



A Grand Slam for Charity

The Builders and Pavers teams took the field on October 2, for the annual CIC Charity Softball Game, raising funds in support of the Ukrainian Relief Fund with plenty of action at the plate. One of the most anticipated and beloved events of the year, the game brings our members together for friendly competition, camaraderie, and a meaningful cause. Story on page 22

Photo Credit: Sharon Regan Masciovecchio

Walmart Signs PLA with Building Trades

IBM Gets \$104M in Tax Breaks For \$2.5B Quantum Project

By JOHN JORDAN

POUGHKEEPSIE, NY—A trio of major projects in the Mid-Hudson Valley, valued at a combined nearly \$5 billion, continue to progress toward groundbreaking, including the \$2.5-billion IBM Quantum project in Poughkeepsie, which was recently granted a significant incentive package valued at more than \$104 million in sales and use tax exemptions.

At a special meeting of the Dutchess County Industrial Development Agency on Sept. 29, the IDA Board approved an incentive package in a 5-1 vote that includes up to \$104,161,688 in sales and use tax exemptions in connection with the construction of the project.

In addition, the IDA approved a 30-year PILOT agreement beginning in 2027. According to IDA documents, the annual PILOT payment from 2027 through 2030 will be \$7,328,182, escalating to \$9,727,731 from 2031 through 2042, then rising to more than \$10 million in 2043 and ending at \$10,354,309 in 2056.

The much-heralded project calls for the construction of an approximately 300,000-square-foot quantum facility for the development, integration, testing and delivery of quantum computing systems. Plans also include the construction of an approximately 12,000-square-foot cryogenic plant and generator building; the installation of

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CIC Launches ‘Build Together. Build Better.’ Construction Career Awareness Campaign

By RYAN CAPALBO

WHITE PLAINS, NY — After months of planning and hard work, the Construction Industry Council of Westchester & the Hudson Valley (CIC) formally launched its new integrated media advertising campaign, “Build Together. Build Better.” On Tuesday, Sept. 29, the CIC held a press conference at Elizabeth Seton Children’s Center in White Plains, NY, joined by elected officials and leaders and members of the construction industry, labor unions, and the skilled trades. Standing in front of an active construction site on the grounds, CIC representatives introduced the campaign, which aims to strengthen the Hudson Valley’s construction workforce and connect the next generation with career opportunities that offer hands-on training, advancement, and the potential for long-term, family-supporting careers in the union construction industry.

The campaign is aimed at changing the way people think about careers in construction, particularly the opportunities available through union apprenticeship programs and employment with union contractors. A four-year col-



From left, Kevin Coronado, Apprentice Trainee, Local 137 and John Cooney Jr., executive director of the Construction Industry Council.

lege degree is not the only path to a successful career, and the CIC wants to raise awareness of the opportunities the skilled trades provide for young adults to build a future for themselves. Through union apprenticeship programs, individuals can learn valuable

skills, earn while they learn, and pursue careers that offer opportunities for advancement and long-term stability.

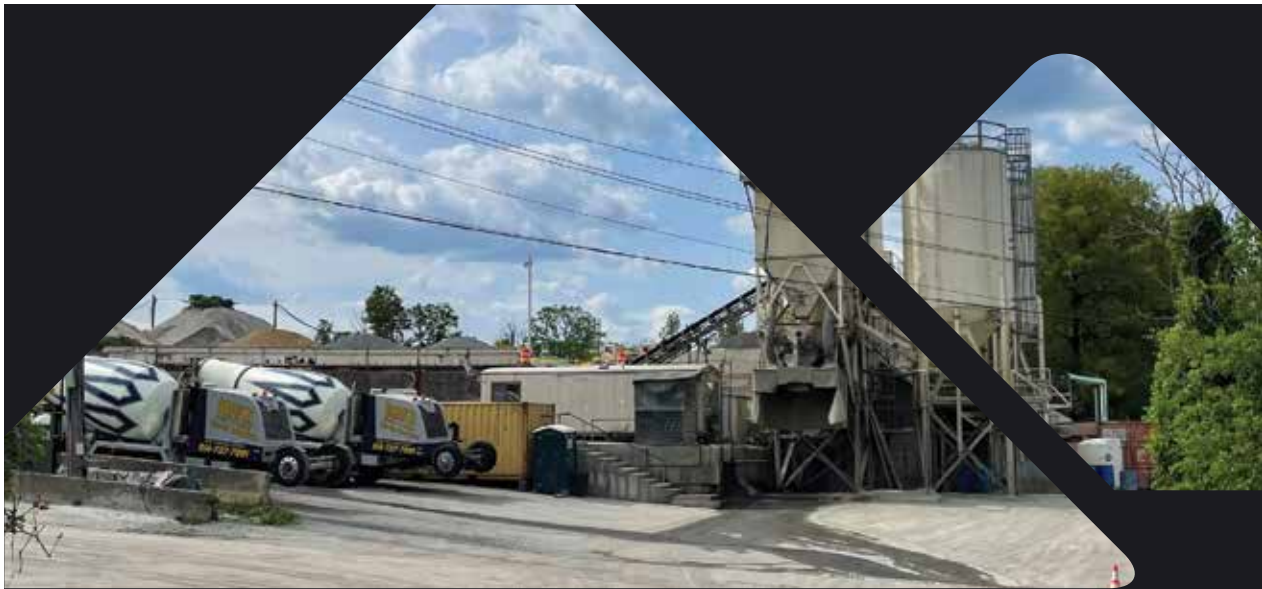
John T. Cooney Jr., Executive Director of the CIC, kicked off the event by thanking those in attendance for their support before discussing why he felt the campaign was an important step for the future of the construction industry and the many benefits of working in the skilled trades.

“I am proud to announce our new Build Together. Build Better. advertising campaign focused on one important goal: Recruiting the next generation of workers into skilled union trades careers. The combination of professional union con-

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Con Edison Co. Generated Nearly \$25 Billion In Economic Output in New York State in 2025

By JOHN JORDAN

NEW YORK—A recently released report on the total economic impact Con Edison Company of New York had on New York State and its service territory of New York City and Westchester County in 2025 revealed some staggering data that clearly shows the utility’s power to produce jobs for the union trades and revenue for contractors in the region and across the state.

The fact that utility work is a growing facet of the construction industry in New York is not news. However, the report, developed with HR&A Advisors, a New York City-based real estate and economic development consulting firm, details the tremendous economic driver Con Edison has been for the local, regional, and state economies.

The headline number from the report is that in 2025, Con Edison generated \$24.8 billion (1% of total New York State GDP) in total economic output across New York State, supporting 39,700 jobs, including 14,000 Con Edison employees. More than half of the company’s workers (7,900) are members of a union, a rate three times the industry average, company officials noted. More than 40% of the company’s current operations management team began as hourly union workers. Con Edison

provides energy to 9.5 million people and more than 340,000 businesses across New York City and Westchester County.

In 2025, Con Edison spent \$2 billion on contracts with New York State businesses, including approximately \$1.2 billion with companies in New York City and Westchester County. About \$441 million of that spending supported diverse and small businesses through 262 contracts, representing half of all Con Edison vendor contracts in New York State. This spending supported more than 8,800 indirect jobs, many of which were in skilled labor.

Contract spending in the region has increased sharply over the past few years. Last year, Con Edison posted \$232 million in contract activity in Westchester County, an 11% increase from 2024. Brooklyn accounted for \$462 million in Con Edison contract work, a 64% (\$180 million) increase since 2021. Contract spending in other service areas included the following: the Bronx, \$51 million; Manhattan, \$181 million; Queens, \$237 million; and Staten Island, \$6 million.

“Con Edison is deeply connected to the communities we serve,” said Matthew Ketschke, the president of Con Edison. “Every day, our invest-



Photo Courtesy of CON EDISON COMPANY OF NEW YORK

ments drive economic growth across New York, creating family-sustaining jobs, supporting local businesses, enhancing energy reliability, and expanding access to clean energy. Together, these investments are helping build a stronger, more resilient future for all New Yorkers.”

Other key data points from the report included:

- Con Edison Company of New York contributed \$4.9 billion in taxes and fees in New York State in 2025, including \$962 million in state taxes and \$3.6

billion in New York City taxes.

- Of the New York City total, \$2.6 billion went toward property taxes, an increase of 26% since 2021. Con Edison’s property tax payments represented approximately 8% of all property taxes collected by New York City. The report indicated that Con Edison provided a \$289 million fiscal tax contribution in Westchester County in 2025.

- A total of 11,400 Con Edison

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Industry, Building Trades Officials Blast Misguided Central Hudson Takeover Bill

BY JOHN JORDAN

NEWBURGH, NY—A panel of construction industry and building trades executives slammed a proposal in Albany that would call for a public takeover of Central Hudson Gas & Electric, charging that such a move would not result in ratepayer savings but would instead significantly increase costs, reduce transparency and utility accountability, and delay utility construction projects.

The panel discussion, organized by the Protect Our Power Coalition, followed the signing of a new labor usage policy between Central Hudson and the Hudson Valley Building & Construction Trades Council at the Laborers Local 17 Training Academy in Newburgh, NY, on Oct. 13. The panel, moderated by Heather Bell, president and CEO of the Orange County Chamber of Commerce, focused on a proposed bill entitled

the Hudson Valley Power Authority Act (A02127A, S2026A), which would result in a government takeover of Central Hudson. The discussion centered on what the proposal would mean for union jobs, energy reliability and the costs incurred by Hudson Valley families and businesses.

The panel featured Steve Carroll, president and business manager of IBEW Local 320; Joseph Hally, senior vice president of corporate affairs for Central Hudson Gas & Electric; John Cooney Jr., executive director of the Construction Industry Council of Westchester & Hudson Valley, Inc.; and Dan Depew, CEO and executive director of the Construction Contractors Association of the Hudson Valley.

Panelists highlighted the cost of purchasing Central Hudson's infrastructure, the lack of specifics regarding



From left, Panel Moderator Heather Bell of the Orange County Chamber of Commerce, Steve Carroll, IBEW Local 320, Joseph Hally of Central Hudson Gas & Electric, John Cooney, Jr. of the Construction Industry Council of Westchester & Hudson Valley, Inc. and Dan Depew, CEO and executive director of the Construction Contractors Association of the Hudson Valley.

the takeover process, and the value of the experienced Central Hudson workforce that maintains the system and responds when damaging storms occur.

