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

7677

I N  S E N A T E

April 30, 2010

Introduced by Sen. OPPENHEIMER -- 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 providing tax receipts electronically

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

Section 1. Section 955 of the real property tax law is amended by adding a new subdivision 3-a to read as follows:

3-A. (A) THE COLLECTING OFFICER SHALL DELIVER OR MAIL THE RECEIPT REQUIRED UNDER SUBDIVISION THREE OF THIS SECTION UNLESS A TAXPAYER REQUESTS TO RECEIVE SUCH RECEIPT ELECTRONICALLY, IN WHICH CASE THE COLLECTING OFFICER SHALL MAKE AN ELECTRONIC RECEIPT AVAILABLE TO THE TAXPAYER. THE COLLECTING OFFICER SHALL NOTIFY ALL TAXPAYERS THAT ANY AVAILABILITY OF ELECTRONIC RECEIPTS DOES NOT PRECLUDE A TAXPAYER FROM ELECTING TO RECEIVE A COPY OF HIS OR HER TAX RECEIPT IN THE MAIL OR IN PERSON.

(B) THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDIVISION SHALL APPLY ONLY TO A CITY, TOWN, OR VILLAGE WHICH BY LOCAL LAW PROVIDES THAT ELECTRONIC AVAILABILITY OF SUCH RECEIPTS SHALL BE AN AUTHORIZED MEANS OF DELIVERY.

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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