

2287

2015-2016 Regular Sessions

I N A S S E M B L Y

January 15, 2015

Introduced by M. of A. CROUCH -- Multi-Sponsored by -- M. of A. FINCH --
read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting certain easements
from the real estate transfer tax

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

1 Section 1. Subparagraph 1 of paragraph (j) of subdivision 2 of section
2 1449-ee of the tax law, as added by chapter 114 of the laws of 1998, is
3 amended to read as follows:
4 (1) agricultural, conservation, scenic, PUBLIC USE or an open space
5 easement; FOR THE PURPOSES OF THIS SUBPARAGRAPH "PUBLIC USE" SHALL
6 INCLUDE, BUT NOT BE LIMITED TO, TRAILWAYS AND BICYCLE PATHS AND THE
7 GRANTOR OF SUCH PUBLIC USE EASEMENT SHALL, NOTWITHSTANDING THE
8 PROVISIONS OF ANY OTHER LAW TO THE CONTRARY, BE IMMUNE FROM CIVIL
9 LIABILITY AND ACTION WITH RESPECT TO ANY ACT OR OMISSION RELATING TO
10 SUCH EASEMENT,
11 S 2. This act shall take effect immediately and shall apply to all
12 conveyances of real property subject to a public use easement occurring
13 on and after such date; provided, however, that the amendments to
14 subparagraph 1 of paragraph (j) of subdivision 2 of section 1449-ee of
15 the tax law made by section one of this act shall not affect the repeal
16 of such section and shall be deemed repealed therewith.

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

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