## STATE OF NEW YORK

5522

2019-2020 Regular Sessions

## IN SENATE

May 3, 2019

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

AN ACT to direct the department of education to study the frequency of residents who are being assessed library taxes for more than one library district and to make recommendations to prevent the double taxation of residents; and providing for the repeal of such provisions upon expiration thereof

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

- Section 1. The commissioner of education, in consultation with the 2 commissioner of taxation and finance, the public libraries and association libraries, shall study the frequency of residents who are being assessed library taxes for more than one library district and shall make recommendations to address the double taxation of residents. Such study shall include, but not be limited to, the following:
- 7 (a) the estimated number of residents who are being assessed library taxes for more than one library district and the amount of money such residents are paying in library taxes to each library; 9
- (b) the estimated economic impact on library districts that would 10 11 result from prohibiting residents from being assessed library taxes for 12 more than one library district; and
- (c) minimizing the economic impact on library districts of reduced 14 revenue resulting from the prohibition of residents from being assessed library taxes for more than one library district.
- § 2. The commissioner of education shall submit a report to the gover-16 17 nor, the temporary president of the senate and the speaker of the assem-18 bly on or before December 31, 2020.

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19 § 3. This act shall take effect immediately and shall expire and be 20 deemed repealed January 31, 2021.

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

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