

# STATE OF NEW YORK

5873

2023-2024 Regular Sessions

## IN SENATE

March 20, 2023

Introduced by Sens. PARKER, BAILEY -- read twice and ordered printed,  
and when printed to be committed to the Committee on Investigations  
and Government Operations

AN ACT to amend the public officers law, the general municipal law and  
the civil service law, in relation to residency requirements, salary,  
and civil service exam credits for police officers in certain cities;  
to amend the tax law and the real property tax law, in relation to  
establishing certain tax credits for resident police officers; and to  
amend the education law, in relation to the police officer loan  
forgiveness program

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

1 Section 1. Section 3 of the public officers law is amended by adding a  
2 new subdivision 73 to read as follows:

3 73. Notwithstanding the provisions of subdivision two of this section,  
4 a city with a population of one million or more shall have the authority  
5 to enact a local law subsequent to the effective date of this subdivi-  
6 sion requiring any person who is appointed as a member of the police  
7 force of such city to be a resident of such a city during his or her  
8 employment as a police officer; provided however, that nothing in this  
9 subdivision shall authorize such local law to affect any person who  
10 entered such city service as a police officer prior to thirty days  
11 subsequent to the date of enactment of the local law.

12 § 2. The general municipal law is amended by adding a new section  
13 207-r to read as follows:

14 § 207-r. Salaries of police officers who are residents of certain  
15 cities. A city with a population of one hundred thousand or more is  
16 hereby authorized to adopt a local law to provide that the salary of a  
17 police officer of such city who is a resident thereof shall be increased  
18 by an amount of five percent or more of such officer's base salary.

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

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§ 3. Section 58 of the civil service law is amended by adding a new subdivision 7 to read as follows:

7. (a) A city with a population of one hundred thousand or more is authorized to adopt a local law which would grant residents of such city additional credits in competitive examinations for original appointment as a police officer pursuant to this section.

(b) In the event of the enactment of a local law pursuant to paragraph (a) of this subdivision, on an eligible list resulting from a competitive examination for original appointment as a police officer, the names of eligibles shall be entered in the order of their respective final earned ratings on examination, with the name of the eligible with the highest final earned rating at the head of such list, provided however, that for the purposes of determining final earned ratings, a person who is a resident of such city shall be entitled to receive five points additional credit. Such additional credit shall be added to the final earned rating after such person has qualified in the competitive examination and shall be granted only at the time of establishment of the resulting eligible list.

(c) Any candidate who believes that he or she is entitled to additional credit as provided herein, may make an application for such additional credit at any time between the date of application for the examination and the date of the establishment of the eligible list. Such candidate shall provide appropriate documentary proof of residency as required by such city of residency.

(d) The additional credit provided by this section shall be in addition to any additional credit that may be granted pursuant to any general, special or local law.

(e) Any local law adopted pursuant to this section shall be applicable only to competitive examinations for original appointment as a police officer of such city which are held at least thirty days after the adoption of such local law.

§ 4. Section 1310 of the tax law is amended by adding a new subsection (h) to read as follows:

(h) Resident police officer credit. (1) Notwithstanding any other provision of law to the contrary, any city imposing a tax under this article is hereby authorized and empowered to adopt and amend local laws for any taxable year beginning after two thousand twenty-three, as specified in such local laws, providing for a resident police officer credit to be allowed as provided for in paragraphs two and three of this subsection.

(2) The credit shall be allowed against the taxes imposed pursuant to the authority of this article after the allowance of any other credits allowed by this article. If the credit exceeds the tax as so reduced, the taxpayer may receive, and the state comptroller, subject to a certificate of the commissioner, shall pay as an overpayment, without interest, the amount of such excess to the taxpayer.

(3) The credit shall be equal to five hundred dollars multiplied by a fraction, the numerator of which is the number of days during the taxable year that the taxpayer was serving as a police officer while a city resident and the denominator of which is the number of days in such taxable year.

§ 5. The tax law is amended by adding a new section 1330-a to read as follows:

§ 1330-a. Resident police officer credit. (a) Notwithstanding any other provision of law to the contrary, any city imposing a tax under this article is hereby authorized and empowered to adopt and amend local

1 laws for any taxable year beginning after two thousand twenty-three, as  
2 specified in such local laws, providing for a resident police officer  
3 credit to be allowed as provided for in subsections (b) and (c) of this  
4 section.

5 (b) The credit shall be allowed against the taxes imposed pursuant to  
6 the authority of this article after the allowance of any other credits  
7 allowed by this article. If the credit exceeds the tax as so reduced,  
8 the taxpayer may receive, and the state comptroller, subject to a  
9 certificate of the commissioner, shall pay as an overpayment, without  
10 interest, the amount of such excess to the taxpayer.

11 (c) The credit shall be equal to one hundred dollars multiplied by a  
12 fraction, the numerator of which is the number of days during the taxa-  
13 ble year that the taxpayer was serving as a police officer while a city  
14 resident and the denominator of which is the number of days in such  
15 taxable year.

