STATE OF NEW YORK

8846

2025-2026 Regular Sessions

IN ASSEMBLY

June 9, 2025

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

AN ACT to amend the real property tax law and the administrative code of the city of New York, in relation to prohibiting the sale of tax liens by a tax district in a city with a population of one million or more

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

Section 1. Paragraph (a) of subdivision 1 of section 1190 of the real property tax law, as amended by chapter 149 of the laws of 2003, is amended to read as follows:

(a) Notwithstanding any general or special law to the contrary, a tax district may enter into a contract to sell some or all of the delinquent tax liens held by it to the state of New York municipal bond bank agency created pursuant to section twenty-four hundred thirty-three of the public authorities law, hereinafter referred to as the "bond bank", or to one or more tax lien entities created by the bond bank pursuant to section twenty-four hundred thirty-five-b of the public authorities law. A tax district may enter into such a contract whether or not it is otherwise subject to the provisions of this article[~~; provided, however, that any county, city or town that is not subject to the provisions of this article pursuant to subdivision two of section eleven hundred four of this article may continue to enforce the collection of delinquent taxes, including through the sale of tax liens, pursuant to a county charter, city charter, administrative code or special law~~]. **Notwithstanding any provision of law to the contrary, no tax district in a city with a population of one million or more shall sell some or all of the tax liens held by it.**

§ 2. Subdivision b of section 11-319 of the administrative code of the city of New York is amended by adding a new paragraph 15 to read as follows:

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

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15. Notwithstanding any provision of law to the contrary, on and after the effective date of this subdivision, no tax lien shall be sold pursuant to this chapter.

§ 3. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.