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

7065

2011-2012 Regular Sessions

I N A S S E M B L Y

April 11, 2011

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

AN ACT to amend the Suffolk County tax act, in relation to giving the county treasurer discretion to exempt penalties on late real property tax payments

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

Section 1. Subdivision 1 of section 13-a of the Suffolk County tax act, as amended by chapter 234 of the laws of 1968, is amended to read as follows:

(1) After the return of unpaid taxes by the receiver to the county treasurer, a penalty of five per centum of the amount of the unpaid tax [shall] MAY, IN THE SOLE DISCRETION OF THE COUNTY TREASURER, be added by the county treasurer and charged upon each item thereof and collected when the same is paid, but said penalty need not be entered against each item where mechanical billing machines are used for rendition of tax bills, statements or receipts by the county treasurer.

S 2. This act shall take effect on the thirtieth day after it shall have become a law and shall apply to taxable years starting on or after January 1, 2011.

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

LBD00508-01-1