

# STATE OF NEW YORK

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709

2021-2022 Regular Sessions

## IN SENATE

(Prefiled)

January 6, 2021

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Introduced by Sen. KAPLAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to the employment of New York state residents by entities receiving certain tax breaks

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

1 Section 1. Subdivision 13 of section 485-b of the real property tax  
2 law, as renumbered by chapter 305 of the laws of 1994, is renumbered  
3 subdivision 14 and a new subdivision 13 is added to read as follows:

4 13. (a) Any entity shall not be entitled to receive the exemption  
5 provided by this section unless at least eighty-five percent of its  
6 employees are residents of this state or the entity falls within an  
7 exception listed in paragraph (b) of this subdivision.

8 (b) An entity may receive the exemption provided by this section with  
9 a workforce where less than eighty-five percent of the employees are  
10 residents of this state if it can show that:

11 (i) it made diligent efforts to hire resident employees, but no such  
12 employees existed or were qualified for the employment position; or

13 (ii) the employment position requires specialized talents that can  
14 only be filled by individuals who happen to reside outside this state.

15 § 2. This act shall take effect on the ninetieth day after it shall  
16 have become a law and shall apply to any exemption claimed on or after  
17 such effective date.

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

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