

STATE OF NEW YORK

3802

2025-2026 Regular Sessions

IN SENATE

January 30, 2025

Introduced by Sen. PARKER -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend chapter 15 of the laws of 1998 authorizing the extension of time for the collection of taxes, fines and payment of other moneys owed to government agencies and extending the deadline for filing of applications, reports or other requirements to government agencies or programs as a result of state disaster emergencies, in relation to the prerequisites, time and scope thereof

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

1 Section 1. Chapter 15 of the laws of 1998 authorizing the extension of
2 time for the collection of taxes, fines and payment of other moneys owed
3 to government agencies and extending the deadline for filing of applica-
4 tions, reports or other requirements to government agencies or programs
5 as a result of state disaster emergencies is amended to read as follows:
6 Section 1. Notwithstanding any other provision of law to the contrary
7 which relates to the collection of real property taxes, fees, civil
8 fines or other moneys owed to a municipal or district corporation or
9 school district, to the imposition of penalties or interest therefor for
10 a late payment, or to the filing of an application, report, or other
11 document, form or other paper necessary for the processing of an appli-
12 cation or other process to fulfill requirements to qualify for, or meet
13 a condition of a government assistance program for persons, businesses
14 or corporations, higher education loans, grants or financial assistance,
15 licenses, registrations or any other programs administered by a munici-
16 pal or district corporation or school district, during a state disaster
17 emergency as defined by section 20 of the executive law, the governor
18 may, by executive order issued upon the request of the chief executive
19 officer of a municipal or district corporation or school district in the
20 affected area, extend the deadline for payment of any such moneys owed

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

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1 or for the filing of any such applications, reports, or documents by
2 persons residing or located in such areas or by certain classes or cate-
3 gories of persons or entities within the affected areas, which are due
4 during such state disaster emergency from the date the executive order
5 is issued until the date the governor, in consultation with the director
6 of state operations, rescinds the executive order which declared the
7 state disaster emergency; provided that the governor, after consultation
8 with the chief executive officer of the municipal or district corpo-
9 ration or school district in the affected area, may extend such deadline
10 for a period of up to thirty days by so providing in the executive order
11 declaring that the state disaster emergency has ceased; provided,
12 further, that no interest or penalties shall accrue during such exten-
13 sion period; provided, however, that the governor may order that the
14 extension period provided for in this section shall not be applicable to
15 certain reporting requirements mandated under state law, the primary
16 purpose of which is to protect the health, safety or general welfare of
17 the public from an imminent threat or danger.

18 § 2. Notwithstanding any other provision of law to the contrary, any
19 deadline or date set by state law or regulation for the payment of fees,
20 civil fines or other moneys owed to the state, for the imposition of
21 penalties or interest therefor for a late payment made after such date,
22 or for the filing of an application, report or other document, form or
23 other paper necessary for the processing of an application or other
24 process to fulfill requirements of, qualify for, or meet a condition of
25 a government assistance program for persons, businesses, municipalities
26 or corporations, higher education loans, grants or financial assistance,
27 licenses, registrations or any other programs, administered by state
28 government agencies, divisions, departments or offices, shall, where
29 such deadline or date occurs during a state disaster emergency as
30 defined by section 20 of the executive law, upon the issuance of an
31 executive order declaring a state disaster emergency, be extended for
32 persons residing or located in the affected areas or for certain classes
33 or categories of persons or entities within the affected areas, for a
34 period of time from the date of the executive order declaring a state
35 disaster emergency to the date that the governor, in consultation with
36 the director of state operations, rescinds the executive order declaring
37 the state disaster emergency; provided that the governor may extend such
38 deadline for a period of up to thirty days by so providing in the execu-
39 tive order declaring that the state disaster emergency has ceased;
40 provided, however, that the governor may order that the extension period
41 provided for in this section shall not be applicable to certain report-
42 ing requirements mandated under state law, the primary purpose of which
43 is to protect the health, safety or general welfare of the public from
44 an imminent threat or danger.

45 § 3. Where the provisions of this act have been invoked in connection
46 with a state disaster emergency declared by the governor, the state
47 shall provide aid to each affected municipal or district corporation or
48 school district, whichever is appropriate, to compensate it for the loss
49 of interest or other investment income reasonably attributable to the
50 extension of the period for the payment of moneys; provided, that in no
51 case shall such aid exceed the moneys that would have been collected
52 during the extension period or periods declared by the governor pursuant
53 to section one of this act, which shall not exceed thirty days from the
54 date that the governor rescinded the executive order declaring a state
55 disaster emergency, multiplied by an annualized interest rate of six

1 percent. Such aid shall be payable upon the audit and warrant of the
2 comptroller.

3 § 4. Notwithstanding the provisions of sections one through three of
4 this act, the governor may, whenever such governor determines that a
5 state disaster emergency so requires: (1) issue an executive order
6 extending a deadline in an affected municipal or district corporation or
7 school district without a request therefor from the chief executive
8 officer of such municipal or district corporation or school district;
9 (2) direct that an extension period shall end on a date certain, which
10 date shall be specified in the executive order initially directing such
11 extension, provided that the extension period so granted may be further
12 extended by one or more subsequent orders; or (3) act in accordance with
13 both of the foregoing provisions of this section.

14 § 5. This act shall take effect immediately and shall be deemed to
15 have been in full force and effect on and after January 7, 1998.

16 § 2. This act shall take effect immediately.