STATE OF NEW YORK

8963

IN SENATE

September 4, 2020

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

AN ACT to amend the real property tax law, in relation to waiving any interest, penalties, or other charges for late payment of property taxes due to the COVID-19 pandemic in Suffolk county

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

Section 1. Short title. This act shall be known and may be cited as the "Suffolk county tax act".

§ 2. Section 1182 of the real property tax law, as amended by chapter 532 of the laws of 1994, is amended to read as follows:

§ 1182. Cancellation or reduction of interest, penalties and other charges. **1.** If the governing body of any tax district shall determine that it is for the best interests of the tax district, it shall have the power, by resolution, to authorize the enforcing officer to permit the cancellation in whole or in part of any interest, penalties or other charges imposed by law to which the tax district or any other municipal corporation shall be lawfully entitled; provided, however, that in cases where such interest, penalties, or other charges, if collected by the tax district, belong to a municipal corporation therein, no reduction or remission in whole or in part of such interest, penalties, or other charges shall be made without the consent of the municipal corporation affected, which consent may be given by resolution adopted after a public hearing.

2. Any interest, penalties, or other charges owed to any tax district located in Suffolk county for the late payment of taxes under this chapter shall be waived if such payment was late as a result of financial hardship caused by the COVID-19 pandemic.

§ 3. 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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