Mr. Hally noted that the bill would increase costs

and be mired in delays. He said Central Hudson “is not for sale” and that, while bill supporters suggest the utility could be purchased for about \$3.5 billion, fair market value estimates put the purchase price at between

\$6 billion and \$7.5 billion. This figure would not include an additional estimated \$2.6 billion to \$5.2 billion in gas conversion costs.

Mr. Hally added that the

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Building Trades, Central Hudson Sign Labor Agreement

BY JOHN JORDAN

NEWBURGH, NY—In a significant victory for the region's building trades, the Hudson Valley Building & Construction Trades Council signed a new labor usage policy with Central Hudson Gas & Electric Corp. of Poughkeepsie, NY, on Oct. 13. The agreement will ensure local union worker participation in major utility projects across the region going forward.

At a signing ceremony held at the Laborers Local 17 Training Academy in Newburgh, NY, Todd Diorio, president of the Hudson Valley Building & Construction Trades Council, and Stephanie Raymond, president and CEO of Central Hudson, signed the new labor policy agreement before union members and regional business leaders.

Under the new policy, Central Hudson projects valued at more than \$1.5 million that do not carry prevailing wage requirements will be performed under a Project Labor Agreement, while projects valued at more than \$375,000 that include prevailing wage requirements

Todd Diorio, president of the Hudson Valley Building & Construction Trades Council watches as Stephanie Raymond, president and CEO of Central Hudson, signs the labor usage policy agreement on Oct. 13 at the Laborers Local No. 17 Training Academy in Newburgh, NY.

will be performed by union workers.

Mr. Diorio said the agreement was the result of 14 months of negotiations between the building trades and the utility. Central Hudson serves approximately 315,000 electric customers and 90,000 natural gas customers in eight counties in New York State's Mid-Hudson River Valley. The utility delivers natural gas and electricity

throughout a 2,600-square-mile service territory that extends north from the suburbs of metropolitan New York City to the Capital District around Albany.

Building trades unions have long worked alongside Central Hudson's contractors to modernize the Hudson Valley's energy system. The policy formalizes that

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IBM Continued from P. 1

associated site, civil, utility, power, water and cooling infrastructure to support the quantum facility; the installation of specialized fixed equipment and proprietary hardware; and the renovation of approximately 44,000 square feet of an existing building (Building 416). All of the work will be located on approximately 308.67 acres of land at 2455 South Road, 477-708 Innovation Way, 29-31 Sand Dock Road, Sand Dock Road and 98 Cliff House Lane in the Town of Poughkeepsie, NY.

An IBM official at the IDA meeting said that groundbreaking on the project could take place soon. IBM currently employs approximately 2,300 people at the site, including full-time and part-time employees and interns. In addition to retaining the jobs at the site, IBM has stated that the project would create approximately 200 new full-time-equivalent positions.

According to an analysis of the project recently released by the IDA, construction costs are expected to total approximately \$900 million.

Some preliminary work at the site has begun. CIC member Shawn's Lawns Inc. of Stamford, CT, has secured the site work package, includ-

ing concrete foundations and groundwork for the project.

L. Todd Diorio, president of the Hudson Valley Building & Construction Trades Council, said the Quantum project will be an all-union project. However, no Project Labor Agreement (PLA) was reached on the project.

Mr. Diorio said Select Demo of New Hampshire has conducted some asbestos abatement work and is set to begin demolition. New York City-based Structure Tone is the general contractor on the IBM Quantum project. He expects the project to employ more than 1,000 construction workers at peak construction.

Amazon Project Set for Key Vote

Although an agenda has not yet been released, the Orange County Industrial Development Agency is expected to discuss and vote on a revised incentive package for the \$607-million Amazon fulfillment center project in Slate Hill, NY, at a meeting on Oct. 28.

Developer Scannell Properties and Amazon recently amended their application before the Orange County Industrial Development Agency for a 3.2-million-square-foot fulfillment center in Wawayanda. They are

now seeking approval of a 10-year PILOT (Payment in Lieu of Taxes) agreement that would provide approximately \$69.6 million in incentives, compared with the previously proposed 15-year PILOT, which was rejected and estimated to provide approximately \$80 million in financial assistance for the project. The IDA has since revised the value of the 10-year PILOT to \$69,598,263.

Mr. Diorio said the building trades are in talks with Amazon on a Project Labor Agreement, but no deal had been signed at press time. The general contractor on the project is Layton Construction Co. of Sandy, UT. A public hearing on the revised incentive package for Amazon was held by the Orange County IDA on Sept. 10 at Minisink Middle School in Slate Hill, NY.

The IDA may also debate a proposal to prohibit PILOT property tax breaks for future warehouse projects at its Oct. 28 Board meeting. Supported by New York State Senator James Skoufis and Brian Sanvidge, the state-appointed monitor overseeing IDA decisions, the measure is the subject of an IDA public hearing scheduled for Oct. 21, beginning at noon, at the agency's offices in New

Windsor, NY.

Under the proposed policy, PILOT agreements for warehouse projects would be limited to a property tax abatement schedule equivalent to the exemption available under New York State Real Property Tax Law §485-b.

The proposed change reflects the evolution and maturation of Orange County's warehouse and distribution market. Over the past decade, the county has attracted significant investment in this sector and today has a substantial inventory of modern warehouse space, including existing vacancies. The Orange County IDA stated this in its announcement of the public hearing. The agency believes its incentive policies should evolve with changing market conditions and that its most significant incentive tools should be focused on projects and sectors where they can have the greatest impact.

The change would still allow qualifying warehouse projects to receive property tax relief while allowing the OCIDA to prioritize projects in areas such as advanced manufacturing, tourism and destination development, housing, brownfield redevelopment and other investments that advance the

county's long-term economic and community development goals, the IDA stated.

Walmart Project in Town of Wallkill Progresses

While still winding its way through the approval process, the \$1.6-billion Walmart project planned for the Town of Wallkill, at the junction of Route 17K and Stone Schoolhouse Road, is progressing.

Kevin Thompson, group director of state and local government relations, told an audience of 500 business officials at a meeting of the Orange County Partnership on Oct. 6 that the company had signed a Project Labor Agreement with the local building trades and hopes to break ground in 2027.

"We have a signed Project Labor Agreement on Walmart," Mr. Diorio said. The PLA is between the building trades and the general contractor on the Walmart project, JA Fielden of Knoxville, TN.

"2027 could be a huge year for the building trades here," Mr. Diorio said. "You are going to have three major projects going, I believe, at the same time ... I think 2027 could turn out to be one of the busiest years in the building trades' history if all these things fall into place."



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Attorney's Column

Appellate Court Declines Partial Enforcement Of Home Improvement Construction Contract

By THOMAS H. WELBY, P.E., ESQ., and GREGORY J. SPAUN, ESQ.

A contract is an agreement between two parties that the law permits to be enforced in court. Even if the agreement is private and does not involve the state, the public policy behind this right to enforce a private agreement is that, without being able to resort to the courts for enforcement, parties would be reluctant to enter into the contracts that power our economy—or, even worse, would resort to private enforcement methods. However, there are certain con-

to meet certain specific statutory requirements as to form before a court will enforce it. An appellate court, in the recent case of *Amber Well Drilling, LLC v. Reed*, affirmed that where such a contract is unenforceable, it is unenforceable in its entirety.

Background

In September 2020, the Reeds retained Amber Well Drilling to drill a well at their home in Poland, NY. The form of contract, prepared by the contractor, was a single-sheet

had to undertake collection activities with the assistance of counsel.

Amber Well performed the required work, but the Reeds did not pay their balance. Accordingly, Amber Well filed a mechanic's lien seeking payment of \$40,613.48. Ultimately, Amber Well sued to foreclose the lien and also asserted breach of contract and quantum meruit claims to recover this balance. After discovery, the matter went to trial before a jury. At trial, the



Thomas Welby, P.E., Esq.



Gregory J. Spaun, Esq.

Where a contract is ruled to be unenforceable for one reason or another, the entire thing is unenforceable, and the parties cannot cherry-pick from other provisions that they would still like to enforce.

tracts that, before they will be deemed enforceable, have to meet other requirements for various reasons.

One such private contract is the home improvement construction contract, which has

form that provided for certain unit prices for Amber Well's work. This contract provided for interest at the rate of 2% per month for late payments and for attorney's fees to be recovered by Amber Well if it

court ruled that the contract was not enforceable because it did not comply with Section 771 of the General Business Law, which requires that home improvement contracts contain certain enumerat-

ed provisions, including "the approximate dates, or estimated dates, when the work will begin and be substantially completed, including a statement of any contingencies that would materially change the approximate or estimated completion date." The court, however, allowed Amber Well to recover under the quasi-contractual theory of quantum meruit. The jury awarded Amber Well the reasonable value of its work in the amount of \$37,719.

After the verdict, Amber Well moved for an award of its attorney's fees and increased interest (the difference between the statutory rate of 9% and the contractual rate of 24%) pursuant to the contract. The Reeds opposed the motion, arguing that, since the court had found the contract unenforceable, neither attorney's fees nor enhanced interest could be awarded.

Decision

The trial court agreed that, because the contract was unenforceable, its attorney's fees and interest provisions could not be salvaged. Accordingly, following well-settled law that "in the absence of any pertinent contractual or statutory provision with respect to the recovery of amounts expended in the successful prosecution or defense of an action, each party is responsible for its own legal fees," the court declined to award any attorney's fees to Amber Well and awarded prejudgment interest at the (lower) statutory rate.

Amber Well appealed, but the appellate court affirmed. After reviewing how Amber Well's contract failed to comply with the statute, the appellate court held that "we agree with [the Reeds] that to allow [Amber Well] to draft a noncompliant contract and yet still recover attorneys' fees and interest at [Amber Well's]

chosen rate as provided in the contract would only 'incentivize contractors to disregard the statute, thereby thwarting the intent of the statute,' which is 'designed to protect the homeowner.'"

Comment

There are two lessons to be gleaned from the appellate court's holding. The first is for contractors performing home improvement work: their contracts have to comply with the consumer protection provisions set forth in Section 771 of the General Business Law. The second lesson is broader: when a contract is ruled to be unenforceable for one reason or another, the entire thing is unenforceable, and the parties cannot cherry-pick provisions that they would still like to enforce.

