

919

2011-2012 Regular Sessions

I N   S E N A T E

(PREFILED)

January 5, 2011

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Introduced by Sen. MARCELLINO -- read twice and ordered printed, and  
when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to payments in  
lieu of taxes for the lease of state park lands

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. The real property tax law is amended by adding a new  
2     section 405 to read as follows:  
3     S 405. LEASE OF STATE PARK LANDS; PAYMENTS IN LIEU OF TAXES. NO  
4     PERSON, FIRM, PARTNERSHIP, CORPORATION OR ANY OTHER BUSINESS ENTITY  
5     OPERATED ON A FOR PROFIT BASIS SHALL ENTER INTO A LEASE AGREEMENT WITH  
6     THE STATE OF NEW YORK FOR THE LEASE OF LANDS USED BY THE STATE AS A  
7     STATE PARK, UNLESS SUCH LEASE AGREEMENT SHALL PROVIDE THAT SUCH PERSON,  
8     FIRM, PARTNERSHIP, CORPORATION OR OTHER BUSINESS ENTITY OPERATED ON A  
9     FOR PROFIT BASIS MAKE PAYMENTS IN LIEU OF TAXES TO EACH SCHOOL DISTRICT  
10    WITHIN WHICH THE LANDS TO BE LEASED ARE LOCATED. SUCH PAYMENTS IN LIEU  
11    OF TAXES SHALL BE IN AN AMOUNT EQUAL TO OR GREATER THAN THE AMOUNT OF  
12    REAL PROPERTY TAXES THAT SHALL HAVE BEEN PAID ON SUCH PROPERTY HAD SUCH  
13    PROPERTY NOT BEEN EXEMPT FROM REAL PROPERTY TAXES PURSUANT TO SECTION  
14    FOUR HUNDRED FOUR OF THIS ARTICLE OR ANY OTHER PROVISION OF LAW. IF  
15    SUCH LEASED PROPERTY LIES WITHIN MORE THAN ONE SCHOOL DISTRICT, SUCH  
16    PAYMENTS IN LIEU OF TAXES SHALL BE DISTRIBUTED BETWEEN SUCH SCHOOL  
17    DISTRICTS ON A PRO RATA BASIS WITH RESPECT TO THE PERCENTAGE OF LAND  
18    THAT LIES WITHIN EACH SUCH SCHOOL DISTRICT.  
19    S 2. This act shall take effect immediately and shall apply to all  
20    leases of state park lands entered into on or after such date.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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