

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:

1 Section 1. The tax law is amended by adding a new section 39 to read
2 as follows:
3 S 39. LOSS OF TAX-EXEMPT STATUS. NOTWITHSTANDING ANY PROVISION OF LAW
4 TO THE CONTRARY, ANY ORGANIZATION THAT DISCRIMINATES AGAINST ANY PERSON,
5 GROUP, YOUTH GROUP, ORGANIZATION OR OTHER ENTITY BASED ON RACE, WEIGHT,
6 NATIONAL ORIGIN, CREED, RELIGION, RELIGIOUS PRACTICES, MENTAL OR PHYS-
7 ICAL DISABILITY, SEX, SEXUAL ORIENTATION OR GENDER IDENTITY OR
8 EXPRESSION SHALL NOT BE ELIGIBLE FOR TAX-EXEMPT STATUS FOR THE PURPOSE
9 OF ANY TAXES, FEES, FINES, PENALTIES, INTEREST OR OTHER ASSESSMENTS
10 IMPOSED PURSUANT TO THE PROVISIONS OF THIS CHAPTER; PROVIDED THAT THE
11 PROVISIONS OF THIS SECTION SHALL NOT APPLY TO ANY VALIDLY INCORPORATED
12 RELIGIOUS ORGANIZATION. AS USED IN THIS SECTION, "YOUTH GROUP"
13 INCLUDES, BUT IS NOT LIMITED TO: LITTLE LEAGUE, BOY SCOUTS, CUB SCOUTS,
14 GIRL SCOUTS, YOUNG MEN'S CHRISTIAN ASSOCIATION, YOUNG WOMEN'S CHRISTIAN
15 ASSOCIATION, FUTURE FARMERS OF AMERICA, 4-H CLUBS, FUTURE BUSINESS LEAD-
16 ERS OF AMERICA, BOY'S CLUBS, GIRL'S CLUBS, SPECIAL OLYMPICS, INC., AMER-
17 ICAN YOUTH SOCCER ORGANIZATION AND POP WARNER FOOTBALL.
18 S 2. The real property tax law is amended by adding a new section
19 422-a to read as follows:
20 S 422-A. LOSS OF TAX-EXEMPT STATUS. NOTWITHSTANDING ANY PROVISION OF
21 LAW TO THE CONTRARY, ANY ORGANIZATION THAT DISCRIMINATES AGAINST ANY
22 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.

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

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

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