

STATE OF NEW YORK

8368

2021-2022 Regular Sessions

IN ASSEMBLY

October 20, 2021

Introduced by M. of A. SANTABARBARA -- read once and referred to the
Committee on Real Property Taxation

AN ACT to prohibit taxing jurisdictions from assessing late fees, interest or penalties on real property taxes owed by a small rental business negatively impacted by the COVID-19 pandemic

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

1 Section 1. Notwithstanding any provision of law to the contrary, a
2 taxing jurisdiction may opt not to assess any fees, including interest
3 or penalties, for real property taxes owed on property owned by a small
4 rental business during the period commencing with the declaration of the
5 state disaster emergency declared pursuant to Executive Order No. 202 of
6 2020 through August 31, 2022 where such small rental business has been
7 negatively impacted by the COVID-19 pandemic. For the purposes of this
8 act, "small rental business" shall mean a person or business owning and
9 operating five or fewer rental units.
10 § 2. This act shall take effect immediately.

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

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