Accordingly, contractors would be well advised to involve their attorneys in drafting and negotiating their contracts to make sure that the contracts are enforceable and that they do not have to rely on a quasi-contractual theory as a backup. Failing that, attorney's fees and enhanced interest provisions can go by the boards. Also falling with the unenforceable contract could be its warranty provisions, indemnification provisions, insurance provisions, and other important provisions that were otherwise designed to survive the completion of the contract. ■

About the authors: Thomas H. Welby, an attorney and licensed professional engineer, is General Counsel to the CIC and the BCA, and is the Founder of, and Senior Counsel to the law firm of Welby, Brady & Greenblatt, LLP, with offices located throughout the Tri-State Region. Gregory J. Spaun, General Counsel to the Queens and Bronx Building Association, and an attorney and a partner with the firm, co-authors this series.

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BOCES Programs Prepare Future Construction Workers Through Hands-On Training Courses

By SHARON REGAN MASCIOVECCHIO

As experienced construction workers approach retirement and the industry continues to face growing workforce demands, preparing the next generation of skilled tradespeople has become increasingly important. Career and technical education programs offered through Boards of Cooperative Educational Services (BOCES) throughout New York State are helping students gain the practical skills, industry knowledge, and experience needed to take their first steps toward rewarding careers in construction.

For students who enjoy working with their hands, solving problems, and seeing the results of their work, the construction industry offers a wide range of career opportunities. From carpentry, electrical work, and plumbing to heavy equipment operation and other specialized trades, these careers can provide competitive wages, benefits, opportunities for advancement, and a path toward long-term financial stability without necessarily requiring a four-year college degree.

At BOCES programs throughout the Hudson Valley, students enrolled in Construction Trades pro-

grams gain valuable hands-on experience through classroom instruction, shop training, community projects, and student-built houses. Graduates earn their OSHA 10 certification and develop practical skills that can help them pursue union apprenticeship programs, pre-apprenticeship opportunities, and employment with local construction companies.

“The Construction Trades programs are filled to capacity, and students genuinely enjoy their experience at BOCES,” said Christopher D’Ambrese, District Superintendent and CEO of Rock-



land BOCES. “While student interest is strong, the biggest challenge continues to be meeting the growing

workforce demand and ensuring students have access to enough training opportunities and industry connections as they transition into the workforce.”

According to Mr. D’Ambrese, employers consistently emphasize the importance of a strong work ethic, dependability, a positive attitude, and a willingness to learn. While technical skills can be taught, employers need individuals who are prepared to show up each day, work hard, and learn from experienced tradespeople.

BOCES programs can give students a valuable head start by introducing them to the expectations of the workplace while helping them develop skills that employers need. Union pre-apprenticeship programs have also created additional entry points for young people who may not yet have the experience or training required for a traditional apprenticeship, helping bridge the gap between education and employment.

Mr. D’Ambrese also noted growing interest among female students exploring careers in the skilled trades. As more young women consider construction-related programs, the industry has an opportunity to expand its talent pool and introduce a new generation to careers that have traditionally been male-dominated.

Despite these encouraging trends, Mr. D’Ambrese believes career awareness should begin earlier. Although students entering BOCES programs in 11th grade benefit from focused technical training, introducing construction careers in middle school could help young people recognize these opportunities before

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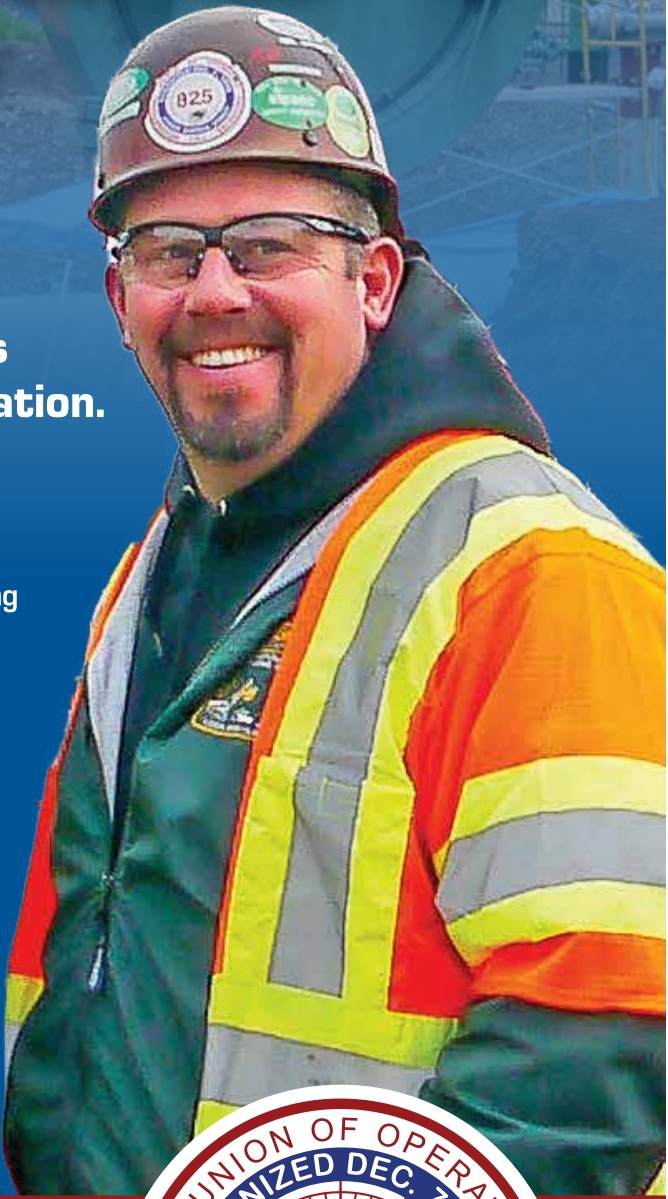
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Safety Watch

Power Line Safety: Training is Not Enough Without Proper Supervision, Enforcement

By COSTAS CYPRUS, ESQ.

Electrical work involving overhead power lines presents some of the most serious hazards encountered in construction. Mistakes in identifying, deenergizing, or grounding a line can have fatal consequences. An Occupational Safety and Health Review Commission decision in *Secretary of Labor v. JW Powerline, LLC* demonstrates that having written safety rules and providing employee training may not be enough. Employers must also actively supervise employees, verify that required safety procedures are followed, and monitor compliance in the field.

The case arose from a fatal electrocution during a late-night power outage at a drilling site in rural Texas. Following a thunderstorm, JW Powerline (JWP) dispatched employees to locate and repair the source of the outage. A crew foreman mistakenly identified a downed utility

line as belonging to JWP's customer. Although the line appeared deenergized, it actually belonged to the local utility and was temporarily without power because a recloser, an automatic high-voltage circuit breaker approximately five miles away, had tripped. While the foreman attempted to splice the line, the utility reset the recloser, energizing the line and tragically electrocuting him.

Following the accident, OSHA dispatched a Compliance Safety and Health Officer to investigate. Based upon the inspection, review of relevant documents, and employee interviews, OSHA issued four serious citations alleging that JWP failed to properly determine the characteristics and conditions of the electrical line before beginning work, conduct the required job briefing, ensure that sources of electrical en-

ergy were opened and rendered inoperable through proper lockout/tagout procedures, and properly ground the line before performing the repair.

JWP contested the citations, and the parties presented their evidence before an Administrative Law Judge (ALJ). JWP had safety policies addressing the hazards involved, and its employees received training concerning deenergization, lockout/tagout, job briefings, and grounding. The ALJ did not

whether JWP actually ensured that those rules were followed in the field.

Significantly, the evidence showed no consistent program for monitoring field employees or supervisors. Approximately 120 employees worked in the field, and late-night emergency repairs occurred approximately once per week, often involving high-risk power-line work. Nevertheless, there was little evidence of programmed field inspections before the accident to de-



ard assessment, not simply paperwork. Before power-line work begins, supervi-

The decision reiterates an often-repeated axiom in this Safety Series: an effective safety program cannot exist only on paper. Employers must periodically observe employees performing actual work, conduct field inspections and document those efforts.

find that the written rules themselves were inadequate. Rather, the problem was

termine whether employees were complying with JWP's safety procedures.

The decision reiterates an often-repeated axiom in this Safety Series: an effective safety program cannot exist only on paper. Employers must periodically observe employees performing actual work, conduct field inspections, and document those efforts. This is particularly important for employees performing hazardous work at remote locations or outside normal working hours.

Here, the crew was required to conduct a job briefing and Job Safety Analysis (JSA) before beginning work. That process was especially important because it should have required the employees to identify the line, determine its characteristics, and evaluate how it could be safely deenergized before attempting the repair.

The required briefing, however, did not occur. Although a superintendent asked whether a JSA had been completed, he did not review it, participate in a complete briefing, or verify that the necessary safety issues had actually been addressed. The JSA later discovered was missing most of the vital information. The ALJ found that merely accepting another employee's representation that the JSA had been completed was insufficient.

For employers, a JSA should be a substantive haz-

sors should verify the identity and ownership of the line, potential energy sources, deenergization procedures, lockout/tagout requirements, grounding procedures, necessary equipment, and employee responsibilities.

The accident also illustrates the danger of assumptions when working around electrical lines. The foreman tested the line and believed it was deenergized. The crew pulled fuses from a meter they mistakenly believed supplied the line but failed to identify the actual source of electrical energy. The foreman also used a screwdriver in a procedure referred to as "fuzzing" to determine whether the line was energized, a practice contrary to company policy. The crew ultimately failed to open and render inoperable the actual source supplying the line and failed to properly lock or tag the switches they believed controlled the power.

Employers should require employees to positively identify all energy sources and follow established deenergization and lockout/tagout procedures before beginning work. The absence of voltage at one moment should never be treated as proof that a line cannot become reenergized.

The crew also failed to properly ground the line and did not even have grounding chains in their service

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Fed. Tariffs Add \$1 Billion in Cost Increases To MTA's New Rolling Stock Plans: Report

NEW YORK—A new report presented at the Metropolitan Transportation Authority (MTA) board meeting in September details the \$1 billion price increase resulting from the Trump administration's tariff policy on the MTA's plans to upgrade its rolling stock by purchasing new subway cars, commuter rail cars, and buses.

Following the release of the report, New York Gov. Kathy Hochul wrote directly to U.S. Secretary of Commerce Howard Lutnick and U.S. Trade Representative Jamieson Greer to request exemptions for transit rolling stock purchases from the current tariff regime.

The MTA is in the midst of a generational upgrade to its fleet, with \$23 billion committed to purchasing thousands of new vehicles. The investment will support thousands of New York jobs at companies that manufacture these vehicles, as well as at companies that make the components required to build them, MTA officials stated on Sept. 30.

