

STATE OF NEW YORK

7857

IN SENATE

January 12, 2022

Introduced by Sen. SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Libraries

AN ACT to direct the department of education to study the frequency of residents who are being assessed library taxes for more than one library district and to make recommendations to prevent the double taxation of residents; and providing for the repeal of such provisions upon expiration thereof

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

- 1 Section 1. The commissioner of education, in consultation with the
- 2 commissioner of taxation and finance, the public libraries and associ-
- 3 ation libraries, shall study the frequency of residents who are being
- 4 assessed library taxes for more than one library district, provided that
- 5 such study exclude any library district that is wholly contained within
- 6 another library district, and shall make recommendations to address the
- 7 double taxation of residents. Such study shall include, but not be
- 8 limited to, the following:
- 9 (a) the estimated number of residents who are being assessed library
- 10 taxes for more than one library district and the amount of money such
- 11 residents are paying in library taxes to each library;
- 12 (b) the estimated economic impact on library districts that would
- 13 result from prohibiting residents from being assessed library taxes for
- 14 more than one library district; and
- 15 (c) minimizing the economic impact on library districts of reduced
- 16 revenue resulting from the prohibition of residents from being assessed
- 17 library taxes for more than one library district.
- 18 § 2. The commissioner of education shall submit a report to the gover-
- 19 nor, the temporary president of the senate and the speaker of the assem-
- 20 bly on or before December 31, 2023.
- 21 § 3. This act shall take effect immediately and shall expire and be
- 22 deemed repealed January 31, 2024.

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

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