STATE OF NEW YORK

1057

2021-2022 Regular Sessions

IN ASSEMBLY

January 7, 2021

Introduced by M. of A. CAHILL -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to prohibiting tax credits against real property tax for franchise fees collected and remitted by cable television companies to assessing units

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

Section 1. Subdivision 1 of section 626 of the real property tax law, as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended and a new subdivision 5 is added to read as follows:

1. When a tax levied on a special franchise is due in any assessing unit, if the special franchise owner has paid such assessing unit for its exclusive use during the past year under any agreement or statute requiring the same, a sum based upon a percentage of gross earnings or other income, a license fee**, except as provided in subdivision five of this section,** or other sum of money on account of such special franchise possessed by such special franchise owner, which payment was in the nature of a tax, all amounts so paid for the exclusive use of such assessing unit, except money paid or expended for paving or repairing the pavement of a street, highway or public place, and except in a city having a population of one hundred seventy-five thousand or more according to the latest federal census, car license fees or tolls paid for the privilege of crossing a bridge owned by the city, shall be deducted from the tax based on the assessment made by the commissioner for purposes of the assessing unit, but not otherwise, and the remainder shall be the tax on such special franchise payable for such purposes.

5. Notwithstanding the foregoing provisions, a cable television company, as defined in section two hundred twelve of the public service law, that is a special franchise owner and collects a license fee from subscribers shall not be allowed any credit pursuant to the provisions

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

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of this section against the amount of real property tax, determined by its current special franchise assessment, due to the assessing unit with which such cable television company maintains a special franchise agreement.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to assessment rolls with taxable status dates occurring on and after such date.