STATE OF NEW YORK

3252

2025-2026 Regular Sessions

IN ASSEMBLY

January 27, 2025

Introduced by M. of A. SIMPSON, MILLER, E. BROWN, MAHER, MORINELLO, DeSTEFANO, GRAY, SMULLEN, LEMONDES, ANGELINO, K. BROWN, PALMESANO, MANKTELOW, BLANKENBUSH, BENDETT, HAWLEY -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to requiring the state pay taxes on the assessed value of properties of closed state prisons

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

Section 1. Section 532 of the real property tax law is amended by adding a new subdivision (m) to read as follows:

(m) All lands owned by the state which were previously used as a state prison, including the improvements erected thereon by the state, beginning once correctional operations have ceased at such prison, regardless of any state or contracted personnel assigned to maintenance of relative facility grounds or facility infrastructure including, but not limited to, buildings, heating systems, or communications technology, until the state begins operations upon the land through a state agency or the land is sold to a non-governmental entity; provided, however, that where such lands are conveyed to a not-for-profit non-governmental entity, such entity shall enter into a payment in lieu of taxes with the respective local municipality in which the former prison is located.

§ 2. This act shall take effect on the first of April next succeeding the date on which it shall have become a law.

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

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