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

8604

2009-2010 Regular Sessions

I N A S S E M B L Y

May 29, 2009

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

AN ACT to amend the real property tax law, in relation to school tax tuition exemption

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

Section 1. Short title. This act shall be known and may be cited as the "freedom of education act".

S 2. The real property tax law is amended by adding a new section 425-b to read as follows:

S 425-B. SCHOOL TAX TUITION EXEMPTION. 1. ANY INDIVIDUAL OWNER OF REAL PROPERTY IN ANY SCHOOL DISTRICT, WHO PAYS ALL OR ANY PART OF THE ACTUAL EDUCATIONAL EXPENSES OF TUITION AND/OR TEXTBOOKS, FOR ANY STUDENT WHO IS A RESIDENT OF SAID DISTRICT, IN ANY PUBLIC OR PRIVATE ELEMENTARY OR SECONDARY SCHOOL, WHICH LEGALLY FULFILLS THE STATE COMPULSORY ATTENDANCE LAWS, MAY BE ELIGIBLE, PURSUANT TO THIS SECTION, TO RECEIVE AN EXEMPTION FROM TAXATION FOR SCHOOL PURPOSES FROM THE SCHOOL DISTRICT IN WHICH THE STUDENT RESIDES, IN AN AMOUNT NOT TO EXCEED NINETY PERCENT OF THE TAXPAYER'S SCHOOL PROPERTY TAX ASSESSMENT.

2. (A) AN APPLICANT FOR SUCH TAX CREDIT SHALL SUBMIT TO THE ASSESSOR AN APPLICATION SETTING FORTH (I) HIS OR HER NAME AND ADDRESS, OR IN THE CASE OF A BUSINESS ENTITY, THE ADDRESS OF ITS PRINCIPAL PLACE OF BUSINESS, INCLUDING THE STREET AND NUMBER, IF ANY; (II) THE NAME AND ADDRESS OF THE SCHOOL DISTRICT STUDENT WHOSE ELEMENTARY, SECONDARY OR HOME-SCHOOL EXPENSES HAVE BEEN PAID; (III) PROOF THAT THE STUDENT IS A RESIDENT OF THE SCHOOL DISTRICT; AND (IV) PROOF OF TUITION AND/OR BOOK BILLS PAID.

(B) THE TERM "INDIVIDUAL" SHALL INCLUDE PERSONS, CORPORATIONS, ASSOCIATIONS OR ANY LEGAL ENTITY.

(C) THE TERM "ACTUAL EDUCATIONAL EXPENSES OF TUITION" SHALL MEAN AND INCLUDE: (I) TUITION IN THE ORDINARY SENSE; (II) TUITION FOR PUBLIC

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

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SCHOOL STUDENTS WHO ATTEND PUBLIC SCHOOLS OUTSIDE THEIR RESIDENT SCHOOL DISTRICTS; AND (III) TUITION FOR INSTRUCTION PROVIDED BY AN ELEMENTARY OR SECONDARY SCHOOL AND/OR PRIVATE TUTOR TO STUDENTS WHO ARE PHYSICALLY UNABLE TO ATTEND CLASSES AT SUCH SCHOOLS.

(D) THE TERM "ACTUAL EXPENSES OF TEXTBOOKS" SHALL MEAN AND INCLUDE BOOKS AND OTHER INSTRUCTIONAL MATERIALS AND EQUIPMENT USED IN AN ELEMENTARY OR SECONDARY SCHOOL OR IN A PARENT-RUN HOME SCHOOL TEACHING ONLY THOSE SUBJECTS LEGALLY AND COMMONLY TAUGHT IN ELEMENTARY AND SECONDARY SCHOOLS IN THIS STATE AND SHALL NOT INCLUDE INSTRUCTIONAL BOOKS AND MATERIALS USED IN THE TEACHING OF RELIGIOUS TENETS, DOCTRINES, OR WORSHIP.

S 3. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such effective date.