

BUSINESS IN

WEEKLY WEBINAR SERIES

2025

2024

2026



Your Host



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Today's Agenda

Gabe Oberfield – (12:00PM-12:10PM)

- Welcome and Agenda
- Election Outcomes, Gov't Shutdown Update, and City Hall Activities in New York City

Ariyana DeWitz – (12:10PM-12:15PM)

- Rent Rates Cannot be AI-Generated, Per New Law

Lyndon Hall – (12:15PM-12:25PM)

- IRS Changes for Forms 1098, 1099 and other Information Return Filers

Colin Smith – (12:25PM-12:30PM)

- New Requirements for Bidders on NYS Contracts Concerning Gender Based Violence and the Workplace Policy

G. Oberfield – (12:30PM)

- Questions / Wrap Up

What's New in Gov't and Reg Affairs

- **Elections (11/4/25)**
 - New leaders across NYS –
 - Mayors in Albany, Buffalo, NYC & Syracuse
 - NYC Mayor-Elect Mamdani names transition team & picks first deputy mayor
- **Federal gov't**
 - Shutdown – ending?
 - What happens with ACA subsidies?
 - Senator Chuck Schumer?
 - Pardons issued to former Mayor Giuliani and others re: 2020 election
- **NYS**
 - FY '27 budget begins to take shape
 - Budget gap shrinks by c. \$6B due to tax revenues
 - Rep. Stefanik enters the gubernatorial race
 - Nassau County Executive Bruce Blakeman – up next?
 - Gov. Hochul attends Somos Conference



The Capitol
Credit: <https://www.nps.gov/places/us-capitol.htm>

Rent Rates Cannot be AI-Generated, Per New Law



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Overview

- In October 2025, Governor Hochul signed Senate Bill S.7882 into law, prohibiting the use of algorithmic pricing by landlords for the purpose of determining the amount of rent to charge a residential tenant.
- S.7882 is codified under NY CLS Gen Bus § 340-b and goes into effect on December 15, 2025, making New York the first state to prohibit the use of algorithmic pricing tools in residential rent setting.
- Several cities, including Jersey City, Philadelphia, San Francisco, and Seattle, have already adopted similar bans.

Overview

- Under S.7882, it is unlawful for a person or entity to facilitate price coordination by operating, licensing, or otherwise providing software, a service, or an algorithmic device with a “coordinating function” to residential rental property owners or managers.
- A “coordinating function” is a product that performs all of the following:
 - Collects rent, supply, or lease data from two or more unaffiliated residential property owners or managers;
 - Analyzes or processes that data using computational methods (i.e., machine learning or algorithmic analysis); and
 - Recommends rental prices, lease renewals, occupancy targets, or other terms to a residential rental property owner or manager.

Who is Covered?

- The statute applies to residential rental property owners or managers. This is defined as “any individual or entity that owns or is a beneficial owner of, directly or indirectly, in whole or in part, or manages one or more residential rental dwelling units in New York state.”
- The statute also covers persons or entities who facilitate agreements not to compete with respect to residential rental units. This expressly includes those who facilitate algorithmic price coordination by operating or licensing software, data analytics services, or algorithmic devices (i.e. technology vendors).

Who is Exempt?

- There is a narrow exemption that applies to tools used for government-regulated or affordable housing programs, such as those setting rent or income limits under New York's rent stabilization or rent control regimes.

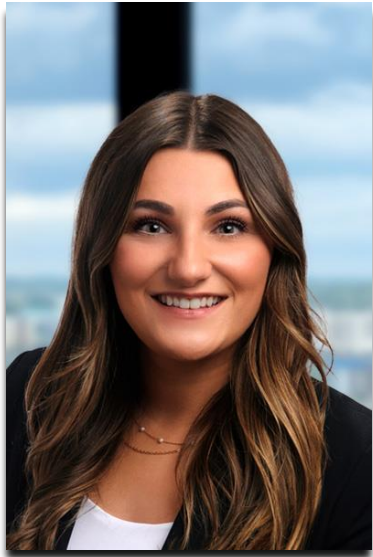
Key Takeaways

- Residential property owners and managers in New York should consider the following:
 - Audit any rent-setting management tools to confirm that inputs are consistent with the law.
 - Document rent-setting decision making to demonstrate independent judgment.
 - Ensure marketing practices align with S.7882 and emerging artificial intelligence (AI) governance standards.

Key Takeaways

- Technology vendors in New York should consider taking the following steps:
 - Review practices to ensure their products do not collect or process data from multiple landlords in a manner that would violate the law.

IRS Changes for Forms 1098, 1099 and other Information Return Filers



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Overview of the IRS System Transition

IRIS System Overview

- IRIS is a new modern, web-based platform replacing the legacy FIRE system for filing information returns starting November 2025.

Mandatory Transition

- All entities filing forms like 1099-MISC, 1099-NEC, 1099-K, and 1098 must use IRIS starting tax year 2026 filings.

Benefits of IRIS

- IRIS streamlines filing, enhances accuracy, and supports the IRS's paperless processing initiative to improve efficiencies.

Key Dates

IRIS Rollout Timeline

- IRIS launches November 2025; FIRE retires December 31, 2026, marking a key transition period.

Filing Requirements

- Tax year 2025 filings use FIRE; from tax year 2026 onward, IRIS is mandatory for submissions.

