

S8920 HARCKHAM No Same as

ON FILE: 08/19/20 Real Property Tax Law

TITLE....Relates to deferring certain taxes for small businesses and small landlords during the COVID-19 declared state disaster emergency and permitting installment payments thereafter

08/19/20 REFERRED TO RULES

STATE OF NEW YORK

8920

IN SENATE

August 19, 2020

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

AN ACT to amend the real property tax law, in relation to special deferments and installment payments for small businesses and small landlords during the COVID-19 state of emergency

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

1 Section 1. The real property tax law is amended by adding a new article 10 to read as follows:

ARTICLE 10

SPECIAL DEFERMENTS AND INSTALLMENT PAYMENTS FOR
SMALL BUSINESSES AND SMALL LANDLORDS
DURING THE COVID-19 STATE OF EMERGENCY

Section 1000. Special deferments and installment payments for small businesses and small landlords during the COVID-19 state of emergency.

§ 1000. Special deferments and installment payments for small businesses and small landlords during the COVID-19 state of emergency. 1. For purposes of this article, the following terms shall have the following meanings:

a. "state disaster emergency" means the state disaster emergency declared pursuant to Executive Order Number 202 of two thousand twenty-;

b. "small business" means a business in this state with twenty or fewer employees with a gross annual income of three million dollars or less; and

c. "small landlord" means a non-residential not-for-profit or commercial landlord owning and operating fifty or fewer units.

2. Notwithstanding any other provision of law to the contrary, applicable to real property owned by a small business or small landlord, for the duration of the state disaster emergency, and after a public hearing, the legislative body of any village, town, city or county may adopt a single local law, or a school district may adopt a single resolution, providing that thereafter and until such local law or resolution is repealed, such taxing jurisdiction shall defer the scheduled payment or

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

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1 installments of taxes and special ad valorem levies owed by small busi-
2 nesses and small landlords due during the state disaster emergency until
3 such date certain that such local law or resolution shall specify; and
4 provided further, that no taxing jurisdiction shall defer the scheduled
5 payments of such taxes of another taxing jurisdiction without such other
6 taxing jurisdiction's authorization via passage of a local law; and
7 provided further, that no such local law or resolution shall provide a
8 deferment of any tax payment due date that extends beyond one hundred
9 twenty days past the original due date of such taxes; and provided
10 further, that any liability which would normally accrue against a county
11 under section nine hundred thirty-six, nine hundred seventy-six, or
12 thirteen hundred thirty of this chapter, or any other general or special
13 law, or any local law, ordinance, resolution, or city or county charter,
14 shall be waived insofar as such liability is created by such taxing
15 jurisdiction's decision to defer taxes or special ad valorem levies
16 under this section.

17 3. Notwithstanding any other provision of law to the contrary, appli-
18 cable to real property owned by a small business or small landlord, for
19 the duration of the state disaster emergency, and after a public hear-
20 ing, the legislative body of any village, town, city, or county may
21 adopt a single local law, or a school district may adopt a single resol-
22 ution, providing that tax payments or special ad valorem levies owed by
23 small businesses and small landlords normally due to such taxing juris-
24 isdiction may be separated into as many installment payments as are neces-
25 sary to provide financial relief to such taxpayers in such jurisdiction;
26 provided however, that such local law or resolution shall set dates
27 certain for such payments, and shall not impose any additional obli-
28 gation on such taxpayers for not paying any portion of taxes earlier
29 than would normally be due under the taxing jurisdiction's normal sched-
30 ule; and provided further, that no taxing jurisdiction may separate the
31 tax collection dates of another taxing jurisdiction without such taxing
32 jurisdiction's authorization via passage of a local law; and provided
33 further, that the final payment of such payment schedule must be no
34 later than one hundred twenty days after the original tax payment due
35 date; and provided further, that any liability which would normally
36 accrue against a county under section nine hundred thirty-six, nine
37 hundred seventy-six, or thirteen hundred thirty of this chapter, or any
38 other general or special law, or any local law, ordinance, resolution,
39 or city or county charter, shall be waived insofar as such liability is
40 created by such taxing jurisdiction's decision to defer taxes under this
41 section.

42 § 2. This act shall take effect immediately.

**NEW YORK STATE SENATE
INTRODUCER'S MEMORANDUM IN SUPPORT
submitted in accordance with Senate Rule VI. Sec 1**

BILL NUMBER: S8920

SPONSOR: HARCKHAM

TITLE OF BILL:

An act to amend the real property tax law, in relation to special deferments and installment payments for small businesses and small landlords during the COVID-19 state of emergency

PURPOSE:

to deferring certain taxes for small businesses and small landlords during the COVID-19 declared state disaster emergency and permitting installment payments thereafter)

SUMMARY OF PROVISIONS:

Section 1- Amends the real property tax law by adding article 10. This article defines relative terms and establishes the guidelines to allow municipalities and school districts to adopt a single local law or a single resolution. This is in relation to allowing small businesses and small landlords to receive special deferments and payment installments during the COVID-19 state of emergency for taxes acquired through municipalities or school districts.

Section 2- States the effective date.

JUSTIFICATION:

When the first wave of COVID-19 positive cases entered the state, small businesses and small landlords answered the Governor's call and closed their doors for an unforeseeable timeframe. These businesses that generally operate under minimum margins have risked their livelihood to ensure our state could control the spread of this heinous disease. Currently, small businesses and landlords are facing financial hardship. As these businesses reopen their doors they are met with taxes acquired during the COVID-19 State of Emergency and will continue to acquire regardless of their financial standing. This legislation seeks to aid these businesses by providing municipalities the flexibility to adopt a local law or resolution to create a special deferment or payment installments. This would allow small businesses and small landlords to continue to operate without risking any further hardship.

LEGISLATIVE HISTORY:

New bill.

FISCAL IMPLICATIONS:

None to the State.

EFFECTIVE DATE:

This act shall take effect immediately.