

# STATE OF NEW YORK

---

5102

2021-2022 Regular Sessions

## IN SENATE

February 23, 2021

---

Introduced by Sens. LIU, RIVERA -- read twice and ordered printed, and  
when printed to be committed to the Committee on Aging

AN ACT to amend the real property tax law, in relation to implementing  
automatic enrollment for the tax abatement program for rent-controlled  
and rent-regulated property occupied by senior citizens

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

1 Section 1. Section 467-b of the real property tax law is amended by  
2 adding a new subdivision 14 to read as follows:

3 14. a. Notwithstanding any provision of law to the contrary, any muni-  
4 cipality that adopts a local law, resolution, or ordinance pursuant to  
5 subdivision two of this section may adopt, after public hearing, a local  
6 law, ordinance or resolution authorizing the supervising agency of such  
7 municipality to develop a program to automatically enroll and reenroll  
8 every head of household, as defined in subparagraph (i) of paragraph b  
9 of subdivision one of this section, who is eligible for an abatement of  
10 taxes pursuant to the provisions of this section who has not opted out  
11 of such automatic enrollment pursuant to the provisions of paragraph b  
12 of this subdivision.

13 b. The commissioner shall develop and implement a system to provide a  
14 supervising agency with the information necessary to determine if a head  
15 of household is eligible for a tax abatement pursuant to this section.  
16 The commissioner shall provide a check box for a taxpayer to opt-out of  
17 data sharing and automatic enrollment pursuant to this subdivision on  
18 the income tax return required pursuant to section six hundred fifty-one  
19 of the tax law.

20 § 2. This act shall take effect on the first of January next succeed-  
21 ing the date on which it shall have become a law. Effective immediately,  
22 the addition, amendment and/or repeal of any rule or regulation neces-  
23 sary for the implementation of this act on its effective date are  
24 authorized to be made and completed on or before such effective date.

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

LBD00119-01-1