

STATE OF NEW YORK

7713

2025-2026 Regular Sessions

IN ASSEMBLY

April 8, 2025

Introduced by M. of A. SMULLEN -- read once and referred to the Committee on Ways and Means

AN ACT to amend chapter 326 of the laws of 2006 amending the tax law relating to authorizing the county of Hamilton to impose a county recording tax on obligations secured by mortgages on real property, in relation to extending the expiration thereof

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

- 1 Section 1. Section 2 of chapter 326 of the laws of 2006 amending the
2 tax law relating to authorizing the county of Hamilton to impose a coun-
3 ty recording tax on obligations secured by mortgages on real property,
4 as amended by chapter 348 of the laws of 2023, is amended to read as
5 follows:
6 § 2. This act shall take effect immediately and shall expire and be
7 deemed repealed December 1, [~~2025~~] 2027.
8 § 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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