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

10533

I N A S S E M B L Y

April 2, 2010

Introduced by M. of A. TEDISCO -- Multi-Sponsored by -- M. of A. BARCLAY, CONTE, KOLB -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the extension of the deadline for payment of real property tax for a member of the deployed military

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

Section 1. Section 925-d of the real property tax law, as added by chapter 106 of the laws of 2003, is amended to read as follows:

S 925-d. Deployed military; extension. Notwithstanding any other provision of law which relates to the collection of real property tax owed to a municipal corporation or to the imposition of penalties or interest therefor for a late payment owed by a person who has been deployed by the military or by the spouse or domestic partner of such person for real property of a person so deployed, any deadline with respect to the payment of such real property tax shall be extended for a period of ninety days after the end of such deployment [if such municipal corporation has passed a local resolution authorizing such extension]. For purposes of this section a "person deployed by the military" shall mean a person who has been ordered to active military duty, other than training, for the period beginning with a declaration of war by Congress and ending with a date prescribed by Presidential proclamation or concurrent resolution of Congress or during any periods of combat designated by presidential executive order or hazardous duty. Any payment on behalf of such deployed person, spouse or domestic partner from a real property tax escrow account shall likewise be so extended consistent with the provisions of this section.

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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