

STATE OF NEW YORK

5193

2025-2026 Regular Sessions

IN SENATE

February 19, 2025

Introduced by Sen. KAVANAGH -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law and the administrative code of the city of New York, in relation to expanding tax fraud acts to include certain acts of fraud under title two of article four of the real property tax law

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

- 1 Section 1. Subdivision (b) of section 1801 of the tax law, as added by
2 section 15 of subpart I of part V-1 of chapter 57 of the laws of 2009,
3 is amended to read as follows:
4 (b) For purposes of this [~~subdivision~~] section, "this chapter"
5 includes any "related statute" or any "related income or earnings tax
6 statute", as defined in section eighteen hundred of this article, or any
7 section under title two of article four of the real property tax law.
8 § 2. Subdivision (c) of section 11-4002 of the administrative code of
9 the city of New York, as added by chapter 201 of the laws of 2009, is
10 amended to read as follows:
11 (c) For purposes of this chapter, the term "designated chapter" shall
12 mean chapter five, six, seven, eight, nine, eleven, twelve, thirteen,
13 fourteen, fifteen, twenty-one, twenty-two, twenty-three-A, twenty-four,
14 twenty-five or twenty-seven of this title, or any section under title
15 two of article four of the real property tax law.
16 § 3. This act shall take effect immediately.

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

LBD06992-01-5