STATE OF NEW YORK

2159

2023-2024 Regular Sessions

IN SENATE

January 18, 2023

Introduced by Sen. PALUMBO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to the eligibility of enrolled members of the East Hampton Volunteer Ocean Rescue and Auxiliary Squad for the tax exemption on real property authorized by section 466-c of the real property tax law

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

Section 1. Notwithstanding any provision of law to the contrary, the enrolled members of East Hampton Volunteer Ocean Rescue and Auxiliary Squad shall be eligible for the tax exemption on real property authorized by section 466-c of the real property tax law, as added by chapter 450 of the laws of 2002, provided that: (a) the town board of the town of East Hampton has designated such squad as an emergency rescue and first aid squad, as authorized by chapter 147 of the laws of 2020; and (b) the governing body of any village, town, county or school district within the town, after a public hearing, adopts a local law, ordinance, or resolution providing for such tax exemption.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable status dates occurring on or after such date.

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

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