STATE OF NEW YORK

5374

2021-2022 Regular Sessions

IN ASSEMBLY

February 16, 2021

Introduced by M. of A. McMAHON -- read once and referred to the Committee on Real Property Taxation

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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