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

39--A

2015-2016 Regular Sessions

I N S E N A T E

(PREFILED)

January 7, 2015

Introduced by Sen. HOYLMAN -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the real property tax law, in relation to denying tax-exempt status to any organization that discriminates against any person, group, organization or other entity based on sexual orientation or gender identity or expression

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

Section 1. The tax law is amended by adding a new section 42 to read as follows:

S 42. LOSS OF TAX-EXEMPT STATUS. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, ANY ORGANIZATION THAT DISCRIMINATES AGAINST ANY PERSON, GROUP, YOUTH GROUP, ORGANIZATION OR OTHER ENTITY BASED ON RACE, WEIGHT, NATIONAL ORIGIN, CREED, RELIGION, RELIGIOUS PRACTICES, MENTAL OR PHYSICAL DISABILITY, SEX, SEXUAL ORIENTATION OR GENDER IDENTITY OR EXPRESSION SHALL NOT BE ELIGIBLE FOR TAX-EXEMPT STATUS FOR THE PURPOSE OF ANY TAXES, FEES, FINES, PENALTIES, INTEREST OR OTHER ASSESSMENTS IMPOSED PURSUANT TO THE PROVISIONS OF THIS CHAPTER; PROVIDED THAT THE PROVISIONS OF THIS SECTION SHALL NOT APPLY TO ANY VALIDLY INCORPORATED RELIGIOUS ORGANIZATION. AS USED IN THIS SECTION, "YOUTH GROUP" INCLUDES, BUT IS NOT LIMITED TO: LITTLE LEAGUE, BOY SCOUTS, CUB SCOUTS, GIRL SCOUTS, YOUNG MEN'S CHRISTIAN ASSOCIATION, YOUNG WOMEN'S CHRISTIAN ASSOCIATION, FUTURE FARMERS OF AMERICA, 4-H CLUBS, FUTURE BUSINESS LEADERS OF AMERICA, BOYS CLUBS, GIRLS CLUBS, SPECIAL OLYMPICS, INC., AMERICAN YOUTH SOCCER ORGANIZATION AND POP WARNER FOOTBALL.

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

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S 2. The real property tax law is amended by adding a new section 422-a to read as follows:

S 422-A. LOSS OF TAX-EXEMPT STATUS. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, ANY ORGANIZATION THAT DISCRIMINATES AGAINST ANY PERSON, GROUP, ORGANIZATION OR OTHER ENTITY BASED ON RACE, WEIGHT, NATIONAL ORIGIN, CREED, RELIGION, RELIGIOUS PRACTICES, MENTAL OR PHYSICAL DISABILITY, SEX, SEXUAL ORIENTATION OR GENDER IDENTITY OR EXPRESSION SHALL NOT BE ELIGIBLE FOR TAX-EXEMPT STATUS FOR THE PURPOSE OF ANY TAXES, FEES, FINES, PENALTIES, INTEREST OR OTHER ASSESSMENTS IMPOSED PURSUANT TO THE PROVISIONS OF THIS CHAPTER; PROVIDED THAT THE PROVISIONS OF THIS SECTION SHALL NOT APPLY TO ANY VALIDLY INCORPORATED RELIGIOUS ORGANIZATION. AS USED IN THIS SECTION, "YOUTH GROUP" INCLUDES, BUT IS NOT LIMITED TO: LITTLE LEAGUE, BOY SCOUTS, CUB SCOUTS, GIRL SCOUTS, YOUNG MEN'S CHRISTIAN ASSOCIATION, YOUNG WOMEN'S CHRISTIAN ASSOCIATION, FUTURE FARMERS OF AMERICA, 4-H CLUBS, FUTURE BUSINESS LEADERS OF AMERICA, BOYS CLUBS, GIRLS CLUBS, SPECIAL OLYMPICS, INC., AMERICAN YOUTH SOCCER ORGANIZATION AND POP WARNER FOOTBALL.

S 3. If any section of this act or any part thereof shall be adjudged by any court of competent jurisdiction to be invalid, such judgement shall not affect, impair or invalidate the remainder or any other section or part thereof.

S 4. This act shall take effect immediately and shall apply to all tax years commencing on and after such effective date.