

7450

2013-2014 Regular Sessions

I N A S S E M B L Y

May 17, 2013

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 ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Subdivision 1 of section 13-a of chapter 311 of the laws of
2 1920, constituting the Suffolk County tax act, as amended by chapter 234
3 of the laws of 1968, is amended to read as follows:
4 (1) After the return of unpaid taxes by the receiver to the county
5 treasurer, a penalty of five per centum of the amount of the unpaid tax
6 [shall] MAY, IN THE SOLE DISCRETION OF THE COUNTY TREASURER, be added by
7 the county treasurer and charged upon each item thereof and collected
8 when the same is paid, but said penalty need not be entered against each
9 item where mechanical billing machines are used for rendition of tax
10 bills, statements or receipts by the county treasurer.
11 S 2. This act shall take effect on the thirtieth day after it shall
12 have become a law and shall apply to taxable years starting on or after
13 January 1, 2013.

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

LBD10073-01-3