

STATE OF NEW YORK

3367

2019-2020 Regular Sessions

IN SENATE

February 6, 2019

Introduced by Sen. RANZENHOFER -- 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, in relation to enhanced
eligibility requirements of STAR

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

1 Section 1. Clause (C-1) of subparagraph (i) of paragraph (b) of subdi-
2 vision 4 of section 425 of the real property tax law, as added by
3 section 1 of part NN of chapter 59 of the laws of 2014, is amended to
4 read as follows:

5 (C-1) Notwithstanding the provisions of clause (C) of this subpara-
6 graph, in the event that a senior citizen, as a result of the death of
7 his or her spouse, or upon retirement, experiences a decrease in income
8 such that he or she would qualify for the enhanced exemption if his or
9 her eligibility were based upon his or her income for the income tax
10 year immediately subsequent to the income tax year that would otherwise
11 be applicable pursuant to clause (C) of this subparagraph, then the
12 eligibility of such senior citizen for the enhanced exemption on the
13 applicable taxable status date shall be determined based upon his or her
14 income for such later income tax year; provided that the income tax
15 return for such year has been filed with the appropriate state or feder-
16 al agency and a copy thereof has been filed with the assessor on or
17 before the applicable taxable status date, or other documentation of
18 income eligibility has been filed with the assessor on or before the
19 applicable taxable status date.

20 § 2. This act shall take effect immediately and shall apply to school
21 years commencing on or after the first of January next succeeding the
22 date on which it shall have become a law.

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

LBD00374-01-9