STATE OF NEW YORK

2030

2025-2026 Regular Sessions

IN ASSEMBLY

January 14, 2025

Introduced by M. of A. STIRPE -- read once and referred to the Committee on Libraries and Education Technology

AN ACT in relation to requiring the commissioner of taxation and finance to study the frequency of residents who are being assessed library taxes for more than one library and to make recommendations to prevent the double taxation of residents; 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:

Section 1. The commissioner of taxation and finance, in consultation with the commissioner of education, public libraries, public library systems, association libraries, and with the state librarian of the division of library development, shall study the frequency of residents who are being assessed library taxes for more than one public library or association library, provided that such study shall exclude any public library or association library that is wholly contained within another public library or association library district, and shall make recommendations to address the double taxation of residents. Such study shall include, but not be limited to, the following:

(a) the estimated number of residents who are being assessed library taxes for more than one public library or association library and the amount of money such residents are paying in library taxes to each public library and association library;

(b) the estimated economic impact on public libraries and association libraries that would result from prohibiting residents from being assessed library taxes for more than one public library or association library; and

(c) minimizing the economic impact on public libraries and association libraries of reduced revenue resulting from the prohibition of residents from being assessed library taxes for more than one public library or association library.

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

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§ 2. The commissioner of taxation and finance shall submit a report to the governor, the temporary president of the senate and the speaker of the assembly one year after the effective date of this act.

§ 3. This act shall take effect immediately and shall expire and be deemed repealed January 31, 2027.