

9772

I N   A S S E M B L Y

April 7, 2016

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

AN ACT to amend the public housing law and the real property tax law, in relation to requiring taxpayers claiming certain tax credits, abatements and exemptions related to real estate development to be in compliance with certain requirements relating to minority and women-owned business enterprise participation in contracts; to amend the private housing finance law, in relation to requiring that certain applicants for grants and loans through the low income turnkey/enhanced housing trust fund program be in compliance with certain requirements relating to minority and women-owned business enterprise participation in contracts; to amend the private housing finance law, in relation to requiring that applicants for contracts for the furnishing of housing for persons of low income be in compliance with certain requirements relating to minority and women-owned business enterprise participation in contracts; to amend the real property tax law, the private housing finance law and the administrative code of the city of New York, in relation to requiring that local laws providing for a tax exemption or abatement for certain residential projects be in compliance with certain requirements relating to minority and women-owned business enterprise participation in contracts; to amend the real property tax law, in relation to making certain technical changes; and to provide for the expiration and repeal of such provisions

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

1     Section 1. Section 22 of the public housing law is amended by adding a  
2     new subdivision 8 to read as follows:

3     8. MINORITY AND WOMEN-OWNED BUSINESS ENTERPRISE PARTICIPATION. NO  
4     CREDIT SHALL BE ALLOWABLE UNDER THE PROVISIONS OF THIS SECTION UNLESS  
5     THE TAXPAYER CLAIMING THE CREDIT IS IN FULL COMPLIANCE WITH THE  
6     PROVISIONS OF SECTIONS THREE HUNDRED TWELVE AND THREE HUNDRED THIRTEEN  
7     OF THE EXECUTIVE LAW, TO THE EXTENT THAT SUCH PROVISIONS APPLY;  
8     PROVIDED, HOWEVER, THAT A TAXPAYER GRANTED A WAIVER OF COMPLIANCE AS

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

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1 PROVIDED IN SECTION THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW SHALL BE  
2 DEEMED TO BE IN COMPLIANCE WITH SUCH PROVISIONS.

3 S 2. Subdivision 2 of section 421-a of the real property tax law is  
4 amended by adding a new closing paragraph to read as follows:

5 NO EXEMPTION SHALL BE ALLOWABLE UNDER THE PROVISIONS OF THIS SECTION  
6 UNLESS THE TAXPAYER CLAIMING THE EXEMPTION IS IN FULL COMPLIANCE WITH  
7 THE PROVISIONS OF SECTIONS THREE HUNDRED TWELVE AND THREE HUNDRED THIR-  
8 TEEN OF THE EXECUTIVE LAW, TO THE EXTENT THAT SUCH PROVISIONS APPLY;  
9 PROVIDED, HOWEVER, THAT A TAXPAYER GRANTED A WAIVER OF COMPLIANCE AS  
10 PROVIDED IN SECTION THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW SHALL BE  
11 DEEMED TO BE IN COMPLIANCE WITH SUCH PROVISIONS.

12 S 3. The opening paragraph of paragraph a of subdivision 3 of section  
13 421-a of the real property tax law, as amended by section 63-g of part A  
14 of chapter 20 of the laws of 2015, is amended to read as follows:

15 Application forms for exemption under this section shall be filed with  
16 the assessors between February first and March fifteenth and, based on  
17 the certification of the local housing agency as herein provided, the  
18 assessors shall certify to the collecting officer the amount of taxes to  
19 be abated. If there be in a city of one million population or more a  
20 department of housing preservation and development, the term "housing  
21 agency" shall mean only such department of housing preservation and  
22 development. No such application shall be accepted by the assessors  
23 unless accompanied by a certificate of the local housing agency certify-  
24 ing the applicant's eligibility pursuant to subdivisions two and four of  
25 this section. No such certification of eligibility shall be issued by  
26 the local housing agency until such agency determines WHETHER THE APPLI-  
27 CANT IS IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE HUNDRED  
28 TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE EXTENT  
29 THAT SUCH PROVISIONS APPLY, AND the initial adjusted monthly rent to be  
30 paid by tenants residing in rental dwelling units contained within the  
31 multiple dwelling and the comparative adjusted monthly rent that would  
32 have to be paid by such tenants if no tax exemption were applicable as  
33 provided by this section. The initial adjusted monthly rent will be  
34 certified by the local housing agency as the first rent for the subject  
35 dwelling units. A copy of such certification with respect to such units  
36 shall be attached by the applicant to the first effective lease or occu-  
37 pancy agreement. The initial adjusted monthly rent shall reflect the  
38 full tax exemption benefits as approved by the agency.

