STATE OF NEW YORK

9240--A

2025-2026 Regular Sessions

IN ASSEMBLY

November 7, 2025

Introduced by M. of A. BERGER -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to notification of the school tax relief exemption

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

Section 1. Subparagraph (B) of paragraph 10 of subsection (eee) of section 606 of the tax law, as amended by section 2 of part TT of chapter 59 of the laws of 2017, is amended to read as follows:

(B) On or before the date specified below, or as soon thereafter as practicable, the commissioner shall determine the eligibility of taxpayers for this credit utilizing the information available to [~~him or her~~] **them** as obtained from the applications submitted on or before July first of that year, or such later date as may have been prescribed by the commissioner for that purpose, and from such other sources as the commissioner deems reliable and appropriate. For those taxpayers whom the commissioner has determined eligible for this credit, the commissioner shall**, within thirty days of such determination, mail to such taxpayers a notice of eligibility for the credit for that year; provided, however, that if such determination is made within thirty days prior to the disbursement of the credit, the obligation to mail such notice within thirty days shall not be applicable. The commissioner shall** advance a payment in the amount specified in paragraph three, four or six of this subsection, whichever is applicable. Such payment shall be issued by the date specified below, or as soon thereafter as is practicable; provided that if such payment is issued after such date, it shall be subject to interest at the rate prescribed by subparagraph (A) of paragraph two of subsection (j) of section six hundred ninety-seven

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

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of this article. Nothing contained [~~herein~~] **in this subparagraph** shall be deemed to preclude the commissioner from issuing payments after such date to qualified taxpayers whose applications were made after July first of that year, or such later date as may have been prescribed by the commissioner for such purpose.

§ 2. This act shall take effect immediately.