

STATE OF NEW YORK

3463

2025-2026 Regular Sessions

IN SENATE

January 27, 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 and the tax law, in relation to the school tax relief (STAR) credit

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

1 Section 1. Section 425 of the real property tax law is amended by
2 adding a new subdivision 18 to read as follows:

3 18. Notwithstanding any other provision of law, rule, or regulation to
4 the contrary if a qualified taxpayer has not received an advance payment
5 of credit pursuant to subparagraph (B) of paragraph ten of subsection
6 (eee) of section six hundred six of the tax law by December thirty-first
7 such taxpayer shall be authorized to apply for a school tax relief
8 exemption pursuant to this section. Such taxpayer shall have thirty days
9 from the last day of the prior taxable year or the applicable taxable
10 status date to apply for the exemption, whichever is later; provided
11 however that for the two thousand twenty-five tax year such taxpayer
12 shall have thirty days from the effective date of this subdivision.

13 § 2. The opening paragraph of subparagraph (B) of paragraph 10 of
14 subsection (eee) of section 606 of the tax law, as amended by section 2
15 of part TT of chapter 59 of the laws of 2017, is amended to read as
16 follows:

17 On or before the date specified below, [~~or as soon thereafter as prac-~~
18 ~~ticable,~~] the commissioner shall determine the eligibility of taxpayers
19 for this credit utilizing the information available to [~~him or her~~] them
20 as obtained from the applications submitted on or before July first of
21 that year, or such later date as may have been prescribed by the commis-
22 sioner for that purpose, and from such other sources as the commissioner
23 deems reliable and appropriate. For those taxpayers whom the commis-
24 sioner has determined eligible for this credit, the commissioner shall
25 advance a payment in the amount specified in paragraph three, four or

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

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1 six of this subsection, whichever is applicable. Such payment shall be
2 issued by the date specified below, or as soon thereafter as is practi-
3 cable; provided that if such payment is issued after such date, it shall
4 be subject to interest at the rate prescribed by subparagraph (A) of
5 paragraph two of subsection (j) of section six hundred ninety-seven of
6 this article. Nothing contained herein shall be deemed to preclude the
7 commissioner from issuing payments after such date to qualified taxpay-
8 ers whose applications were made after July first of that year, or such
9 later date as may have been prescribed by the commissioner for such
10 purpose.

11 § 3. This act shall take effect immediately.