"Donald Trump's reckless trade war does more than just raise prices for New York families; it severely threatens government's ability to deliver on big, ambitious projects," Gov. Hochul said. "New York's historic investments in mass transit include plans for the largest improvement

to our rail and bus fleet in history, but Trump's tariffs have created a \$1 billion tax on transit and put these improvements at risk. Our entire region depends on the MTA to get around, and this planned investment promises to support thousands of good New York jobs; these reckless tariffs must end now."

The MTA's most recent generation of subway cars, the R211s, which operate on the lettered subway lines and the Staten Island Railway, are assembled in Nebraska and Yonkers, N.Y. More than 75% of their components were made in the United States, well above the "Buy America" threshold for transit agency procurements required by the federal government. However, modern railcars require some imported parts for which American manufacturers have no domestic alternatives.

Current tariffs on specialized components required to build rolling stock significantly diminish the purchasing power of the MTA's 2025–29 Capital Plan. The \$1 billion in potential additional costs could instead be used to purchase most of the Metro-North coaches needed; 150 new M9-A rail cars to reduce crowding on the Long Island Rail Road; nearly 1,000 new buses; or more than 250 subway cars for the



The MTA's R211 subway cars, which run on the lettered subway lines and the Staten Island Railway, are assembled in Nebraska and Yonkers, NY.

1, 2, 3, 4, 5, and 6 lines, MTA officials noted.

MTA Chair and CEO Jano Lieber said, "As the MTA keeps breaking ridership records, our investments in the next generation of rolling stock become more important than ever. New subways, buses, and railcars are needed to give our riders the service they deserve. It's time for our partners in Washington to let us support American workers and responsibly spend taxpayer dollars."

MTA Rolling Stock Program Chief Jessie Lazarus added, "An investment in rolling stock is more than just an investment in a more modern, comfortable ride. It's an in-

vestment in American workers. The MTA is committed to securing maximum value from our capital program, and that means speaking honestly and candidly about the impact of policies that dilute New York's spending power."

Earlier this year, the governor sent a letter calling on the U.S. Department of the Treasury to immediately refund \$13.5 billion in tariff payments to New Yorkers. She has also held roundtables across the state with local business leaders to highlight the impact tariffs have had on their businesses. In August, Gov. Hochul, New York Attorney General Letitia James,

and a coalition of other states sued to halt tariffs imposed under the Trade Act that they contend are illegal. In February, the governor was part of a major U.S. Supreme Court ruling that outlawed tariffs imposed by the Trump administration under the International Emergency Economic Powers Act (IEEPA).

As part of the FY 2027 Enacted Budget, the governor launched a \$30 million tariff relief program for agricultural producers in the state to help those who rely heavily on international markets. The program will provide direct payments ranging from \$1,000 to \$25,000 to eligible producers. ■

Build Together continued from P. 1

tractors and highly skilled union trades employees is the best way to improve our state and local infrastructure," Mr. Cooney said. "The construction industry offers more than just a job. It offers the opportunity to learn a skill, build a career, earn a good living, and help build communities where we live and work. From electricians and plumbers to carpenters, laborers, operating engineers, teamsters, and other skilled professionals, our industry needs talented people, and we want to make sure that they know these opportunities are available right here in Westchester and the Hudson Valley."

Westchester County Executive Ken Jenkins spoke about the benefits of working in the construction industry, saying, "A career in the skilled trades can provide hands-on training, ca-

reer advancement, and the chance to develop skills that will last a lifetime. These are not simple jobs; they are careers. They're opportunities to build a future where you can support your family and take pride in the work you do every day. There is something particularly rewarding about a career when you can literally look around your community and say, 'I helped build that.'"

County Executive Jenkins concluded with a message that underscored the need for a media campaign such as this, stating, "When we invest in our workforce, we invest in the future of Westchester County."

The campaign will use multiple media outlets, including television advertising and social media, to reach young adults and introduce them to career opportunities in the skilled union trades. Reach-

ing a younger audience is an important step toward developing the next generation of workers and leaders in the construction industry. Dominic Montesano, President of Montesano Brothers, Inc., and a participant in the campaign, spoke about the need to bring younger people into the industry's management ranks, saying, "Management needs youth to come and be the next leaders. And the best way to be a leader is to learn a trade."

Mr. Montesano was not the only campaign participant present at the event. Kevin Coronado, an apprentice with Operating Engineers Local 137, was also in attendance. After introducing him, Mr. Cooney quipped, "He's about to become a movie star."

Other speakers included Ed Cooke, Vice President of the Building and Construc-

tion Trades Council of Westchester and Putnam; Todd Diorio, President of the Hudson Valley Building and Construction Trades Council; and Steven Reich, Co-Vice President of the Building and Construction Trades Council of Rockland County. In addition to discussing the importance of the campaign to the industry's future, the speakers addressed current workforce needs and the importance of attracting new workers to the skilled trades. Mr. Reich emphasized the urgency, saying, "We have a labor shortage coming up, and it's coming up really fast."

The final speaker, Yorktown Town Supervisor Ed Lachterman, also discussed the importance of getting young people involved in the trades, saying, "If we say we believe in our young people, we need to invest in apprenticeship programs that give

them a real path forward. Encouragement matters, but opportunity changes lives."

Also in attendance were Deputy Westchester County Executive Joan McDonald, State Assembly Members MaryJane Shimsky and Dana Levenberg, and John Nelson of the New York State Department of Labor in addition to Nicole Eschler from Southern Westchester BOCES, Dr. Andrew Ecker and Dr. Gregory Brown of Putnam Northern Westchester BOCES and Denise Dzikowski of Dutchess BOCES.

The Build Together. Build Better. campaign will run from September 2026 through May 2027, promoting skilled union trade careers and the important partnership between union contractors and highly trained union workers in building and maintaining the region's infrastructure. ■

Con Edison Continued from P. 3

employees live in New York State, representing 80% of all employees. More than half live in New York City or Westchester County.

- Last year, Con Edison invested approximately \$720 million in clean energy and reliability programs benefiting customers in disadvantaged communities.

- The company provided \$247 million in bill assistance to approximately 420,000 income-eligible households and delivered \$41 million in energy-efficiency incentives for low- and moderate-income customers.

- Since 2020, more than 1,000 participants have graduated from the Clean Energy Academy. The company expects its 2025 grant program to support training opportunities for approximately 1,800 additional New Yorkers.

Labor leaders in the region also noted the tremendous amount of work Con Edison provides for

their members.

“Every day, Con Edison’s investments in New York’s energy system put union carpenters to work across the five boroughs and Westchester,” said Paul Capurso, executive secretary-treasurer of the NYC District Council of Carpenters. “This report shows what that means for our city: \$24.8 billion in economic output, nearly 40,000 jobs statewide, and \$2 billion in contracts with New York businesses. We are proud to partner with Con Edison to create union careers with good wages and benefits. Together, we’re creating a path into the middle class, and our members are proud to help build the infrastructure that keeps New York running.”

“When Con Edison invests in New York, laborers are on the ground making it happen,” said Donato A. Bianca Jr., vice president and New England regional manager of the Laborers’ International Union of North America. “For every Con Edison em-

ployee, another 1.8 jobs are supported in the state, and many of those are skilled union construction jobs. Investment in reliable energy infrastructure is also an investment in working families. We are proud to stand with Con Edison as it strengthens New York’s economy and its workforce.”

“Keeping the lights on for 9.5 million New Yorkers takes heavy lifting, and the Operating Engineers are proud to do it,” said Thomas A. Callahan, business manager of the International Union of Operating Engineers, Local 15. “Con Edison’s \$16.2 billion in direct spending across New York State supports thousands of skilled union jobs and helps make New York’s grid one of the most reliable in the country. This is what responsible infrastructure investment looks like: safe, good-paying careers for New Yorkers and a grid built for the future. We look forward to continued work to build it together.” ■

Safety Watch Continued from P. 9

truck. This was particularly significant because the line was ultimately reenergized by someone miles away. Proper grounding procedures are intended to protect workers against precisely this type of unexpected energization. Employers should ensure that crews have the required grounding equipment before dispatch and require supervisors to verify that grounding is completed before employees contact

lines treated as deenergized.

The ALJ also addressed the qualifications of the superintendent sent to the site. Although an experienced and credentialed electrician, he lacked experience in power-line construction and maintenance and had been placed in the field before completing JWP’s normal orientation. The ALJ found that JWP either failed to adequately train him before sending

him into the field or failed to properly assess whether his existing knowledge and experience qualified him to supervise the work.

Construction employers should not assume that general experience or professional credentials automatically qualify a supervisor for every specialized operation. Supervisory training must correspond to the hazards and work being overseen.

Ultimately, the ALJ af-

firmed all four serious violations and assessed monetary penalties against JWP. The broader lesson extends beyond power-line contractors. Safety policies and training are only the foundation. Construction employers must combine training with competent supervision, meaningful job briefings, field inspections, documented enforcement, and verification that critical procedures are actually followed. When

employees work around power lines, employers must ensure that safety procedures are not merely taught but understood, supervised, verified, and enforced in the field. ■

About the author: *Costas Cyprus, Esq. is a partner at the firm of Welby, Brady & Greenblatt, LLP, in White Plains. He practices construction law and commercial litigation and can be reached at 914-428-2100 or ccyprus@wbglp.com.*



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Albany Update

New York State Reverts to Negative Balance Of Payments with Washington, DC: Report

ALBANY, NY - With the historic, multiyear pandemic aid from the federal government mostly in the past, New York returned to a negative balance of payments with Washington for the first time since federal fiscal year (FFY) 2019, according to a report released on Sept. 29 by State Comptroller Thomas P. DiNapoli.

In FFY 2024, the state generated \$353.5 billion in federal taxes and received \$341.1 billion in federal spending. New York’s balance of payments was negative \$12.4 billion. For every \$1 in federal taxes paid to Washington, the state received \$0.97 in return, compared with a national average of \$1.21.

