

2545

2013-2014 Regular Sessions

I N   S E N A T E

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Introduced by Sens. RANZENHOFER, DeFRANCISCO, LARKIN, O'MARA, YOUNG, ZELDIN -- 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 and the tax law, in relation to reinstating the "Middle Class STAR" rebate program

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 1306-b to read as follows:  
3     S 1306-B. "MIDDLE CLASS STAR" REBATE PROGRAM. 1. TAX REBATES. (A) IF A  
4     PARCEL IS ENTITLED TO THE BASIC OR ENHANCED STAR EXEMPTION AUTHORIZED BY  
5     SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER FOR THE TWO THOUSAND  
6     SIX--TWO THOUSAND SEVEN SCHOOL YEAR AND EACH YEAR THEREAFTER, A LOCAL  
7     PROPERTY TAX REBATE SHALL BE PROVIDED TO THE OWNER OR OWNERS OF SUCH  
8     PARCEL AS SHOWN ON THE FINAL ASSESSMENT ROLL FOR SUCH YEAR, IN AN AMOUNT  
9     COMPUTED AS PRESCRIBED BY THIS SECTION AND SECTION ONE HUNDRED SEVENTY-  
10    EIGHT OF THE TAX LAW.  
11    (B) IT SHALL BE THE RESPONSIBILITY OF THE STATE DEPARTMENT OF TAXATION  
12    AND FINANCE TO ISSUE SUCH TAX REBATES TO SUCH OWNERS IN THE MANNER  
13    PROVIDED BY SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX LAW. NOTHING  
14    CONTAINED HEREIN SHALL BE CONSTRUED AS PERMITTING PARTIAL OR INSTALLMENT  
15    PAYMENTS OF TAXES IN A JURISDICTION WHICH HAS NOT AUTHORIZED THE SAME  
16    PURSUANT TO LAW.  
17    2. PROCEDURE. (A) ON OR BEFORE AUGUST FIFTEENTH, TWO THOUSAND FOURTEEN  
18    AND EACH YEAR THEREAFTER, THE COMMISSIONER OF TAXATION AND FINANCE, OR  
19    HIS OR HER DESIGNEE, SHALL CREATE A REPORT CONCERNING THOSE PARCELS  
20    WHICH HAVE BEEN GRANTED AN EXCEPTION AUTHORIZED BY SECTION FOUR HUNDRED  
21    TWENTY-FIVE OF THIS CHAPTER, OR ON OR BEFORE JULY FIRST, TWO THOUSAND  
22    FOURTEEN AND EACH YEAR THEREAFTER, IN THE CASE OF A CITY WITH A POPU-  
23    LATION OF ONE MILLION OR MORE, THE COMMISSIONER OF FINANCE, OR HIS OR  
24    HER DESIGNEE, SHALL PROVIDE TO THE COMMISSIONER OF TAXATION AND FINANCE

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

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1 A REPORT IN A MUTUALLY AGREEABLE FORMAT CONCERNING THOSE PARCELS WHICH  
2 HAVE BEEN GRANTED AN EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWEN-  
3 TY-FIVE OF THIS CHAPTER ON THE ASSESSMENT ROLLS USED TO GENERATE THE  
4 SCHOOL TAX BILLS FOR THE TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN  
5 SCHOOL TAX YEAR AND FOR EACH YEAR THEREAFTER; PROVIDED HOWEVER THE  
6 INFORMATION TO BE PROVIDED ON SUCH REPORT SHALL BE OBTAINED FROM THE  
7 FINAL ASSESSMENT ROLL DATA FILES USED TO GENERATE THE TWO THOUSAND FOUR-  
8 TEEN--TWO THOUSAND FIFTEEN SCHOOL TAX BILLS AND EACH YEAR THEREAFTER,  
9 FILED WITH THE DEPARTMENT OF TAXATION AND FINANCE PURSUANT TO SECTION  
10 FIFTEEN HUNDRED NINETY OF THIS CHAPTER ON OR BEFORE JULY THIRTY-FIRST OF  
11 SUCH YEAR. SUCH REPORT SHALL SET FORTH THE NAMES AND MAILING ADDRESSES  
12 OF THE OWNERS OF SUCH PARCELS AS SHOWN ON SUCH ASSESSMENT ROLL DATA  
13 FILES, THE IDENTIFICATION NUMBERS OF SUCH PARCELS AS SHOWN ON SUCH  
14 ASSESSMENT ROLL DATA FILES, AND SUCH OTHER INFORMATION IN THE POSSESSION  
15 OF THE DEPARTMENT OF TAXATION AND FINANCE, OR IN THE CASE OF A CITY WITH  
16 A POPULATION OF ONE MILLION OR MORE, THE COMMISSIONER OF FINANCE, AS THE  
17 COMMISSIONER OF TAXATION AND FINANCE MAY DEEM NECESSARY FOR THE EFFEC-  
18 TIVE ADMINISTRATION OF THIS PROGRAM, INCLUDING INFORMATION REGARDING  
19 COOPERATIVE APARTMENT BUILDINGS AND MOBILE HOME PARKS OR SIMILAR PROPER-  
20 TY. IT SHALL BE THE RESPONSIBILITY OF THE ASSESSOR OR ASSESSORS OF EACH  
21 ASSESSING UNIT TO ENSURE THAT THE NAMES AND MAILING ADDRESSES OF SUCH  
22 OWNERS ARE ACCURATELY RECORDED ON SUCH ROLLS AND FILES TO THE BEST OF  
23 HIS OR HER ABILITY, BASED UPON THE INFORMATION CONTAINED IN HIS OR HER  
24 OFFICE. NOTHING CONTAINED IN THIS SUBDIVISION SHALL BE CONSTRUED AS  
25 AFFECTING IN ANY WAY THE VALIDITY OR ENFORCEABILITY OF A REAL PROPERTY  
26 TAX, OR THE APPLICABILITY OF INTEREST OR PENALTIES WITH RESPECT THERETO,  
27 WHEN AN OWNER'S NAME OR MAILING ADDRESS HAS NOT BEEN ACCURATELY  
28 RECORDED.