39 S 4. Section 421-b of the real property tax law is amended by adding a  
40 new subdivision 4 to read as follows:

41 4. NO EXEMPTION SHALL BE ALLOWABLE UNDER THE PROVISIONS OF THIS  
42 SECTION UNLESS THE TAXPAYER CLAIMING THE EXEMPTION IS IN FULL COMPLIANCE  
43 WITH THE PROVISIONS OF SECTIONS THREE HUNDRED TWELVE AND THREE HUNDRED  
44 THIRTEEN OF THE EXECUTIVE LAW, TO THE EXTENT THAT SUCH PROVISIONS APPLY;  
45 PROVIDED, HOWEVER, THAT A TAXPAYER GRANTED A WAIVER OF COMPLIANCE AS  
46 PROVIDED IN SECTION THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW SHALL BE  
47 DEEMED TO BE IN COMPLIANCE WITH SUCH PROVISIONS.

48 S 5. Section 421-c of the real property tax law is amended by adding a  
49 new subdivision 4 to read as follows:

50 4. NO EXEMPTION SHALL BE ALLOWABLE UNDER THE PROVISIONS OF THIS  
51 SECTION UNLESS THE TAXPAYER CLAIMING THE EXEMPTION IS IN FULL COMPLIANCE  
52 WITH THE PROVISIONS OF SECTIONS THREE HUNDRED TWELVE AND THREE HUNDRED  
53 THIRTEEN OF THE EXECUTIVE LAW, TO THE EXTENT THAT SUCH PROVISIONS APPLY;  
54 PROVIDED, HOWEVER, THAT A TAXPAYER GRANTED A WAIVER OF COMPLIANCE AS  
55 PROVIDED IN SECTION THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW SHALL BE  
56 DEEMED TO BE IN COMPLIANCE WITH SUCH PROVISIONS.

1 S 6. Section 421-d of the real property tax law is amended by adding a  
2 new subdivision 3 to read as follows:

3 3. ANY LOCAL LAW PROVIDING FOR A TAX EXEMPTION AS PROVIDED IN THIS  
4 SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE EXEMPTION BE IN FULL  
5 COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE HUNDRED TWELVE AND  
6 THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE EXTENT THAT SUCH  
7 PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER GRANTED A WAIVER OF  
8 COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED THIRTEEN OF THE EXECU-  
9 TIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH SUCH PROVISIONS.

10 S 7. Section 421-e of the real property tax law, as amended by chapter  
11 121 of the laws of 1988, is amended to read as follows:

12 S 421-e. Exemption of cooperative, condominium, homesteading and  
13 rental projects from local taxation. 1. The local legislative body of  
14 any city, town or village is hereby authorized and empowered to adopt  
15 and amend a local law to provide that any cooperative, condominium,  
16 homesteading or rental project which receives payments, grants or loans  
17 pursuant to article eighteen of the private housing finance law or any  
18 new construction project which receives payments, grants or loans pursu-  
19 ant to article nineteen of the private housing finance law shall be  
20 exempt from taxation as provided in such local law. Such local law may  
21 provide that such eligible property shall be exempt from all or any  
22 portion of the taxes imposed by a municipality, including those imposed  
23 by a school district, other than assessments for local improvements for  
24 a period not to exceed twenty years in the aggregate after the taxable  
25 status date immediately following the completion thereof, calculated not  
26 to exceed the following exemptions: twelve years of full exemption  
27 followed by two years of exemption from eighty percent of such taxation,  
28 followed by two years of exemption from sixty percent of such taxation,  
29 followed by two years of exemption from forty percent of such taxation,  
30 followed by two years of exemption from twenty percent of such taxation;  
31 provided that the tax exemption authorized by this section shall be in  
32 addition to any other tax exemption or abatement authorized by law, and  
33 provided further, however, that in the event a cooperative, condominium,  
34 homesteading or rental project ceases to be subject to one or more  
35 provisions of article eighteen of the private housing finance law pursu-  
36 ant to the provisions of paragraph (c) of subdivision six-a of section  
37 eleven hundred two of such law, any tax exemption authorized pursuant to  
38 this section with respect to the eligible property of such project shall  
39 terminate.

