

STATE OF NEW YORK

5477

2023-2024 Regular Sessions

IN ASSEMBLY

March 10, 2023

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

AN ACT to amend the real property tax law, in relation to exempting income earned working at the polls from the definition of income

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

1 Section 1. Paragraph (b-1) of subdivision 3 of section 425 of the real
2 property tax law, as amended by section 1 of part RR of chapter 59 of
3 the laws of 2019, is amended to read as follows:

4 (b-1) Income. (i) For final assessment rolls to be used for the levy
5 of taxes for the two thousand eleven-two thousand twelve through two
6 thousand eighteen-two thousand nineteen school years, the parcel's
7 affiliated income may be no greater than five hundred thousand dollars,
8 as determined by the commissioner pursuant to subdivision fourteen of
9 this section or section one hundred seventy-one-u of the tax law, in
10 order to be eligible for the basic exemption authorized by this section.
11 Beginning with the two thousand nineteen-two thousand twenty school
12 year, for purposes of the exemption authorized by this section, the
13 parcel's affiliated income may be no greater than two hundred fifty
14 thousand dollars, as so determined. As used herein, the term "affiliated
15 income" shall mean the combined income of all of the owners of the
16 parcel who resided primarily thereon on the applicable taxable status
17 date, and of any owners' spouses residing primarily thereon. For
18 exemptions on final assessment rolls to be used for the levy of taxes
19 for the two thousand eleven-two thousand twelve school year, affiliated
20 income shall be determined based upon the parties' incomes for the
21 income tax year ending in two thousand nine. In each subsequent school
22 year, the applicable income tax year shall be advanced by one year. The
23 term "income" as used herein shall have the same meaning as in subdivi-
24 sion four of this section.

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

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1 (ii) For the purposes of this subdivision, the term "income" shall not
2 include earnings from working as an election inspector, poll clerk, or
3 election coordinator pursuant to title four of article three of the
4 election law in relation to a general, primary, run-off primary pursuant
5 to subdivision one of section 6-162 of the election law, or special
6 election held pursuant to section forty-two of the public officer's law,
7 to the extent considered as gross income for federal income tax
8 purposes.

9 § 2. Subdivision 4 of section 425 of the real property tax law is
10 amended by adding a new paragraph (d) to read as follows:

11 (d) For the purposes of this subdivision, the term "income" shall not
12 include earnings from working as an election inspector, poll clerk, or
13 election coordinator pursuant to title four of article three of the
14 election law in relation to a general, primary, run-off primary pursuant
15 to subdivision one of section 6-162 of the election law, or special
16 election held pursuant to section forty-two of the public officer's law,
17 to the extent considered as gross income for federal income tax
18 purposes.

19 § 3. This act shall take effect immediately.