

3866

2011-2012 Regular Sessions

I N   S E N A T E

March 8, 2011

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Introduced by Sen. NOZZOLIO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to the definition of "qualified reservation"

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

1     Section 1. Subdivision 16 of section 470 of the tax law, as added by  
2     section 1 of part K of chapter 61 of the laws of 2005, is amended to  
3     read as follows:  
4     16. "Qualified reservation." (a) [Lands held by an Indian nation or  
5     tribe that is located within the reservation of that nation or tribe in  
6     the state;  
7     (b)] Lands within the state over which an Indian nation or tribe exer-  
8     cises SOVEREIGN governmental power and that are either (i) held by the  
9     Indian nation or tribe subject to restrictions by the United States  
10    against alienation PURSUANT TO THE SENECA NATION (NEW YORK) LAND CLAIMS  
11    SETTLEMENT ACT (25 U.S.C. 1774 ET SEQ.), or (ii) held in trust by the  
12    United States for the benefit of such Indian nation or tribe PURSUANT TO  
13    THE INDIAN REORGANIZATION ACT (25 U.S.C. 461 ET SEQ.);  
14    [(c)] (B) Lands held by the Shinnecock Tribe or the Poospatuck (Unke-  
15    chauge) Nation within their respective reservations; or  
16    [(d)] (C) Any land that falls within paragraph (a) [or (b)] of this  
17    subdivision, and which may be sold and replaced with other land in  
18    accordance with an Indian nation's or tribe's land claims settlement  
19    agreement with the state of New York, shall nevertheless be deemed to be  
20    subject to restriction by the United States against alienation.  
21    S 2. This act shall take effect immediately.

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

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