S T A T E O F N E W Y O R K

5170

2013-2014 Regular Sessions

I N S E N A T E

May 13, 2013

Introduced by Sen. HOYLMAN -- 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 and the real property tax law, in relation to denying tax-exempt status to any organization that discriminates against any person, group, organization or other entity based on sexual orientation or gender identity or expression

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

Section 1. The tax law is amended by adding a new section 39 to read as follows:

S 39. LOSS OF TAX-EXEMPT STATUS. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, ANY ORGANIZATION THAT DISCRIMINATES AGAINST ANY PERSON, GROUP, YOUTH GROUP, ORGANIZATION OR OTHER ENTITY BASED ON RACE, WEIGHT, NATIONAL ORIGIN, CREED, RELIGION, RELIGIOUS PRACTICES, MENTAL OR PHYSICAL DISABILITY, SEX, SEXUAL ORIENTATION OR GENDER IDENTITY OR EXPRESSION SHALL NOT BE ELIGIBLE FOR TAX-EXEMPT STATUS FOR THE PURPOSE OF ANY TAXES, FEES, FINES, PENALTIES, INTEREST OR OTHER ASSESSMENTS IMPOSED PURSUANT TO THE PROVISIONS OF THIS CHAPTER; PROVIDED THAT THE PROVISIONS OF THIS SECTION SHALL NOT APPLY TO ANY VALIDLY INCORPORATED RELIGIOUS ORGANIZATION. AS USED IN THIS SECTION, "YOUTH GROUP" INCLUDES, BUT IS NOT LIMITED TO: LITTLE LEAGUE, BOY SCOUTS, CUB SCOUTS, GIRL SCOUTS, YOUNG MEN'S CHRISTIAN ASSOCIATION, YOUNG WOMEN'S CHRISTIAN ASSOCIATION, FUTURE FARMERS OF AMERICA, 4-H CLUBS, FUTURE BUSINESS LEADERS OF AMERICA, BOY'S CLUBS, GIRL'S CLUBS, SPECIAL OLYMPICS, INC., AMERICAN YOUTH SOCCER ORGANIZATION AND POP WARNER FOOTBALL.

S 2. The real property tax law is amended by adding a new section 422-a to read as follows:

S 422-A. LOSS OF TAX-EXEMPT STATUS. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, ANY ORGANIZATION THAT DISCRIMINATES AGAINST ANY PERSON, GROUP, ORGANIZATION OR OTHER ENTITY BASED ON RACE, WEIGHT,

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

LBD10650-02-3

NATIONAL ORIGIN, CREED, RELIGION, RELIGIOUS PRACTICES, MENTAL OR PHYSICAL DISABILITY, SEX, SEXUAL ORIENTATION OR GENDER IDENTITY OR EXPRESSION SHALL NOT BE ELIGIBLE FOR TAX-EXEMPT STATUS FOR THE PURPOSE OF ANY TAXES, FEES, FINES, PENALTIES, INTEREST OR OTHER ASSESSMENTS IMPOSED PURSUANT TO THE PROVISIONS OF THIS CHAPTER; PROVIDED THAT THE PROVISIONS OF THIS SECTION SHALL NOT APPLY TO ANY VALIDLY INCORPORATED RELIGIOUS ORGANIZATION. AS USED IN THIS SECTION, "YOUTH GROUP" INCLUDES, BUT IS NOT LIMITED TO: LITTLE LEAGUE, BOY SCOUTS, CUB SCOUTS, GIRL SCOUTS, YOUNG MEN'S CHRISTIAN ASSOCIATION, YOUNG WOMEN'S CHRISTIAN ASSOCIATION, FUTURE FARMERS OF AMERICA, 4-H CLUBS, FUTURE BUSINESS LEADERS OF AMERICA, BOY'S CLUBS, GIRL'S CLUBS, SPECIAL OLYMPICS, INC., AMERICAN YOUTH SOCCER ORGANIZATION AND POP WARNER FOOTBALL.

S 3. If any section of this act or any part thereof shall be adjudged by any court of competent jurisdiction to be invalid, such judgement shall not affect, impair or invalidate the remainder or any other section or part thereof.

S 4. This act shall take effect immediately and shall apply to all tax years commencing on and after January 1, 2014.