

STATE OF NEW YORK

3980

2025-2026 Regular Sessions

IN ASSEMBLY

January 30, 2025

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 Warren county community colleges; and to amend chapter 368 of the laws of 2008, amending the tax law relating to authorizing the county of Warren 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. Paragraph (g) of subdivision 1 of section 261 of the tax
2 law, as amended by chapter 327 of the laws of 2006, is amended to read
3 as follows:

4 (g) with respect to the [~~counties~~] county of Washington [~~and Warren~~],
5 to the county treasurer of such county to be used to pay for any and all
6 expenses incurred by such [~~counties~~] county for the support of community
7 colleges pursuant to article one hundred twenty-six of the education
8 law; with respect to the county of Essex, to the county treasurer of
9 such county to be used to pay for any and all expenses incurred by such
10 county for county office and court facility projects and, after all such
11 expenses are paid, for any and all expenses incurred by such county for
12 county correctional and public safety facility projects;

13 § 2. Paragraph (g) of subdivision 1 of section 261 of the tax law, as
14 amended by chapter 365 of the laws of 2005, is amended to read as
15 follows:

16 (g) with respect to the [~~counties~~] county of Washington [~~and Warren~~],
17 to the county treasurer of such county to be used to pay for any and all
18 expenses incurred by such [~~counties~~] county for the support of community
19 colleges pursuant to article one hundred twenty-six of the education
20 law; with respect to the county of Essex, to the county treasurer of
21 such county to be used to pay for any and all expenses incurred by such
22 county for county office and court facility projects;

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

LBD00186-01-5

1 § 3. Section 2 of chapter 368 of the laws of 2008, amending the tax
2 law relating to authorizing the county of Warren to impose an additional
3 mortgage recording tax, as amended by chapter 285 of the laws of 2023,
4 is amended to read as follows:

5 § 2. This act shall take effect immediately and shall expire and be
6 deemed repealed December 1, [~~2025~~] 2027.

7 § 4. This act shall take effect immediately; provided that the amend-
8 ments to paragraph (g) of subdivision 1 of section 261 of the tax law
9 made by section one of this act shall be subject to the expiration and
10 reversion of such paragraph pursuant to section 3 of chapter 327 of the
11 laws of 2006, as amended, when upon such date the provisions of section
12 two of this act shall take effect.