

STATE OF NEW YORK

3508

2023-2024 Regular Sessions

IN SENATE

January 31, 2023

Introduced by Sen. SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Libraries

AN ACT in relation to requiring the commissioner of taxation and finance to study the frequency of residents who are being assessed library taxes for more than one library and to make recommendations to prevent the double taxation of residents; and providing for the repeal of such provisions upon expiration thereof

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

- 1 Section 1. The commissioner of taxation and finance, in consultation
2 with the commissioner of education, public libraries, public library
3 systems, and association libraries, shall study the frequency of resi-
4 dents who are being assessed library taxes for more than one public
5 library or association library, provided that such study shall exclude
6 any public library or association library that is wholly contained with-
7 in another public library or association library district, and shall
8 make recommendations to address the double taxation of residents. Such
9 study shall include, but not be limited to, the following:
- 10 (a) the estimated number of residents who are being assessed library
11 taxes for more than one public library or association library and the
12 amount of money such residents are paying in library taxes to each
13 public library and association library;
- 14 (b) the estimated economic impact on public libraries and association
15 libraries that would result from prohibiting residents from being
16 assessed library taxes for more than one public library or association
17 library; and
- 18 (c) minimizing the economic impact on public libraries and association
19 libraries of reduced revenue resulting from the prohibition of residents
20 from being assessed library taxes for more than one public library or
21 association library.

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

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1 § 2. The commissioner of taxation and finance shall submit a report to
2 the governor, the temporary president of the senate and the speaker of
3 the assembly one year after the effective date of this act.
4 § 3. This act shall take effect immediately and shall expire and be
5 deemed repealed January 31, 2025.