STATE OF NEW YORK

4580

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

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

AN ACT to amend the tax law, the Indian law and the real property tax law, in relation to the definition of "qualified reservation"

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

Section 1. Subdivision 16 of section 470 of the tax law, as added by section 1 of part K of chapter 61 of the laws of 2005, is amended to read as follows:

16. "Qualified reservation." (a) Lands held by an Indian nation or tribe that is located within the reservation of that nation or tribe in the state;

(b) Lands within the state over which an Indian nation or tribe exercises governmental power and that are either (i) held by the Indian nation or tribe subject to restrictions by the United States against alienation, or (ii) held in trust by the United States for the benefit of such Indian nation or tribe;

(c) Lands held by the Shinnecock Tribe or the Poospatuck (Unkechauge) Nation within their respective reservations; or

(d) Any land that falls within paragraph (a) or (b) of this subdivision, and which may be sold and replaced with other land in accordance with an Indian nation's or tribe's land claims settlement agreement with the state of New York, shall nevertheless be deemed to be subject to restriction by the United States against alienation[~~.~~]**; or**

(e) Notwithstanding the provisions of paragraphs (a), (b), (c), and (d) of this subdivision, lands held by the Cayuga Indian Nation of New York shall not be considered a qualified reservation as that term is defined in this subdivision.

§ 2. Section 6 of the Indian law is amended to read as follows:

§ 6. Exemption of reservation lands from taxation. **1.** No taxes shall be assessed, for any purpose whatever, upon any Indian reservation in

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

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this state, so long as the land of such reservation shall remain the property of the nation, tribe or band occupying the same.

2. Notwithstanding the provisions of subdivision one of this section, lands held by the Cayuga Indian Nation of New York shall not qualify for the exemption set forth in such subdivision.

§ 3. Section 454 of the real property tax law is amended to read as follows:

§ 454. Indians. **1.** The real property in any Indian reservation owned by the Indian nation, tribe or band occupying them shall be exempt from taxation and exempt from special ad valorem levies and special assessments to the extent provided in section four hundred ninety of this chapter.

2. Notwithstanding the provisions of subdivision one of this section, lands held by the Cayuga Indian Nation of New York shall not qualify for the exemption set forth in such subdivision.

§ 4. This act shall take effect immediately.