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I N   A S S E M B L Y

April 27, 2010

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Introduced by M. of A. GALEF -- read once and referred to the Committee  
on Real Property Taxation

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. Section 955 of the real property tax law is amended by  
2     adding a new subdivision 3-a to read as follows:  
3     3-A. (A) THE COLLECTING OFFICER SHALL DELIVER OR MAIL THE RECEIPT  
4     REQUIRED UNDER SUBDIVISION THREE OF THIS SECTION UNLESS A TAXPAYER  
5     REQUESTS TO RECEIVE SUCH RECEIPT ELECTRONICALLY, IN WHICH CASE THE  
6     COLLECTING OFFICER SHALL MAKE AN ELECTRONIC RECEIPT AVAILABLE TO THE  
7     TAXPAYER. THE COLLECTING OFFICER SHALL NOTIFY ALL TAXPAYERS THAT ANY  
8     AVAILABILITY OF ELECTRONIC RECEIPTS DOES NOT PRECLUDE A TAXPAYER FROM  
9     ELECTING TO RECEIVE A COPY OF HIS OR HER TAX RECEIPT IN THE MAIL OR IN  
10    PERSON.  
11    (B) THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDIVISION SHALL APPLY  
12    ONLY TO A CITY, TOWN, OR VILLAGE WHICH BY LOCAL LAW PROVIDES THAT ELEC-  
13    TRONIC AVAILABILITY OF SUCH RECEIPTS SHALL BE AN AUTHORIZED MEANS OF  
14    DELIVERY.  
15    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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