40 2. ANY LOCAL LAW PROVIDING FOR A TAX EXEMPTION AS PROVIDED IN THIS  
41 SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE EXEMPTION BE IN FULL  
42 COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE HUNDRED TWELVE AND  
43 THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE EXTENT THAT SUCH  
44 PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER GRANTED A WAIVER OF  
45 COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED THIRTEEN OF THE EXECU-  
46 TIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH SUCH PROVISIONS.

47 S 8. Section 421-f of the real property tax law is amended by adding a  
48 new subdivision 9 to read as follows:

49 9. ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
50 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
51 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
52 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
53 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
54 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
55 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
56 SUCH PROVISIONS.

1 S 9. Section 421-ff of the real property tax law is amended by adding  
2 a new subdivision 9 to read as follows:

3 9. ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
4 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
5 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
6 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
7 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
8 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
9 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
10 SUCH PROVISIONS.

11 S 10. Subdivision 7 of section 421-h of the real property tax law, as  
12 added by chapter 502 of the laws of 2003, is amended by adding a new  
13 paragraph (c) to read as follows:

14 (C) ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
15 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
16 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
17 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
18 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
19 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
20 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
21 SUCH PROVISIONS.

22 S 11. Subdivision 7 of section 421-h of the real property tax law, as  
23 added by chapter 550 of the laws of 2004, is amended by adding a new  
24 paragraph (d) to read as follows:

25 (D) ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
26 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
27 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
28 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
29 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
30 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
31 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
32 SUCH PROVISIONS.

33 S 12. Section 421-h of the real property tax law, as added by chapter  
34 550 of the laws of 2004, is renumbered section 421-o.

35 S 13. Subdivision 7 of section 421-i of the real property tax law, as  
36 added by chapter 397 of the laws of 2005, is amended by adding a new  
37 paragraph (c) to read as follows:

38 (C) ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
39 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
40 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
41 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
42 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
43 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
44 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
45 SUCH PROVISIONS.

46 S 14. Subdivision 7 of section 421-i of the real property tax law, as  
47 added by chapter 181 of the laws of 2006, is amended by adding a new  
48 paragraph (c) to read as follows:

49 (C) ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
50 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
51 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
52 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
53 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
54 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
55 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
56 SUCH PROVISIONS.

1 S 15. Section 421-i of the real property tax law, as added by chapter  
2 181 of the laws of 2006, is renumbered section 421-p.

3 S 16. Subdivision 6 of section 421-j of the real property tax law, as  
4 added by chapter 399 of the laws of 2006, is amended by adding a new  
5 paragraph (c) to read as follows:

6 (C) ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
7 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
8 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
9 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
10 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
11 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
12 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
13 SUCH PROVISIONS.

14 S 17. Subdivision 7 of section 421-j of the real property tax law, as  
15 added by chapter 590 of the laws of 2006, is amended by adding a new  
16 paragraph (c) to read as follows:

17 (C) ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
18 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
19 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
20 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
21 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
22 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
23 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
24 SUCH PROVISIONS.

25 S 18. Section 421-j of the real property tax law, as added by chapter  
26 590 of the laws of 2006, is renumbered section 421-q.

27 S 19. Subdivision 7 of section 421-k of the real property tax law is  
28 amended by adding a new paragraph (c) to read as follows:

29 (C) ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
30 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
31 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
32 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
33 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
34 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
35 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
36 SUCH PROVISIONS.

37 S 20. Paragraphs (b) and (c) of subdivision 5 of section 421-l of the  
38 real property tax law, as added by chapter 122 of the laws of 2012, are  
39 amended and a new paragraph (d) is added to read as follows:

40 (b) The owner of real property applying for such exemption has satis-  
41 fied all outstanding town, county, village and school tax obligations;  
42 [and]

43 (c) Such reconstruction, alteration or improvement is documented by a  
44 building permit, if required, for the improvements or other appropriate  
45 documentation as required by the assessor and/or code enforcement offi-  
46 cer[.]; AND

47 (D) ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
48 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
49 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
50 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
51 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
52 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
53 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
54 SUCH PROVISIONS.

55 S 21. Section 421-m of the real property tax law is amended by adding  
56 a new subdivision 8 to read as follows:

1 8. ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
2 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
3 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
4 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
5 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
6 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
7 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
8 SUCH PROVISIONS.

