York State?

**Lobbying:**

- Asking someone in government at the state or local level to do something not already required by law.

**NOT lobbying:**

- Responding to questions from legislators,
- Writing OpEds,
- Giving legislative testimony upon invitation,
- Hosting policymakers at educational events, and
- Preparing white papers.

# Nonprofit Lobbying - Expenditures Test (Federal)

**Expenditures test:** An organization can elect to have its lobbying activity measured solely on the basis of its lobbying expenditures. This is sometimes called "the 501(h) election." The amount of lobbying that the organization can undertake depends on how much the organization spends on its exempt purposes in a year:

| Total Exempt Purpose Expenditures | Total Amount Organization Can Spend on Lobbying |
|---|---|
| up to $500,000 | *20%* of exempt purpose expenditures (up to $100,000 max) |
| $500,000 - $1 million | $100,000 plus *15%* of excess over $500,000 |
| $1 million - $1.5 million | $175,000 plus *10%* of excess over $1 million |
| $1.5 million - $17 million | $225,000 plus *5%* of excess over $1.5 million |
| Above $17 million | $1,000,000 |

Lawyers Alliance for New York (2023) "Lobbying Compliance FAQs for NY Nonprofit Organizations." Available online:

https://lawyersalliance.org/userFiles/uploads/legal_alerts/Nonprofits_and_Lobbying_FAQ.pdf,

# What does it mean for my organization to register as a lobbyist in New York?

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- Record keeping
- Publicly listed
- $250 per client per year

(ethics.ny.gov/lobbying-overview)

# Reducing Time Spent on Advocacy Tasks that Count as Lobbying

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Make your trips to Albany multi-purpose

Use “February Fridays in the district" to meet your district representatives

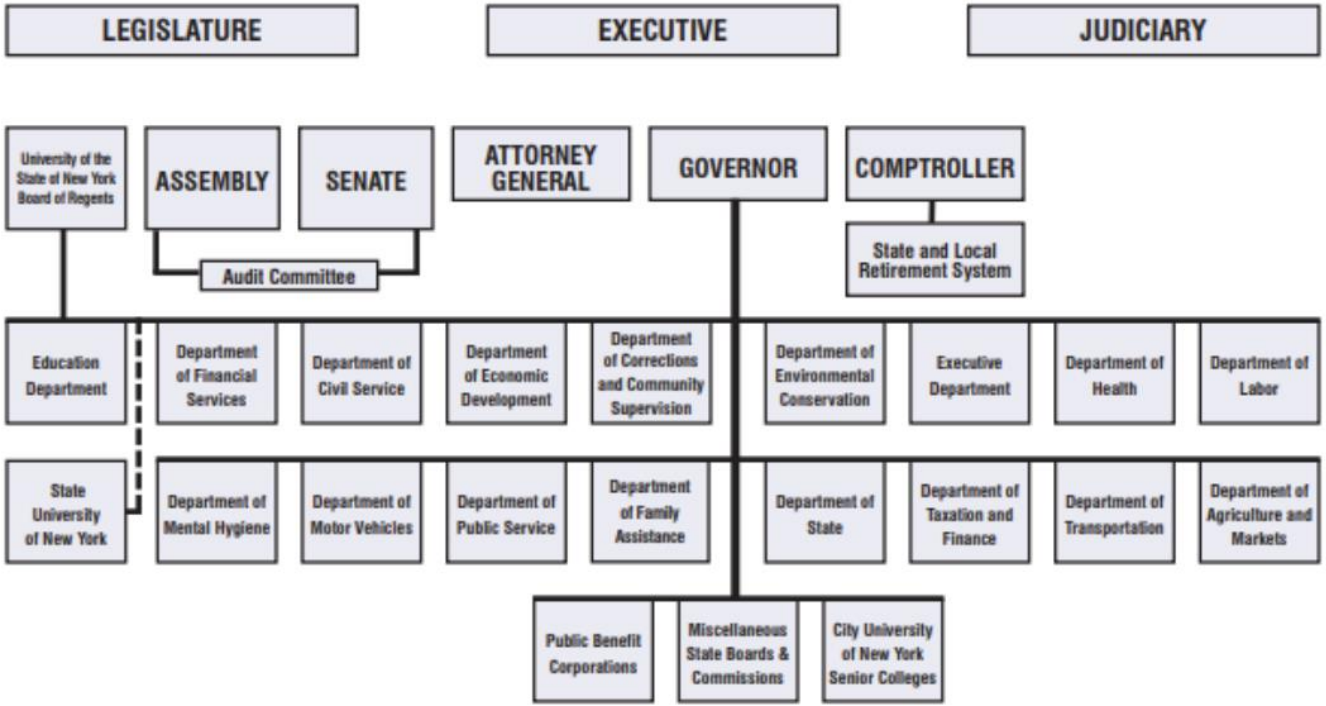
Focus on public education as well

Work in coalitions

For additional resources, see the Lawyers’ Alliance for New York’s 2026 guide, “Lobbying Compliance FAQs for NY Nonprofit Organizations.”

