

# STATE OF NEW YORK

2313

2019-2020 Regular Sessions

## IN SENATE

January 24, 2019

Introduced by Sen. SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

AN ACT to amend the real property tax law and the tax law, in relation to the definition of income in relation to the enhanced STAR exemption

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

1 Section 1. Subparagraph (ii) of paragraph (b) of subdivision 4 of  
2 section 425 of the real property tax law, as amended by section 1 of  
3 part B of chapter 59 of the laws of 2018, is amended to read as follows:  
4 (ii) The term "income" as used herein shall mean the "adjusted gross  
5 income" for federal income tax purposes as reported on the applicant's  
6 federal or state income tax return for the applicable income tax year,  
7 subject to any subsequent amendments or revisions, reduced by distrib-  
8 utions, to the extent included in federal adjusted gross income,  
9 received from an individual retirement account and an individual retire-  
10 ment annuity, and distribution from a thrift savings plan established  
11 prior to January first, nineteen hundred eighty-four; provided that if  
12 no such return was filed for the applicable income tax year, "income"  
13 shall mean the adjusted gross income that would have been so reported if  
14 such a return had been filed. Provided further, that effective with  
15 exemption applications for final assessment rolls to be completed in two  
16 thousand nineteen, where an income-eligibility determination is wholly  
17 or partly based upon the income of one or more individuals who did not  
18 file a return for the applicable income tax year, then in order for the  
19 application to be considered complete, each such individual must file a  
20 statement with the department showing the source or sources of his or  
21 her income for that income tax year, and the amount or amounts thereof,  
22 that would have been reported on such a return if one had been filed.  
23 Such statement shall be filed at such time, and in such form and manner,  
24 as may be prescribed by the department, and shall be subject to the  
25 secrecy provisions of the tax law to the same extent that a personal

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

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1 income tax return would be. The department shall make such forms and  
2 instructions available for the filing of such statements. The local  
3 assessor shall upon the request of a taxpayer assist such taxpayer in  
4 the filing of the statement with the department.

5 § 2. Subparagraph (B) of paragraph 1 of subsection (eee) of section  
6 606 of the tax law, as amended by section 10 of part B of chapter 59 of  
7 the laws of 2018, is amended to read as follows:

8 (B) "Affiliated income" shall mean for purposes of the basic STAR  
9 credit, the combined income of all of the owners of the parcel who  
10 resided primarily thereon as of December thirty-first of the taxable  
11 year, and of any owners' spouses residing primarily thereon as of such  
12 date, and for purposes of the enhanced STAR credit, the combined income  
13 of all of the owners of the parcel as of December thirty-first of the  
14 taxable year, and of any owners' spouses residing primarily thereon as  
15 of such date; provided that for both purposes the income to be so  
16 combined shall be the "adjusted gross income" for the taxable year as  
17 reported for federal income tax purposes, or that would be reported as  
18 adjusted gross income if a federal income tax return were required to be  
19 filed, reduced by distributions, to the extent included in federal  
20 adjusted gross income, received from an individual retirement account  
21 and an individual retirement annuity, and distribution from a thrift  
22 savings plan established prior to January first, nineteen hundred eight-  
23 y-four. For taxable years beginning on and after January first, two  
24 thousand nineteen, where an income-eligibility determination is wholly  
25 or partly based upon the income of one or more individuals who did not  
26 file a return pursuant to section six hundred fifty-one of this article  
27 for the applicable income tax year, then in order to be eligible for the  
28 credit authorized by this subsection, each such individual must file a  
29 statement with the department showing the source or sources of his or  
30 her income for that income tax year, and the amount or amounts thereof,  
31 that would have been reported on such a return if one had been filed.  
32 Such statement shall be filed at such time, and in such form and manner,  
33 as may be prescribed by the department, and shall be subject to the  
34 provisions of section six hundred ninety-seven of this article to the  
35 same extent that a return would be. The department shall make such forms  
36 and instructions available for the filing of such statements. The local  
37 assessor shall upon the request of a taxpayer assist such taxpayer in  
38 the filing of the statement with the department. Provided further, that  
39 if the qualified taxpayer was an owner of the property during the taxa-  
40 ble year but did not own it on December thirty-first of the taxable  
41 year, then the determination as to whether the income of an individual  
42 should be included in "affiliated income" shall be based upon the owner-  
43 ship and/or residency status of that individual as of the first day of  
44 the month during which the qualified taxpayer ceased to be an owner of  
45 the property, rather than as of December thirty-first of the taxable  
46 year.

47 § 3. This act shall take effect on the first of January next succeed-  
48 ing the date on which it shall have become a law.