STATE OF NEW YORK

5132

2021-2022 Regular Sessions

IN SENATE

February 24, 2021

Introduced by Sen. RYAN -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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:

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

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

§ 2. This act shall take effect immediately.

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

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