



Empire State Forest Products Association

The people behind New York's healthy forests and quality wood products

www.esfpa.org

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Memorandum of Support

A 9255-A/ S 8918-A

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Honorable Didi Barrett
Member of Assembly
724 LOB
Albany, NY 12248

Honorable Brian Kavanagh
Senator
512 LOB
Albany, NY 12247

April 27, 2026

Dear Assemblymember Barrett and Senator Kavanagh:

The Empire State Forest Products Association (ESFPA) represents over 300 businesses, industries and landowners engaged in forest resource production and stewardship of New York's 19 million acres of forest. There are over 200,000 private forest landowners who also depend on sound forest and timber management and production to help them keep their forests as forests.

As an association deeply engaged in advancing sustainable, resilient, and cost-effective infrastructure and building solutions, we believe this legislation (**A. 9255-A/S. 8918-A**) represents a thoughtful and timely approach to addressing several of the State's most pressing challenges. The "Facilitating Resilient Affordable Mass timber Expansion Act" (FRAME Act) would establish a tax credit program to stimulate investment in mass timber affordable housing and mass timber production infrastructure to help meet New York's affordable housing needs as well as expand New York wood product markets.

This legislation addresses one of the most important issues facing private forest landowners – annual carrying costs of keeping their forests as forests (i.e. markets) – and encourages forest management practices through sustainable management which encourage the growth, thinning, harvest and regeneration of forests and production of renewable, recyclable wood products that store carbon for long periods of time.

New York has 19 million acres of forest land (64% of the State's total land area). Fourteen million acres of New York's forests (75% of all forest land) are privately owned. Largely in family-owned forest woodlots. New York's forests are one of the State's most significant natural landscapes and afford a wealth of ecosystem benefits. Our state's forests are the largest terrestrial sequester of carbon (about 83 tons of CO₂ per acre),

protect air and water quality, provide storm resiliency and critically important wildlife habitat. But it is not enough to keep forests as forests. Maximizing ecosystem benefits requires sustainable forest management, which includes timber harvesting.

The FRAME Act also supports the state's wood products economy. New York's private forest lands are the primary source for timber in support of New York's forest economy. The State's forest economy has had an economic impact of \$22.9 billion (up over \$2 billion since 2010), employs nearly 100,000 people, with an average labor income per worker of \$61,526. This legislation would incentivize an emerging Mass Timber economy which has the potential to develop a new line of housing and commercial structural development that not only sequesters carbon in building but also could fill a low-grade timber void that exists in New York's forest markets.

Equally important, the FRAME Act establishes a meaningful connection between urban development and rural economic vitality. By creating demand for sustainably harvested timber, the legislation directly supports forest industries and rural communities throughout the State. This linkage is especially valuable in ensuring that economic benefits are distributed more broadly, reinforcing working landscapes while contributing to the State's housing goals.

The bill's requirement for sustainable forestry plans is another critical strength. By aligning material sourcing with sustainable forest management planning, the FRAME Act ensures that increased timber utilization is grounded in responsible forest management. This integration supports long-term forest health, carbon sequestration, and ecosystem resilience, while providing a clear framework for accountability. ESFPA supports the bills provisions for prioritizing "mass timber harvested within New York from forests with an approved management plan pursuant to section four hundred eighty-a of the Real Property Tax Law in qualified housing projects". **We would like to see this provision expanded to include State Reforestation Areas and forests with an approved management plan pursuant to Article 49 of the Environmental Conservation Law (ECL).** State Reforestation Areas as well as working forest conservation easements under Article 49 of the ECL have forest management plans approved by DEC which are third party audited by the Sustainable Forest Initiative (SFI) and Forest Stewardship Council (FSC). This would add over one million acres of eligibility for the tax credits in New York.

For the above aforementioned reasons, the Empire State Forest Products Association supports this legislation. We look forward to working with you on enacting this legislation and obtaining Governor Hochul's signature.

cc: Assembly Housing Committee
Senate Housing, Construction & Community Development Committee

For More Information Contact:

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