

# STATE OF NEW YORK

7230

2019-2020 Regular Sessions

## IN ASSEMBLY

April 15, 2019

Introduced by M. of A. O'DONNELL, COLTON, RIVERA, BENEDETTO, DINOWITZ, PERRY, L. ROSENTHAL, DenDEKKER, MOSLEY, SEAWRIGHT -- Multi-Sponsored by -- M. of A. ABBATE, CAHILL, COOK, CUSICK, CYMBROWITZ, GLICK, GUNTHER, JAFFEE, LAVINE, M. G. MILLER, ORTIZ, PAULIN, TITUS -- read once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to the definition of income for purposes of the senior citizen rent increase exemptions (SCRIE) program

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

Section 1. Paragraph c of subdivision 1 of section 467-b of the real property tax law, as amended by chapter 500 of the laws of 2001, is amended to read as follows:

c. "Income" means income from all sources after deduction of all income and social security taxes and includes social security and retirement benefits, supplemental security income and additional state payments, public assistance benefits, interest, dividends, net rental income, salary or earnings, and net income from self-employment, but shall not include gifts or inheritances, payments made to individuals because of their status as victims of Nazi persecution, as defined in P.L. 103-286, or increases in benefits accorded pursuant to the social security act or a public or private pension paid to any member of the household which increase, in any given year, does not exceed the consumer price index (all items United States city average) for such year which take effect after the date of eligibility of head of the household receiving benefits hereunder whether received by the head of the household or any other member of the household; provided however that income shall not include income from social security benefits or supplemental security income payments if the governing board of the municipality in which the senior citizen resides, after public hearing, adopts a local

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

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1 law, ordinance, or resolution electing to exempt such benefits and  
2 payments;

3 § 2. Paragraph f of subdivision 1 of section 467-c of the real proper-  
4 ty tax law, as amended by chapter 500 of the laws of 2001, is amended to  
5 read as follows:

6 f. "Income" means income received by the eligible head of the house-  
7 hold combined with the income of all other members of the household from  
8 all sources after deduction of all income and social security taxes and  
9 includes without limitation, social security and retirement benefits,  
10 supplemental security income and additional state payments, public  
11 assistance benefits, interest, dividends, net rental income, salary and  
12 earnings, and net income from self employment, but shall not include  
13 gifts or inheritances, payments made to individuals because of their  
14 status as victims of Nazi persecution as defined in P.L. 103-286, nor  
15 increases in benefits accorded pursuant to the social security act or a  
16 public or private pension paid to any member of the household which  
17 increase, in any given year, does not exceed the consumer price index  
18 (all items United States city average) for such year which take effect  
19 after the eligibility date of an eligible head of the household receiv-  
20 ing benefits hereunder whether received by the eligible head of the  
21 household or any other member of the household. When the eligible head  
22 of the household has retired on or after the commencement of the taxable  
23 period and prior to the date of making an application for a rent  
24 increase exemption order/tax abatement certificate pursuant to this  
25 section, such person's income shall be adjusted by excluding salary or  
26 earnings and projecting such person's retirement income over the entire  
27 taxable period. For purposes of determining income pursuant to this  
28 paragraph, income shall not include social security benefits and supple-  
29 mental security income payments if the governing board of the local  
30 municipality in which the senior citizen resides, after public hearing,  
31 adopts a local law, ordinance, or resolution electing to exempt such  
32 benefits and payments.

33 § 3. This act shall take effect immediately; provided, however, that  
34 the amendments to paragraph c of subdivision 1 of section 467-b of the  
35 real property tax law, made by section one of this act, shall not affect  
36 the expiration of such section and shall be deemed to expire therewith.