

# STATE OF NEW YORK

2498

2023-2024 Regular Sessions

## IN SENATE

January 20, 2023

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

AN ACT to amend the general municipal law and the public authorities law, in relation to including providing onsite child daycare facilities by a project into a uniform tax exemption policy

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

1 Section 1. Paragraph (a) of subdivision 4 of section 874 of the gener-  
2 al municipal law, as amended by chapter 386 of the laws of 2019, is  
3 amended to read as follows:

4 (a) The agency shall establish a uniform tax exemption policy, with  
5 input from affected tax jurisdictions, which shall be applicable to the  
6 provision of financial assistance pursuant to section eight hundred  
7 fifty-nine-a of this chapter and shall provide guidelines for the claim-  
8 ing of real property, mortgage recording, and sales tax exemptions.  
9 Such guidelines shall include, but not be limited to: period of  
10 exemption; percentage of exemption; types of projects for which  
11 exemptions can be claimed; procedures for payments in lieu of taxes and  
12 instances in which real property appraisals are to be performed as a  
13 part of an application for tax exemption; in addition, agencies shall in  
14 adopting such policy consider such issues as: the extent to which a  
15 project will create or retain permanent, private sector jobs; the esti-  
16 mated value of any tax exemptions to be provided; whether affected tax  
17 jurisdictions shall be reimbursed by the project occupant if a project  
18 does not fulfill the purposes for which an exemption was provided; the  
19 impact of a proposed project on existing and proposed businesses and  
20 economic development projects in the vicinity; the amount of private  
21 sector investment generated or likely to be generated by the proposed  
22 project; the demonstrated public support for the proposed project; the  
23 likelihood of accomplishing the proposed project in a timely fashion;  
24 the effect of the proposed project upon the environment; the extent to

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

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1 which the project will utilize, to the fullest extent practicable and  
2 economically feasible, resource conservation, energy efficiency, green  
3 technologies, and alternative and renewable energy measures; the extent  
4 to which the project will provide onsite child daycare facilities; the  
5 extent to which the proposed project will require the provision of addi-  
6 tional services, including, but not limited to additional educational,  
7 transportation, police, emergency medical or fire services; and the  
8 extent to which the proposed project will provide additional sources of  
9 revenue for municipalities and school districts.

10 § 2. Subdivision 1 of section 1963-a of the public authorities law, as  
11 amended by chapter 386 of the laws of 2019, is amended to read as  
12 follows:

13 1. The authority shall establish a uniform tax exemption policy, with  
14 input from affected local taxing jurisdictions, which shall be applica-  
15 ble to provisions of financial assistance pursuant to section nineteen  
16 hundred fifty-three-a of this title and shall provide guidelines for the  
17 claiming of real property, mortgage recording, and sales tax exemptions.  
18 Such guidelines shall include, but not be limited to: period of  
19 exemption; percentage of exemption; types of projects for which  
20 exemptions can be claimed; procedures for payments in lieu of taxes and  
21 instances in which real property appraisals are to be performed as a  
22 part of an application for tax exemption; in addition, the authority in  
23 adopting such policy shall consider such issues as: the extent to which  
24 a project will create or retain permanent, private sector jobs; the  
25 estimated value of any tax exemption to be provided; whether affected  
26 tax jurisdictions should be reimbursed by the project occupant if a  
27 project does not fulfill the purposes for which an exemption was  
28 provided; the impact of a proposed project on existing and proposed  
29 businesses and economic development projects in the vicinity; the amount  
30 of private sector investment generated or likely to be generated by the  
31 proposed project; the demonstrated public support for the proposed  
32 project; the likelihood of accomplishing the proposed project in a time-  
33 ly fashion; the effect of the proposed project upon the environment; the  
34 extent to which the project will utilize, to the fullest extent practi-  
35 cable and economically feasible, resource conservation, energy efficien-  
36 cy, green technologies, and alternative and renewable energy measures;  
37 the extent to which the project will provide onsite child daycare facil-  
38 ities; the extent to which the proposed project will require the  
39 provision of additional services, including, but not limited to addi-  
40 tional educational, transportation, police, emergency medical or fire  
41 services; and the extent to which the proposed project will provide  
42 additional sources or revenue for municipalities and school districts.

43 § 3. Subdivision 1 of section 2315 of the public authorities law, as  
44 amended by chapter 386 of the laws of 2019, is amended to read as  
45 follows:

46 1. The authority shall establish a uniform tax exemption policy, with  
47 input from affected local taxing jurisdictions, which shall be applica-  
48 ble to provisions of financial assistance pursuant to section twenty-  
49 three hundred seven of this title and shall provide guidelines for the  
50 claiming of real property, mortgage recording, and sales tax exemptions.  
51 Such guidelines shall include, but not be limited to: period of  
52 exemption; percentage of exemption; types of projects for which  
53 exemptions may be claimed; procedures for payments in lieu of taxes and  
54 instances in which real property appraisals are to be performed as a  
55 part of an application for tax exemption; in addition, the authority in  
56 adopting such policy shall consider such issues as: the extent to which

1 a project will create or retain permanent, private sector jobs; the  
2 estimated value of any tax exemption to be provided; whether affected  
3 tax jurisdictions should be reimbursed by the project occupant if a  
4 project does not fulfill the purposes for which an exemption was  
5 provided; the impact of a proposed project on existing and proposed  
6 businesses and economic development projects in the vicinity; the amount  
7 of private sector investment generated or likely to be generated by the  
8 proposed project; the demonstrated public support for the proposed  
9 project; the likelihood of accomplishing the proposed project in a time-  
10 ly fashion; the effect of the proposed project upon the environment; the  
11 extent to which the project will utilize, to the fullest extent practi-  
12 cable and economically feasible, resource conservation, energy efficien-  
13 cy, green technologies, and alternative and renewable energy measures;  
14 the extent to which the project will provide onsite child daycare facil-  
15 ities; the extent to which the proposed project will require the  
16 provision of additional services, including, but not limited to addi-  
17 tional educational, transportation, police, emergency medical or fire  
18 services; and the extent to which the proposed project will provide  
19 additional sources of revenue for municipalities and school districts.

20 § 4. This act shall take effect immediately.