

STATE OF NEW YORK

10756

IN ASSEMBLY

March 27, 2026

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

AN ACT to amend the real property tax law, in relation to providing a real property tax exemption for property operated as a child day care

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

1 Section 1. The real property tax law is amended by adding a new
2 section 439 to read as follows:

3 § 439. Exemption for child day care. 1. Notwithstanding any other
4 provision of law, real property owned by a corporation or individual for
5 the purpose of operating a licensed child day care, as defined by
6 section three hundred ninety of the social services law, shall be fully
7 exempt from all general and school taxes.

8 2. The local legislative body of a county, city, town, village, or the
9 governing board in the case of a school district, may:

10 (a) after a public hearing, adopt a local law to grant the exemption
11 authorized pursuant to this section; and

12 (b) adopt a local law to reduce the maximum exemption allowable.

13 3. If, during the term of an exemption granted pursuant to this
14 section, a licensed child day care ceases to be used for eligible
15 purposes, such exemption shall cease.

16 § 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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