# New York State Government

# New York State Government



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# Unique Features of New York State Politics



Powerful Executive



Policy in the budget



“Three People in a Room”



Democratic Trifecta



Chapter Amendments

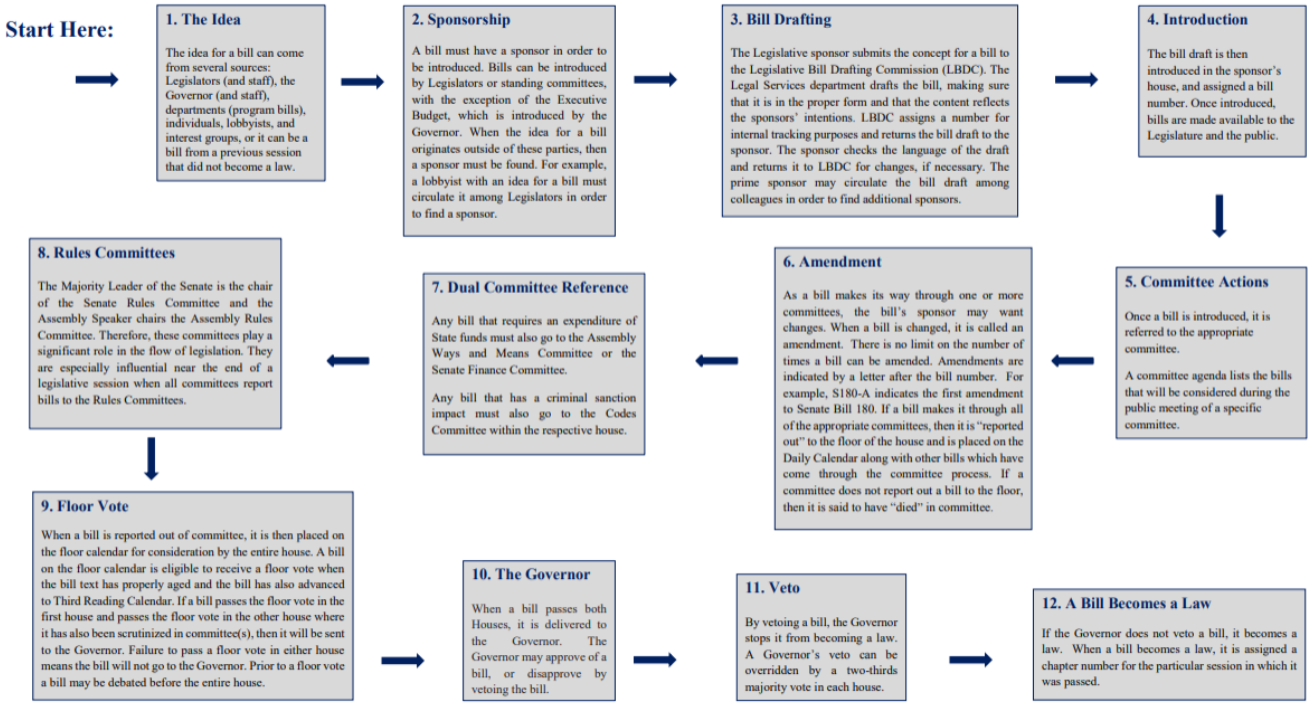


Upstate/Downstate Divide

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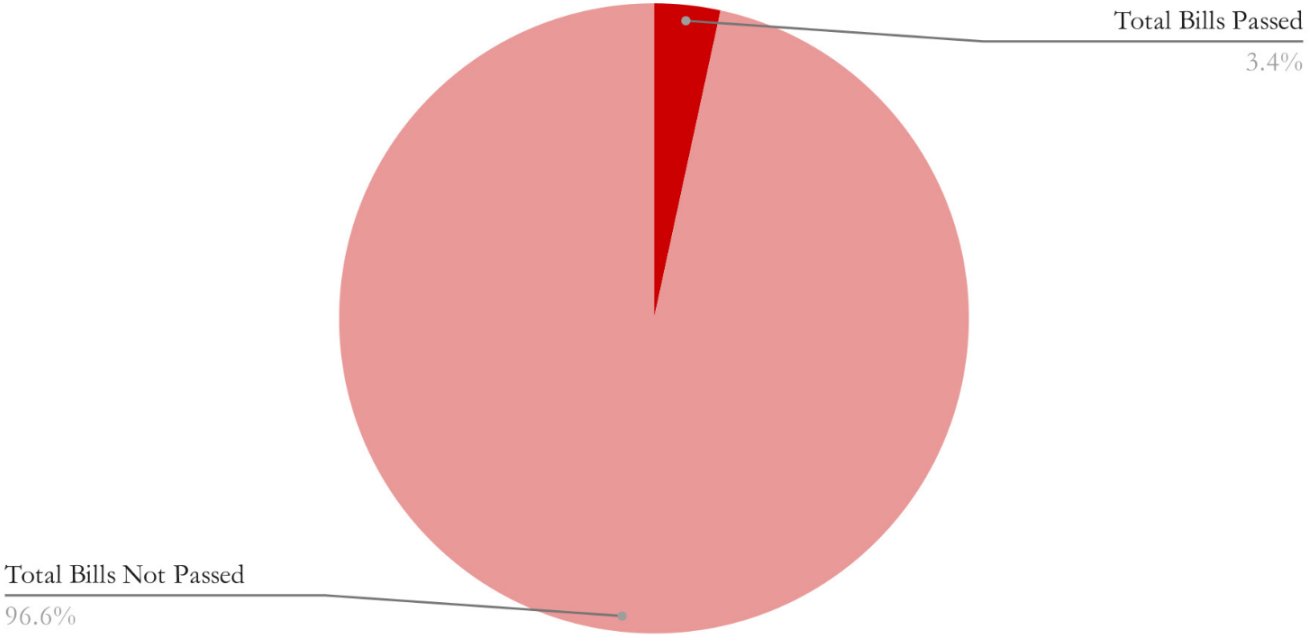
# The Legislative Process

