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

7446

2015-2016 Regular Sessions

I N A S S E M B L Y

May 12, 2015

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

AN ACT to amend the real property tax law, in relation to expanding the length of time to pay delinquent taxes in installments to thirty-six months

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

Section 1. Paragraph (a) of subdivision 3 of section 1184 of the real property tax law, as amended by chapter 429 of the laws of 2013, is amended to read as follows:

(a) the maximum term of installment agreements, which shall not exceed [twenty-four months; provided that for installment agreements entered into prior to December thirty-first, two thousand fifteen, the maximum term of installment agreements shall not exceed] thirty-six months;

S 2. Paragraph (a) of subdivision 3 of section 1184 of the real property tax law, as amended by chapter 532 of the laws of 1994, is amended to read as follows:

(a) the maximum term of installment agreements, which shall not exceed [twenty-four] THIRTY-SIX months;

S 3. This act shall take effect immediately; provided, however, that the amendments to paragraph (a) of subdivision 3 of section 1184 of the real property tax law made by section one of this act shall be subject to the expiration and reversion of such paragraph, when upon such date the provisions of section two of this act shall take effect.

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

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