

919

2011-2012 Regular Sessions

I N S E N A T E

(PREFILED)

January 5, 2011

Introduced by Sen. MARCELLINO -- 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 payments in
lieu of taxes for the lease of state park lands

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

1 Section 1. The real property tax law is amended by adding a new
2 section 405 to read as follows:
3 S 405. LEASE OF STATE PARK LANDS; PAYMENTS IN LIEU OF TAXES. NO
4 PERSON, FIRM, PARTNERSHIP, CORPORATION OR ANY OTHER BUSINESS ENTITY
5 OPERATED ON A FOR PROFIT BASIS SHALL ENTER INTO A LEASE AGREEMENT WITH
6 THE STATE OF NEW YORK FOR THE LEASE OF LANDS USED BY THE STATE AS A
7 STATE PARK, UNLESS SUCH LEASE AGREEMENT SHALL PROVIDE THAT SUCH PERSON,
8 FIRM, PARTNERSHIP, CORPORATION OR OTHER BUSINESS ENTITY OPERATED ON A
9 FOR PROFIT BASIS MAKE PAYMENTS IN LIEU OF TAXES TO EACH SCHOOL DISTRICT
10 WITHIN WHICH THE LANDS TO BE LEASED ARE LOCATED. SUCH PAYMENTS IN LIEU
11 OF TAXES SHALL BE IN AN AMOUNT EQUAL TO OR GREATER THAN THE AMOUNT OF
12 REAL PROPERTY TAXES THAT SHALL HAVE BEEN PAID ON SUCH PROPERTY HAD SUCH
13 PROPERTY NOT BEEN EXEMPT FROM REAL PROPERTY TAXES PURSUANT TO SECTION
14 FOUR HUNDRED FOUR OF THIS ARTICLE OR ANY OTHER PROVISION OF LAW. IF
15 SUCH LEASED PROPERTY LIES WITHIN MORE THAN ONE SCHOOL DISTRICT, SUCH
16 PAYMENTS IN LIEU OF TAXES SHALL BE DISTRIBUTED BETWEEN SUCH SCHOOL
17 DISTRICTS ON A PRO RATA BASIS WITH RESPECT TO THE PERCENTAGE OF LAND
18 THAT LIES WITHIN EACH SUCH SCHOOL DISTRICT.
19 S 2. This act shall take effect immediately and shall apply to all
20 leases of state park lands entered into on or after such date.

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

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