9 S 22. Subdivision 7 of section 421-n of the real property tax law is  
10 amended by adding a new paragraph (c) to read as follows:

11 (C) ANY LOCAL LAW OR RESOLUTION PROVIDING FOR A TAX EXEMPTION AS  
12 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
13 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
14 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
15 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
16 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
17 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
18 SUCH PROVISIONS.

19 S 23. Section 467-b of the real property tax law is amended by adding  
20 a new subdivision 8-a to read as follows:

21 (8-A) NO TAX ABATEMENT SHALL BE ALLOWABLE UNDER THE PROVISIONS OF THIS  
22 SECTION UNLESS THE TAXPAYER CLAIMING THE ABATEMENT IS IN FULL COMPLIANCE  
23 WITH THE PROVISIONS OF SECTIONS THREE HUNDRED TWELVE AND THREE HUNDRED  
24 THIRTEEN OF THE EXECUTIVE LAW, TO THE EXTENT THAT SUCH PROVISIONS APPLY;  
25 PROVIDED, HOWEVER, THAT A TAXPAYER GRANTED A WAIVER OF COMPLIANCE AS  
26 PROVIDED IN SECTION THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW SHALL BE  
27 DEEMED TO BE IN COMPLIANCE WITH SUCH PROVISIONS.

28 S 24. Section 1102 of the private housing finance law is amended by  
29 adding a new subdivision 9 to read as follows:

30 9. NO APPLICANT SHALL BE ELIGIBLE FOR A CONTRACT AS PROVIDED IN THIS  
31 SECTION UNLESS SUCH APPLICANT IS IN FULL COMPLIANCE WITH THE PROVISIONS  
32 OF SECTIONS THREE HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXEC-  
33 UTIVE LAW, TO THE EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER,  
34 THAT A TAXPAYER GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION  
35 THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN  
36 COMPLIANCE WITH SUCH PROVISIONS.

37 S 25. Section 1106-d of the private housing finance law is amended by  
38 adding a new subdivision 3 to read as follows:

39 3. NO APPLICANT SHALL BE ELIGIBLE FOR A GRANT OR LOAN AS PROVIDED IN  
40 THIS SECTION UNLESS SUCH APPLICANT IS IN FULL COMPLIANCE WITH THE  
41 PROVISIONS OF SECTIONS THREE HUNDRED TWELVE AND THREE HUNDRED THIRTEEN  
42 OF THE EXECUTIVE LAW, TO THE EXTENT THAT SUCH PROVISIONS APPLY;  
43 PROVIDED, HOWEVER, THAT A TAXPAYER GRANTED A WAIVER OF COMPLIANCE AS  
44 PROVIDED IN SECTION THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW SHALL BE  
45 DEEMED TO BE IN COMPLIANCE WITH SUCH PROVISIONS.

46 S 26. Section 1106-h of the private housing finance law is amended by  
47 adding a new subdivision 5 to read as follows:

48 5. ANY LOCAL LAW PROVIDING FOR A TAX EXEMPTION OR TAX ABATEMENT AS  
49 PROVIDED IN THIS SECTION SHALL REQUIRE THE TAXPAYER CLAIMING THE  
50 EXEMPTION BE IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS THREE  
51 HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO THE  
52 EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAYER  
53 GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
54 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
55 SUCH PROVISIONS.

1 S 27. Section 11-242 of the administrative code of the city of New  
2 York is amended by adding a new subdivision (k) to read as follows:

3 (K) NO TAX EXEMPTION OR ABATEMENT SHALL BE ALLOWABLE UNDER THE  
4 PROVISIONS OF THIS SECTION UNLESS THE TAXPAYER CLAIMING THE EXEMPTION OR  
5 THE ABATEMENT IS IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS  
6 THREE HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO  
7 THE EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAY-  
8 ER GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
9 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
10 SUCH PROVISIONS.

11 S 28. Section 11-243 of the administrative code of the city of New  
12 York is amended by adding a new subdivision (ff) to read as follows:

13 (FF) NO TAX EXEMPTION OR ABATEMENT SHALL BE ALLOWABLE UNDER THE  
14 PROVISIONS OF THIS SECTION UNLESS THE TAXPAYER CLAIMING THE EXEMPTION OR  
15 THE ABATEMENT IS IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS  
16 THREE HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO  
17 THE EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAY-  
18 ER GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
19 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
20 SUCH PROVISIONS.

