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

8895

I N A S S E M B L Y

February 27, 2014

Introduced by M. of A. BRINDISI -- read once and referred to the Committee on Ways and Means

AN ACT to amend the state finance law, in relation to the Oneida Indian Nation real property tax depository fund and to amend chapter 521 of the laws of 2005, amending the state finance law relating to creating the Oneida Indian Nation real property tax depository fund, in relation to the effectiveness thereof

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

Section 1. Section 99-n of the state finance law, as amended by chapter 71 of the laws of 2012, is amended to read as follows:

S99-n. Oneida Indian Nation real property tax depository fund. There is hereby established in the sole custody of the comptroller a special fund to be known as the "Oneida Indian Nation real property tax depository fund". Such fund shall consist of real property tax payments on Oneida Indian Nation taxable property until such time as the Oneida county treasurer certifies to the state comptroller that no unpaid taxes remain due on the lands of the Oneida Indian Nation of New York which have been subjected to taxation, or until June thirtieth, two thousand [fourteen] SIXTEEN, whichever comes first. Upon such occurrence, the funds shall be released to the county treasurer, who shall distribute them to the affected municipal corporations in a manner that to the extent possible replicates the distribution of such taxes that would have occurred if the final resolution were in effect during such tax years, unless otherwise directed by court order.

S 2. Section 2 of chapter 521 of the laws of 2005, amending the state finance law relating to creating the Oneida Indian Nation real property tax depository fund, as amended by chapter 71 of the laws of 2012, is amended to read as follows:

S 2. Notwithstanding any provision of law, resolution, rule or regulation to the contrary, when determining real property tax rates, state equalization rates, state aid to education, school district pupil wealth ratio, school district actual valuation and local tax distribution within the county of Oneida, including the distribution of sales and compen-

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

LBD14040-01-4

sating use taxes pursuant to sections 1262 and 1262-g of the tax law, and when determining the amount of unpaid real property taxes, omitted taxes and/or special ad valorem or special assessment district charges which must be guaranteed to any town, village, special district or school district therein, the assessed value of the real property owned by the Oneida Indian Nation or any affiliate of the Nation thereof after taxable status date 2004 for the 2004 assessment roll, and any property acquired by the Oneida Indian Nation after taxable status date 2005 for the 2005 assessment roll, shall be disregarded. Such school, town, village, and special ad valorem or special assessment district unpaid real property taxes, omitted taxes and/or special district charges not guaranteed by Oneida county will be exempt from county delinquent tax reserve calculations since they are not guaranteed to, but deferred at the local level, and due to the local jurisdiction from the tax depository fund held by the state comptroller, if collected. Such disregard shall continue until such time as the Oneida county treasurer certifies to the state comptroller that no unpaid taxes remain due on the lands of the Oneida Indian Nation of New York which have been subjected to taxation, or until June 30, [2014] 2016, whichever comes first. Nothing contained in this act shall be construed as exempting the lands of the Oneida Indian Nation of New York from real property taxation or as relieving the Oneida Indian Nation of New York of its obligation to pay such taxes, provided however that such tax payments, upon collection by the collecting officer, shall be placed in the Oneida Indian Nation real property tax depository fund established pursuant to section 99-n of the state finance law pending final resolution of the uncertainty, and provided further that except as otherwise provided in this section, nothing contained in this section shall be construed as overriding the generally applicable provisions of law relating to the enforcement of the collection of real property taxes in the county of Oneida, including those relating to the imposition of interest and penalties, the preparation of returns of unpaid taxes, the relevy of unpaid school district taxes, and the enforcement of the collection of unpaid taxes. Furthermore, nothing contained in this section shall prohibit the Oneida county board of legislators from adopting an interim plan for the distribution of sales and compensating use tax proceeds, consistent with the provisions of this act, notwithstanding any provision of law, local resolution or agreement to the contrary.

S 3. Section 4 of chapter 521 of the laws of 2005, amending the state finance law relating to creating the Oneida Indian Nation real property tax depository fund, as amended by chapter 71 of the laws of 2012, is amended to read as follows:

S 4. This act shall take effect immediately and shall expire June 30, [2014] 2016 when upon such date the provisions of this act shall be deemed repealed.

S 4. This act shall take effect immediately; provided, however, that the amendments to section 99-n of the state finance law, made by section one of this act and the amendments to section 2 of chapter 521 of the laws of 2005, amending the state finance law relating to creating the Oneida Indian Nation real property tax depository fund, made by section two of this act, shall not affect the repeal of such provisions and shall be deemed repealed therewith.