

STATE OF NEW YORK

5374

2021-2022 Regular Sessions

IN ASSEMBLY

February 16, 2021

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

AN ACT to amend the tax law, in relation to suspending state support for the local enforcement of past-due property taxes until after the end of the COVID-19 state disaster emergency

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

1 Section 1. Section 171-w of the tax law is amended by adding a new
2 subdivision 12 to read as follows:

3 (12) Notwithstanding any provision of this section to the contrary,
4 the commissioner shall extend the date by which any delinquent property
5 owner shall be required to pay his or her past-due property taxes in
6 full in order to receive STAR credits or STAR exemptions, until after
7 the end of the COVID-19 state disaster emergency declared by executive
8 order number two hundred two and any further amendments or modifications
9 thereto, and as may be further extended pursuant to section twenty-eight
10 of the executive law. The department shall notify all delinquent prop-
11 erty owners of such extension.

12 § 2. This act shall take effect immediately.

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

LBD09060-01-1