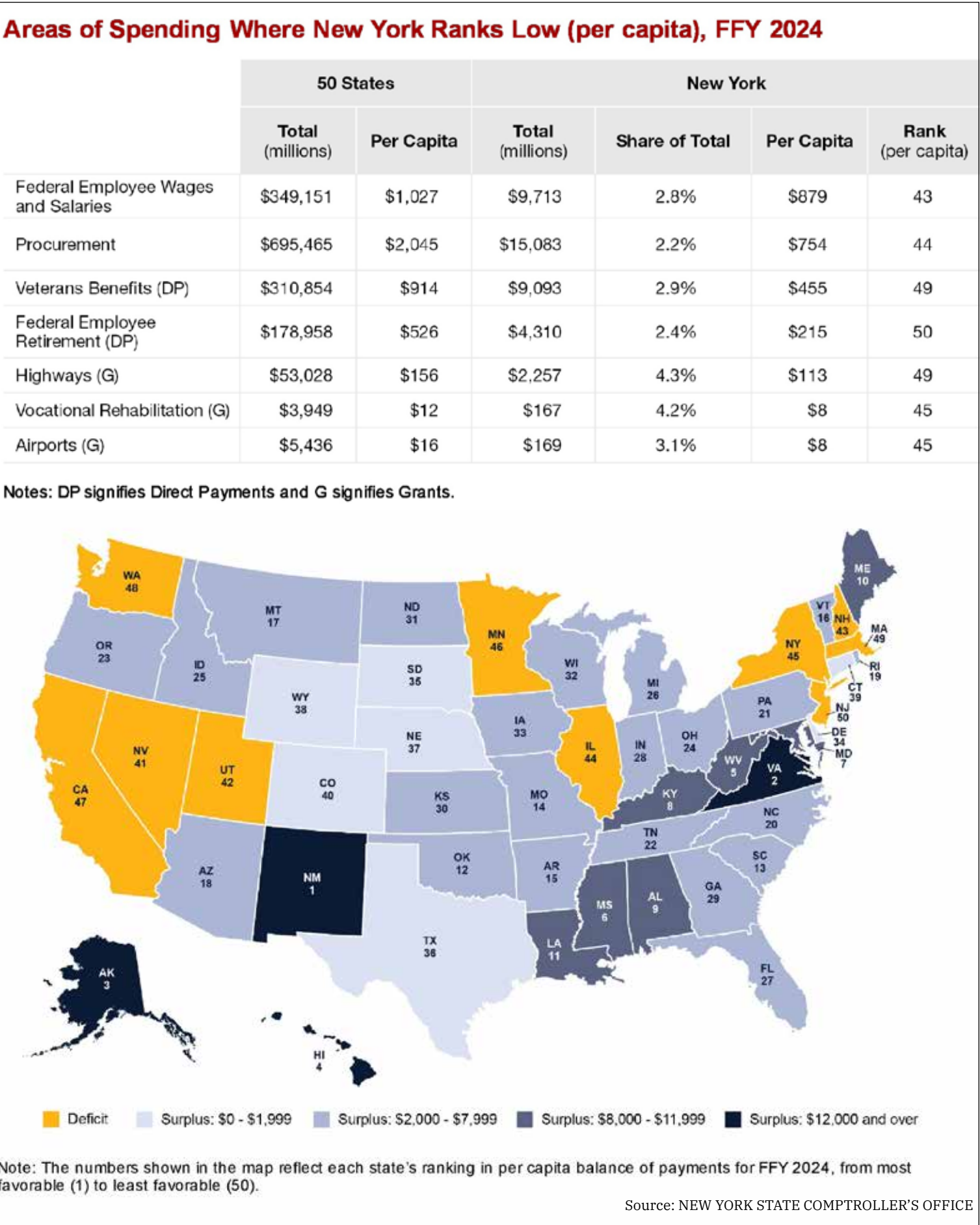
New York has historically been a state that pays more in federal taxes than it receives in federal spending. This pattern was temporarily altered by substantial increases in federal spending spurred by the COVID-19 pandemic. All states had a positive balance of payments in FFYs 2020 and 2021, and New York continued to have one through FFY 2023. In FFY 2024, New York was one of only 10 states with a negative balance of payments.

“The state is once again sending more money to Washington than it gets back,” Mr. DiNapoli said. “With the impact of the federal pandemic aid largely gone, New York returns to the familiar position of being in the red. With damaging policies being implemented by the federal government, New York could have a disproportionate reduction in federal funding, which will only worsen the state’s balance of payments in future years.”

In FFY 2024, U.S. residents, on average, benefited from approximately \$16,999 per capita in federal expenditures and paid approximately \$14,008 per capita in federal taxes, resulting in a positive balance of \$2,991 per capita. In contrast, New York’s per capita balance was negative \$618.

Key findings in the State Comptroller’s report include:

- New York State ranked poorly in per capita highway spending (49th), driven by factors including population density, transportation pat-



terns, and the distribution formulas for federal highway funds. The state also ranked poorly in procurement (44th), the report stated.

- New York generated \$17,674 per capita for the federal treasury, ranking third among states in FFY 2024. The state received \$17,056 per capita, ranking 25th in federal spending per capita.
- Federal income taxes accounted for the largest portion of taxes paid by New Yorkers, at \$9,527 per capita, 34.7% higher than the national average of \$7,075.
- New York ranked second in per capita corporate income taxes, at \$2,098, which was 35.4% higher than the national average of \$1,549.
- New Mexico continued to rank first in per capita balance of payments (+\$18,111), followed by Virginia, Alaska, Hawaii, and West Virginia. New York ranked 45th, while New Jersey ranked last (50th).

In FFY 2024, New York received \$60.8 billion in Medicaid funding, or \$3,040 per capita, 68.5% higher than the national average of \$1,804. This ranked New York third in the nation. New York’s robust social safety net encompasses more than public health programs, and the state receives substantial support through other areas of federal funding, including the Supplemental Nutrition Assistance Program (SNAP), public housing and rental assistance, Temporary Assistance for Needy Families (TANF), and the Low-Income Home Energy Assistance Program.

In 2024 per capita spending, New York ranked first in rental assistance and public housing, as well as TANF; fifth in homeless assistance grants; sixth in SNAP; and eighth in grants for child and family services. New York also ranked among the highest in the nation for transit grants (third per capita) and Pell Grants for undergraduate students (10th per capita).

As in Mr. DiNapoli’s previous analysis, New York’s per capita share tends to be low in areas related to the federal workforce, retirement payments, and veterans’ benefits. Much of this is attributable to New York’s relatively smaller number of federal employees and veterans, the report stated. ■



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Traffic Crashes Resulted in \$1.75 Trillion in Economic, Quality-of-Life Costs in 2025: Report

WASHINGTON — U.S. traffic fatalities fell in 2025 for the fourth straight year, following a surge in traffic fatalities in 2020, 2021 and 2022 as the nation grappled with the impact of the COVID-19 pandemic. From 2020 to 2025, U.S. traffic crashes claimed 241,637 lives. This is according to a report released Sept. 23 by TRIP, a national transportation research nonprofit.

The report, “Addressing America’s Traffic Safety Crisis: Examining the Causes of Increasing U.S. Traffic Fatalities and Identifying Solutions to Improve Traffic Safety,” noted that the number and rate of U.S. traffic fatalities increased dramatically in 2020 and 2021 as driver behavior and travel patterns changed at the beginning of the COVID-19 pandemic in March 2020. Following the sharp increase during the pandemic, however, U.S. fatalities fell each year from 2022 through 2025. Despite the reduction in traffic fatalities over the last four years, the number of traffic fatalities in 2025 was still 3% higher than in 2015 (36,640 versus 35,484).

The TRIP report found that bicyclist and pedestrian fatalities, which accounted for 21% of all U.S. traffic fatalities in 2025, increased 8% from 2020 to 2025. During that period, the number of pedestrians killed increased 5% (from 6,236 to 6,529), while the number of bicyclists killed increased 29% (from 891 to 1,148).

According to the TRIP report, there were 5,758 motorcyclist fatalities in 2025. Although motorcycle travel accounted for just 0.7% of annual vehicle miles traveled (VMT) in the U.S., motorcyclists represented 16% of all traffic fatalities in 2025. In 2024, the fatality rate per 100 million miles of travel for motorcyclists was 36 times higher than that for passenger car occupants (28 versus 0.78). U.S. motorcyclist fatalities increased 2% from 2020 to 2025, from 5,620 to 5,758. The share of motorcyclists not wearing helmets increased from 17% in 2019 to 29% in 2021, then dropped to 18% in 2023.

“Every traffic fatality represents a life lost, a family changed forever, and a reminder that roadway safety demands continued attention and investment. ATSSA

applauds TRIP for highlighting both the encouraging progress and the significant challenges that remain,” said Haley Jenkins, chair of the American Traffic Safety Services Association (ATSSA). “While four straight years of declining fatalities show that safety improvements are making a difference, more than 36,000 people were killed on our nation’s roads in 2025. Rising pedestrian and bicyclist fatalities further reinforce the need for a comprehensive, coordinated approach to safety. ATSSA appreciates the commitment of transportation agencies and policymakers to reducing roadway deaths and serious injuries. Continued investment in infrastructure, innovation, and proven safety solutions is essential to creating safer roads for all users.”

Traffic crashes result in a significant economic burden. According to a 2023 National Highway Traffic Safety Administration (NHTSA) report, the tangible economic costs of traffic crashes include medical care, lost productivity, legal and court costs, insurance administrative costs, workplace costs, congestion impacts (travel delays, excess fuel consumption and pollution), emergency services, and property damage. NHTSA has also estimated the annual value of quality-of-life losses resulting from traffic crashes that cause serious injuries or death. These costs include the loss of remaining lifespan, extended or lifelong physical impairment, and physical pain.

Based on NHTSA’s traffic crash cost methodology, TRIP estimates that fatal and serious traffic crashes in 2025 caused a total of \$1.75 trillion in societal harm, including \$435 billion in economic costs and \$1.32 trillion in quality-of-life costs.

“The continued loss of life on our nation’s roadways reminds us that we cannot accept traffic fatalities as an inevitable consequence of mobility. The Safe System approach challenges all of us to take a more comprehensive and proactive approach to safety—one that recognizes human error, anticipates risk and builds layers of protection into our roads, vehicles and transportation system,” said Russell McMurtry, president of the American Association of State Highway and Transportation Officials

(AASHTO) and commissioner of the Georgia Department of Transportation. “As transportation leaders, we have a shared responsibility to use data, innovation and every available safety tool to prevent crashes from becoming fatalities and serious injuries. Together, we must remain focused on building a transportation system that helps ensure everyone can reach their destination safely.”

In 2011, U.S. traffic fatalities dropped to 32,749, the lowest level since 1949, when there were 30,246 traffic fatalities. By 2018, U.S. traffic fatalities had increased to 36,835. Beginning in March 2020, when initial restrictions due to the COVID-19 pandemic were implemented, the number and rate of traffic fatalities began to increase, even as the rate of vehicle travel initially decreased.

