

STATE OF NEW YORK

9277

IN ASSEMBLY

February 23, 2024

Introduced by M. of A. SIMPSON -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to expenditures for Essex county correctional and public safety facilities projects; and to amend chapter 327 of the laws of 2006 amending the tax law relating to authorizing the county of Essex to impose an additional mortgage recording tax, in relation to extending the effectiveness thereof

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

1 Section 1. Subdivision 5 of section 253-j of the tax law, as added by
2 chapter 327 of the laws of 2006, is amended to read as follows:

3 5. Notwithstanding any provision of this article to the contrary, the
4 balance of all moneys paid to the recording officer of the county of
5 Essex during each month upon account of the tax imposed pursuant to the
6 authority of this section, after deducting the necessary expenses of his
7 or her office as provided in section two hundred sixty-two of this arti-
8 cle, except taxes paid upon mortgages which under the provisions of this
9 section or section two hundred sixty of this article are first to be
10 apportioned by the commissioner, shall be paid over by such officer on
11 or before the tenth day of each succeeding month to the treasurer of
12 Essex county and, after the deduction by such treasurer of the necessary
13 expenses of his or her office provided in section two hundred sixty-two
14 of this article shall be deposited in the general fund of the county of
15 Essex [~~for expenditure on all expenses incurred by such county for coun-
16 ty correctional and public safety facility projects~~]. Notwithstanding
17 the provisions of the preceding sentence, the tax so imposed and paid
18 upon mortgages covering real property situated in two or more counties,
19 which under the provisions of this section or section two hundred sixty
20 of this article are first to be apportioned by the commissioner, shall
21 be paid over by the recording officer receiving the same as provided by
22 the determination of the commissioner.

23 § 2. Section 3 of chapter 327 of the laws of 2006 amending the tax law
24 relating to authorizing the county of Essex to impose an additional

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

LBD14463-02-4

1 mortgage recording tax, as amended by chapter 514 of the laws of 2021,
2 is amended to read as follows:

3 § 3. This act shall take effect immediately; provided, however, that
4 this act shall expire and be deemed repealed December 1, [~~2024~~] 2026.

5 § 3. This act shall take effect immediately and shall be deemed to
6 have been in full force and effect on and after December 1, 2024;
7 provided, however, that the amendments to subdivision 5 of section 253-j
8 of the tax law made by section one of this act shall not affect the
9 repeal of such section and shall be deemed repealed therewith.