## How a Bill Becomes a Law in New York State



# Percentage of Introduced Bills Passed in New York

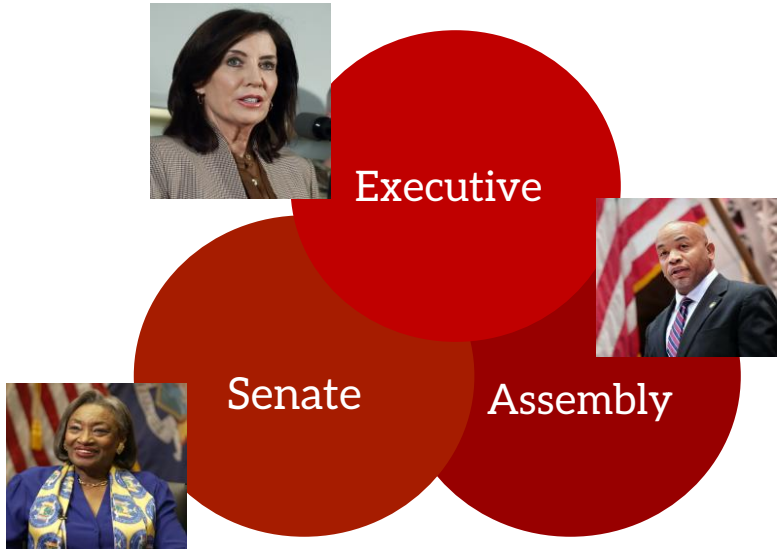
Total Bills Introduced: 31,690  Total Bills Passed: 1,113



# New York State Budget Process

# About the New York State Budget - Overview

- The Enacted Budget for State Fiscal Year (SFY) 2027: **$277 billion**
- Per capita budget is **$13,850**
- The state is required to have a balanced budget
- Fiscal Year: April 1st to March 31st
- "Three people in a room"
- Disproportionate executive power over the budget process



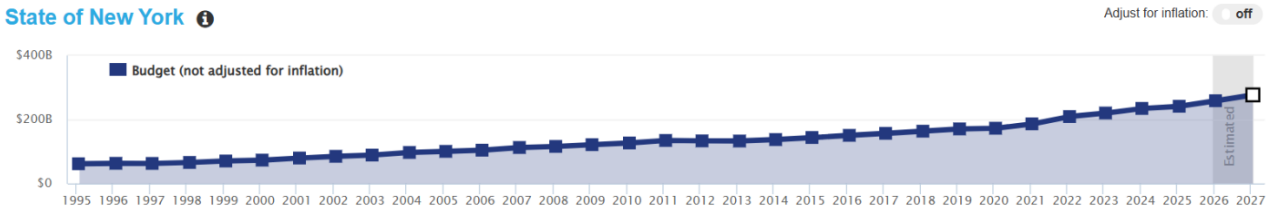
# About the New York State Budget - Key Terms and People

- **Executive Budget v. Enacted Budget:** the governor submits the executive budget for negotiations with the legislature
- **Operating Budget v. Capital Budget:** the operating budget is for ongoing government operations, the capital budget is for larger purchases like land.
- **Aid to Localities**: financial assistance and grants for local governments and school districts
- **FY 2027:** April 1, 2026–March 31, 2027
- **FY 2028:** April 1, 2027–March 31, 2028

- **Governor** Kathy Hochul
- **Senate Majority Leader** Andrea Stewart-Cousins
- **Assembly Speaker** Carl Heastie
- **Senate Finance Committee, Chair** Liz Krueger
- **Senate Finance Committee, Secretary** Christopher Friend
- **Assembly Ways and Means Committee, Chair** J. Gary Pretlow
- **Assembly Ways and Means Committee, Secretary** Philip Fields
- **Division of the Budget, Director** Blake Washington

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# 2026-2027 State of New York Budget




## 2026-27 State of New York

$277,017,306,000

Spending by Functional Area | Spending by Fund Type | Spending by Financial Plan Category

| Function | Estimated Spending | Percentage |
|---|---|---|
| Health | $126,862,053,000 | 45% |
| Education | $49,129,942,000 | 17% |
| Social Welfare | $17,099,769,000 | 6% |
| Higher Education | $16,513,116,000 | 5% |
| Transportation | $15,018,922,000 | 5% |
| Mental Hygiene | $13,762,790,000 | 4% |
| Fixed Costs | $13,486,031,000 | 4% |
| Public Protection/Criminal Justice | $8,965,212,000 | 3% |
| Elected Officials | $5,443,846,000 | 1% |
| Parks and the Environment | $3,693,118,000 | 1% |
| General Government | $3,519,520,000 | 1% |
| Economic Development and Government Oversight | $3,256,654,000 | 1% |
| Local Government Assistance | $1,769,343,000 | <1% |

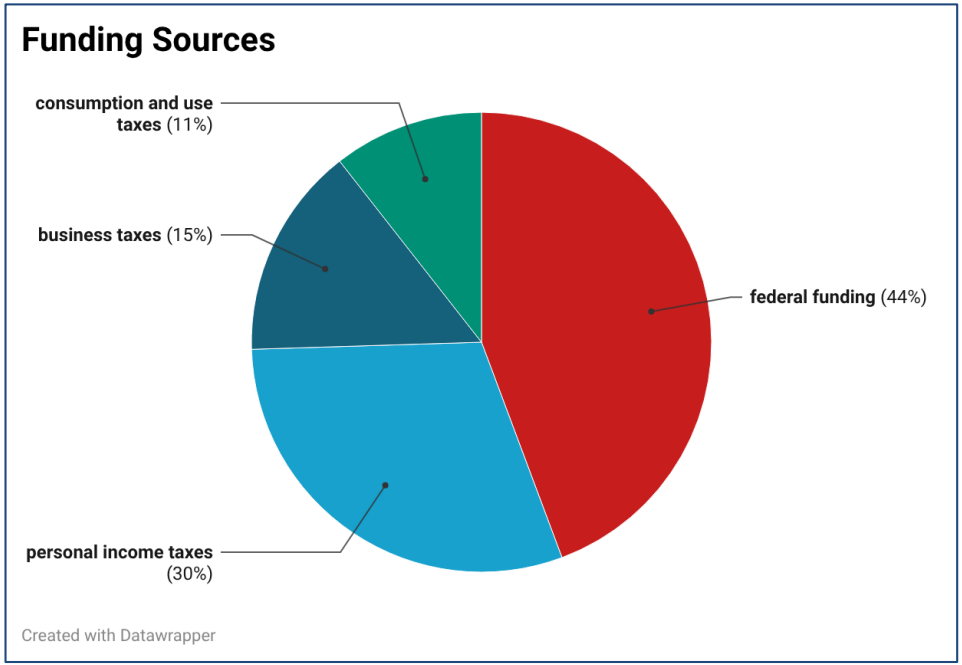
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# New York State Budget Sources

In Fiscal Year 2026, New York State collected approximately $127.5 billion from state-imposed taxes and fees, including:

- Personal income totaled $67.4 billion
- Business taxes totaled $33.3 billion
- Consumption and use taxes totaled $23.6 billion.

