STATE OF NEW YORK

6503

2023-2024 Regular Sessions

IN SENATE

April 24, 2023

Introduced by Sen. MARTINEZ -- read twice and ordered printed, and when printed to be committed to the Committee on Energy and Telecommunications

AN ACT to amend the public authorities law, in relation to certain payments in lieu of taxes

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

Section 1. Subdivision 1 of section 1020-q of the public authorities law, as amended by section 8 of part A of chapter 173 of the laws of 2013, is amended to read as follows:

1. Each year after property theretofore owned by LILCO is acquired by the authority by any means authorized by this title and, as a consequence, is [~~removed from the tax rolls~~] **set forth on roll section eight or otherwise coded as exempt on roll sections five and six of a final assessment roll**, the authority shall make payments in lieu of taxes **in accordance with the provisions of this section** to municipalities and school districts equal to the taxes and assessments which would have been received from year to year by each such jurisdiction if such acquisition had not occurred, provided, however, that for the [~~calendar~~] **tax** year starting on **or after** January first, two thousand [~~fifteen~~] **twenty-one**, and for each [~~calendar~~] **tax** year thereafter, such payments in lieu of taxes shall [~~not exceed the in lieu of tax payments made to such municipalities and school districts in the immediately preceding year by more than two percent~~] **equal to no more than two percent of the increase in total tax rate for the current tax year over the total tax rate of the prior tax year, if any, based upon the assessed value as reflected on the final assessment roll of the current tax year. In Suffolk county, notwithstanding any other provisions of law to the contrary, including the Suffolk County Tax Act, each town shall prepare and forward PILOT statements to LIPA, and shall also collect and distribute all payments in lieu of tax from LIPA as if such payments were taxes**.

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

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§ 2. Subdivision 2 of section 1020-p of the public authorities law, as added by chapter 517 of the laws of 1986, is amended to read as follows:

2. The authority shall be required to pay no taxes nor assessments upon any of the property acquired or controlled by it or upon its activities in the operation and maintenance thereof or upon income derived therefrom, provided that nothing herein shall prevent the authority from entering into agreements to make payments in lieu of taxes with the governing bodies of municipalities, as provided for in section one thousand twenty-q of this title. **However, in Suffolk county, the authority shall enter into written agreements with each town on its behalf and that of the taxing jurisdictions therein, to make payments in lieu of taxes as provided for in section one thousand twenty-q of this title.**

§ 3. This act shall take effect immediately.