STATE OF NEW YORK

3679--A

2019-2020 Regular Sessions

IN SENATE

February 12, 2019

Introduced by Sen. HARCKHAM -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- 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:

(a) the types and classifications of New York real properties that can and have been granted tax exemptions;

(b) the number of each type and classification of real property granted a partial exemption and the number granted a full exemption and the total value of each;

(c) the process by which each type and classification has been or can be granted a tax exemption;

(d) the types and classifications of real property, if any, required by federal law to be given a tax exemption;

(e) the number of real properties that have been given tax exemptions by industrial development agencies and the total value of these tax exemptions; and

(f) recommendations as to whether the types and classifications permitting such tax exemptions should be continued or reformed.

§ 2. The real property tax exemption task force shall consist of a total of seven members and shall include: the commissioner of taxation

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

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and finance or his or her designee; the comptroller or his or her designee; 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 assembly. All appointees to the real property tax exemption task force shall be made no later than thirty days after the effective date of this act. Any vacancy shall be filled by the appointing authority.

§ 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 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.

§ 6. This act shall take effect immediately and shall expire and be deemed repealed two years after such effective date, or upon delivery of the report required by section five of this act, whichever comes first; provided that the real property tax exemption task force shall notify the legislative bill drafting commission upon delivery of the report required by section five of this act in order that the commission may maintain an accurate and timely effective database of the official text of the laws of the state of New York in furtherance of effectuating the provisions of section 44 of the legislative law and section 70-b of the public officers law.