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

9744

I N A S S E M B L Y

May 20, 2014

Introduced by M. of A. KAVANAGH -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the tax abatement and exemption for rent regulated and rent controlled property occupied by persons with disabilities; and providing for the repeal of certain provisions upon expiration thereof

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

Section 1. Paragraph b of subdivision 3 of section 467-b of the real property tax law, as amended by section 1 of chapter 188 of the laws of 2005, is amended to read as follows:

b. for a dwelling unit where the head of the household qualifies as a person with a disability pursuant to subdivision five of this section, no tax abatement shall be granted if the combined income for all members of the household for the current income tax year exceeds [the maximum income above which such head of the household would not be eligible to receive cash supplemental security income benefits under federal law during such tax year] FIFTY THOUSAND DOLLARS BEGINNING JULY FIRST, TWO THOUSAND FOURTEEN, AS MAY BE PROVIDED BY THE LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO THIS SECTION.

S 2. Paragraph b of subdivision 3 of section 467-b of the real property tax law, as amended by section 2 of chapter 188 of the laws of 2005, is amended to read as follows:

b. for a dwelling unit where the head of the household qualifies as a person with a disability pursuant to subdivision five of this section, no tax abatement shall be granted if the combined income for all members of the household for the current income tax year exceeds [the maximum income at which such head of the household would not be eligible to receive cash supplemental security income benefits under federal law during such tax year] FIFTY THOUSAND DOLLARS BEGINNING JULY FIRST, TWO THOUSAND FOURTEEN, AS MAY BE PROVIDED BY THE LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO THIS SECTION.

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

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S 3. Paragraph m of subdivision 1 of section 467-c of the real property tax law, as added by chapter 188 of the laws of 2005, is amended to read as follows:

m. "Person with a disability" means an individual who is currently receiving social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal social security act or disability pension or disability compensation benefits provided by the United States department of veterans affairs or those previously eligible by virtue of receiving disability benefits under the supplemental security income program or the social security disability program and currently receiving medical assistance benefits based on determination of disability as provided in section three hundred sixty-six of the social services law and whose income for the current income tax year, together with the income of all members of such individual's household, does not exceed [the maximum income at which such individual would be eligible to receive cash supplemental security income benefits under federal law during such tax year] FIFTY THOUSAND DOLLARS BEGINNING JULY FIRST, TWO THOUSAND FOURTEEN, AS MAY BE PROVIDED BY LOCAL LAW.

S 4. This act shall take effect July 1, 2014 provided, however, that:

(a) the amendments to paragraph b of subdivision 3 of section 467-b of the real property tax law made by section one of this act shall be subject to the expiration and reversion of such subdivision pursuant to section 17 of chapter 576 of the laws of 1974, as amended, when upon such date the provisions of section two of this act shall take effect; and

(b) nothing contained in this act shall be construed so as to extend the provisions of this act beyond July 1, 2016, when upon such date this act shall expire and the provisions contained in this act shall be deemed repealed.