

# STATE OF NEW YORK

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2745

2023-2024 Regular Sessions

## IN SENATE

January 24, 2023

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

AN ACT to amend the real property tax law, in relation to requiring the state pay taxes on the assessed value of properties of closed state prisons

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

1 Section 1. Section 532 of the real property tax law is amended by  
2 adding a new subdivision (m) to read as follows:

3 (m) All lands owned by the state which were previously used as a state  
4 prison, including the improvements erected thereon by the state, begin-  
5 ning once correctional operations have ceased at such prison, regardless  
6 of any state or contracted personnel assigned to maintenance of relative  
7 facility grounds or facility infrastructure including, but not limited  
8 to, buildings, heating systems, or communications technology, until the  
9 state begins operations upon the land through a state agency or the land  
10 is sold to a non-governmental entity; provided, however, that where such  
11 lands are conveyed to a not-for-profit non-governmental entity, such  
12 entity shall enter into a payment in lieu of taxes with the respective  
13 local municipality in which the former prison is located.

14 § 2. This act shall take effect on the first of April next succeeding  
15 the date on which it shall have become a law.

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

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