

# STATE OF NEW YORK

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3497

2025-2026 Regular Sessions

## IN SENATE

January 28, 2025

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

AN ACT to amend chapter 366 of the laws of 2005, amending the tax law relating to authorizing the county of Yates to impose a county recording tax on obligations secured by a mortgage on real property, in relation to extending the provisions of such chapter

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

1 Section 1. Section 2 of chapter 366 of the laws of 2005, amending the  
2 tax law relating to authorizing the county of Yates to impose a county  
3 recording tax on obligations secured by a mortgage on real property, as  
4 amended by chapter 286 of the laws of 2023, is amended to read as  
5 follows:

6 § 2. This act shall take effect on the thirtieth day after it shall  
7 have become a law and shall expire and be deemed repealed on December 1,  
8 [~~2025~~] 2027.

9 § 2. This act shall take effect immediately.

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

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