New York received approximately $98.9 billion in federal funding in Fiscal Year 2026.



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# About the New York State Budget Process - Timeline

Phase 1 | Phase 2 | Phase 3 | Phase 4 | Phase 5

**Agency Budget Preparation (May – October)**

State agencies draft spending requests for the next fiscal year.

The Governor's Budget Director issues guidance and deadlines for submissions.

**Division of the Budget Review (November – December)**

The Division of the Budget (DOB) reviews and analyzes agency requests.

Closed budget hearings are held with agencies to refine requests. Though closed to the public, legislators *are* invited to attend.

**The Governor's Decision (December – January)**

The Governor finalizes priorities and prepares the Executive Budget.

The budget and policy proposals are presented to the Legislature in January through the State of the State.

**Legislative Review Action (January – March)**

The Senate and Assembly hold public hearings and develop "one-house" budgets (February to March)

The Governor and Legislature negotiate a final agreement. The budget must be enacted by April 1st.

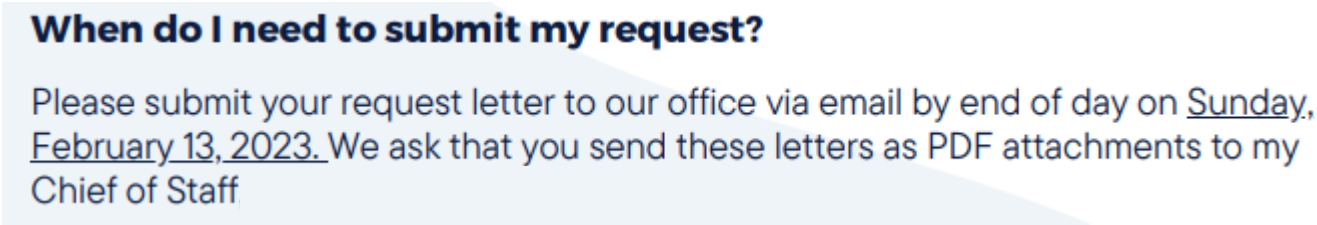
**Budget Execution (April – March)**

State agencies implement programs based on approved funding.

The DOB tracks spending and issues quarterly updates on fiscal performance.

# Getting Funded as a Nonprofit

- During one-house budget development (Phase IV Jan-Mar): Senate and Assembly hold public hearings and each chamber presents their budget to the Governor
- **The one-house budgets and negotiations phase (phase IV) is the most crucial time for nonprofits to get their requests in.**
- Advocates seeking funding should look out for their state representative's budget requests, such as the one below:



**When do I need to submit my request?**

Please submit your request letter to our office via email by end of day on Sunday, February 13, 2023. We ask that you send these letters as PDF attachments to my Chief of Staff

# Preparing a Cost Estimate

- Look for similar programs in other states or localities
- Project cost savings such as
  - Reduced hospital visits
  - Reduced justice system involvement
- Break down costs into clear components, using best estimates
  - Aim for the right ballpark ($500,000 vs. $5 million)
- Request what your program needs
  - Avoid estimates that are too conservative, as the request could be funded at a lower amount through budget negotiations which can constrain implementation.

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# Researching and Preparing Budget Requests (1/2)

[Address]
Albany, NY 12248
12 February 2025

Dear [Name],

We are writing to request $ [NUMBER] in funding to pilot a [redacted] training program for 15 participants at [redacted]. This program addresses critical gaps in EMS recruitment and retention while supporting immigrant communities integral to New York's workforce.

As [redacted] since January 2020, [redacted] has witnessed the essential role first-generation immigrant EMTs play in our healthcare system. Covering regions such as [redacted] [THE ORGANIZATION] represents many EMTs and paramedics working legally through Temporary Protected Status (TPS) or Deferred Action for Childhood Arrivals (DACA).

Educating and retaining EMS providers in these areas is difficult. According to the NYS Comptroller, the number of emergency medical providers declined by 17.5% from 2019 to 2022, and 80% of these providers rely on volunteers. Access to [EMS] education is also limited, especially in rural areas, to which the NYS Department of Health recommends "improving student enrollment numbers in classes and increasing offerings with combined resources."

Hence, combining ESL and EMT training to recruit immigrant populations is crucial to increasing retention rates and combating the decline of service providers. [redacted] has witnessed that first-generation immigrant EMTs disproportionately serve the longest in their jobs. According to the Niskanen Center, immigrants account for 18% of the U.S. healthcare workforce and have higher hospital retention rates than U.S.-born workers. They also contribute $3.1 billion in state and local taxes annually and will counter young people's declining presence in New York by 10-25% in the next 25 years. With 12% of residents of [redacted] County being foreign-born, it makes sense to launch this program at [redacted]

This program will open opportunities for immigrants to serve NY communities and display a positive story in dissonance with the anti-immigrant sentiment at the national level. This pilot program seeks to invest in this population by providing the dual education necessary for success—ESL and EMT certification–and could serve as a model for expanding EMS access in rural areas nationwide.

[redacted] With budget hearings underway, this proposal aligns directly with Governor Hochul's verbal commitments to (1) fund free community college, (2) define EMS as an essential service, and (3) develop EMS zones overseen by the State EMS Task Force.

