

1 sating use taxes pursuant to sections 1262 and 1262-g of the tax law,
2 and when determining the amount of unpaid real property taxes, omitted
3 taxes and/or special ad valorem or special assessment district charges
4 which must be guaranteed to any town, village, special district or
5 school district therein, the assessed value of the real property owned
6 by the Oneida Indian Nation or any affiliate of the Nation thereof after
7 taxable status date 2004 for the 2004 assessment roll, and any property
8 acquired by the Oneida Indian Nation after taxable status date 2005 for
9 the 2005 assessment roll, shall be disregarded. Such school, town,
10 village, and special ad valorem or special assessment district unpaid
11 real property taxes, omitted taxes and/or special district charges not
12 guaranteed by Oneida county will be exempt from county delinquent tax
13 reserve calculations since they are not guaranteed to, but deferred at
14 the local level, and due to the local jurisdiction from the tax deposi-
15 tory fund held by the state comptroller, if collected. Such disregard
16 shall continue until such time as the Oneida county treasurer certifies
17 to the state comptroller that no unpaid taxes remain due on the lands of
18 the Oneida Indian Nation of New York which have been subjected to taxa-
19 tion, or until June 30, [2010] 2012, whichever comes first. Nothing
20 contained in this act shall be construed as exempting the lands of the
21 Oneida Indian Nation of New York from real property taxation or as
22 relieving the Oneida Indian Nation of New York of its obligation to pay
23 such taxes, provided however that such tax payments, upon collection by
24 the collecting officer, shall be placed in the Oneida Indian Nation real
25 property tax depository fund established pursuant to section 99-n of the
26 state finance law pending final resolution of the uncertainty, and
27 provided further that except as otherwise provided in this section,
28 nothing contained in this section shall be construed as overriding the
29 generally applicable provisions of law relating to the enforcement of
30 the collection of real property taxes in the county of Oneida, including
31 those relating to the imposition of interest and penalties, the prepara-
32 tion of returns of unpaid taxes, the relevy of unpaid school district
33 taxes, and the enforcement of the collection of unpaid taxes. Further-
34 more, nothing contained in this section shall prohibit the Oneida county
35 board of legislators from adopting an interim plan for the distribution
36 of sales and compensating use tax proceeds, consistent with the
37 provisions of this act, notwithstanding any provision of law, local
38 resolution or agreement to the contrary.

39 S 3. Section 4 of chapter 521 of the laws of 2005, amending the state
40 finance law relating to creating the Oneida Indian Nation real property
41 tax depository fund, as amended by chapter 146 of the laws of 2008, is
42 amended to read as follows:

43 S 4. This act shall take effect immediately and shall expire June 30,
44 [2010] 2012 when upon such date the provisions of this act shall be
45 deemed repealed.

46 S 4. This act shall take effect immediately.