29 (B) (I) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDI-  
30 VISION, WHERE AN ASSESSING UNIT CONTAINS ONE OR MORE PROPERTIES WHICH  
31 ARE RECEIVING SUCH EXEMPTION IN RELATION TO A PRIOR YEAR ASSESSMENT ROLL  
32 PURSUANT TO PARAGRAPH (D) OF SUBDIVISION SIX OF SECTION FOUR HUNDRED  
33 TWENTY-FIVE OF THIS CHAPTER, OR CONTAINS ONE OR MORE PARCELS WITH  
34 RESPECT TO WHICH SUCH EXEMPTION WAS DULY ADDED OR REMOVED AFTER THE  
35 FILING OF THE FINAL ASSESSMENT ROLL PURSUANT TO THE PROVISIONS OF TITLE  
36 THREE OF ARTICLE FIVE OF THIS CHAPTER, THE DEPARTMENT OF TAXATION AND  
37 FINANCE MAY REQUIRE THE ASSESSOR TO FILE WITH IT, ON OR BEFORE JULY  
38 THIRTY-FIRST, TWO THOUSAND FOURTEEN AND EACH YEAR THEREAFTER, OR SUCH  
39 LATER DATE AS SUCH OFFICE MAY SPECIFY, A SUPPLEMENTAL REPORT RELATING TO  
40 SUCH PROPERTY OR PROPERTIES, SO THAT INFORMATION PERTAINING TO THE  
41 OWNERS THEREOF MAY BE INCLUDED IN THE REPORT TO BE MADE TO THE COMMIS-  
42 SIONER OF TAXATION AND FINANCE PURSUANT TO THIS PARAGRAPH. WHEN ANY  
43 INFORMATION REQUIRED BY THIS PARAGRAPH IS RECEIVED BY THE DEPARTMENT OF  
44 TAXATION AND FINANCE AFTER JULY THIRTY-FIRST, TWO THOUSAND FOURTEEN AND  
45 EACH YEAR THEREAFTER, SUCH INFORMATION SHALL BE TRANSMITTED AS SOON AS  
46 REASONABLY PRACTICABLE FOR USE IN ISSUING LOCAL PROPERTY TAX REBATES  
47 PURSUANT TO SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX LAW.

48 (II) WHERE THE OWNERSHIP OF A PARCEL THAT HAD BEEN ELIGIBLE FOR A  
49 REBATE PURSUANT TO THIS SECTION CHANGES OR AN EXEMPTION UNDER SECTION  
50 FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER HAS BEEN GRANTED OR REMOVED,  
51 THE ASSESSOR SHALL NOTIFY THE DEPARTMENT OF TAXATION AND FINANCE OF THE  
52 CHANGE NO LATER THAN AUGUST FIRST OF THE FOLLOWING YEAR.

53 3. REBATE BASE. (A) THE DEPARTMENT OF TAXATION AND FINANCE SHALL  
54 CALCULATE THE REBATE BASE AS PROVIDED HEREIN AND CERTIFY THE SAME NO  
55 LATER THAN JULY FIRST, TWO THOUSAND FOURTEEN.

(B) THREE REBATE BASES FOR THE BASIC STAR EXEMPTION SHALL BE DETERMINED FOR EACH SEGMENT FOR THE TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN AND SUBSEQUENT SCHOOL YEARS. SUCH REBATE BASES SHALL BE COMPUTED BY DETERMINING THE EXEMPT AMOUNT ESTABLISHED FOR THE SEGMENT FOR PURPOSES OF THE BASIC STAR EXEMPTION FOR THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOURTEEN SCHOOL YEAR, MULTIPLYING THAT AMOUNT BY THE SCHOOL DISTRICT TAX RATE APPLICABLE WITHIN THAT SEGMENT FOR PURPOSES OF THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOURTEEN SCHOOL YEAR, AS REPORTED BY THE SCHOOL DISTRICT, AND THEN MULTIPLYING THE PRODUCT BY THE FOLLOWING:

(I) FOR PURPOSES OF THE TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN SCHOOL YEAR AND THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN SCHOOL YEAR, BY SIXTY PERCENT, FORTY-FIVE PERCENT AND THIRTY PERCENT, RESPECTIVELY. THE RESULTS SHALL BE ASSOCIATED WITH THE FIRST, SECOND AND THIRD INCOME BRACKETS, RESPECTIVELY, THAT ARE APPLICABLE WITHIN THAT SEGMENT.

(II) FOR PURPOSES OF THE TWO THOUSAND SIXTEEN--TWO THOUSAND SEVENTEEN SCHOOL YEAR, BY SEVENTY PERCENT, FIFTY-TWO AND ONE-HALF PERCENT AND THIRTY-FIVE PERCENT, RESPECTIVELY. THE RESULTS SHALL BE ASSOCIATED WITH THE FIRST, SECOND AND THIRD INCOME BRACKETS, RESPECTIVELY, THAT ARE APPLICABLE WITHIN THAT SEGMENT.

(III) FOR PURPOSES OF THE TWO THOUSAND SEVENTEEN--TWO THOUSAND EIGHTEEN AND SUBSEQUENT SCHOOL YEARS, BY EIGHTY PERCENT, SIXTY PERCENT AND FORTY PERCENT, RESPECTIVELY. THE RESULTS SHALL BE ASSOCIATED WITH THE FIRST, SECOND AND THIRD INCOME BRACKETS, RESPECTIVELY, THAT ARE APPLICABLE WITHIN THAT SEGMENT.

