

# STATE OF NEW YORK

5075

2023-2024 Regular Sessions

## IN SENATE

February 22, 2023

Introduced by Sen. CLEARE -- read twice and ordered printed, and when printed to be committed to the Committee on Cities 1

AN ACT to amend the real property tax law and the administrative code of the city of New York, in relation to prohibiting the sale of tax liens by a tax district in a city with a population of one million or more

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

1 Section 1. Paragraph (a) of subdivision 1 of section 1190 of the real  
2 property tax law, as amended by chapter 149 of the laws of 2003, is  
3 amended to read as follows:

4 (a) Notwithstanding any general or special law to the contrary, a tax  
5 district may enter into a contract to sell some or all of the delinquent  
6 tax liens held by it to the state of New York municipal bond bank agency  
7 created pursuant to section twenty-four hundred thirty-three of the  
8 public authorities law, hereinafter referred to as the "bond bank", or  
9 to one or more tax lien entities created by the bond bank pursuant to  
10 section twenty-four hundred thirty-five-b of the public authorities law.  
11 A tax district may enter into such a contract whether or not it is  
12 otherwise subject to the provisions of this article~~[, provided, however,~~  
13 ~~that any county, city or town that is not subject to the provisions of~~  
14 ~~this article pursuant to subdivision two of section eleven hundred four~~  
15 ~~of this article may continue to enforce the collection of delinquent~~  
16 ~~taxes, including through the sale of tax liens, pursuant to a county~~  
17 ~~charter, city charter, administrative code or special law]. Notwith-~~  
18 ~~standing any provision of law to the contrary, no tax district in a city~~  
19 ~~with a population of one million or more shall sell some or all of the~~  
20 ~~tax liens held by it.~~

21 § 2. Subdivision b of section 11-319 of the administrative code of the  
22 city of New York is amended by adding a new paragraph 15 to read as  
23 follows:

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

LBD09677-01-3

1 15. Notwithstanding any provision of law to the contrary, on and after  
2 the effective date of this subdivision, no tax lien shall be sold pursu-  
3 ant to this chapter.

4 § 3. This act shall take effect on the first of January next succeed-  
5 ing the date on which it shall have become a law.