1. Address
2. Concise Budget Ask
3. Request Specifics
4. Personal Story
5. Evidence
6. Connection to the Governor's Priorities

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# Researching and Preparing Budget Requests (2/2)

The pilot program at [redacted] will provide participants with the following:

1. GED preparation (if applicable)
2. ESL courses
3. EMT certification course
4. Stipend for common financial barriers to entry (ex, background check, equipment, textbook fees)
5. EMT exam fees

| BUDGET BREAKDOWN | Unit Cost USD$ | Cost for 15 Participants USD$ |
|---|---|---|
| One semester of EMT (17 weeks) | $[redacted] | $[redacted] |
| One semester of ESL (17 weeks) | $[redacted] | $[redacted] |
| NYS Background Check | $[redacted] | $[redacted] |
| Stethoscope, BP Cuff, and Textbook Stipend | $[redacted] | $[redacted] |
| National Registry of EMT Exam | $[redacted] attempt | $[redacted] |
| **TOTAL PROGRAM COST** | | $[redacted] |

**Upon the chance that a participant has English Language working proficiency at program entry, they may opt out of ESL classes. Their $750 ESL stipend will supplement living costs during training.*

Given that budget hearings are underway, the timing is right to act on Governor Hochul's budget verbal commitments to free community college, define EMS as an essential service, and develop EMS zones overseen by the State EMS Task Force. Our budget request is outlined in detail above. We encourage you to consider this request and support our efforts to pilot this essential program at [redacted]. Thank you for your attention to this critical issue and commitment to improving New York's EMS workforce.

Sincerely,

[YOUR NAME]

[YOUR CONTACT INFORMATION]

7. Request Specifics
   - Program Components
   - Budget Breakdown
   - Total Program Cost

8. Reiterate the Connection to the Governor's Priorities

9. Closing Budget Request Summary

10. Thank You

11. Your Name and Contact Information

# Policy Research

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# What State or Local Issue Would You Like to See Changed?



# Evaluating the Status Quo and Policy Precedents

| Evaluating the Status Quo | |
|---|---|
| Is there a law or policy already on the books at the state level? | Is there already a bill or regulation proposed? |

| Evaluating Policy Precedents |
|---|
| Has the policy, or a similar policy, already been adopted in a similar jurisdiction? |

# Resources to Evaluate the Status Quo

1. The Constitution of the State of New York - establishes the structure of government of the State of New York and lists the basic rights of the people of New York.

1. Laws of New York State – the New York State Assembly's database includes the Consolidated and Unconsolidated Laws of New York State enacted by the New York State Legislature. The Consolidated Laws are organized by subject in a "General Index" (e.g., banking, public health, mental hygiene).

1. New York State Senate, The Laws of New York – this resource indicates Consolidated Laws of New York, Unconsolidated Laws of New York, Court Acts, and Legislative State Regulations

1. New York Codes, Rules and Regulations (NYCRR) – this resource lists New York State's official general and permanent regulations.

# Resources to Evaluate the Status Quo (Continued)

5. Unofficial New York Codes, Rules and Regulations – serves as an unofficial version of New York Codes, Rules and Regulations (NYCRR). This website is operated under a contract with the New York State Department of State.

6. New York State Agencies – New York State agencies also publish and maintain regulations relevant to their work.

7. New York State Senate Advanced Search - allows individuals to look for bills from particular legislative sessions, years, and issue areas.

8. New York State Assembly Advanced Search - same as the resource above, but for the Assembly, rather than the State Senate.

# Resources to Evaluate Policy Precedents

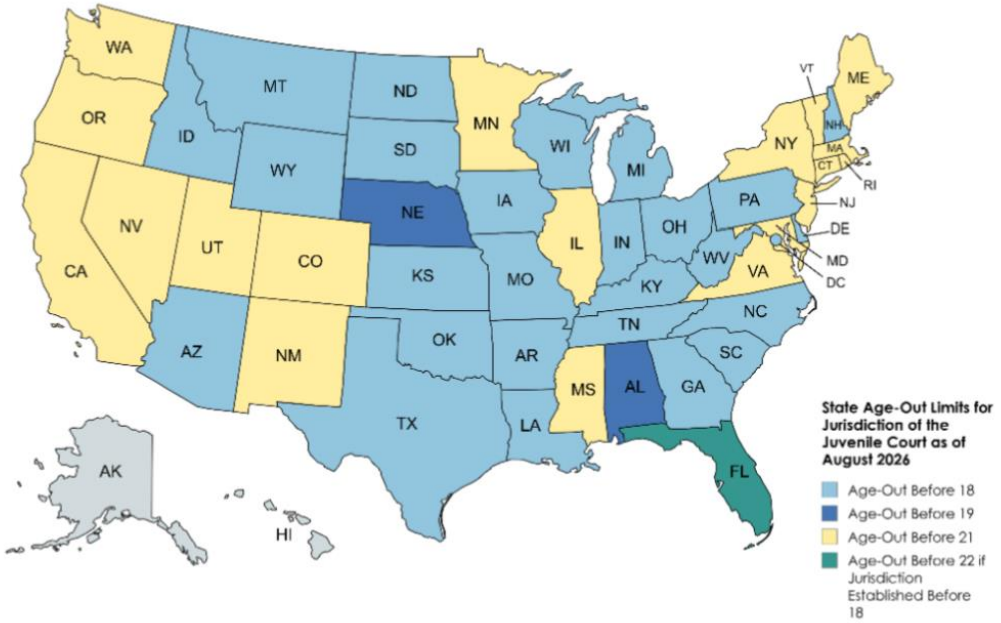
1. New York State Department of State Local Laws and Codes Database – The New York Department of State provides an electronic database containing local laws submitted to the Department on or after January 1, 1998, and local codes submitted to the Department on or after April 1, 2015.