(IV) INCOME BRACKETS. (A) IN THE CITY OF NEW YORK, AND THE COUNTIES OF NASSAU, SUFFOLK, ROCKLAND, WESTCHESTER, PUTNAM, ORANGE AND DUTCHESS, THE FIRST INCOME BRACKET SHALL BE UP TO AND INCLUDING ONE HUNDRED TWENTY THOUSAND DOLLARS; THE SECOND INCOME BRACKET SHALL BE OVER ONE HUNDRED TWENTY THOUSAND DOLLARS UP TO AND INCLUDING ONE HUNDRED SEVENTY-FIVE THOUSAND DOLLARS; AND THE THIRD INCOME BRACKET SHALL BE OVER ONE HUNDRED SEVENTY-FIVE THOUSAND DOLLARS UP TO AND INCLUDING TWO HUNDRED FIFTY THOUSAND DOLLARS.

(B) IN ALL OTHER COUNTIES IN THE STATE, THE FIRST INCOME BRACKET SHALL BE UP TO AND INCLUDING NINETY THOUSAND DOLLARS; THE SECOND INCOME BRACKET SHALL BE OVER NINETY THOUSAND DOLLARS AND UP TO AND INCLUDING ONE HUNDRED FIFTY THOUSAND DOLLARS; AND THE THIRD INCOME BRACKET SHALL BE OVER ONE HUNDRED FIFTY THOUSAND DOLLARS AND UP TO AND INCLUDING TWO HUNDRED FIFTY THOUSAND DOLLARS.

(C) SUCH BRACKETS ARE SUBJECT TO INDEXING FOR INFLATION PURSUANT TO SUBDIVISION FOURTEEN OF SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX LAW.

(C) ONE REBATE BASE FOR THE ENHANCED STAR EXEMPTION SHALL BE DETERMINED FOR EACH SEGMENT FOR THE TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN AND SUBSEQUENT SCHOOL YEARS. SUCH REBATE BASES SHALL BE COMPUTED BY DETERMINING THE EXEMPT AMOUNT ESTABLISHED FOR THE SEGMENT FOR PURPOSES OF THE ENHANCED STAR EXEMPTION FOR THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOURTEEN SCHOOL YEAR, MULTIPLYING THAT AMOUNT BY THE SCHOOL DISTRICT TAX RATE APPLICABLE WITHIN THAT SEGMENT FOR PURPOSES OF THAT SCHOOL YEAR, AS REPORTED BY THE SCHOOL DISTRICT, AND THEN MULTIPLYING THE PRODUCT BY THE FOLLOWING:

(I) FOR PURPOSES OF THE TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN SCHOOL YEAR, BY TWENTY-FIVE PERCENT.

(II) FOR PURPOSES OF THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN AND SUBSEQUENT SCHOOL YEARS, BY THIRTY-FIVE PERCENT.

(D) FOR PURPOSES OF THIS SECTION, THE TERM "SEGMENT" MEANS THE PART OF A CITY OR TOWN THAT IS WITHIN A SCHOOL DISTRICT.

1 (E) IN THE CASE OF SCHOOL DISTRICTS WITHIN SPECIAL ASSESSING UNITS AS  
2 DEFINED IN SECTION EIGHTEEN HUNDRED ONE OF THIS CHAPTER, THE SCHOOL  
3 DISTRICT TAX RATE TO BE USED FOR THIS PURPOSE SHALL BE THE TAX RATE  
4 APPLICABLE TO CLASS ONE PROPERTIES AS DEFINED IN ARTICLE EIGHTEEN OF  
5 THIS CHAPTER, AS REPORTED BY THE SCHOOL DISTRICT AND THE EXEMPT AMOUNT  
6 SHALL BE ESTABLISHED FOR THE SEGMENT. IN THE CASE OF SCHOOL DISTRICTS  
7 WITHIN APPROVED ASSESSING UNITS AS DEFINED IN SECTION NINETEEN HUNDRED  
8 ONE OF THIS CHAPTER WHICH HAVE ADOPTED THE PROVISIONS OF SECTION NINE-  
9 TEEN HUNDRED THREE OF THIS CHAPTER, THE SCHOOL DISTRICT TAX RATE TO BE  
10 USED FOR THIS PURPOSE SHALL BE THE TAX RATE APPLICABLE TO THE HOMESTEAD  
11 CLASS, AS DEFINED IN ARTICLE NINETEEN OF THIS CHAPTER, AS REPORTED BY  
12 THE SCHOOL DISTRICT.

13 (F) WHERE THE PROVISIONS OF SUBPARAGRAPH (IV) OF PARAGRAPH (K) OF  
14 SUBDIVISION TWO OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER ARE  
15 APPLICABLE, THE APPLICABLE REBATE AMOUNT SHALL BE ONE-THIRD OF THE  
16 OTHERWISE APPLICABLE REBATE AMOUNT SET FORTH IN PARAGRAPH (B) OR (C) OF  
17 THIS SUBDIVISION. THE DEPARTMENT OF TAXATION AND FINANCE SHALL CALCULATE  
18 AND CERTIFY THE REBATE AMOUNTS APPLICABLE IN SUCH CASES, ALONG WITH THE  
19 CERTIFICATION REQUIRED BY PARAGRAPH (A) OF THIS SUBDIVISION.

20 S 2. The tax law is amended by adding a new section 178 to read as  
21 follows:

22 S 178. "MIDDLE CLASS STAR" REBATE PROGRAM. 1. THE COMMISSIONER SHALL  
23 ISSUE THE LOCAL PROPERTY TAX REBATES AUTHORIZED BY SECTION THIRTEEN  
24 HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW. FOR PURPOSES OF THIS SECTION  
25 THE REBATE SHALL BE CALCULATED USING THE COMPUTATION FORMULA SET FORTH  
26 IN SUBDIVISION THREE OF SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROP-  
27 ERTY TAX LAW. PROVIDED, HOWEVER, SUCH REBATES SHALL NOT BE ISSUED IN ANY  
28 YEAR IN WHICH AN APPROPRIATION TO PAY SUCH REBATES HAS NOT BEEN INCLUDED  
29 IN THE ENACTED STATE BUDGET FOR SUCH YEAR.

