

# STATE OF NEW YORK

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1313

2021-2022 Regular Sessions

## IN SENATE

January 11, 2021

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Introduced by Sens. GAUGHRAN, KAMINSKY -- read twice and ordered printed, and when printed to be committed to the Committee on Energy and Telecommunications

AN ACT to amend the public authorities law, in relation to the liability of a municipality or governmental subdivision for the refund of property taxes to the Long Island power authority

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

1 Section 1. Section 1020-q of the public authorities law, as amended by  
2 section 8 of part A of chapter 173 of the laws of 2013, is amended by  
3 adding a new subdivision 4 to read as follows:

4 4. On and after the effective date of this subdivision, no municipi-  
5 palty or governmental subdivision, including a school district or  
6 special district, shall be or become liable to the authority, or any  
7 reimbursed third party power producer, for a refund of property taxes  
8 originally assessed against any power plant, transmission line or  
9 substation owned by the authority, its predecessor in interest or a  
10 third party power producer when the third party power producer is reim-  
11 bursed by the authority for any portion of the property taxes assessed  
12 against a power plant, transmission line or substation owned by the  
13 third party power producer, hereinafter referred to as a "reimbursed  
14 third party power producer". Any judicial determination that any such  
15 power plant, transmission line or substation assessment was excessive,  
16 unequal or unlawful on or after the effective date of this subdivision  
17 shall not result in a refund by any taxing jurisdiction for any portion  
18 of taxes previously paid by the authority, its predecessor in interest,  
19 or any reimbursed third party power producer as defined in this subdivi-  
20 sion, pursuant to such power plant, transmission line or substation  
21 assessment. The authority, and any reimbursed third party power producer  
22 shall discontinue or abandon all proceedings, brought by its predecessor  
23 in interest or any reimbursed third party power producer, which seek the

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

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1 repayment of all or part of the taxes assessed against any such power  
2 plant, transmission line or substation formerly owned by LILCO or  
3 currently owned by the authority or any reimbursed third party power  
4 producer.

5 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-  
6 sion, section or part of this act shall be adjudged by any court of  
7 competent jurisdiction to be invalid, such judgment shall not affect,  
8 impair, or invalidate the remainder thereof, but shall be confined in  
9 its operation to the clause, sentence, paragraph, subdivision, section  
10 or part thereof directly involved in the controversy in which such judg-  
11 ment shall have been rendered. It is hereby declared to be the intent of  
12 the legislature that this act would have been enacted even if such  
13 invalid provisions had not been included herein.

14 § 3. This act shall take effect on the thirtieth day after it shall  
15 have become a law.