

STATE OF NEW YORK

1632

2023-2024 Regular Sessions

IN SENATE

January 13, 2023

Introduced by Sens. KAVANAGH, HOYLMAN-SIGAL, JACKSON, SALAZAR -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to repeal section 429 of the real property tax law relating to real property used for professional major league sports

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

- 1 Section 1. Legislative intent. The legislature hereby declares that
2 any provision in a lease, agreement or any other written instrument
3 requiring that any taxes or their equivalent, set forth in such instru-
4 ment in the form of any charges of any kind whatsoever, imposed by any
5 taxing authority, shall be made the obligation of any person, sole
6 proprietorship, partnership, firm, corporation, limited liability compa-
7 ny, association, franchise, team, or any other entity, other than the
8 owner or owners of such property, shall be deemed void as against public
9 policy.
10 § 2. Section 429 of the real property tax law is REPEALED.
11 § 3. This act shall take effect on the ninetieth day after it shall
12 have become a law.

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

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