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

5151--B

2011-2012 Regular Sessions

I N A S S E M B L Y

February 14, 2011

Introduced by M. of A. KOLB, TENNEY -- Multi-Sponsored by -- M. of A. FINCH, OAKS -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, the Indian law and the real property tax law, in relation to the definition of "qualified reservation"

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

Section 1. Subdivision 16 of section 470 of the tax law, as added by section 1 of part K of chapter 61 of the laws of 2005, is amended to read as follows:

16. "Qualified reservation." (a) Lands [held by an Indian nation or tribe that is located within the reservation of that nation or tribe in the state] WITHIN THE STATE OVER WHICH AN INDIAN NATION OR TRIBE LAWFULLY EXERCISES TRIBAL SOVEREIGNTY;

(b) Lands within the state over which an Indian nation or tribe exercises governmental power and that are either (i) held by the Indian nation or tribe subject to restrictions by the United States against alienation PURSUANT TO THE SENECA NATION (NEW YORK) LAND CLAIM SETTLEMENT ACT (25 USC 1774 ET SEQ.), or (ii) held in trust by the United States for the benefit of such Indian nation or tribe PURSUANT TO THE INDIAN REORGANIZATION ACT (25 USC 461 ET SEQ.);

(c) Lands held by the Shinnecock Tribe or the Poospatuck (Unkechauge) Nation within their respective reservations; or

(d) Any land that falls within paragraph (a) or (b) of this subdivision, and which may be sold and replaced with other land in accordance with an Indian nation's or tribe's land claims settlement agreement with

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

LBD05621-08-2

the state of New York, shall nevertheless be deemed to be subject to restriction by the United States against alienation.

S 2. Section 6 of the Indian law is amended to read as follows:

S 6. Exemption of reservation lands from taxation. 1. No taxes shall be assessed, for any purpose whatever, upon any Indian reservation in this state, so long as the land of such reservation shall remain the property of the nation, tribe or band occupying the same.

2. FOR THE PURPOSES OF THIS SECTION, "INDIAN RESERVATION" MEANS:

(A) LANDS WITHIN THE STATE OVER WHICH AN INDIAN NATION OR TRIBE LAWFULLY EXERCISES TRIBAL SOVEREIGNTY;

(B) LANDS HELD BY AN INDIAN NATION OR TRIBE SUBJECT TO RESTRICTIONS BY THE UNITED STATES AGAINST ALIENATION PURSUANT TO THE SENECA NATION (NEW YORK) LAND CLAIMS SETTLEMENT ACT (25 USC 1774 ET SEQ.);

(C) LANDS HELD IN TRUST BY THE UNITED STATES FOR THE BENEFIT OF SUCH INDIAN NATION OR TRIBE PURSUANT TO THE INDIAN REORGANIZATION ACT (25 U.S.C. 46, ET SEQ.); OR

(D) LANDS HELD BY THE SHINNECOCK TRIBE OR THE POOSPATUCK (UNKECHAUGE) NATION WITHIN THEIR RESPECTIVE RESERVATIONS.

S 3. Section 454 of the real property tax law is amended to read as follows:

S 454. Indians. 1. The real property in any Indian reservation owned by the Indian nation, tribe or band occupying them shall be exempt from taxation and exempt from special ad valorem levies and special assessments to the extent provided in section four hundred ninety of this chapter.

2. FOR THE PURPOSES OF THIS SECTION, "INDIAN RESERVATION" MEANS"

(A) LANDS WITHIN THE STATE OVER WHICH AN INDIAN NATION OR TRIBE LAWFULLY EXERCISES TRIBAL SOVEREIGNTY;

(B) LANDS HELD BY AN INDIAN NATION OR TRIBE SUBJECT TO RESTRICTIONS BY THE UNITED STATES AGAINST ALIENATION PURSUANT TO THE SENECA NATION (NEW YORK) LAND CLAIMS SETTLEMENT ACT (25 USC 1774 ET SEQ.);

(C) LANDS HELD IN TRUST BY THE UNITED STATES FOR THE BENEFIT OF SUCH INDIAN NATION OR TRIBE PURSUANT TO THE INDIAN REORGANIZATION ACT (25 U.S.C. 46, ET SEQ.); OR

(D) LANDS HELD BY THE SHINNECOCK TRIBE OR THE POOSPATUCK (UNKECHAUGE) NATION WITHIN THEIR RESPECTIVE RESERVATIONS.

S 4. This act shall take effect immediately.