Impacted Taxpayers and Filing Requirements

Affected Taxpayers

- IRIS impacts individuals and businesses filing various IRS information returns like 1099 and 1098 forms electronically.

Electronic Filing Requirement

- Electronic filing is mandatory for all forms, removing paper submissions to streamline IRS processing.

Filing Modalities

- Two filing methods exist:
 - Taxpayer Portal for less than 100 returns; and
 - A2A interface for bulk filers.

Advantages of the IRIS Platform

Improved Efficiency and Accuracy

- IRIS enhances filing efficiency with real-time data validation to reduce errors before submission.

User-Friendly Interface

- The platform features a modern, intuitive interface that reduces the learning curve for new users.

Comprehensive Filing Tools

- IRIS allows downloading recipient copies, filing extensions, and submitting corrected returns seamlessly.

Enhanced Record Keeping

- The system stores filed forms for future reference, improving access to filing history and support.

Accessing Information

User Access and Roles

- Businesses must assign Responsible Parties
 - Authorized Delegates may also be added to manage filings via IRIS platform.

Support and Modernization

- Taxpayers may use third-party providers; IRIS improves accuracy and user experience through modernization.

Preparation for Change

- Businesses must prepare to avoid missed deadlines, rejected filings, and compliance penalties during the transition period.

Steps to Prepare for IRIS Implementation

1. Filing Method Selection

- a) Determine filing volume to choose Taxpayer Portal for under 100 returns or A2A for 100 or more.

2. Registration Requirements

- a) Register with IRS by obtaining EIN and creating ID.me account for Designate responsible parties and authorized delegates.

3. Transmitter Control Code Application

- a) Apply early for new IRIS-specific TCC, as legacy codes are not accepted and processing may take 45 days.

4. Role Selection and Access

- a) Select role as Issuer, Transmitter, or Software Developer to define system access and filing responsibilities.

Staying Ahead of the Change

Importance of Staying Informed

Regular updates from IRS and advisories are essential for businesses to remain compliant and leverage IRIS benefits.

Early Preparation is Key

The shift in systems is not optional – and failing to prepare could result in missed deadlines, rejected filings or compliance issues.

New Requirements for Bidders on NYS Contracts Concerning Gender Based Violence and the Workplace Policy



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NYS Finance Law § 139-m

- Went into effect on November 5th
- Requires bidders on competitive state procurements to certify that they have a written policy addressing gender-based violence and the workplace that meets certain requirements
- “Bidder” – Any individual, business, vendor, or other legal entity, or any employee, agent, consultant or person acting on behalf thereof, that submits a bid in response to a solicitation.

NYS Finance Law § 139-m

- Certification is required for all bids required to be competitive by statute
- For bids on contracts where competitive bidding is not required by statute, it is within the discretion of the agency issuing the contract whether the certification must be included
- A bid that fails to comply with the certification requirements will not be considered and will not be awarded the contract
 - If a bidder cannot make the required certification of compliance, the bidder shall state so and provide a signed statement detailing the reasons for non-compliance.

NYS Office for the Prevention of Domestic Violence ("OPDV") Guidance

- OPDV released guidance outlining minimum requirements for Gender-Based Violence and the Workplace policies
- The guidance instructs employers to distribute the policies to all employees, board members, and directors upon hire and annually

Requirement 1: Share Information

Employers must provide information regarding gender-based violence where employees can see and access it. This includes displaying the NYS Domestic and Sexual Violence Hotline information and a gender-based violence and the workplace poster. When possible, materials should be available in an employee's primary language.

Requirement 2: Refer Employee-Survivors to Services

The policy must require that the employer refer employees who disclose current or past victim status to the NYS Domestic and Sexual Violence Hotline and/or a local service provider. For bidders outside of New York State, referrals should be made to a local provider or statewide hotline. While referrals are required to be provided by the employer, it is not required for the employee to access services.

Requirement 3: Prohibit Retaliation

The policy must include a clear statement that discrimination or retaliation against employees who identify as victims or survivors of gender-based violence is prohibited.

Requirement 4: Comply with Laws

The policy must follow NY law. As a reminder for employers based in NYS, this means that the policy and employers must follow the SAFE Leave Act (NYS Paid Sick Leave Law), which includes qualifying reasons and protections for employees seeking to use accrued leave time for reasons related to domestic violence. The policy and employers must also follow the NYS Human Rights Law and any other relevant laws and regulations that may apply.

Requirement 5: Offer Implementation Support

The guidance reminds employers that OPDV is able to assist employers in developing and implementing this policy. Per the guidance, employers must provide information to supervisors and human resources about this technical assistance from OPDV.

Final Thoughts

- Employers that bid on competitive contracts should develop and implement a Gender-Based Violence and the Workplace Policy if they have not done so already
- Employers that contract with NYS agencies should review any new or renewed contracts with such agencies for any changes in expectations, including adoption and incorporation of the requirement to implement a Gender-Based Violence and the Workplace Policy
- Although not required by the statute, Employers should consider training supervisors, human resources personnel, and others to ensure compliance with the policy.

Questions?



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Sexual Harassment Prevention Training

To combat harassment in the workplace, every New York State employer must provide harassment prevention training for all employees annually.

For more information on Bond's online sexual harassment training [click here](#) or email bondonline@bsk.com

Thank You

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It is not to be considered as legal advice.
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