30 2. ON OR BEFORE AUGUST FIFTEENTH, TWO THOUSAND FOURTEEN AND EACH YEAR  
31 THEREAFTER, THE COMMISSIONER, OR HIS OR HER DESIGNEE, SHALL CREATE A  
32 REPORT CONCERNING THOSE PARCELS WHICH SATISFY THE CRITERIA SET FORTH IN  
33 SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW, OR ON OR  
34 BEFORE JULY FIRST, TWO THOUSAND FOURTEEN AND EACH YEAR THEREAFTER IN THE  
35 CASE OF A CITY WITH A POPULATION OF ONE MILLION OR MORE, THE COMMISSION-  
36 ER OF FINANCE, SHALL PROVIDE TO THE COMMISSIONER A REPORT IN A MUTUALLY  
37 AGREEABLE FORMAT CONCERNING THOSE PARCELS WHICH SATISFY THE CRITERIA SET  
38 FORTH IN SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW.

39 3. THE COMMISSIONER IN CONSULTATION WITH THE COMMISSIONER OF FINANCE,  
40 FOR A CITY WITH A POPULATION OF ONE MILLION OR MORE, IS AUTHORIZED TO  
41 DEVELOP PROCEDURES NECESSARY TO PROVIDE FOR THE ISSUANCE OF LOCAL PROP-  
42 ERTY TAX REBATES TO QUALIFYING PROPERTY OWNERS, AND THOSE QUALIFYING  
43 PROPERTY OWNERS THAT DID NOT RECEIVE THEM INITIALLY. IF THE COMMISSIONER  
44 IS NOT SATISFIED THAT THE PROPERTY OWNER IS QUALIFIED FOR THE LOCAL  
45 PROPERTY TAX REBATE, THE COMMISSIONER SHALL NOT ISSUE SUCH REBATE.

46 4. BY DEPOSITING A REBATE ISSUED PURSUANT TO THIS SECTION AND AUTHOR-  
47 IZED BY SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW, THE  
48 PAYEE IS CERTIFYING THAT HE OR SHE IS THE PROPERTY OWNER, AND THAT THE  
49 PRIMARY RESIDENCE OF SUCH PROPERTY OWNER IS NOT SUBJECT TO ANY DELIN-  
50 QUENT SCHOOL TAXES.

51 5. VERIFICATION OF "AFFILIATED INCOME" FOR "MIDDLE CLASS STAR" REBATE  
52 PROGRAM. (A) THE DETERMINATION OF THE "AFFILIATED INCOME" OF PARCELS FOR  
53 PURPOSES OF THE "MIDDLE CLASS STAR" REBATE PROGRAM AS AUTHORIZED BY  
54 SUBDIVISION THREE OF SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY  
55 TAX LAW SHALL BE MADE AS PROVIDED BY THIS SECTION.

(B) FOR PURPOSES OF THIS SUBDIVISION, THE TERM "INCOME" SHALL HAVE THE SAME MEANING AS SET FORTH IN SUBPARAGRAPH (II) OF PARAGRAPH (B) OF SUBDIVISION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW. THE TERM "AFFILIATED INCOME" SHALL MEAN THE COMBINED INCOME OF ALL OF THE OWNERS OF THE PARCEL WHO RESIDED PRIMARILY THEREON ON THE TAXABLE STATUS DATE FOR THE ASSESSMENT ROLL USED TO GENERATE THE APPLICABLE SCHOOL TAX BILLS, AND OF ANY OWNERS' SPOUSES FILING JOINTLY OR SPOUSES RESIDING PRIMARILY THEREON IN THE CASES OF SPOUSES FILING SEPARATE RETURNS ON SUCH TAXABLE STATUS DATE AND SHALL BE DETERMINED AS FOLLOWS:

(I) FOR THE TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN SCHOOL YEAR, AFFILIATED INCOME SHALL BE DETERMINED BASED UPON THE PARTIES' INCOMES FOR THE INCOME TAX YEAR ENDING IN TWO THOUSAND TWELVE. IN EACH SUBSEQUENT YEAR, THE APPLICABLE INCOME TAX YEAR SHALL BE ADVANCED BY ONE YEAR.

(II) THE DEPARTMENT SHALL DETERMINE THE AFFILIATED INCOME FOR EACH PARCEL AND SHALL ASSIGN A REBATE AMOUNT FOR EACH PARCEL BASED UPON SUCH DETERMINATION. IN ANY CASE WHERE AFFILIATED INCOME CANNOT BE DETERMINED, A REBATE SHALL NOT BE ISSUED.

6. NOTIFICATION REQUIREMENT. THE DEPARTMENT SHALL MAIL INFORMATION CONCERNING THE "MIDDLE CLASS STAR" REBATE PROGRAM TO OWNERS OF PARCELS RECEIVING A BASIC STAR EXEMPTION ON THE ASSESSMENT ROLL USED TO GENERATE THE TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN SCHOOL TAX BILL. SUCH NOTIFICATION SHALL EXPLAIN THAT PROPERTY OWNERS MUST FILE APPLICATIONS WITH THE DEPARTMENT IN ORDER TO OBTAIN THE REBATE AVAILABLE UNDER THE "MIDDLE CLASS STAR" REBATE PROGRAM. SUCH NOTICE SHALL FURTHER EXPLAIN HOW TO OBTAIN THE APPLICATION.

7. APPLICATIONS. (A) IN ORDER TO OBTAIN THE BENEFITS OF THE "MIDDLE CLASS STAR" REBATE PROGRAM, THE PROPERTY OWNER MUST SUBMIT AN APPLICATION TO THE DEPARTMENT NO LATER THAN DECEMBER THIRTY-FIRST, TWO THOUSAND FOURTEEN. THE APPLICANT SHALL PROVIDE THE DEPARTMENT WITH SUCH INFORMATION AS MAY BE NECESSARY TO DETERMINE THE PARCEL'S AFFILIATED INCOME. THE PERSONS OTHER THAN THE APPLICANT WHOSE INCOMES ARE NECESSARY TO THE DETERMINATION OF THE PARCEL'S AFFILIATED INCOME SHALL BE REFERRED TO IN THIS SECTION AS "AFFILIATED PERSONS." RECIPIENTS OF THE ENHANCED STAR EXEMPTION SHALL NOT FILE AN APPLICATION TO RECEIVE A REBATE. THE DEPARTMENT SHALL MAIL ENHANCED STAR REBATE RECIPIENTS THEIR REBATES IN A TIMELY MANNER.