21 S 29. Section 11-244 of the administrative code of the city of New  
22 York is amended by adding a new subdivision (m) to read as follows:

23 (M) NO TAX EXEMPTION OR ABATEMENT SHALL BE ALLOWABLE UNDER THE  
24 PROVISIONS OF THIS SECTION UNLESS THE TAXPAYER CLAIMING THE EXEMPTION OR  
25 THE ABATEMENT IS IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS  
26 THREE HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO  
27 THE EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAY-  
28 ER GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
29 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
30 SUCH PROVISIONS.

31 S 30. Section 11-257 of the administrative code of the city of New  
32 York is amended by adding a new subdivision (i) to read as follows:

33 (I) NO TAX EXEMPTION OR ABATEMENT SHALL BE ALLOWABLE UNDER THE  
34 PROVISIONS OF THIS SECTION UNLESS THE TAXPAYER CLAIMING THE EXEMPTION OR  
35 THE ABATEMENT IS IN FULL COMPLIANCE WITH THE PROVISIONS OF SECTIONS  
36 THREE HUNDRED TWELVE AND THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW, TO  
37 THE EXTENT THAT SUCH PROVISIONS APPLY; PROVIDED, HOWEVER, THAT A TAXPAY-  
38 ER GRANTED A WAIVER OF COMPLIANCE AS PROVIDED IN SECTION THREE HUNDRED  
39 THIRTEEN OF THE EXECUTIVE LAW SHALL BE DEEMED TO BE IN COMPLIANCE WITH  
40 SUCH PROVISIONS.

41 S 31. Section 26-406 of the administrative code of the city of New  
42 York is amended by adding a new subdivision (f) to read as follows:

43 (F) NO TAX ABATEMENT SHALL BE ALLOWABLE UNDER THE PROVISIONS OF THIS  
44 SECTION UNLESS THE TAXPAYER CLAIMING THE ABATEMENT IS IN FULL COMPLIANCE  
45 WITH THE PROVISIONS OF SECTIONS THREE HUNDRED TWELVE AND THREE HUNDRED  
46 THIRTEEN OF THE EXECUTIVE LAW, TO THE EXTENT THAT SUCH PROVISIONS APPLY;  
47 PROVIDED, HOWEVER, THAT A TAXPAYER GRANTED A WAIVER OF COMPLIANCE AS  
48 PROVIDED IN SECTION THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW SHALL BE  
49 DEEMED TO BE IN COMPLIANCE WITH SUCH PROVISIONS.

50 S 32. Section 26-509 of the administrative code of the city of New  
51 York is amended by adding a new subdivision (e) to read as follows:

52 (E) NO TAX ABATEMENT SHALL BE ALLOWABLE UNDER THE PROVISIONS OF THIS  
53 SECTION UNLESS THE TAXPAYER CLAIMING THE ABATEMENT IS IN FULL COMPLIANCE  
54 WITH THE PROVISIONS OF SECTIONS THREE HUNDRED TWELVE AND THREE HUNDRED  
55 THIRTEEN OF THE EXECUTIVE LAW, TO THE EXTENT THAT SUCH PROVISIONS APPLY;  
56 PROVIDED, HOWEVER, THAT A TAXPAYER GRANTED A WAIVER OF COMPLIANCE AS

1 PROVIDED IN SECTION THREE HUNDRED THIRTEEN OF THE EXECUTIVE LAW SHALL BE  
2 DEEMED TO BE IN COMPLIANCE WITH SUCH PROVISIONS.

3 S 33. This act shall take effect immediately; provided, however, that:

4 a. the provisions of this act shall expire and be deemed repealed on  
5 the same date as section 313 of the executive law expires and is deemed  
6 repealed pursuant to subdivision (h) of section 121 of chapter 261 of  
7 the laws of 1988, as amended;

8 b. the amendments to section 421-d of the real property tax law made  
9 by section six of this act shall not affect the repeal of such section  
10 and shall be deemed repealed therewith;

11 c. the amendments to section 467-b of the real property tax law made  
12 by section twenty-three of this act shall survive the expiration and  
13 reversion of such section as provided in section 17 of chapter 576 of  
14 the laws of 1974, as amended; and

15 d. the amendments to section 26-509 of the administrative code of the  
16 city of New York made by section thirty-two of this act shall not affect  
17 the expiration of such section pursuant to section 26-520 of such code  
18 and shall expire therewith.