

# STATE OF NEW YORK

5248--A

2023-2024 Regular Sessions

## IN ASSEMBLY

March 7, 2023

Introduced by M. of A. HUNTER, WALLACE, KELLES, LUPARDO, RAMOS, OTIS -- read once and referred to the Committee on Local Governments -- recommitted to the Committee on Local Governments in accordance with Assembly Rule 3, sec. 2 -- reported and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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~~ **title** and shall provide guidelines for  
8 the claiming of real property, mortgage recording, and sales tax  
9 exemptions. Such guidelines shall include, but not be limited to: peri-  
10 od of 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

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

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1 sector investment generated or likely to be generated by the proposed  
2 project; the demonstrated public support for the proposed project; the  
3 likelihood of accomplishing the proposed project in a timely fashion;  
4 the effect of the proposed project upon the environment; the extent to  
5 which the project will utilize, to the fullest extent practicable and  
6 economically feasible, resource conservation, energy efficiency, green  
7 technologies, and alternative and renewable energy measures; the extent  
8 to which the project will provide onsite child daycare facilities; the  
9 extent to which the proposed project will require the provision of addi-  
10 tional services, including, but not limited to additional educational,  
11 transportation, police, emergency medical or fire services; and the  
12 extent to which the proposed project will provide additional sources of  
13 revenue for municipalities and school districts.

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

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

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

50 1. The authority shall establish a uniform tax exemption policy, with  
51 input from affected local taxing jurisdictions, which shall be applica-  
52 ble to provisions of financial assistance pursuant to section twenty-  
53 three hundred seven of this title and shall provide guidelines for the  
54 claiming of real property, mortgage recording, and sales tax exemptions.  
55 Such guidelines shall include, but not be limited to: period of  
56 exemption; percentage of exemption; types of projects for which

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

24 § 4. This act shall take effect immediately; provided, however, that  
25 this act shall not apply to any project already submitted to and under  
26 consideration by an agency prior to the effective date of this act.