(B) IF THE APPLICANT OR ANY AFFILIATED PERSONS WERE NOT REQUIRED TO FILE NEW YORK STATE INCOME TAX RETURNS FOR THE TWO THOUSAND TWELVE INCOME TAX YEAR BECAUSE THEIR INCOMES WERE BELOW THE THRESHOLD THAT NECESSITATED SUCH FILING, THE APPLICATION SHALL SO INDICATE.

(C) IF THE APPLICANT OR ANY AFFILIATED PERSONS WERE NOT REQUIRED TO FILE NEW YORK STATE INCOME TAX RETURNS FOR THE TWO THOUSAND TWELVE INCOME TAX YEAR BECAUSE THEY DID NOT RESIDE IN NEW YORK STATE IN SUCH TAXABLE YEAR, THE APPLICATION SHALL SO INDICATE. SUCH PERSONS SHALL PROVIDE WITH THE APPLICATION ANY INFORMATION THAT THE DEPARTMENT DETERMINES IS NECESSARY TO CALCULATE THE PARCEL'S AFFILIATED INCOME UNDER THE "MIDDLE CLASS STAR" REBATE PROGRAM.

(D) AFTER TWO THOUSAND FOURTEEN, APPLICATIONS SHALL BE REQUIRED ONLY WHEN A NEW APPLICATION FOR A BASIC STAR EXEMPTION FOR REAL PROPERTY TAXATION IS FILED PURSUANT TO SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW, OR WHEN THERE IS A CHANGE OF OWNERSHIP WHICH DOES NOT NECESSITATE THE FILING OF A NEW APPLICATION FOR A BASIC STAR EXEMPTION. IN EITHER INSTANCE, AN APPLICATION SHALL BE SUBMITTED TO THE DEPARTMENT ON A TIMELY BASIS.

(E) IF AN APPLICATION FOR A "MIDDLE CLASS STAR" REBATE IS RECEIVED AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND FOURTEEN, AN OTHERWISE ELIGIBLE PROPERTY OWNER SHALL NOT RECEIVE A REBATE FOR SUCH YEAR. HOWEVER, SUCH APPLICATION SHALL BE CONSIDERED TIMELY FILED FOR A REBATE IN SUBSEQUENT YEARS PROVIDED THE OWNERSHIP OF THE PARCEL REMAINS UNCHANGED.

8. PROCESSING OF APPLICATIONS. (A) AFTER RECEIVING A TIMELY APPLICATION, THE DEPARTMENT SHALL ATTEMPT TO DETERMINE THE AFFILIATED INCOME OF THE PARCEL AND THE REBATE AMOUNT TO WHICH THE PARCEL IS ENTITLED, IF ANY.

(B) IN THE CASE OF AN APPLICATION WHICH INDICATES THAT THE APPLICANT AND ANY AFFILIATED PERSONS WERE NOT REQUIRED TO FILE NEW YORK STATE INCOME TAX RETURNS FOR THE TWO THOUSAND TWELVE INCOME TAX YEAR BECAUSE THEIR INCOMES WERE BELOW THE THRESHOLD WHICH NECESSITATED THE FILING OF A STATE INCOME TAX RETURN, THE DEPARTMENT MAY, SUBJECT TO AUDIT, ISSUE A REBATE EQUAL TO THE HIGHEST AMOUNT AVAILABLE FOR THAT SCHOOL DISTRICT SEGMENT.

(C) IN THE CASE OF AN APPLICATION WHICH INDICATES THAT THE APPLICANT AND ANY AFFILIATED PERSONS WERE NOT REQUIRED TO FILE NEW YORK STATE INCOME TAX RETURNS FOR THE TWO THOUSAND TWELVE INCOME TAX YEAR BECAUSE THEY DID NOT RESIDE IN NEW YORK STATE IN SUCH TAXABLE YEAR, THE APPLICANT SHALL PROVIDE SUCH INFORMATION REGARDING INCOME AS IS REQUESTED BY THE DEPARTMENT. THE DEPARTMENT SHALL ISSUE A REBATE BASED UPON THE INFORMATION PROVIDED BY THE APPLICANT AND ANY OTHER INFORMATION TO WHICH THE DEPARTMENT MAY HAVE ACCESS CONCERNING THE INCOME OF SUCH PERSON OR PERSONS.

9. RECONSIDERATION OF REBATE AMOUNT. IN THE EVENT THE DEPARTMENT IS UNABLE TO DETERMINE THE AFFILIATED INCOME FOR A PARCEL OR THE DEPARTMENT DETERMINES THAT A REBATE SHALL NOT BE ISSUED FOR A PARCEL, THE DEPARTMENT SHALL NOTIFY THE APPLICANT OF THAT FACT. A PROPERTY OWNER MAY SEEK RECONSIDERATION OF THE REBATE AMOUNT DETERMINATION FOR HIS OR HER PARCEL ON THE GROUNDS THAT THE PARCEL'S AFFILIATED INCOME WAS DETERMINED ERRORNEOUSLY. A PROPERTY OWNER MAY ALSO SEEK RECONSIDERATION IF NO REBATE WAS ISSUED BECAUSE THE PARCEL'S AFFILIATED INCOME WAS UNDETERMINED. AN APPLICATION FOR RECONSIDERATION OF REBATE AMOUNT SHALL BE MADE IN A MANNER PRESCRIBED BY THE DEPARTMENT, AND SHALL BE ACCOMPANIED BY SUCH DOCUMENTATION AS THE DEPARTMENT MAY REQUIRE. SUCH APPLICATION SHALL BE FILED NO LATER THAN MARCH THIRTY-FIRST, TWO THOUSAND FIFTEEN. IF THE DEPARTMENT FINDS AFTER REVIEWING SUCH AN APPLICATION THAT THE REBATE AMOUNT DETERMINATION FOR A PARCEL SHOULD BE CORRECTED, IT SHALL ISSUE AN AMENDED OR INITIAL REBATE CHECK. IF THE DEPARTMENT FINDS AFTER REVIEWING SUCH AN APPLICATION THAT THE REBATE AMOUNT DETERMINATION FOR THE PARCEL WAS CORRECTLY DETERMINED, IT SHALL SO NOTIFY THE APPLICANT. SUCH NOTIFICATION SHALL INCLUDE AN EXPLANATION OF THE DEPARTMENT'S FINDINGS, INDICATE THAT THE APPLICANT HAS THE RIGHT TO A PROCEEDING UNDER ARTICLE SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES, AND INDICATE THE STATUTE OF LIMITATIONS ASSOCIATED WITH SUCH PROCEEDINGS. SUCH FINDING SHALL BE SUBJECT TO REVIEW PURSUANT ONLY TO A PROCEEDING UNDER ARTICLE SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES.

