

# STATE OF NEW YORK

9240--A

2025-2026 Regular Sessions

## IN ASSEMBLY

November 7, 2025

Introduced by M. of A. BERGER -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to notification of the school tax relief exemption

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

1 Section 1. Subparagraph (B) of paragraph 10 of subsection (eee) of  
2 section 606 of the tax law, as amended by section 2 of part TT of chap-  
3 ter 59 of the laws of 2017, is amended to read as follows:

4 (B) On or before the date specified below, or as soon thereafter as  
5 practicable, the commissioner shall determine the eligibility of taxpay-  
6 ers for this credit utilizing the information available to [~~him or her~~  
7 them] as obtained from the applications submitted on or before July first  
8 of that year, or such later date as may have been prescribed by the  
9 commissioner for that purpose, and from such other sources as the  
10 commissioner deems reliable and appropriate. For those taxpayers whom  
11 the commissioner has determined eligible for this credit, the commis-  
12 sioner shall, within thirty days of such determination, mail to such  
13 taxpayers a notice of eligibility for the credit for that year;  
14 provided, however, that if such determination is made within thirty days  
15 prior to the disbursement of the credit, the obligation to mail such  
16 notice within thirty days shall not be applicable. The commissioner  
17 shall advance a payment in the amount specified in paragraph three, four  
18 or six of this subsection, whichever is applicable. Such payment shall  
19 be issued by the date specified below, or as soon thereafter as is prac-  
20 ticable; provided that if such payment is issued after such date, it  
21 shall be subject to interest at the rate prescribed by subparagraph (A)  
22 of paragraph two of subsection (j) of section six hundred ninety-seven

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

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1 of this article. Nothing contained [~~herein~~] in this subparagraph shall  
2 be deemed to preclude the commissioner from issuing payments after such  
3 date to qualified taxpayers whose applications were made after July  
4 first of that year, or such later date as may have been prescribed by  
5 the commissioner for such purpose.

6 § 2. This act shall take effect immediately.