

4679

2013-2014 Regular Sessions

I N S E N A T E

April 18, 2013

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, the Indian law and the real property 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] WITHIN THE STATE OVER WHICH AN INDIAN NATION OR TRIBE
7 LAWFULLY EXERCISES TRIBAL SOVEREIGNTY;
8 (b) Lands within the state over which an Indian nation or tribe exer-
9 cises governmental power and that are either (i) held by the Indian
10 nation or tribe subject to restrictions by the United States against
11 alienation PURSUANT TO THE SENECA NATION (NEW YORK) LAND CLAIM SETTLE-
12 MENT ACT (25 USC 1774 ET SEQ.), or (ii) held in trust by the United
13 States for the benefit of such Indian nation or tribe PURSUANT TO THE
14 INDIAN REORGANIZATION ACT (25 USC 461 ET SEQ.);
15 (c) Lands held by the Shinnecock Tribe or the Poospatuck (Unkechaugue)
16 Nation within their respective reservations; or
17 (d) Any land that falls within paragraph (a) or (b) of this subdivi-
18 sion, and which may be sold and replaced with other land in accordance
19 with an Indian nation's or tribe's land claims settlement agreement with
20 the state of New York, shall nevertheless be deemed to be subject to
21 restriction by the United States against alienation.
22 S 2. Section 6 of the Indian law is amended to read as follows:
23 S 6. Exemption of reservation lands from taxation. 1. No taxes shall
24 be assessed, for any purpose whatever, upon any Indian reservation in

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

LBD01567-01-3

1 this state, so long as the land of such reservation shall remain the
2 property of the nation, tribe or band occupying the same.

3 2. FOR THE PURPOSES OF THIS SECTION, "INDIAN RESERVATION" MEANS:

4 (A) LANDS WITHIN THE STATE OVER WHICH AN INDIAN NATION OR TRIBE
5 LAWFULLY EXERCISES TRIBAL SOVEREIGNTY;

6 (B) LANDS HELD BY AN INDIAN NATION OR TRIBE SUBJECT TO RESTRICTIONS BY
7 THE UNITED STATES AGAINST ALIENATION PURSUANT TO THE SENECA NATION (NEW
8 YORK) LAND CLAIMS SETTLEMENT ACT (25 USC 1774 ET SEQ.);

9 (C) LANDS HELD IN TRUST BY THE UNITED STATES FOR THE BENEFIT OF SUCH
10 INDIAN NATION OR TRIBE PURSUANT TO THE INDIAN REORGANIZATION ACT (25
11 U.S.C. 46, ET SEQ.); OR

12 (D) LANDS HELD BY THE SHINNECOCK TRIBE OR THE POOSPATUCK (UNKECHAUGE)
13 NATION WITHIN THEIR RESPECTIVE RESERVATIONS.

14 S 3. Section 454 of the real property tax law is amended to read as
15 follows:

16 S 454. Indians. 1. The real property in any Indian reservation owned
17 by the Indian nation, tribe or band occupying them shall be exempt from
18 taxation and exempt from special ad valorem levies and special assess-
19 ments to the extent provided in section four hundred ninety of this
20 chapter.

21 2. FOR THE PURPOSES OF THIS SECTION, "INDIAN RESERVATION" MEANS "

22 (A) LANDS WITHIN THE STATE OVER WHICH AN INDIAN NATION OR TRIBE
23 LAWFULLY EXERCISES TRIBAL SOVEREIGNTY;

24 (B) LANDS HELD BY AN INDIAN NATION OR TRIBE SUBJECT TO RESTRICTIONS BY
25 THE UNITED STATES AGAINST ALIENATION PURSUANT TO THE SENECA NATION (NEW
26 YORK) LAND CLAIMS SETTLEMENT ACT (25 USC 1774 ET SEQ.);

27 (C) LANDS HELD IN TRUST BY THE UNITED STATES FOR THE BENEFIT OF SUCH
28 INDIAN NATION OR TRIBE PURSUANT TO THE INDIAN REORGANIZATION ACT (25
29 U.S.C. 46, ET SEQ.); OR

30 (D) LANDS HELD BY THE SHINNECOCK TRIBE OR THE POOSPATUCK (UNKECHAUGE)
31 NATION WITHIN THEIR RESPECTIVE RESERVATIONS.

32 S 4. This act shall take effect immediately.