1. National Conference for State Legislatures' Legislation Databases – this resource includes more than 40 active legislation databases on a variety of policy issues (e.g., Emergency Medical Services Legislation Database, Juvenile Justice Legislative Database, Policing Legislative Database) across all 50 U.S. states. To find precedents, advocates can click on any of the databases and filter the status to "adopted" or "enacted."

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# Resources to Evaluate Policy Precedents - Example

***Figure 1: State-by-state age-out limits for jurisdiction of the juvenile court as of August 2026. See Project Lifeline State-by-State Age-Out Database and the appendix for additional information.***



# Policy Research - Data

State and federal agencies and other nonprofit organizations have already collected and analyzed data that can be useful for your work.

Database Examples:

- DATA NY, data.ny.gov.
- Health Data NY, health.data.ny.gov.
- Open Budget NY, openbudget.ny.gov.
- American Community Survey and U.S. Census, census.gov/programs-surveys/acs.
    - Generating legislative district-specific data with the ACS: American Community Survey: Find State Legislative District Data Profiles with data.census.gov.

# Policy Research - FOIL

Advocates can also gather evidence through New York State's Freedom of Information Law (FOIL). FOIL grants public access to state and local records related to governmental decisions and policies impacting New Yorkers.

Codified as Public Officers Law, Article 6, Section 84-90, states:

*"The people's right to know the process of governmental decision-making and to review the documents and statistics leading to determinations is basic to our society. Access to such information should not be thwarted by shrouding it with the cloak of secrecy or confidentiality" -- Public Officers* Law §84.16

**Online Resource:** New York State Open FOIL NY Resource Center

**Credit: Professor Heather Murray, Cornell Law School First Amendment Clinic**

# Policy Advocacy

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# Advocacy - Big Picture Strategies

- Relationships, not transactions,
- You are providing a service to policymakers,
- Timing is everything -- start in the summer and fall, not January; consider the election cycle; be ready to ride the wave,
- Own the details, especially with respect to implementation,
- Think strategically about the messenger,
- Create the conditions by which others can take the credit,
- Build coalitions in unlikely places; neutralize the opposition.

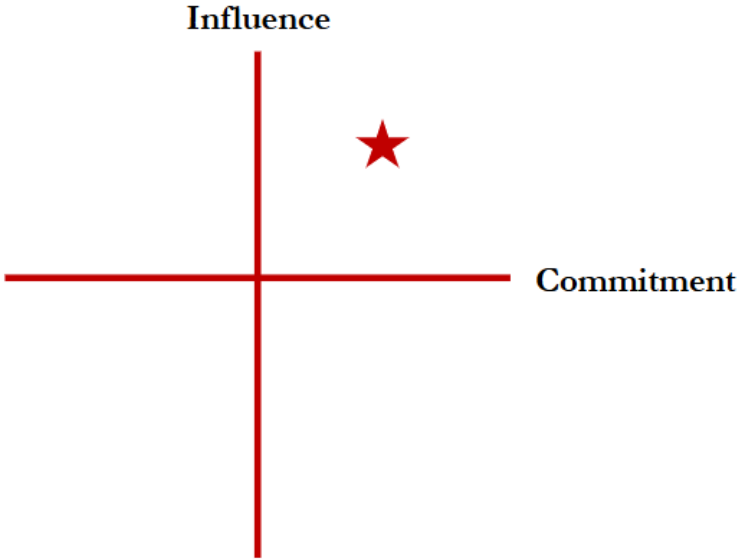
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# Identifying Strong Bill Sponsors

Apart from asking your local representatives to sponsor a bill, advocates should consider several key factors that can affect a bill's chances of success including:

- Majority party
- Committee leadership
- Personal history
- Time commitment
- Region
- Record of success
- Capacity
- Relationships

# Building a Coalition - Example



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# Crafting Memos of Support or Opposition

[ORGANIZATION LOGO]

**Memorandum of Support**
**[redacted] – S.[BILL #] ([SENATE SPONSOR]) / A.[BILL #] ([ASSEMBLY SPONSOR])**
**Date:**

[Insert Organization Name] writes in strong support of the [NAME OF ACT] Act (S.[Bill #]/A.[Bill #]) and urges the New York State Legislature to pass this critical legislation and for Governor Hochul to sign it into law.

[Insert description of your organization and its mission.]

**Background**

The [NAME OF ACT] Act aims to [ACT FOCUS]. It also mandates the [ACT COMPONENTS]. This legislation is crucial in ensuring that New York does not [ACT REGULATIONS].

[EVIDENCE]

[EVIDENCE]

**The Need for Legislative Action**

[ARGUMENT SUPPORTING THE NEED FOR THE ACT]

Several states, including California, Illinois, Maryland, New Jersey, and Washington, have enacted similar legislation to [redacted] New York must join this movement to uphold the rights and dignity [redacted]

**Conclusion**

[Insert Organization Name] believes that no individual should [redacted] [NAME OF ACT] Act represents a critical step toward ensuring that New York upholds the values of justice, dignity, and human rights for all residents.

For further information or questions, please contact [Insert Name, Title, Email, and Phone Number].