The significant increase in traffic fatalities following the onset of the pandemic appears to be largely related to increased risk-taking by drivers. In an October 2021 report,



NHTSA found that “after the declaration of the public health emergency in March 2020, driving patterns and behaviors in the United States changed significantly. Of the drivers who remained on the roads, some engaged in riskier behavior, including speeding, failure to wear seat belts, and driving under the influence of alcohol or drugs.”

The TRIP report noted that NHTSA data indicate that the number of people killed in alcohol-involved crashes in the

U.S. increased 2% from 2020 to 2024, from 11,654 to 11,904.

NHTSA found that the number of unrestrained occupants of passenger vehicles (those not wearing seat belts) killed in the U.S. decreased 21% from 2020 to 2025, from 12,143 to 9,546. The share of adult front-seat occupants wearing seat belts in 2025 was 91.3%, an increase from 90.3% in 2020 but lower than the 2023 rate of 91.9%, the

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Traffic Crashes Continued from P.15

highest rate yet recorded.

NHTSA also found that the number of people killed in speeding-related traffic crashes in the U.S. decreased 11% from 2020 to 2025, representing 26% of U.S. traffic fatalities in 2025.

From 2020 to 2024, the number of fatalities in distraction-affected traffic crashes increased 2%, from 3,154 to 3,208.

“The continued decline in traffic deaths is encouraging, and the return toward pre-pandemic levels marks real progress,” said Jake Nelson, director of Traffic Safety Advocacy and Research at AAA. “But improvement is not the same as success. Too many people are still dying on our roads, and traffic deaths remain higher than they were a decade ago. We need to build on this momentum with proven strategies that make every trip safer for every road user.”

The safe and efficient movement of vehicles through roadway work zones is a critical priority for transportation officials, the highway construction industry, police agencies, commercial motor carriers and the public. The TRIP report found that from 2020 to 2024, crashes in U.S. highway work zones resulted in 4,481 fatalities, with annual fatalities decreasing slightly from 863 in 2020 to 850 in 2024.

To combat the increase in fatalities, the U.S. Department of Transportation adopted a comprehensive National Roadway Safety Strategy in

early 2022. The strategy provides a roadmap for addressing the nation’s roadway safety crisis through a Safe System approach, which is also being adopted by state and local transportation agencies. The objectives and elements of the approach include the following:

Safer People: Encourage safe, responsible behavior through education on speeding, impaired driving, and safe pedestrian and bicycling behavior; expand seat belt laws and enforcement; and strengthen enforcement and penalties for speeding and impaired, aggressive or distracted driving.

Safer Roads: Design roadway environments to mitigate human mistakes, account for injury tolerances, encourage safer behaviors, and facilitate safe travel by the most vulnerable users.

Safer Vehicles: Expand the availability of vehicle systems and features that help prevent crashes and minimize their impact on occupants and non-occupants. Support the development, testing and deployment of connected and autonomous vehicle technologies, such as collision avoidance, lane departure avoidance systems and turning detection systems.

Safer Speeds: Where appropriate, provide roadway features that encourage safer speeds, including traffic roundabouts and curb extensions; improve signage and install dynamic speed signs at high-risk

locations; educate the public on the consequences of speeding; and increase speeding enforcement, particularly at high-risk locations.

Post-Crash Care: Enhance crash survivability through prompt access to emergency medical care. Create a safe working environment for first responders by preventing secondary crashes through robust traffic incident management practices, and increase access to Level I or Level II trauma centers for seriously injured crash victims.

Consistent with the Safe System approach, safety in highway work zones can be improved by implementing a comprehensive strategy that includes ensuring proper work zone layouts; prioritizing work zone safety training; ensuring the use of high-visibility safety apparel and appropriate traffic control devices; creating an internal traffic control plan; and implementing strategies to reduce aggressive driving.

Increased investment in roadway safety improvements is likely to pay off through a reduction in fatal and serious traffic crashes. According to a 2017 report from the AAA Foundation for Traffic Safety (AAAFTS), the U.S. has a \$146 billion backlog of needed roadway safety improvements. The report found that implementing cost-effective, needed roadway safety improvements on U.S. roads would save approximately 63,700 lives and reduce serious traf-

fic crash injuries by approximately 350,000 over a 20-year period.

Additional funding for roadway safety improvements has been provided by the bipartisan Infrastructure Investment and Jobs Act (IIJA), which was signed into law in November 2021. The law provided a significant boost in federal investment in roads, bridges and transit, offering an opportunity for the nation to improve the safety, reliability and condition of America’s transportation system. The IIJA provides \$454 billion over the five-year period from 2022 to 2026 for investment in highways and transit, resulting in a 38% increase in federal investment beginning in 2022. The IIJA was set to expire Sept. 30, 2026, but has been extended through Dec. 11, 2026.

“While it is good news that the number of traffic fatalities has been trending downward in recent years, the nation continues to face a traffic safety crisis, with nearly a quarter million Americans killed since 2020,” said Dave Kearby, TRIP’s executive director. “Making a commitment to eliminating fatal and serious injuries on the nation’s roadways will require robust investment and coordinated activities by transportation and safety-related agencies to provide the necessary layers of protection for the nation’s motorists, pedestrians and bicyclists, including safe road users, safe roads, safe vehicles, safe speeds and high-quality post-crash care.” ■

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Financial Management

Section 179D Remains a Valuable Tax Planning Opportunity for New York Construction Companies

By PHILLIP ROSS, CPA, CGMA, PRINCIPAL

The Section 179D Energy Efficient Commercial Buildings Deduction continues to provide significant federal tax benefits for New York construction companies involved in the design and construction of energy-efficient buildings. While many of the major enhancements introduced by the Inflation Reduction Act (IRA) became effective in 2023, the deduction remains highly relevant in 2026 as contractors continue to capitalize on expanded eligibility rules and increased deduction amounts.

However, the deduction is

subject to a sunset provision for projects that began construction after June 30, 2026,

line. While Section 179D was traditionally available only

efficient systems are designed for buildings owned by government entities or certain

For New York construction companies, particularly those working on public-sector, educational, health-care, nonprofit, and mixed-use developments, Section 179D may represent one of the most valuable tax incentives available today.

making it especially important for construction companies to evaluate qualifying projects and secure available tax benefits before the dead-

to commercial building owners, the rules have expanded to allow contractors to benefit as well. Specifically, when qualifying energy-ef-

tax-exempt organizations, such as schools, universities, hospitals, and nonprofit organizations, the building owner may allocate the de-



duction to the party primarily responsible for designing the energy-efficient property. As a result, many New York construction companies that previously assumed the incentive was reserved for building owners may now be eligible to claim valuable deductions on qualifying public-sector and nonprofit projects.

Recent legislation increased the potential deduction from approximately \$1.88 per square foot under the prior rules to as much as \$5.94 per square foot for projects, meeting prevailing wage and apprenticeship requirements, while also lowering the required energy-savings threshold from 50% to 25%. Combined with expanded eligibility for tax-exempt projects, these changes have created meaningful tax savings opportunities for contractors.

For New York construction companies, particularly those working on public-sector, educational, healthcare, nonprofit, and mixed-use developments, Section 179D may represent one of the most valuable tax incentives available today. Understanding the latest rules can help companies identify opportunities to maximize deductions while remaining compliant with prevailing wage and apprenticeship requirements.

OBBB Creates a Sunset for the Section 179D Deduction

For many years, taxpayers viewed Section 179D as a long-term planning opportunity for energy-efficient construction and renovation projects. That changed with the enactment of the One Big Beautiful Bill Act (OBBB), which established a sunset date for the deduction. Taxpayers should also ensure that the required al-



ELEC825 ensures that Local 825 Operating Engineers are the most highly skilled, most expertly trained and most credentialed heavy equipment operators.



NEXT GEN LEADERS



Profiles of the Industry's New Generation

KEITH WERNER

CIC/LOUIS G. NAPPI SCHOLARSHIP WINNER

Summary:

Keith, 37, was born and raised in White Plains, NY. He attended Manhattan College, where one of his professors encouraged him to apply for the Louis G. Nappi Scholarship. Keith won the award in 2011 and received his bachelor's degree in civil engineering that same year.

After college, Keith began working for Ahneman Kirby, LLC, a civil engineering firm. He later moved to Charleston, SC, where he continued working remotely for the Greenwich, CT-based company. After several years, Keith returned to Westchester County, moving to Mamaroneck to be closer to his family. Keith lives with his wife, Meghan, and their two children, Weldon, 4, and Jack, 2. The couple is expecting their third child in December.

Current Employment:

Senior Project Manager, Langan Engineering and Environmental Services (started in September 2025).

Why did you choose this profession?

I love community-driven problem-solving. I especially like being able to see my work make a difference in the community and take pride in knowing that I have provided a useful service to my friends and neighbors.

What is the biggest challenge in your work?

Balancing the needs of clients and reviewing agencies. Clients typically have their own agendas, while approving agencies have specific requirements that must be met to get a project off the ground. It takes a lot of work to find the right balance between those needs in a way that works for everyone involved.

What, if anything, surprised you most when you entered the field?

Much of our work is more about communication than complex engineering calculations. You need to be able to speak directly with people and understand what they want, which is something you won't find in a textbook.



What is your most memorable quote?

A college professor in one of my engineering law classes, who happened to be an attorney in the construction industry, told me, "If it ain't in writing, it didn't happen."

What words of wisdom would you offer a young person entering the field?

You must remember to stay organized and always manage your time.

What is your greatest accomplishment so far, or what goals have you set for yourself?

Becoming a licenced professional engineer is my greatest accomplishment, but I also enjoyed managing a small office at my previous company. I hope to do that again in the future and perhaps even become a part owner down the road.

What are your favorite interests or hobbies?

Above all, I enjoy spending time with my wife and children. When I have free time, though, I love sailboat racing, which was a big part of my life when I lived in Charleston, SC. I also enjoy sports, especially football, hockey, and tennis.

Written by Ryan Capalbo

The Louis G. Nappi Labor-Management Scholarship Program was named in honor of CIC Chairman Emeritus Louis G. Nappi

The Louis G. Nappi Labor-Management Scholarship Program was named in honor of CIC Chairman Emeritus Louis G. Nappi. Since the inception of the Louis G. Nappi Construction Labor-Management Scholarship Fund in 2009, more than \$1.1 million has been awarded to 88 students sharing in a total of 190 grants over the years. This financial support has made possible tuition aid for those attending over 50 colleges and universities throughout the United States.

