

# STATE OF NEW YORK

8572

2025-2026 Regular Sessions

## IN SENATE

November 7, 2025

Introduced by Sen. CANZONERI-FITZPATRICK -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to providing a temporary extension for payment of real property taxes owed by a person who has been either a furloughed or designated non-pay federal employee due to a period of a lapse in discretionary appropriations by the federal government, or by the spouse or domestic partner of such person; 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 real property tax law is amended by adding a new  
2 section 925-e to read as follows:

3 § 925-e. Furloughed or non-pay federal workers; temporary extension.  
4 Notwithstanding any other provision of law which relates to the  
5 collection of real property tax owed to a municipal corporation or to  
6 the imposition of penalties or interest therefor for a late payment owed  
7 by a person who has been either a furloughed or designated non-pay  
8 federal employee due to a period of a lapse in discretionary appropri-  
9 ations by the federal government, or by the spouse or domestic partner  
10 of such person, for real property of a person so furloughed or design-  
11 ated non-pay, any deadline with respect to the payment of such real  
12 property tax shall be extended for a period of ninety days after the end  
13 of such lapse in discretionary appropriations by the federal government  
14 if such municipal corporation has passed a local resolution authorizing  
15 such extension. A municipal corporation shall require documentation by a  
16 person requesting an extension demonstrating that they have been  
17 furloughed or designated non-pay as a result of a period of a lapse in  
18 discretionary appropriations by the federal government.

19 § 2. This act shall take effect immediately and shall expire and be  
20 deemed repealed June 1, 2026.

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

LBD14022-01-5