1. Information to collect from partner organizations
2. Bill call to action
3. Bill description
4. Evidence
5. State comparison (where applicable)

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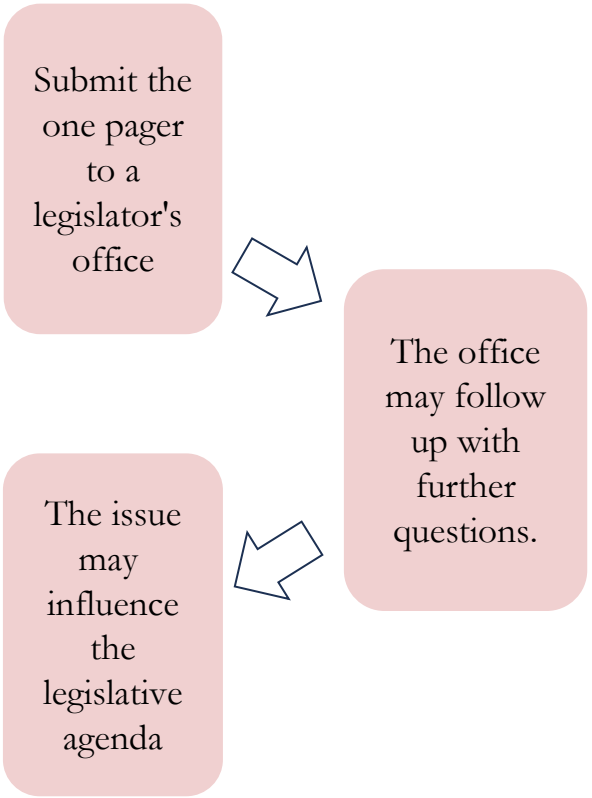
# Preparing for Common Questions from Legislators

- How much will this cost?
- How does this affect my district specifically?
- Has any other state or locality done this?
- Can you tell me more about the data behind this proposal?
- What other legislators have you been talking to about this proposal?
- What organizations or coalitions already support or oppose this proposal?
- Have you talked to [insert the name of an organization that may be interested and have influence as it relates to your proposal]?
- Have you met with the relevant state agency?
- How would this proposal be implemented?

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# Creating One Pagers - Overview

- Importance of one pagers
  - Gets your "foot in the door"
  - Should leave legislator empowered, they should *want to* solve the problem
- What do one pagers do?
  - Summarize information supporting your argument in a way that a legislative staff member can understand your viewpoint and follow up to ask for additional information.
- Where do one pagers go?
  - The one pagers are typically read by a staff member in a legislative office.



# Creating One Pagers - Structure

1. Start with a strong title
2. Address the problem
3. Provide the background, scope, and significance of an issue
4. Offer a solution and parting thoughts
5. Include your contact information!

***Children at Risk: Youth Prescription Drug Coverage & Medical Services are Fading in NY***

End the 340B carve-out for prescription drug rebates for in-clinic and in-hospital pharmacies that serve youth populations in New York under the newly passed NYRx program.

Problem

- **Children's hospitals and clinics** in primarily **low-income communities** once received **25-50% discounts for pharmaceutical drugs** bringing **crucial revenue** to NY clinics(1).
- **There is no public NYRx redistribution plan** for these discounts which are funded through the Dept. of Health & Human Services, **leaving many NY clinics in the dark**(2).

Background + What is 340B?

- ***NYRx directly opposes the intent of 340B rebates.*** 340B disproportionate share hospitals (DSHs) treat a higher # of low-income and Medicaid patients than non-340B acute-care hospitals(3).
- ***Without 340B rebates, children's clinics/hospitals may be forced to close.*** Children's hospitals need the 340B program to help offset losses from low Medicaid reimbursement(4).
  - NY's community health centers brought in **an estimated $260 million** through the 340B program last year, keeping many of them operational(5).
  - When states are instead the recipients of savings from the 340B program, most of those **savings go unused, being returned** to the Federal Treasury(6).
  - **There is no plan** for redistributing 340B monies to children's clinics(7).
  - The # of sites participating in the federal 340B program **increased from over 8,100 to 50,000** between 2000-2020 in the U.S.(8).
  - **75% of Critical Access Hospitals (CAHs) report that 340B savings help them remain open.** CAHs have fewer than 25 beds and are located more than 35 miles from other hospitals, vital to families in rural areas of NY(9).
- ***The 340B program is beneficial to the long-term health of NY children.*** 340B sites are valuable to youth critical care/youth Medicaid recipients, enhancing health outcomes
  - 340B participants' **hospital readmission rate was 8% compared with 17%** for nonparticipants(10).
  - Non-disabled children and their parents **comprise over 75%** of New York's Medicaid enrollees(11).
  - Savings from the 340B program **fund a huge range of supports**: smoking cessation, drug treatment, transportation to appointments, mobile clinics with bilingual providers, access to healthy food, affordable drug pricing, and more(12).

What can be done?

- ***Pass NYS Assembly Bill S06133; Investigates Quality of Health Care in Foster Homes which utilizes 340B Providers***
  - This will allow NYSDOH to get imperative data on the extent to which 340B truly benefits youths(13).
- ***Create amendments to NYSDOH Pharmaceutical Guidelines so youth clinics/sites will receive 340B funding directly from HHS***
  - 340B funds go directly to the community while sustaining social services, DSHs, and community health clinics serving low-income youth patient populations(14).

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# Writing Op-Eds

What is an Op-Ed?

- An Op-Ed is a piece that represents a focused opinion of the author on a relevant and specific issue
- An Op-Ed is typically under 500 words
- An important to tool to raise awareness on a particular issue and engage the public with it
- Can be through major state news sources ex. *Times Union, City & State New York,* or through local news outlets ex. *Ithaca Times, Ithaca Journal, Tompkins Weekly*



**Another Voice: New York must act before domestic violence becomes deadly**

Nicole Fan May 4, 2026 3

**La Dignidad No Puede Esperar: Nueva York Ante una Decisión Crucial**

23 de marzo de 2026

Guest Opinion: AI is Killing the Job Market for Ivy League Grads. Imagine What It's Like for People Returning from Prison

Tae Kyu Lee Apr 20, 2026 0 2 min to read

OPINION

**NY laws often do little good because they're not enforced (Guest Opinion by Kristen D'Souza & Alexandra Dufresne)**

Updated: Jun. 13, 2024, 8:47 a.m. | Published: Jun. 13, 2024, 8:30 a.m.

