STATE OF NEW YORK

5122

2023-2024 Regular Sessions

IN ASSEMBLY

March 2, 2023

Introduced by M. of A. REYES, OTIS, EPSTEIN, SIMON, DE LOS SANTOS, BORES, KELLES, MITAYNES, CRUZ -- Multi-Sponsored by -- M. of A. TAYLOR -- read once and referred to the Committee on Real Property Taxation

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 Assembly, do enact as follows:

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

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

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

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are 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.

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