10. SPECIAL PROVISIONS RELATING TO CO-OPERATIVE APARTMENT UNITS AND MOBILE HOMES. THE DEPARTMENT'S DETERMINATION OF AFFILIATED INCOME SHALL BE MADE WITH RESPECT TO THE TENANT-SHAREHOLDERS OR OWNERS OF THE UNIT IN QUESTION RATHER THAN OF THE PARCEL.

11. SUBSEQUENT YEARS. IN EACH YEAR SUBSEQUENT TO TWO THOUSAND FOURTEEN, AFFILIATED INCOMES SHALL CONTINUE TO BE DETERMINED AS PROVIDED BY THIS SECTION FOR PURPOSES OF THE "MIDDLE CLASS STAR" REBATE PROGRAM, EXCEPT THAT:

(A) THE NOTIFICATION REQUIREMENT OF SUBDIVISION SIX OF THIS SECTION SHALL NOT BE APPLICABLE;

(B) APPLICATIONS SHALL BE REQUIRED ONLY AS PROVIDED IN SUBDIVISION SEVEN OF THIS SECTION; AND

(C) IN EACH SUBSEQUENT YEAR, THE APPLICABLE INCOME TAX YEAR FOR DETERMINATIONS UNDER THIS SECTION SHALL BE ADVANCED ONE YEAR. ALL OTHER APPLICABLE DATES AND DEADLINES WHICH REFERENCE A DATE IN TWO THOUSAND FOURTEEN SHALL BE ADVANCED AND SHALL BE DEEMED TO REFERENCE DATES IN THAT SUBSEQUENT YEAR, EXCEPT THAT APPLICATIONS FOR RECONSIDERATION OF REBATE AMOUNT DETERMINATIONS SHALL BE SUBMITTED NO LATER THAN MARCH THIRTY-FIRST OF THE ENSUING YEAR.

12. CONFIDENTIAL INFORMATION; DISCLOSURE PROHIBITION. INFORMATION REGARDING REBATES ISSUED TO INDIVIDUALS SHALL NOT BE SUBJECT TO DISCLOSURE; INCLUDING NAMES, ADDRESSES, AND DOLLAR AMOUNTS OF REBATES. IN ADDITION, ALL APPLICATIONS SUBMITTED FOR REBATES SHALL NOT BE SUBJECT TO DISCLOSURE.

13. DEADLINE. IF ANY APPLICABLE DEADLINE SHALL FALL ON A SATURDAY, SUNDAY OR LEGAL HOLIDAY, SUCH DEADLINE SHALL BE ADVANCED TO THE NEXT BUSINESS DAY.

14. AFFILIATED INCOME BRACKETS; INDEXING. THE DEPARTMENT SHALL ESTABLISH THE AFFILIATED INCOME BRACKETS TO BE ASSOCIATED WITH THE REBATE AMOUNTS FOR THE TWO THOUSAND SEVENTEEN--TWO THOUSAND EIGHTEEN SCHOOL YEAR AND EACH SCHOOL YEAR THEREAFTER BY APPLYING THE INFLATION FACTOR SET FORTH IN THIS SUBDIVISION TO THE FIGURES THAT DEFINED THE INCOME BRACKETS THAT WERE APPLICABLE TO THE TWO THOUSAND SIXTEEN--TWO THOUSAND SEVENTEEN SCHOOL YEAR, AND ROUNDING EACH RESULT TO THE NEAREST MULTIPLE OF ONE HUNDRED DOLLARS. FOR PURPOSES OF THIS SUBDIVISION, THE "INFLATION FACTOR" FOR EACH INCOME BRACKET SHALL BE DETERMINED BY THE PERCENTAGE INCREASE IN THE CONSUMER PRICE INDEX FOR URBAN WAGE EARNERS AND CLERICAL WORKERS (CPI-W) PUBLISHED BY THE UNITED STATES DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS, FOR THE THIRD QUARTER OF THE CALENDAR YEAR PRECEDING THE APPLICABLE SCHOOL YEAR, AS COMPARED TO THE THIRD QUARTER OF THE PRIOR CALENDAR YEAR. IF A BASE FIGURE AS SO DETERMINED IS NOT EXACTLY EQUAL TO A MULTIPLE OF ONE HUNDRED DOLLARS, IT SHALL BE ROUNDED TO THE NEAREST MULTIPLE OF ONE HUNDRED DOLLARS. IN EACH SUBSEQUENT SCHOOL YEAR, THE PRIOR YEAR'S INCOME BRACKETS SHALL BE INDEXED USING THE ABOVE FORMULA WITH EACH YEAR ADVANCED BY ONE YEAR.

15. BEGINNING IN FISCAL YEAR TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN, THE DEPARTMENT SHALL DETERMINE WHICH PROGRAM PROVIDES A LARGER BENEFIT TO A TAXPAYER, THE "MIDDLE CLASS STAR" REBATE PROGRAM IMPLEMENTED BY SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW OR THE MAXIMUM RESIDENTIAL SCHOOL TAX CREDIT AUTHORIZED PURSUANT TO SUBSECTION (VV) OF SECTION SIX HUNDRED SIX OF THIS CHAPTER, AND SHALL ENSURE THAT THE TAXPAYER RECEIVES THAT AMOUNT OF BENEFIT IN ANY GIVEN TAXABLE YEAR.

