IN SENATE

January 12, 2022

Introduced by Sen. SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Libraries -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to requiring the commissioner of taxation and finance to study the frequency of residents who are being assessed library taxes for more than one library and to make recommendations to prevent the double taxation of residents; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. The commissioner of taxation and finance, in consultation with the commissioner of education, public libraries, public library systems, and association libraries, shall study the frequency of residents who are being assessed library taxes for more than one public library or association library, provided that such study shall exclude any public library or association library that is wholly contained within another public library or association library district, and shall make recommendations to address the double taxation of residents. Such study shall include, but not be limited to, the following:

(a) the estimated number of residents who are being assessed library taxes for more than one public library or association library and the amount of money such residents are paying in library taxes to each public library and association library;
(b) the estimated economic impact on public libraries and association libraries that would result from prohibiting residents from being assessed library taxes for more than one public library or association library; and
(c) minimizing the economic impact on public libraries and association libraries of reduced revenue resulting from the prohibition of residents from being assessed library taxes for more than one public library or association library.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [−] is old law to be omitted.
§ 2. The commissioner of taxation and finance shall submit a report to
the governor, the temporary president of the senate and the speaker of
the assembly one year after the effective date of this act.
§ 3. This act shall take effect immediately and shall expire and be
debemed repealed January 31, 2024.