

# STATE OF NEW YORK

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7420

2025-2026 Regular Sessions

## IN ASSEMBLY

March 25, 2025

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

AN ACT to amend chapter 98 of the laws of 2009 amending the tax law relating to authorizing the county of Cattaraugus to impose an additional mortgage recording tax, in relation to the effectiveness thereof

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

1 Section 1. Section 2 of chapter 98 of the laws of 2009 amending the  
2 tax law relating to authorizing the county of Cattaraugus to impose an  
3 additional mortgage recording tax, as amended by chapter 329 of the laws  
4 of 2023, 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6 deemed repealed December 1, [~~2025~~] 2027.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 § 2. This act shall take effect immediately.

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

LBD10517-01-5