STATE OF NEW YORK

5882

2019-2020 Regular Sessions

IN ASSEMBLY

February 20, 2019

Introduced by M. of A. LALOR, FRIEND, MORINELLO -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the power of municipalities to provide tax rebates

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 1207 to read as follows:

§ 1207. Municipal authority over tax relief. Notwithstanding any provision of law, rule or regulation to the contrary, any municipality may from time to time, and without prior approval by the state legislature or any state agency, authorize tax rebates.

For the purposes of this section, "tax rebates" shall mean money remitted to taxpayers residing within the municipality authorizing such remittance.

§ 2. This act shall take effect immediately.

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

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