

STATE OF NEW YORK

3218

2023-2024 Regular Sessions

IN ASSEMBLY

February 2, 2023

Introduced by M. of A. O'DONNELL -- read once and referred to the
Committee on Aging

AN ACT to amend the real property tax law, in relation to the definition
of income for purposes of the senior citizen rent increase exemptions
(SCRIE) program

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

1 Section 1. Paragraph c of subdivision 1 of section 467-b of the real
2 property tax law, as amended by chapter 500 of the laws of 2001, is
3 amended to read as follows:

4 c. "Income" means income from all sources after deduction of all
5 income and social security taxes and includes social security and
6 retirement benefits, supplemental security income and additional state
7 payments, public assistance benefits, interest, dividends, net rental
8 income, salary or earnings, and net income from self-employment, but
9 shall not include gifts or inheritances, payments made to individuals
10 because of their status as victims of Nazi persecution, as defined in
11 P.L. 103-286, or increases in benefits accorded pursuant to the social
12 security act or a public or private pension paid to any member of the
13 household which increase, in any given year, does not exceed the consum-
14 er price index (all items United States city average) for such year
15 which take effect after the date of eligibility of head of the household
16 receiving benefits hereunder whether received by the head of the house-
17 hold or any other member of the household; provided however that income
18 shall not include income from social security benefits or supplemental
19 security income payments if the governing board of the municipality in
20 which the senior citizen resides, after public hearing, adopts a local
21 law, ordinance, or resolution electing to exempt such benefits and
22 payments;

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

LBD04791-01-3

1 § 2. Paragraph f of subdivision 1 of section 467-c of the real proper-
2 ty tax law, as amended by chapter 500 of the laws of 2001, is amended to
3 read as follows:

4 f. "Income" means income received by the eligible head of the house-
5 hold combined with the income of all other members of the household from
6 all sources after deduction of all income and social security taxes and
7 includes without limitation, social security and retirement benefits,
8 supplemental security income and additional state payments, public
9 assistance benefits, interest, dividends, net rental income, salary and
10 earnings, and net income from self employment, but shall not include
11 gifts or inheritances, payments made to individuals because of their
12 status as victims of Nazi persecution as defined in P.L. 103-286, nor
13 increases in benefits accorded pursuant to the social security act or a
14 public or private pension paid to any member of the household which
15 increase, in any given year, does not exceed the consumer price index
16 (all items United States city average) for such year which take effect
17 after the eligibility date of an eligible head of the household receiv-
18 ing benefits hereunder whether received by the eligible head of the
19 household or any other member of the household. When the eligible head
20 of the household has retired on or after the commencement of the taxable
21 period and prior to the date of making an application for a rent
22 increase exemption order/tax abatement certificate pursuant to this
23 section, such person's income shall be adjusted by excluding salary or
24 earnings and projecting such person's retirement income over the entire
25 taxable period. For purposes of determining income pursuant to this
26 paragraph, income shall not include social security benefits and supple-
27 mental security income payments if the governing board of the local
28 municipality in which the senior citizen resides, after public hearing,
29 adopts a local law, ordinance, or resolution electing to exempt such
30 benefits and payments.

31 § 3. This act shall take effect immediately.