16 § 6. Section 606 of the tax law is amended by adding a new subsection  
17 (p-1) to read as follows:

18 (p-1) Resident police officer credit. (1) A resident police officer  
19 credit shall be allowed against the taxes imposed pursuant to the  
20 authority of this article after the allowance of any other credits  
21 allowed by this article. If the credit exceeds the tax as so reduced,  
22 the taxpayer may receive, and the state comptroller, subject to a  
23 certificate of the commissioner, shall pay as an overpayment, without  
24 interest, the amount of such excess to the taxpayer.

25 (2) The credit shall be equal to five hundred dollars multiplied by a  
26 fraction, the numerator of which is the number of days during the taxa-  
27 ble year that the taxpayer was serving as a police officer while a resi-  
28 dent of a city which, if authorized to, is providing a real property tax  
29 exemption pursuant to section four hundred sixty-six-1 of the real prop-  
30 erty tax law and which, if authorized by this chapter to impose a tax  
31 upon the personal income of residents, is providing a tax credit pursu-  
32 ant to subsection (h) of section thirteen hundred ten of this chapter or  
33 section thirteen hundred thirty-a of this chapter and the denominator of  
34 which is the number of days in such taxable year.

35 § 7. The real property tax law is amended by adding a new section  
36 466-1 to read as follows:

37 § 466-1. Resident police officer credit. 1. Real property, in a city  
38 with a population of over one hundred thousand, owned by a resident  
39 police officer or such officer and spouse shall be exempt from taxation  
40 for city purposes to the extent of ten thousand dollars multiplied by  
41 the latest state equalization rate for the assessing unit in which such  
42 real property is located; provided that the governing body of such city,  
43 after a public hearing, adopts a local law, ordinance or resolution  
44 providing therefor.

45 2. Such exemption shall not be granted unless:

46 (a) the applicant resides in the city where he or she serves as a  
47 police officer; (b) the property is the primary residence of the appli-  
48 cant; (c) the property is used exclusively for residential purposes;  
49 provided however, that in the event any portion of such property is not  
50 used exclusively for the applicant's residence but is used for other  
51 purposes, such portion shall be subject to taxation and the remaining  
52 portion only shall be entitled to the exemption provided by this  
53 section; and (d) the applicant has been certified by such city as a  
54 police officer.

1 3. Application for such exemption shall be filed with the assessor on  
2 or before the taxable status date on a form as prescribed by the commis-  
3 sioner.

4 4. The provisions of this section shall not apply to any city with a  
5 population of one million or more.

6 § 8. The education law is amended by adding a new section 677-b to  
7 read as follows:

8 § 677-b. Police officer loan forgiveness program. 1. Certification.  
9 Police officer loan forgiveness awards shall be awarded each year. Such  
10 awards shall be allocated as provided in this section to eligible police  
11 officers as certified to the commissioner by the president.

12 2. Eligibility. A police officer shall be eligible for an award under  
13 this section provided that (i) such person resides in a city with a  
14 population of one hundred thousand or more which has enacted a local law  
15 providing for such police officer loan forgiveness program, (ii) such  
16 police officer is employed in such city as a police officer, and (iii)  
17 such police officer incurred student loan expense while attending either  
18 the city or state university of the state of New York.

19 3. Duration. Each award shall entitle the recipient to an annual award  
20 and a recipient shall be eligible for no more than a total of two thou-  
21 sand dollars a year for a maximum of six years.

22 4. Calculation of award amounts. The commissioner shall be responsible  
23 for calculating the dollar amount of each award that eligible candidates  
24 may receive from this program.

25 5. Student loan expense. Student loan expense shall mean the cumula-  
26 tive total of the annual student loans covering the cost of attendance  
27 at either the city or state university of the state of New York which  
28 are outstanding when application for such program is made pursuant to  
29 subdivision six of this section. Interest paid or due on such student  
30 loans that an applicant has taken out for use in paying for such educa-  
31 tion shall be considered eligible for reimbursement under this program.

32 6. Application. Application shall be made to the commissioner in a  
33 manner prescribed by the commissioner.

34 7. Award disbursement. Annual award disbursements shall be the respon-  
35 sibility of the commissioner. The commissioner shall forward approved  
36 applications to the president no later than ninety days after receipt of  
37 such applications. Within forty-five days, the president shall verify  
38 the approved applicants' eligibility and total student loan expense.

39 8. Notification. The president shall notify the commissioner of the  
40 award entitlement for each approved applicant pursuant to the verifica-  
41 tion performed in subdivision seven of this section.

42 § 9. This act shall take effect immediately, provided that section  
43 seven of this act shall take effect on the first of January next  
44 succeeding the date on which it shall have become a law and shall apply  
45 to taxable status dates occurring on or after such date.