STATE OF NEW YORK

10082

IN ASSEMBLY

April 29, 2022

Introduced by M. of A. BYRNE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to directing the department of taxation and finance to display on its website a list of municipalities which have instituted a taxpayers' bill of rights

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

Section 1. The tax law is amended by adding a new section 171-bb to read as follows:

§ 171-bb. Local taxpayers' bill of rights. The department shall establish and post prominently on the website of the department, a list of all municipalities in the state which have instituted a taxpayers' bill of rights which includes, at a minimum, the following:

1. For any proposed local law which involves an increase of any local tax, a public hearing where the public is accorded the right to be heard. Each person wishing to comment at such public hearing shall be provided no fewer than five minutes to speak.

2. Availability of audio and video streaming for public viewing and participation in budget hearings of the municipality.

3. A requirement that any local law which involves an increase of any local tax, shall be required to pass by a two-thirds majority vote.

§ 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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