

STATE OF NEW YORK

5033

2017-2018 Regular Sessions

IN SENATE

March 6, 2017

Introduced by Sen. HELMING -- 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 the school tax relief (STAR) credit

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 425 of the real property tax law is amended by
2 adding a new subdivision 17 to read as follows:

3 17. Notwithstanding any other provision of law, rule, or regulation to
4 the contrary if a qualified taxpayer has not received an advance payment
5 of credit pursuant to subparagraph (B) of paragraph ten of subsection
6 (eee) of section six hundred six of the tax law by December thirty-first
7 such taxpayer shall be authorized to apply for a school tax relief
8 exemption pursuant to this section. Such taxpayer shall have thirty days
9 from the last day of the prior taxable year or the applicable taxable
10 status date to apply for the exemption, whichever is later; provided
11 however that for the two thousand sixteen tax year such taxpayer shall
12 have thirty days from the effective date of this subdivision.

13 § 2. Subparagraph (B) of paragraph 10 of subsection (eee) of section
14 606 of the tax law, as amended by section 8 of part A of chapter 73 of
15 the laws of 2016, is amended to read as follows:

16 (B) On or before September fifteenth of each year[~~, or as soon there~~
17 ~~after as practicable~~], the commissioner shall determine the eligibility
18 of taxpayers for this credit utilizing the information available to him
19 or her as obtained from the applications submitted on or before July
20 first of that year, or such later date as may have been prescribed by
21 the commissioner for that purpose, and from such other sources as the
22 commissioner deems reliable and appropriate. For those taxpayers whom
23 the commissioner has determined eligible for this credit, the commis-
24 sioner shall advance a payment in the amount specified in paragraph
25 three, four or six of this subsection, whichever is applicable. Such

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

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1 payment shall be issued by September thirtieth of the year the credit is
2 allowed[~~, or as soon thereafter as is practicable~~]. Nothing contained
3 herein shall be deemed to preclude the commissioner from issuing
4 payments after September thirtieth to qualified taxpayers whose applica-
5 tions were made after July first of that year, or such later date as may
6 have been prescribed by the commissioner for such purpose.

7 § 3. This act shall take effect immediately.