STATE OF NEW YORK

7335

2025-2026 Regular Sessions

IN SENATE

April 10, 2025

Introduced by Sen. MARTINEZ -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

AN ACT to amend the real property tax law, in relation to enhanced eligibility requirements of STAR

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

Section 1. Clause (C-1) of subparagraph (i) of paragraph (b) of subdivision 4 of section 425 of the real property tax law, as added by section 1 of part NN of chapter 59 of the laws of 2014, is amended to read as follows:

(C-1) Notwithstanding the provisions of clause (C) of this subparagraph, in the event that a senior citizen, as a result of the death of [~~his or her~~] **such senior citizen's** spouse, **or upon retirement,** experiences a decrease in income such that [~~he or she~~] **such senior citizen** would qualify for the enhanced exemption if [~~his or her~~] **such senior citizen's** eligibility were based upon [~~his or her~~] **such senior citizen's** income for the income tax year immediately subsequent to the income tax year that would otherwise be applicable pursuant to clause (C) of this subparagraph, then the eligibility of such senior citizen for the enhanced exemption on the applicable taxable status date shall be determined based upon [~~his or her~~] **such senior citizen's** income for such later income tax year; provided that the income tax return for such year has been filed with the appropriate state or federal agency and a copy thereof has been filed with the assessor on or before the applicable taxable status date, or other documentation of income eligibility has been filed with the assessor on or before the applicable taxable status date.

§ 2. This act shall take effect immediately and shall apply to school years commencing on or after 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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