

STATE OF NEW YORK

10005

IN ASSEMBLY

March 4, 2020

Introduced by M. of A. HUNTER -- read once and referred to the Committee on Local Governments

AN ACT to amend the general municipal law and the public authorities law, in relation to including providing onsite child daycare facilities by a project into a uniform tax exemption policy

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraph (a) of subdivision 4 of section 874 of the general municipal law, as amended by chapter 386 of the laws of 2019, is amended to read as follows:

2 (a) The agency shall establish a uniform tax exemption policy, with
3 input from affected tax jurisdictions, which shall be applicable to the
4 provision of financial assistance pursuant to section eight hundred
5 fifty-nine-a of this chapter and shall provide guidelines for the claim-
6 ing of real property, mortgage recording, and sales tax exemptions.
7 Such guidelines shall include, but not be limited to: period of
8 exemption; percentage of exemption; types of projects for which
9 exemptions can be claimed; procedures for payments in lieu of taxes and
10 instances in which real property appraisals are to be performed as a
11 part of an application for tax exemption; in addition, agencies shall in
12 adopting such policy consider such issues as: the extent to which a
13 project will create or retain permanent, private sector jobs; the esti-
14 mated value of any tax exemptions to be provided; whether affected tax
15 jurisdictions shall be reimbursed by the project occupant if a project
16 does not fulfill the purposes for which an exemption was provided; the
17 impact of a proposed project on existing and proposed businesses and
18 economic development projects in the vicinity; the amount of private
19 sector investment generated or likely to be generated by the proposed
20 project; the demonstrated public support for the proposed project; the
21 likelihood of accomplishing the proposed project in a timely fashion;
22 the effect of the proposed project upon the environment; the extent to
23 which the project will utilize, to the fullest extent practicable and
24 economically feasible, resource conservation, energy efficiency, green
25 technologies, and alternative and renewable energy measures; the extent
26

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

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1 to which the project will provide onsite child daycare facilities; the
2 extent to which the proposed project will require the provision of addi-
3 tional services, including, but not limited to additional educational,
4 transportation, police, emergency medical or fire services; and the
5 extent to which the proposed project will provide additional sources of
6 revenue for municipalities and school districts.

7 § 2. Subdivision 1 of section 1963-a of the public authorities law, as
8 amended by chapter 386 of the laws of 2019, is amended to read as
9 follows:

10 1. The authority shall establish a uniform tax exemption policy, with
11 input from affected local taxing jurisdictions, which shall be applica-
12 ble to provisions of financial assistance pursuant to section nineteen
13 hundred fifty-three-a of this title and shall provide guidelines for the
14 claiming of real property, mortgage recording, and sales tax exemptions.
15 Such guidelines shall include, but not be limited to: period of
16 exemption; percentage of exemption; types of projects for which
17 exemptions can be claimed; procedures for payments in lieu of taxes and
18 instances in which real property appraisals are to be performed as a
19 part of an application for tax exemption; in addition, the authority in
20 adopting such policy shall consider such issues as: the extent to which
21 a project will create or retain permanent, private sector jobs; the
22 estimated value of any tax exemption to be provided; whether affected
23 tax jurisdictions should be reimbursed by the project occupant if a
24 project does not fulfill the purposes for which an exemption was
25 provided; the impact of a proposed project on existing and proposed
26 businesses and economic development projects in the vicinity; the amount
27 of private sector investment generated or likely to be generated by the
28 proposed project; the demonstrated public support for the proposed
29 project; the likelihood of accomplishing the proposed project in a time-
30 ly fashion; the effect of the proposed project upon the environment; the
31 extent to which the project will utilize, to the fullest extent practi-
32 cable and economically feasible, resource conservation, energy efficien-
33 cy, green technologies, and alternative and renewable energy measures;
34 the extent to which the project will provide onsite child daycare facil-
35 ities; the extent to which the proposed project will require the
36 provision of additional services, including, but not limited to addi-
37 tional educational, transportation, police, emergency medical or fire
38 services; and the extent to which the proposed project will provide
39 additional sources or revenue for municipalities and school districts.

40 § 3. Subdivision 1 of section 2315 of the public authorities law, as
41 amended by chapter 386 of the laws of 2019, is amended to read as
42 follows:

43 1. The authority shall establish a uniform tax exemption policy, with
44 input from affected local taxing jurisdictions, which shall be applica-
45 ble to provisions of financial assistance pursuant to section twenty-
46 three hundred seven of this title and shall provide guidelines for the
47 claiming of real property, mortgage recording, and sales tax exemptions.
48 Such guidelines shall include, but not be limited to: period of
49 exemption; percentage of exemption; types of projects for which
50 exemptions may be claimed; procedures for payments in lieu of taxes and
51 instances in which real property appraisals are to be performed as a
52 part of an application for tax exemption; in addition, the authority in
53 adopting such policy shall consider such issues as: the extent to which
54 a project will create or retain permanent, private sector jobs; the
55 estimated value of any tax exemption to be provided; whether affected
56 tax jurisdictions should be reimbursed by the project occupant if a

1 project does not fulfill the purposes for which an exemption was
2 provided; the impact of a proposed project on existing and proposed
3 businesses and economic development projects in the vicinity; the amount
4 of private sector investment generated or likely to be generated by the
5 proposed project; the demonstrated public support for the proposed
6 project; the likelihood of accomplishing the proposed project in a time-
7 ly fashion; the effect of the proposed project upon the environment; the
8 extent to which the project will utilize, to the fullest extent practi-
9 cable and economically feasible, resource conservation, energy efficien-
10 cy, green technologies, and alternative and renewable energy measures;
11 the extent to which the project will provide onsite child daycare facil-
12 ities; the extent to which the proposed project will require the
13 provision of additional services, including, but not limited to addi-
14 tional educational, transportation, police, emergency medical or fire
15 services; and the extent to which the proposed project will provide
16 additional sources of revenue for municipalities and school districts.

17 § 4. This act shall take effect immediately.