

# STATE OF NEW YORK

6503

2023-2024 Regular Sessions

## IN SENATE

April 24, 2023

Introduced by Sen. MARTINEZ -- read twice and ordered printed, and when printed to be committed to the Committee on Energy and Telecommunications

AN ACT to amend the public authorities law, in relation to certain payments in lieu of taxes

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

1 Section 1. Subdivision 1 of section 1020-q of the public authorities  
2 law, as amended by section 8 of part A of chapter 173 of the laws of  
3 2013, is amended to read as follows:  
4 1. Each year after property theretofore owned by LILCO is acquired by  
5 the authority by any means authorized by this title and, as a conse-  
6 quence, is [~~removed from the tax rolls~~] set forth on roll section eight  
7 or otherwise coded as exempt on roll sections five and six of a final  
8 assessment roll, the authority shall make payments in lieu of taxes in  
9 accordance with the provisions of this section to municipalities and  
10 school districts equal to the taxes and assessments which would have  
11 been received from year to year by each such jurisdiction if such acqui-  
12 sition had not occurred, provided, however, that for the [~~calendar~~] tax  
13 year starting on or after January first, two thousand [~~fifteen~~] twenty-  
14 one, and for each [~~calendar~~] tax year thereafter, such payments in lieu  
15 of taxes shall [~~not exceed the in lieu of tax payments made to such~~  
16 ~~municipalities and school districts in the immediately preceding year by~~  
17 ~~more than two percent~~] equal to no more than two percent of the increase  
18 in total tax rate for the current tax year over the total tax rate of  
19 the prior tax year, if any, based upon the assessed value as reflected  
20 on the final assessment roll of the current tax year. In Suffolk county,  
21 notwithstanding any other provisions of law to the contrary, including  
22 the Suffolk County Tax Act, each town shall prepare and forward PILOT  
23 statements to LIPA, and shall also collect and distribute all payments  
24 in lieu of tax from LIPA as if such payments were taxes.

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

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1 § 2. Subdivision 2 of section 1020-p of the public authorities law, as  
2 added by chapter 517 of the laws of 1986, is amended to read as follows:

3 2. The authority shall be required to pay no taxes nor assessments  
4 upon any of the property acquired or controlled by it or upon its activ-  
5 ities in the operation and maintenance thereof or upon income derived  
6 therefrom, provided that nothing herein shall prevent the authority from  
7 entering into agreements to make payments in lieu of taxes with the  
8 governing bodies of municipalities, as provided for in section one thou-  
9 sand twenty-q of this title. However, in Suffolk county, the authority  
10 shall enter into written agreements with each town on its behalf and  
11 that of the taxing jurisdictions therein, to make payments in lieu of  
12 taxes as provided for in section one thousand twenty-q of this title.

13 § 3. This act shall take effect immediately.