STATE OF NEW YORK

21

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. STEC -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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:

Section 1. Paragraph (g) of subdivision 1 of section 261 of the tax law, as amended by chapter 327 of the laws of 2006, is amended to read as follows:

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

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

(g) with respect to the [~~counties~~] **county** of Washington [~~and Warren~~], to the county treasurer of such county to be used to pay for any and all expenses incurred by such [~~counties~~] **county** for the support of community colleges pursuant to article one hundred twenty-six of the education law; with respect to the county of Essex, to the county treasurer of

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

LBD00186-01-5

such county to be used to pay for any and all expenses incurred by such county for county office and court facility projects;

§ 3. Section 2 of 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, as amended by chapter 285 of the laws of 2023, is amended to read as follows:

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 This act shall take effect immediately and shall expire and be deemed repealed December 1, [~~2025~~] 2027.

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