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# Working with People with Lived Experience



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# Organizing a Lobby Day

**A coordinated event during which advocates meet with elected officials or other public servants to urge support for a policy objective.**

## Before Lobby Day Checklist

- Define your goals,
- Identify your targets,
- Recruit participants,
- Schedule meetings,
- Refine your messaging,
- Train participants,
- Share a dress code,
- Be prepared for questions, and
- Plan logistics.

## Day of Lobby Day Checklist

- Stay in communication,
- Bring materials,
- Host a morning briefing,
- Meet with decision makers,
- Record meeting notes,
- Remain flexible, and
- Document the day.

## After Lobby Day Checklist

- Host a debriefing session,
- Send thank you notes,
- Review and consolidate meeting notes,
- Follow up on commitments, and
- Keep participants engaged.

# New York State Legislation Affecting Nonprofits

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# New York State Legislation Affecting Nonprofits

**Senate Bill S2224A (Krueger) / Assembly Bill A8933 (Gonzalez-Rojas):** proposes raising the state's lobbying expenditure threshold for 501(c)(3) not-for-profits required to register as a lobbyist from $5,000 to $10,000.

**Senate Bill S8301 (Comrie) / Assembly Bill A7246 (Chandler-Waterman):** proposes establishing a dedicated Office of Nonprofit Development within the Empire State Development Corporation.

**Senate Bill S3168 (Felder) / Assembly Bill A3495 (Dilan):** proposes establishing a $200 state income tax credit for certain volunteers who provide at least twenty-five hours of service to 501(c)(3) nonprofit organizations during the year.

**Senate Bill S8878 (Rivera) / Assembly Bill A9329 (Septimo)** proposes providing a tax credit for certain businesses that donate food to eligible nonprofit food assistance organizations.

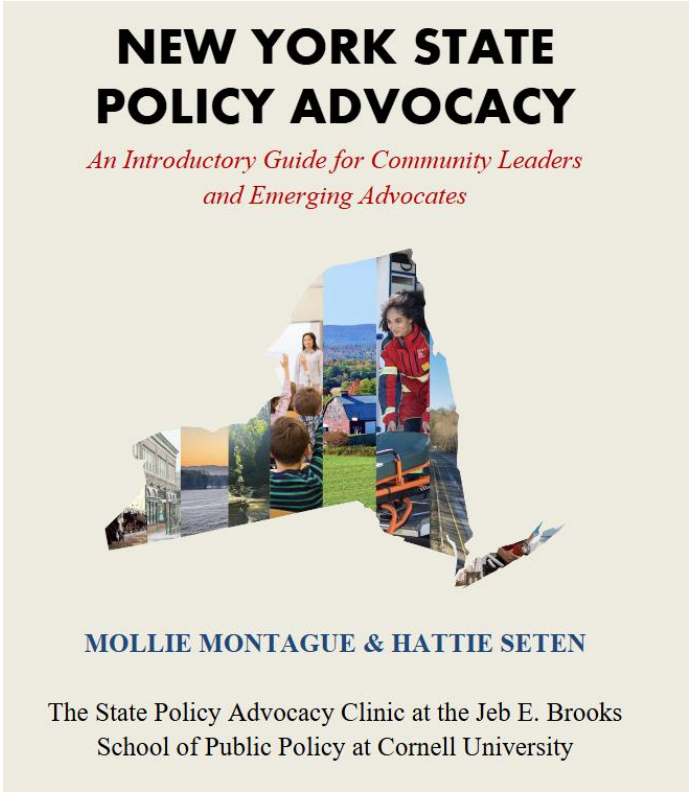
**Senate Bill S7880 (Krueger) / Assembly Bill A8583 (Glick):** proposes ensuring that 501(c)3 organizations that lose tax-exempt status as a result of an illegal or improper revocation by the IRS can continue operating in New York as if it maintained such status.

# Additional Resources

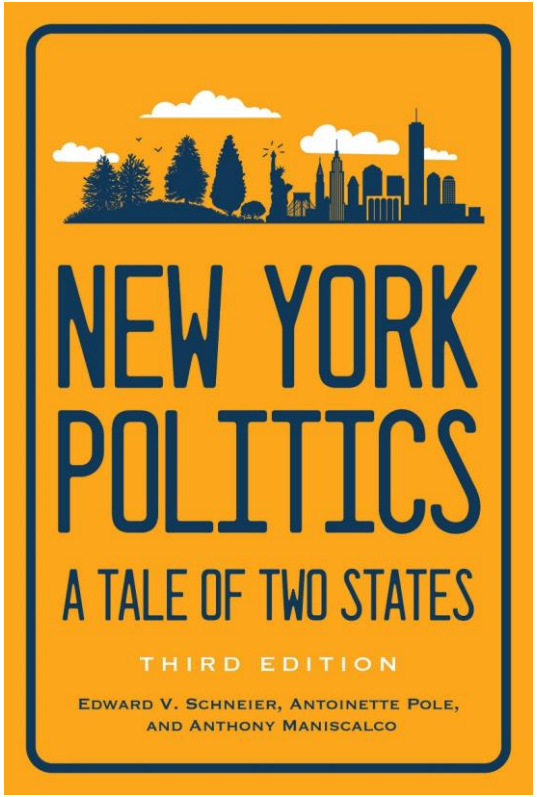
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# Recommended Reading

Montague, M., & Seten, H. (2025). *New York State Policy Advocacy: An Introductory Guide for Community Leaders and Emerging Advocates.* State Policy Advocacy Clinic, Jeb E. Brooks School of Public Policy at Cornell University. https://cornell.app.box.com/s/1gylilb6z4xira0qj72c91e6oqztm4z2



# Recommended Reading




Schneier, E. V., Pole, A., Maniscalco, A. (2023). *New York State: A Tale of Two States* (3rd ed.). Cornell University Press.

# Questions?

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