S T A T E O F N E W Y O R K

578

2009-2010 Regular Sessions

I N S E N A T E

January 9, 2009

Introduced by Sen. MARCELLINO -- 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 payments in lieu of taxes for the lease of state park lands

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

Section 1. The real property tax law is amended by adding a new section 405 to read as follows:

S 405. LEASE OF STATE PARK LANDS; PAYMENTS IN LIEU OF TAXES. NO PERSON, FIRM, PARTNERSHIP, CORPORATION OR ANY OTHER BUSINESS ENTITY OPERATED ON A FOR PROFIT BASIS SHALL ENTER INTO A LEASE AGREEMENT WITH THE STATE OF NEW YORK FOR THE LEASE OF LANDS USED BY THE STATE AS A STATE PARK, UNLESS SUCH LEASE AGREEMENT SHALL PROVIDE THAT SUCH PERSON, FIRM, PARTNERSHIP, CORPORATION OR OTHER BUSINESS ENTITY OPERATED ON A FOR PROFIT BASIS MAKE PAYMENTS IN LIEU OF TAXES TO EACH SCHOOL DISTRICT WITHIN WHICH THE LANDS TO BE LEASED ARE LOCATED. SUCH PAYMENTS IN LIEU OF TAXES SHALL BE IN AN AMOUNT EQUAL TO OR GREATER THAN THE AMOUNT OF REAL PROPERTY TAXES THAT SHALL HAVE BEEN PAID ON SUCH PROPERTY HAD SUCH PROPERTY NOT BEEN EXEMPT FROM REAL PROPERTY TAXES PURSUANT TO SECTION FOUR HUNDRED FOUR OF THIS ARTICLE OR ANY OTHER PROVISION OF LAW. IF SUCH LEASED PROPERTY LIES WITHIN MORE THAN ONE SCHOOL DISTRICT, SUCH PAYMENTS IN LIEU OF TAXES SHALL BE DISTRIBUTED BETWEEN SUCH SCHOOL DISTRICTS ON A PRO RATA BASIS WITH RESPECT TO THE PERCENTAGE OF LAND THAT LIES WITHIN EACH SUCH SCHOOL DISTRICT.

S 2. This act shall take effect immediately and shall apply to all leases of state park lands entered into on or after such date.

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

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