

3866--A

2011-2012 Regular Sessions

I N S E N A T E

March 8, 2011

Introduced by Sen. NOZZOLIO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 governmental power and that are either (i) held by the Indian
9 nation or tribe subject to restrictions by the United States against
10 alienation, or (ii) held in trust by the United States for the benefit
11 of such Indian nation or tribe;
12 [(c)] (B) Lands held by the Shinnecock Tribe or the Poospatuck (Unke-
13 chauge) Nation within their respective reservations; or
14 [(d)] (C) Any land that falls within paragraph (a) [or (b)] of this
15 subdivision, and which may be sold and replaced with other land in
16 accordance with an Indian nation's or tribe's land claims settlement
17 agreement with the state of New York, shall nevertheless be deemed to be
18 subject to restriction by the United States against alienation.
19 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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