"By awarding these scholarships, it is our vision—with labor and management united—to encourage the brightest students to consider and pursue careers in construction and engineering."
—Louis G. Nappi, 1920 - 2014

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Low Bids

Westmoreland, FCS Group, Verde Secure NYSDOT Work in Region

ALBANY—The New York State Department of Transportation recently announced the selection of three apparent low bidders for work in the Hudson Valley and New York City regions.

FCS Group LLC of Maspeth, NY was the lowest of four bidders at \$379,111.00 for highway graffiti removal requirements—various locations in Columbia, Dutchess, Orange, Putnam, Rockland, Ulster and Westchester counties.

Westmoreland Construction Inc. of the Bronx, NY was the lowest of five bidders at \$21,414,263.92 for highway sign structure replacements—various routes, in the Bronx and Queens in the City of New York.

Verde Electric Maintenance Corp. of Mount Vernon, NY was the lowest of five bidders at \$969,452.00 for signal optimization—various locations in Dutchess, Orange and Westchester counties.

ECCO III Enterprises Lands Sludge Project at Yonkers Joint Water Plant

WHITE PLAINS—The Westchester County Department of Public Works recently reported that **ECCO III Enterprises, Inc.** of Yonkers, NY was the lowest of four bidders at \$8,303,000.00 for primary sludge gravity thickener process improvements, mechanical rehabilitation of sludge thickeners at the Yonkers Joint Water Resource Recovery Facility, Yonkers, NY. ■



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Financial Column Continued from P. 18

location letter is obtained and properly executed. This documentation identifies the party entitled to claim the deduction and supports the allocation of the Section 179D benefit to eligible designers.

For New York construction companies, the deadline creates a limited window to take advantage of the enhanced deduction amounts established by the IRS. Contractors involved in qualifying projects should review their project pipelines carefully to determine whether their work will qualify for the deduction. The project must satisfy an IRS-recognized start-of-construction test, including the commonly used 5% safe harbor, under which at least 5% of total project costs must generally be incurred before the applicable deadline. Accordingly, companies hoping to preserve eligibility should work closely with their tax advisors and project teams to ensure that construction activities beginning before the expiration are properly documented.

Given the sunset of the deduction, companies that have not yet evaluated projects that commenced before June 30, 2026, should consider doing so. Reviewing project documentation, construction timelines, cost records, and allocation agreements may help identify deductions that remain available despite the expiration of the incentive for newly commenced projects.

Planning Considerations for New York

Construction Companies
To maximize the benefits available under Section 179D, New York contractors should consider the following:

- Determine whether the project owner is a governmental or tax-exempt entity eligible to allocate the deduction.
- Clearly document design responsibilities.
- Coordinate energy modeling and certification requirements.
- Track compliance with prevailing wage and apprenticeship requirements.
- Determine whether the project meets IRS-recognized start-of-construction guidelines.
- Obtain properly executed allocation letters from qualifying owners.

The One Big Beautiful Bill Act (OBBA) has changed the planning landscape. With Section 179D scheduled to sunset for projects that began construction after June 30, 2026, the window for taking advantage of this incentive may be closing. New York construction companies should review their projects now to determine which may qualify for this benefit.

About the Author: *Phillip Ross, CPA, CGMA, is an Accounting and Audit Partner and Chair of the Construction Industry Group at Anchin, Block & Anchin, LLP. For more construction industry thought leadership and content, visit www.anchin.com.* ■

Central Hudson Continued from P. 4

partnership and gives both sides a clear, predictable process for delivering projects safely, efficiently and to the highest standards of workmanship, Mr. Diorio noted.

“Our members build the infrastructure that keeps the Hudson Valley running, and this policy means they’ll be the ones doing that work for years to come. Central Hudson has been a real partner to the building trades. They invest in this region, they hire local, and today they put that commitment in writing. That’s what a good employer does, and it’s why our members stand with Central Hudson,” said Mr. Diorio, who also serves as chairman of the New York State Laborers’ PAC and special international representative.

Ms. Raymond recognized the local labor unions that

perform utility work for Central Hudson, including Laborers Local 17 and IBEW Local 320, which together represent approximately 600 Central Hudson employees.

“I believe signing this agreement will really set up the framework moving forward,” Ms. Raymond said. She said the company seeks to help foster prosperity for its customers and the community, adding, “We need skilled labor. I am concerned about not having the skilled labor, and that is why these types of agreements make sense.”

Mr. Diorio vowed that the building trades would stand with Central Hudson Gas & Electric and others in opposition to a bill proposed in Albany that would result in a government takeover of the utility. ■

What's New & Who's News

HNTB's Tom O'Grady Elected New ARTBA Chair

WASHINGTON, DC - Tom O'Grady, president of HNTB, was recently elected 2026–2027 chair of the American Road & Transportation Builders Association (ARTBA). The announcement was made during ARTBA's national convention, held Sept. 27–30 in Kohler, WI.

During his 34-year career with HNTB, Mr. O'Grady has held a wide range of technical, project management, and executive leadership positions. As company president, he helps guide the firm's strategic direction, growth initiatives, and operations, ARTBA officials stated.

A civil engineer by training, Mr. O'Grady's professional experience covers transportation planning, design, and program delivery. He has worked closely with state departments of transportation, toll authorities, transit agencies, airports, counties, and municipalities throughout the country.

His ARTBA volunteer leadership roles span a decade

and include serving as chair of the Membership Development Committee (2020–2024), a member of the Strategic Planning Committee (2020 and 2023), president of the Planning & Design Division (2020), and chair of the Meetings Task Force (2017).

Mr. O'Grady also co-chaired the association's recent Reauthorization Task Force, a 27-member group that developed "Moving America Forward: A Blueprint for Strategic Highway & Public Investment," the industry's policy proposals for the next federal surface transportation bill.

At a Sept. 30 ARTBA board meeting, Mr. O'Grady outlined where ARTBA will focus its efforts in the year ahead. He boiled the agenda down to five priorities:

- Secure a long-term, bipartisan surface transportation bill that increases federal investment and accelerates project delivery through permitting reform and greater state flexibility.

- Advance project delivery excellence by supporting permitting improvements, sharing best practices, and promoting innovative contracting approaches.

- Strengthen and grow ARTBA membership while amplifying member achievements, innovation, and industry leadership across all divisions.

- Help members leverage emerging technologies that improve project delivery, workforce development, safety, and operational performance.

- Keep worker safety at the forefront by supporting work zone safety initiatives and advancing best practices to protect roadway workers.

ARTBA also announced the election of its 2026–2027 officers during the association's national convention. They include:

Chair: Tom O'Grady, president, HNTB Corporation, Kansas City, MO.

Senior Vice Chair: Dave Zanetell, president, Kraemer

North America, Plain, WI

First Vice Chair: Lisa Robert, chief executive officer, RS&H, Denver, CO

Northeastern Region Vice Chair: Mike Glezer, chief executive officer, Wagman, Inc., York, PA

Southern Region Vice Chair: Michael Vecellio, vice president, Vecellio Group, Inc., West Palm Beach, FL

Central Region Vice Chair: David Harwood, senior vice president, Terracon, Olathe, KA

Western Region Vice Chair: Joe Cutillo, chief executive officer, Sterling Infrastructure, Inc., The Woodlands, TX

Vice Chair at Large: Tony Boals, executive vice president and chief administrative officer, Wright Brothers Construction Company, Inc., Charleston, TN

Vice Chair at Large: Carlos Bracerias, executive director, Utah Department of Transportation, Salt Lake City, UT

Vice Chair at Large: Don Graul, chief strategy officer,



Tom O'Grady, President of HNTB

Southland Holdings, Grapevine, TX

Vice Chair at Large: Scott Parson, executive vice president, CRH Americas, CRH, Ogden, UT

Vice Chair at Large: Ananth Prasad, chief executive officer, SH 130 Concession Company, Austin, TX

Secretary: Dave Bauer, president and CEO, ARTBA, Washington, DC

Treasurer: Tom Hill, Jackson, WY. ■

LeChase Promotes Ryan Collins to Project Manager

ARMONK, NY—LeChase Construction Services, LLC, announced on Oct. 1 the promotion of Ryan Collins to project manager in the NY Metro Region.

In this role, Mr. Collins will manage, develop, maintain, and oversee all functions of assigned projects during the precon-

struction, construction, and post-construction phases. These functions include, but are not limited to, safety, construction planning, and cost-control procedures.

Mr. Collins has more than six years of experience in the construction industry, with expertise in precon-

struction, project management, electrical work, and fire protection systems. Since joining LeChase as an assistant project manager in 2022, he has supported projects across the NY Metro Region through all phases of construction.

Before joining LeChase, he gained hands-on field

experience in electrical contracting, fire protection, and renewable energy systems while working for various organizations across New York. Mr. Collins earned a Bachelor of Science in construction management from the SUNY College of Environmental Science and Forestry. ■



Ryan Collins

Takeover Bill Continued from P. 4

bill would also shift fiscal responsibility from Central Hudson shareholders to Hudson Valley ratepayers and taxpayers. In addition, the new entity would no longer be subject to the same scrutiny by the Public Service Commission, and the public would no longer be able to participate in hearings involving Central Hudson and the PSC, as the new entity would be managed by political appointees. He also said that any potential takeover of the utility could result in a prolonged process lasting decades.

Central Hudson's billing system issues resulted in the Public Service Com-

mission reaching a \$64.59 million settlement with the utility in June 2024, which was borne entirely by utility shareholders. Panelists said that issue put the utility in the crosshairs of some state legislators.

Stephanie Raymond, who became president and CEO of Central Hudson in October 2024, noted earlier in the day, during a labor policy agreement ceremony with the building trades, that the company has made great strides since then. "We have completely changed. We are a better company. We are a stronger company," Ms. Raymond said.

Another key issue raised by

the panel was the uncertainty surrounding how much the new entity would pay in taxes and how those payments would be determined. Central Hudson currently pays more than \$60 million to area counties, municipalities and school districts.

Mr. Cooney noted that utility takeovers have been attempted in the past, including the costly takeover of the Long Island Power Authority, "and the preponderance of those efforts have failed," he said. Mr. Cooney estimated that utility and energy-related projects account for about 40% of CIC members' civil work.

Mr. Carroll of IBEW Lo-

cal 320 also cited problems with the New York City Housing Authority as another example of a government-run public entity that has faced challenges.

Mr. Cooney said a takeover of the utility would create uncertainty, resulting in project delays and decreased investment in workers and equipment. He said contractors would be forced to "move on and compete in other markets outside of the utility market."