S 3. Section 606 of the tax law is amended by adding a new subsection (vv) to read as follows:

(VV) MAXIMUM RESIDENTIAL SCHOOL TAX CREDIT. (1) DEFINITIONS. FOR THE PURPOSES OF THIS SUBSECTION:

(A) "QUALIFIED TAXPAYER" MEANS A RESIDENT INDIVIDUAL OF THE STATE WHO OWNS THE RESIDENTIAL REAL PROPERTY IN WHICH HE OR SHE RESIDES.

(B) "HOUSEHOLD" MEANS THE TAXPAYER OR TAXPAYERS AND ALL OTHER PERSONS, NOT NECESSARILY RELATED, WHO ALL RESIDE IN THE RESIDENTIAL REAL PROPERTY OWNED BY THE TAXPAYER OR TAXPAYERS, AND SHARE ITS FURNISHINGS, FACILITIES AND ACCOMMODATIONS; PROVIDED THAT NO PERSON MAY BE A MEMBER OF MORE THAN ONE HOUSEHOLD AT ONE TIME.

1 (C) "HOUSEHOLD GROSS INCOME" MEANS THE AGGREGATE ADJUSTED GROSS INCOME  
2 OF ALL MEMBERS OF THE HOUSEHOLD FOR THE TAXABLE YEAR AS REPORTED FOR  
3 FEDERAL INCOME TAX PURPOSES, OR WHICH WOULD BE REPORTED AS ADJUSTED  
4 GROSS INCOME IF A FEDERAL INCOME TAX RETURN WERE REQUIRED TO BE FILED,  
5 WITH THE MODIFICATIONS IN SUBSECTION (B) OF SECTION SIX HUNDRED TWELVE  
6 OF THIS ARTICLE BUT WITHOUT THE MODIFICATIONS IN SUBSECTION (C) OF SUCH  
7 SECTION, PLUS ANY PORTION OF THE GAIN FROM THE SALE OR EXCHANGE OF PROP-  
8 erty OTHERWISE EXCLUDED FROM SUCH AMOUNT; EARNED INCOME FROM SOURCES  
9 WITHOUT THE UNITED STATES EXCLUDABLE FROM FEDERAL GROSS INCOME BY  
10 SECTION NINE HUNDRED ELEVEN OF THE INTERNAL REVENUE CODE; SUPPORT MONEY  
11 NOT INCLUDED IN ADJUSTED GROSS INCOME; NONTAXABLE STRIKE BENEFITS;  
12 SUPPLEMENTAL SECURITY INCOME PAYMENTS; THE GROSS AMOUNT OF ANY PENSION  
13 OR ANNUITY BENEFITS TO THE EXTENT NOT INCLUDED IN SUCH ADJUSTED GROSS  
14 INCOME (INCLUDING, BUT NOT LIMITED TO, RAILROAD RETIREMENT BENEFITS AND  
15 ALL PAYMENTS RECEIVED UNDER THE FEDERAL SOCIAL SECURITY ACT AND VETER-  
16 ANS' DISABILITY PENSIONS); NONTAXABLE INTEREST RECEIVED FROM THE STATE  
17 OF NEW YORK, ITS AGENCIES, INSTRUMENTALITIES, PUBLIC CORPORATIONS, OR  
18 POLITICAL SUBDIVISIONS (INCLUDING A PUBLIC CORPORATION CREATED PURSUANT  
19 TO AGREEMENT OR COMPACT WITH ANOTHER STATE OR CANADA); WORKERS' COMPEN-  
20 SATION; THE GROSS AMOUNT OF "LOSS-OF-TIME" INSURANCE; AND THE AMOUNT OF  
21 CASH PUBLIC ASSISTANCE AND RELIEF, OTHER THAN MEDICAL ASSISTANCE FOR THE  
22 NEEDY, PAID TO OR FOR THE BENEFIT OF THE QUALIFIED TAXPAYER OR MEMBERS  
23 OF HIS OR HER HOUSEHOLD. HOUSEHOLD GROSS INCOME SHALL NOT INCLUDE  
24 SURPLUS FOODS OR OTHER RELIEF IN KIND OR PAYMENTS MADE TO INDIVIDUALS  
25 BECAUSE OF THEIR STATUS AS VICTIMS OF NAZI PERSECUTION AS DEFINED IN  
26 PUBLIC LAW 103-286. PROVIDED, FURTHER, HOUSEHOLD GROSS INCOME SHALL  
27 ONLY INCLUDE ALL SUCH INCOME RECEIVED BY ALL MEMBERS OF THE HOUSEHOLD  
28 WHILE MEMBERS OF SUCH HOUSEHOLD. FOR FARM FAMILIES EARNING AT LEAST  
29 FIFTY PERCENT OF THEIR INCOME FROM FARMING, "ADJUSTED GROSS INCOME"  
30 SHALL BE REPLACED WITH "MODIFIED ADJUSTED GROSS INCOME" FOR FEDERAL TAX  
31 PURPOSES AS REPORTED ON THE APPLICANT'S FEDERAL AND STATE INCOME TAX  
32 RETURNS FOR THE APPLICABLE INCOME TAX YEAR.

