STATE OF NEW YORK

3115

2025-2026 Regular Sessions

IN SENATE

January 23, 2025

Introduced by Sen. HELMING -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to exempting from taxation improvements on or to landing area of certain privately owned airports

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 475 to read as follows:

§ 475. Airport improvements. Upon the enactment of a local law or resolution by the governing body of a city or town, subject to permissive referendum, improvements on or to the landing area of a privately-owned airport which grants free use of its landing area to the public for takeoff and landing of aircraft and which is listed in the United States government flight information publication airport/facility directory as being open to the public shall be exempt from taxation to the extent provided for in such resolution. For the purposes of this section landing area means the surfaces of an airport encompassed within the principal boundaries that are maintained and available for takeoff, landing, taxiing, and open air parking of an aircraft using said airport, any air navigation or communications facility associated with the airport and any passenger terminal building available for public use without charge. No exemption shall be granted on land areas used for crop production or other portions of the airport complex from which income is derived.

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

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

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