STATE OF NEW YORK

9237

2025-2026 Regular Sessions

IN ASSEMBLY

November 7, 2025

Introduced by M. of A. RA, MIKULIN, TAGUE, MANKTELOW, E. BROWN, SLATER, SIMPSON, PIROZZOLO, MORINELLO, DURSO, GALLAHAN, DeSTEFANO, JENSEN, DiPIETRO, BENDETT -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing a temporary extension for payment of real property taxes owed by a person who has been either a furloughed or designated non-pay federal employee due to a period of a lapse in discretionary appropriations by the federal government, or by the spouse or domestic partner of such person; 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 real property tax law is amended by adding a new section 925-e to read as follows:

§ 925-e. Furloughed or non-pay federal workers; temporary extension. Notwithstanding any other provision of law which relates to the collection of real property tax owed to a municipal corporation or to the imposition of penalties or interest therefor for a late payment owed by a person who has been either a furloughed or designated non-pay federal employee due to a period of a lapse in discretionary appropriations by the federal government, or by the spouse or domestic partner of such person, for real property of a person so furloughed or designated non-pay, any deadline with respect to the payment of such real property tax shall be extended for a period of ninety days after the end of such lapse in discretionary appropriations by the federal government if such municipal corporation has passed a local resolution authorizing such extension. A municipal corporation shall require documentation by a person requesting an extension demonstrating that they have been furloughed or designated non-pay as a result of a period of a lapse in discretionary appropriations by the federal government.

§ 2. This act shall take effect immediately and shall expire and be deemed repealed June 1, 2026.

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

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