33 (D) "NET SCHOOL TAX" MEANS THE SCHOOL TAXES ASSESSED ON THE RESIDEN-  
34 TIAL REAL PROPERTY OWNED AND OCCUPIED BY THE TAXPAYER OR TAXPAYERS AFTER  
35 ANY EXEMPTION OR ABATEMENT RECEIVED PURSUANT TO THE REAL PROPERTY TAX  
36 LAW. SUCH NET SCHOOL TAX SHALL INCLUDE ANY SCHOOL TAXES ASSESSED ON  
37 FARM DWELLINGS NOT OWNED BY THE RESIDENT IF THE LEGAL TITLE TO SUCH  
38 DWELLING IS HELD BY A PARTNERSHIP AND THE DWELLING SERVES AS THE PRIMARY  
39 RESIDENCE OF ONE OR MORE OF THE PARTNERS, OR IF LEGAL TITLE TO SUCH  
40 DWELLING IS HELD BY AN S-CORPORATION OR BY A C-CORPORATION AND THE  
41 DWELLING SERVES AS THE PRIMARY RESIDENCE OF A SHAREHOLDER OF SUCH CORPO-  
42 RATION.

43 (2) CREDIT. A QUALIFIED TAXPAYER SHALL BE ALLOWED A CREDIT AGAINST THE  
44 TAXES IMPOSED BY THIS ARTICLE, EQUAL TO SEVENTY PERCENT OF THE AMOUNT  
45 WHICH THE TAXPAYER'S NET SCHOOL TAX EXCEEDS THE TAXPAYER'S MAXIMUM  
46 SCHOOL TAX, AS DETERMINED BY PARAGRAPH THREE OF THIS SUBSECTION. IF SUCH  
47 CREDIT EXCEEDS THE TAX FOR SUCH TAXABLE YEAR, AS REDUCED BY THE OTHER  
48 CREDITS PERMITTED BY THIS ARTICLE, THE QUALIFIED TAXPAYER MAY RECEIVE,  
49 AND THE COMPTROLLER, SUBJECT TO A CERTIFICATE OF THE DEPARTMENT, SHALL  
50 PAY AS AN OVERPAYMENT, WITHOUT INTEREST, ANY EXCESS BETWEEN SUCH TAX AS  
51 SO REDUCED AND THE AMOUNT OF THE CREDIT. IF A QUALIFIED TAXPAYER IS NOT  
52 REQUIRED TO FILE A RETURN PURSUANT TO SECTION SIX HUNDRED FIFTY-ONE OF  
53 THIS ARTICLE, A QUALIFIED TAXPAYER MAY NEVERTHELESS RECEIVE AND THE  
54 COMPTROLLER, SUBJECT TO A CERTIFICATE OF THE DEPARTMENT, SHALL PAY AS AN  
55 OVERPAYMENT THE FULL AMOUNT OF THE CREDIT, WITHOUT INTEREST.



(3) MAXIMUM SCHOOL TAX. (A) A QUALIFIED TAXPAYER'S MAXIMUM SCHOOL TAX SHALL BE DETERMINED AS FOLLOWS:

(I) IN THE CITY OF NEW YORK, AND THE COUNTIES OF NASSAU, SUFFOLK, ROCKLAND, WESTCHESTER, PUTNAM, ORANGE AND DUTCHESS:

HOUSEHOLD GROSS INCOME	MAXIMUM SCHOOL TAX
ONE HUNDRED TWENTY THOUSAND DOLLARS OR LESS	SIX PERCENT OF THE HOUSEHOLD GROSS INCOME
MORE THAN ONE HUNDRED TWENTY THOUSAND DOLLARS, BUT LESS THAN OR EQUAL TO ONE HUNDRED SEVENTY-FIVE THOUSAND DOLLARS	SEVEN PERCENT OF THE HOUSEHOLD GROSS INCOME

MORE THAN ONE HUNDRED SEVENTY-FIVE THOUSAND DOLLARS, BUT LESS THAN OR EQUAL TO TWO HUNDRED FIFTY THOUSAND DOLLARS	EIGHT PERCENT OF THE HOUSEHOLD GROSS INCOME
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MORE THAN TWO HUNDRED FIFTY THOUSAND DOLLARS	NO LIMITATION.
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(II) IN ALL OTHER COUNTIES IN THE STATE:

HOUSEHOLD GROSS INCOME	MAXIMUM SCHOOL TAX
NINETY THOUSAND DOLLARS OR LESS	SIX PERCENT OF THE HOUSEHOLD GROSS INCOME
MORE THAN NINETY THOUSAND DOLLARS, BUT LESS THAN OR EQUAL TO ONE HUNDRED FIFTY THOUSAND DOLLARS	SEVEN PERCENT OF THE HOUSEHOLD GROSS INCOME

MORE THAN ONE HUNDRED FIFTY THOUSAND DOLLARS, BUT LESS THAN OR EQUAL TO TWO HUNDRED FIFTY THOUSAND DOLLARS	EIGHT PERCENT OF THE HOUSEHOLD GROSS INCOME
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MORE THAN TWO HUNDRED FIFTY THOUSAND DOLLARS	NO LIMITATION.
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(B) THE THRESHOLDS OF HOUSEHOLD GROSS INCOME FOR ELIGIBILITY FOR THE MAXIMUM SCHOOL TAX CREDIT, ESTABLISHED BY SUBPARAGRAPH (A) OF THIS PARAGRAPH, SHALL BE INDEXED FOR INFLATION.

(4) EXCLUSIONS FROM ELIGIBILITY. NO CREDIT SHALL BE GRANTED UNDER THIS SUBSECTION IF THE QUALIFIED TAXPAYER CLAIMS THE REAL PROPERTY TAX CIRCUIT BREAKER CREDIT, PURSUANT TO SUBSECTION (E) OF THIS SECTION, DURING THE TAXABLE YEAR.

(5) FOR PURPOSES OF THIS SUBSECTION, IN THE CITIES OF BUFFALO, ROCHESTER, YONKERS, AND SYRACUSE, A TAXPAYER'S NET SCHOOL TAX SHALL BE DETERMINED BY MULTIPLYING SUCH TAXPAYER'S TOTAL REAL PROPERTY TAX BILL BY SIXTY-SEVEN PERCENT. IN THE CITY OF NEW YORK, A TAXPAYER'S NET SCHOOL TAX SHALL BE DETERMINED BY MULTIPLYING SUCH TAXPAYER'S TOTAL REAL PROPERTY TAX BILL BY FIFTY PERCENT.

S 4. This act shall take effect immediately.