"This truly hasn't worked anywhere else, so why here?" Mr. Cooney said.

Mr. Depew of the CCA characterized the potential economic impacts of a

government takeover of the utility on the region as "catastrophic."

The Protect Our Power Coalition is a partnership of local economic development groups, chambers of commerce, labor unions and community advocates working to keep energy in the Hudson Valley affordable, reliable and accountable. The Construction Industry Council of Westchester & Hudson Valley, Inc., the Hudson Valley Building & Construction Trades Council, and the Construction Contractors Association of the Hudson Valley are among the coalition's members. ■

The Sixth Annual CIC Charity Softball Game Was a Home Run for Ukrainian Relief Effort

TARRYTOWN — Summer decided to stick around for at least one more day as the CIC’s 6th Annual Charity Softball Game took place on October 2 at Tarrytown’s Losee Park. Under a clear blue sky, with temperatures in the 80s and the Gov. Mario M. Cuomo Bridge once again serving as a picturesque backdrop, 22 players of all skill levels took the field as the Pavers once

again battled the Builders in a friendly game of slow-pitch softball.

For the sixth year, the CIC brought the construction industry together for its annual Charity Softball Game, marking the fifth consecutive year partnering with St. Michael’s Ukrainian Catholic Church in Yonkers. The church helped ensure that all proceeds from the event would go to Ukrainian families and or-

phans. This year, more than \$18,000 was raised through the generosity of 19 company sponsors, underwriters, and labor unions.

After enjoying a lunch of burgers, wings, and pizza, the teams set their lineups, and the game got underway. Matt Fante of Darante Construction Ltd. took the mound for the Builders, who had home-field advantage this year, while Ryan Capalbo

of the Construction Industry Council took the mound for the visiting Pavers.

The game again used a one-pitch format, ensuring that every player would get an at-bat each inning. Things appeared evenly matched after the first three innings, with the score at 7–4 heading into the fourth. That would be the last time the game was within reach for the Pavers, as the Build-

ers’ bats came alive and the team went on to score 14 more runs over the next three innings. Although the Pavers continued to try to catch up, the game ended with a score of Builders 21, Pavers 9.

The Construction Industry Council will host its seventh annual Charity Softball Game in the fall of 2027. Keep an eye on the CIC website for scheduling information.■

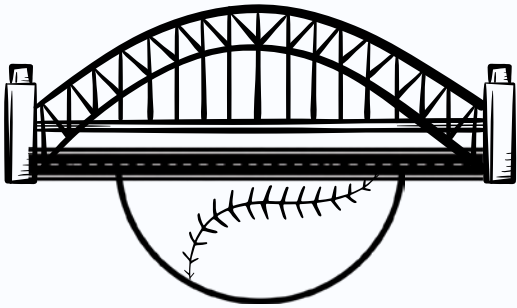


Photo Credit: George Drapeau III



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Tectonic Engineering Consultants, Geologists & Land Surveyors, D.P.C.
Montesano Brothers, Inc.
ECCO III Enterprises, Inc.
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**NYSDOT
Region 8**

Bid Letting Date: Nov. 12, 2026

New York State Department of Transportation
Contract Management
50 Wolf Road, 1st Floor, Suite 1CM
Albany, NY 12232

Contract: D265868
PIN# 8LC221

Project Description: Orange, Rockland, Westches-
ter Cos., culvert rehab - NY Routes 17, 303, 987G,
982B, Towns of Clarkstown, Mount Pleasant, Rye,
Tuxedo, Village of Port Chester, incentive/disincentive
provisions.

Bid Deposit: 5% of Bid (~ \$200,000.00)

Goals: DBE: 0.00%

Bid Letting Date: Nov. 12, 2026

New York State Department of Transportation
Contract Management
50 Wolf Road, 1st Floor, Suite 1CM
Albany, NY 12232

Contract: D265879
PIN# 881597

Project Description: Orange, Rockland, Ulster, West-
chester Cos., bridge painting - Routes I-84, 45, 209,
100 & 907K, City of Yonkers, Village of Spring Valley,
various towns.

Bid Deposit: 5% of Bid (~ \$375,000.00)

Goals: DBE: 0.00%

Region 9

Bid Letting Date: Oct. 29, 2026

New York State Department of Transportation
Contract Management
50 Wolf Road, 1st Floor, Suite 1CM
Albany, NY 12232

Contract: D265860
PIN# 906806

Project Description: Broome Co., bridge rehabilitation
- NY Rte. 17 over Central New York Railroad, Town of
Sanford.

Bid Deposit: 5% of Bid (~ \$125,000.00)

Goals: DBE: 0.00%

Bid Letting Date: Nov. 12, 2026

New York State Department of Transportation
Contract Management
50 Wolf Road, 1st Floor, Suite 1CM
Albany, NY 12232

Contract: D265813
PIN# 9LC113

Project Description: Otsego, Schoharie Cos., culvert
replacement - various locations.

Bid Deposit: 5% of Bid (~ \$750,000.00)

Goals: DBE: 0.00%

Region 10

Bid Letting Date: Nov. 12, 2026

New York State Department of Transportation
Contract Management
50 Wolf Road, 1st Floor, Suite 1CM
Albany, NY 12232

Contract: D265869
PIN# 053487

Project Description: Nassau Co., ramp reconstruc-
tion - Southern State Parkway eastbound, Town of
Hempstead.

Bid Deposit: 5% of Bid (~ \$750,000.00)

Goals: DBE: 0.00%

Region 11

Bid Letting Date: Nov. 12, 2026

New York State Department of Transportation
Contract Management
50 Wolf Road, 1st Floor, Suite 1CM
Albany, NY 12232

Contract: D265853
PIN# XM2565

Project Description: Bronx, Kings, New York, Queens,
Richmond Cos., sign panel replacement - various
locations, City of New York.

Bid Deposit: 5% of Bid (~ \$200,000.00)

Goals: MBE: 8.00%, WBE: 7.00%, SDVOB: 6.00%

Bid Letting Date: Nov. 12, 2026

New York State Department of Transportation
Contract Management
50 Wolf Road, 1st Floor, Suite 1CM
Albany, NY 12232

Contract: D265855
PIN# XM2602

Project Description: Bronx, Kings, New York, Queens,
Richmond Cos., regional bridge washing - various
locations.

Bid Deposit: 5% of Bid (~ \$375,000.00)

Goals: DBE: 0.00%

**New York State
Thruway Authority**

Bid Letting Date: Nov. 4, 2026

Contract# D215126 TANY 26-32

Description: installation of pavement markings at var-
ious locations in New York Division in Ulster, Orange,
Rockland, Westchester, and Bronx counties.

Goals: MBE 0%, WBE 0%, SDVOB 0%

Bid Deposit: \$40,000.00

**Westchester County
DPW**

Bid Due Date: Oct. 28, 2026

Contract: 25-532

Title: Building 1 Rehabilitation, Westchester County
Airport, Towns of Harrison and North Castle and Village
of Rye Brook, NY.

Description: The work under this contract consists of
providing all labor, material and equipment required for
the rehabilitation of Building 1 to a safe usable con-
dition through critical system upgrades including roof
and exterior repairs, new heating, plumbing, electrical
and lighting systems, installation of modern fire and
security systems, and associated work. NOTE: The
Contractor is directed to the Special Notice regarding
Project Labor Agreement (PLA).

Bid Estimate Range: \$22 million to \$24 million

Mandatory Pre-Bid Inspection: Scheduled for 1:00
PM, October 14, 2026 (DATE CHANGE); meeting at
the 2nd Floor Administration Office at the Terminal
Building, Westchester County Airport, NY. MANDATO-
RY attendance is required. Bids will be rejected from
contractors not in attendance at this meeting, or those
who fail to sign the attendance sheet.

Contact: Jeffrey Dean, 914-995-3361.

**New York State
Dormitory Authority**

Bid Opening Date: Oct. 27, 2026

Job Order Contracts-- REGIONS 1 – 10

Regions 1 – 4

Counties Included

- 1 New York (Manhattan), Bronx, Kings (Brooklyn),
Richmond (Staten Island), and Queens
- 2 Nassau, and Suffolk
- 3 Westchester, Rockland, and Putnam
- 4 Orange, Sullivan, Delaware, Ulster, Dutchess, Greene,
and Columbia

Sealed bids for the above work located in the regions
listed below will be received by DASNY at its office
located at 515 Broadway, Albany, NY 12207. Each bid
must be identified, on the outside of the envelope, with
the name and address of the bidder and designated
as a bid for the region and trade noted below. When
a sealed bid is placed inside another delivery jacket,
the bid delivery jacket must be clearly marked on the
outside “BID ENCLOSED” and “ATTENTION: CON-
STRUCTION CONTRACTS UNIT. – TRACEY MEYER”
DASNY will not be responsible for receipt of bids which
do not comply with these instructions.

Only those bids in the hands of DASNY, available to
be read at 2:00 PM local time on Oct. 27, 2026, will
be considered. Bids shall be publicly opened and
read aloud. Bid results can be obtained on the DASNY
website; <http://www.dasny.org>, forty-eight (48) hours
after the Bid Opening.

All individuals who plan to attend pre-bid meetings
or bid openings in person will be required to present
government-issued picture identification to building
security officials and obtain a visitors pass prior to
attending the bid opening.

Individuals and entities submitting bids in person or by
private delivery services should allow sufficient time for
processing through building security to assure that bids
are received prior to the deadline for submitting bids.

All bid openings will be made available for viewing
live via Zoom at www.zoom.us. To enter the meeting,
select “Join a Meeting” then enter Meeting Id 550
592 4065, Password 730959. Individuals are strongly
encouraged to utilize this public viewing option as an
alternative to in person attendance at bid openings.

A Pre-Bid Meeting for prospective bidders was sched-
uled on Wednesday, Sept. 30, 2026, at 10:00 AM via
Microsoft Teams. To register for the meeting, [click here](#).

Due to the specialized nature of the JOC Program at-
tending the Pre-Bid Meeting is strongly recommended.

A Complete Set of all Contract Documents can be
found on DASNY’s website:

[http://www.dasny.org/rfp-bidopportunities-solicitations/
constructionservices/joc opportunities/new.aspx](http://www.dasny.org/rfp-bidopportunities-solicitations/constructionservices/joc opportunities/new.aspx)

Agency contact information may change without notice. Please check with the appropriate contracting agency for the most up-to-date contact information.

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