

# STATE OF NEW YORK

8323

## IN SENATE

February 14, 2022

Introduced by Sen. CLEARE -- 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 the definition of income for purposes of the senior citizen rent increase exemptions (SCRIE) program

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

1 Section 1. Paragraph c of subdivision 1 of section 467-b of the real  
2 property tax law, as amended by chapter 500 of the laws of 2001, is  
3 amended to read as follows:

4 c. "Income" means income from all sources after deduction of all  
5 income and social security taxes and includes social security and  
6 retirement benefits, supplemental security income and additional state  
7 payments, public assistance benefits, interest, dividends, net rental  
8 income, salary or earnings, and net income from self-employment, but  
9 shall not include gifts or inheritances, payments made to individuals  
10 because of their status as victims of Nazi persecution, as defined in  
11 P.L. 103-286, or increases in benefits accorded pursuant to the social  
12 security act or a public or private pension paid to any member of the  
13 household which increase, in any given year, does not exceed the consum-  
14 er price index (all items United States city average) for such year  
15 which take effect after the date of eligibility of head of the household  
16 receiving benefits hereunder whether received by the head of the house-  
17 hold or any other member of the household; provided however that income  
18 shall not include income from social security benefits or supplemental  
19 security income payments if the governing board of the municipality in  
20 which the senior citizen resides, after public hearing, adopts a local  
21 law, ordinance, or resolution electing to exempt such benefits and  
22 payments;

23 § 2. Paragraph f of subdivision 1 of section 467-c of the real proper-  
24 ty tax law, as amended by chapter 500 of the laws of 2001, is amended to  
25 read as follows:

26 f. "Income" means income received by the eligible head of the house-  
27 hold combined with the income of all other members of the household from

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

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1 all sources after deduction of all income and social security taxes and  
2 includes without limitation, social security and retirement benefits,  
3 supplemental security income and additional state payments, public  
4 assistance benefits, interest, dividends, net rental income, salary and  
5 earnings, and net income from self employment, but shall not include  
6 gifts or inheritances, payments made to individuals because of their  
7 status as victims of Nazi persecution as defined in P.L. 103-286, nor  
8 increases in benefits accorded pursuant to the social security act or a  
9 public or private pension paid to any member of the household which  
10 increase, in any given year, does not exceed the consumer price index  
11 (all items United States city average) for such year which take effect  
12 after the eligibility date of an eligible head of the household receiv-  
13 ing benefits hereunder whether received by the eligible head of the  
14 household or any other member of the household. When the eligible head  
15 of the household has retired on or after the commencement of the taxable  
16 period and prior to the date of making an application for a rent  
17 increase exemption order/tax abatement certificate pursuant to this  
18 section, such person's income shall be adjusted by excluding salary or  
19 earnings and projecting such person's retirement income over the entire  
20 taxable period. For purposes of determining income pursuant to this  
21 paragraph, income shall not include social security benefits and supple-  
22 mental security income payments if the governing board of the local  
23 municipality in which the senior citizen resides, after public hearing,  
24 adopts a local law, ordinance, or resolution electing to exempt such  
25 benefits and payments.

26 § 3. This act shall take effect immediately.