

STATE OF NEW YORK

9237

2025-2026 Regular Sessions

IN ASSEMBLY

November 7, 2025

Introduced by M. of A. RA, MIKULIN, TAGUE, MANKTELOW, E. BROWN, SLATER, SIMPSON, PIROZZOLO, MORINELLO, DURSO, GALLAHAN, DeSTEFANO, JENSEN, DiPIETRO, BENDETT -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing a temporary extension for payment of real property taxes owed by a person who has been either a furloughed or designated non-pay federal employee due to a period of a lapse in discretionary appropriations by the federal government, or by the spouse or domestic partner of such person; and providing for the repeal of such provisions upon expiration thereof

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

1 Section 1. The real property tax law is amended by adding a new
2 section 925-e to read as follows:

3 § 925-e. Furloughed or non-pay federal workers; temporary extension.
4 Notwithstanding any other provision of law which relates to the
5 collection of real property tax owed to a municipal corporation or to
6 the imposition of penalties or interest therefor for a late payment owed
7 by a person who has been either a furloughed or designated non-pay
8 federal employee due to a period of a lapse in discretionary appropri-
9 ations by the federal government, or by the spouse or domestic partner
10 of such person, for real property of a person so furloughed or desig-
11 nated non-pay, any deadline with respect to the payment of such real
12 property tax shall be extended for a period of ninety days after the end
13 of such lapse in discretionary appropriations by the federal government
14 if such municipal corporation has passed a local resolution authorizing
15 such extension. A municipal corporation shall require documentation by a
16 person requesting an extension demonstrating that they have been
17 furloughed or designated non-pay as a result of a period of a lapse in
18 discretionary appropriations by the federal government.

19 § 2. This act shall take effect immediately and shall expire and be
20 deemed repealed June 1, 2026.

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

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