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2013-2014 Regular Sessions

I N   S E N A T E

(PREFILED)

January 9, 2013

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Introduced by Sen. ADDABBO -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

AN ACT to amend the real property tax law, in relation to the definition of income for purposes of the senior citizen rent increase exemptions (SCRIE) program

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

1     Section 1. Paragraph c of subdivision 1 of section 467-b of the real  
2     property tax law, as amended by chapter 500 of the laws of 2001, is  
3     amended to read as follows:  
4     c. "Income" means income from all sources after deduction of all  
5     income and social security taxes and includes social security and  
6     retirement benefits, supplemental security income and additional state  
7     payments, public assistance benefits, interest, dividends, net rental  
8     income, salary or earnings, and net income from self-employment, but  
9     shall not include gifts or inheritances, payments made to individuals  
10    because of their status as victims of Nazi persecution, as defined in  
11    P.L. 103-286, or increases in benefits accorded pursuant to the social  
12    security act or a public or private pension paid to any member of the  
13    household which increase, in any given year, does not exceed the consum-  
14    er price index (all items United States city average) for such year  
15    which take effect after the date of eligibility of head of the household  
16    receiving benefits hereunder whether received by the head of the house-  
17    hold or any other member of the household; PROVIDED HOWEVER THAT INCOME  
18    SHALL NOT INCLUDE INCOME FROM SOCIAL SECURITY BENEFITS OR SUPPLEMENTAL  
19    SECURITY INCOME PAYMENTS IF THE GOVERNING BOARD OF THE MUNICIPALITY IN  
20    WHICH THE SENIOR CITIZEN RESIDES, AFTER PUBLIC HEARING, ADOPTS A LOCAL  
21    LAW, ORDINANCE, OR RESOLUTION ELECTING TO EXEMPT SUCH BENEFITS AND  
22    PAYMENTS;

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

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1 S 2. Paragraph f of subdivision 1 of section 467-c of the real proper-  
2 ty tax law, as amended by chapter 500 of the laws of 2001, is amended to  
3 read as follows:

4 f. "Income" means income received by the eligible head of the house-  
5 hold combined with the income of all other members of the household from  
6 all sources after deduction of all income and social security taxes and  
7 includes without limitation, social security and retirement benefits,  
8 supplemental security income and additional state payments, public  
9 assistance benefits, interest, dividends, net rental income, salary and  
10 earnings, and net income from self employment, but shall not include  
11 gifts or inheritances, payments made to individuals because of their  
12 status as victims of Nazi persecution as defined in P.L. 103-286, nor  
13 increases in benefits accorded pursuant to the social security act or a  
14 public or private pension paid to any member of the household which  
15 increase, in any given year, does not exceed the consumer price index  
16 (all items United States city average) for such year which take effect  
17 after the eligibility date of an eligible head of the household receiv-  
18 ing benefits hereunder whether received by the eligible head of the  
19 household or any other member of the household. When the eligible head  
20 of the household has retired on or after the commencement of the taxable  
21 period and prior to the date of making an application for a rent  
22 increase exemption order/tax abatement certificate pursuant to this  
23 section, such person's income shall be adjusted by excluding salary or  
24 earnings and projecting such person's retirement income over the entire  
25 taxable period. FOR PURPOSES OF DETERMINING INCOME PURSUANT TO THIS  
26 PARAGRAPH, INCOME SHALL NOT INCLUDE SOCIAL SECURITY BENEFITS AND SUPPLE-  
27 MENTAL SECURITY INCOME PAYMENTS IF THE GOVERNING BOARD OF THE LOCAL  
28 MUNICIPALITY IN WHICH THE SENIOR CITIZEN RESIDES, AFTER PUBLIC HEARING,  
29 ADOPTS A LOCAL LAW, ORDINANCE, OR RESOLUTION ELECTING TO EXEMPT SUCH  
30 BENEFITS AND PAYMENTS.

31 S 3. This act shall take effect immediately; provided, however, that  
32 the amendments to paragraph c of subdivision 1 of section 467-b of the  
33 real property tax law, made by section one of this act, shall not affect  
34 the expiration of such section and shall be deemed to expire therewith.