

FY 2023 Executive Budget Amendments

**Amendments to Senate S.8009; Assembly A.9009
(REV Article VII Bill)**

Part E, relating to the COVID-19 capital costs tax credit program, is amended to:

- Correct the application deadline.

Part I, relating to a tax credit for the conversion from grade No. 6 heating oil usage to biodiesel heating oil and geothermal systems, is amended to:

- Clarify the meaning of municipality to be a city or town.

Part Q, relating to extending the workers with disabilities tax credit program, is amended to:

- Correct the effective date.

Part CC, relating to the amendment of the racing, pari-mutuel wagering and breeding law, in relation to gaming facility determinations and licensing, is amended to:

- Clarify the intent of mobile sports wagering server equipment and hosting fee payment obligations and distributions between platform providers and commercial gaming facilities.