

STATE OF NEW YORK

11039

IN ASSEMBLY

April 23, 2026

Introduced by M. of A. LEE -- read once and referred to the Committee on Real Property Taxation

CONCURRENT RESOLUTION OF THE SENATE AND ASSEMBLY

proposing an amendment to section 1 of article 16 of the constitution, in relation to real property tax exemptions for educational institutions

1 Section 1. Resolved (if the Senate concur), That section 1 of article
2 16 of the constitution be amended to read as follows:

3 Section 1. The power of taxation shall never be surrendered, suspended
4 or contracted away, except as to securities issued for public purposes
5 pursuant to law. Any laws which delegate the taxing power shall specify
6 the types of taxes which may be imposed thereunder and provide for their
7 review.

8 Exemptions from taxation may be granted only by general laws.
9 Exemptions may be altered or repealed except those exempting real or
10 personal property used exclusively for religious, educational or chari-
11 table purposes as defined by law and owned by any corporation or associ-
12 ation organized or conducted exclusively for one or more of such
13 purposes and not operating for profit; provided, however, that
14 exemptions of real or personal property used exclusively for private
15 institutions of higher education may be altered or repealed.

16 § 2. Resolved (if the Senate concur), That the foregoing be referred
17 to the first regular legislative session convening after the next
18 succeeding general election of members of the assembly, and, in conform-
19 ity with section 1 of article 19 of the constitution, be published for 3
20 months previous to the time of such election.

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

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