STATE OF NEW YORK

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2019-2020 Regular Sessions

IN ASSEMBLY

January 29, 2019

Introduced by M. of A. ABINANTI -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- reported and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT relating to establishing the real property tax exemption task force, and providing for its powers and duties; and repealing such provisions of law relating thereto

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

- Section 1. Real property tax exemption task force. There is hereby established within the department of taxation and finance a real property tax exemption task force. The purpose of the task force shall be to study and prepare a report which shall include, but not be limited to the following:
- 6 (a) the types and classifications of New York real properties that can 7 and have been granted tax exemptions;
- 8 (b) the number of each type and classification of real property grant-9 ed a partial exemption and the number granted a full exemption and the 10 total value of each;
- 11 (c) the process by which each type and classification has been or can 12 be granted a tax exemption;
- 13 (d) the types and classifications of real property, if any, required 14 by federal law to be given a tax exemption;
- 15 (e) the number of real properties that have been given tax exemptions 16 by industrial development agencies and the total value of these tax 17 exemptions; and
- 18 (f) recommendations as to whether the types and classifications 19 permitting such tax exemptions should be continued or reformed.

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

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§ 2. The real property tax exemption task force shall consist of a total of seven members and shall include: the commissioner of taxation and finance or his or her designee; the comptroller or his or her desig-3 nee; the attorney general or his or her designee; one person appointed by the temporary president of the senate; one person appointed by the minority leader of the senate; one person appointed by the speaker of the assembly; and one person appointed by the minority leader of the 7 assembly. All appointees to the real property tax exemption task force 9 shall be made no later than thirty days after the effective date of this act. Any vacancy shall be filled by the appointing authority. 10

- § 3. The members of the real property tax exemption task force shall serve without compensation, except that members shall be allowed their necessary and actual expenses incurred in the performance of their duties under this act.
- § 4. The department of taxation and finance shall provide the real 16 property tax exemption task force with such facilities, assistance, and data as will enable such task force to carry out its powers and duties.
 - § 5. The real property tax exemption task force shall issue a report of its findings and recommendations to the legislature within one year of its establishment.
- 21 § 6. This act shall take effect immediately and shall expire and be 22 deemed repealed two years after such effective date, or upon delivery of the report required by section five of this act, whichever comes first; 23 provided that the real property tax exemption task force shall notify 24 25 the legislative bill drafting commission upon delivery of the report required by section five of this act in order that the commission may 27 maintain an accurate and timely effective database of the official text 28 of the laws of the state of New York in furtherance of effectuating the 29 provisions of section 44 of the legislative law and section 70-b of the 30 public officers law.