

5608

2009-2010 Regular Sessions

I N S E N A T E

May 21, 2009

Introduced by Sen. OPPENHEIMER -- read twice and ordered printed, and
when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to providing tax
receipts electronically

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Subdivision 3 of section 955 of the real property tax law,
2 as amended by section 7 of part B of chapter 389 of the laws of 1997, is
3 amended to read as follows:
4 3. No later than three weeks after a tax has been paid by a mortgage
5 investing institution pursuant to this title, the collecting officer
6 shall deliver or mail, OR MAKE AVAILABLE ELECTRONICALLY, a receipt to
7 the mortgagor for whom the real property tax escrow account is main-
8 tained. Each such receipt shall be in the same format as a statement of
9 taxes, except that the word "Paid" (or an equivalent word or words) and
10 the date of payment shall be clearly displayed thereon. The receipt may
11 also display, if the collecting officer so elects, the name, title and
12 signature (or initials) of the collecting officer or of the authorized
13 subordinate who received the payment. THE COLLECTING OFFICER SHALL NOTI-
14 FY ALL TAXPAYERS THAT THE EXISTENCE OF THE AVAILABILITY TO RECEIVE A
15 RECEIPT ELECTRONICALLY DOES NOT PRECLUDE A TAXPAYER FROM ELECTING TO
16 RECEIVE A COPY OF HIS OR HER TAX RECEIPT IN THE MAIL OR IN PERSON.
17 S 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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