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I N S E N A T E

February 6, 2014

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

AN ACT to amend the education law, the legislative law and the state finance law, in relation to enacting the school property tax reduction act

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. This act shall be known and cited as the "School Property
2 Tax Reduction Act".

3 S 2. Section 3602 of the education law is amended by adding a new
4 subdivision 4-a to read as follows:

5 4-A. INCREASED FOUNDATION AID. NOTWITHSTANDING ANY OTHER PROVISION OF
6 THIS SECTION OR ANY OTHER LAW TO THE CONTRARY, IN THE TWO THOUSAND FOUR-
7 TEEN--TWO THOUSAND FIFTEEN SCHOOL YEAR, EACH SCHOOL DISTRICT SHALL
8 RECEIVE A TEN PERCENT INCREASE IN THE AMOUNT OF TOTAL FOUNDATION AID, AS
9 DETERMINED BY SUBDIVISION FOUR OF THIS SECTION, OVER THE TWO THOUSAND
10 THIRTEEN--TWO THOUSAND FOURTEEN SCHOOL YEAR. BEGINNING IN THE TWO THOU-
11 SAND FIFTEEN--TWO THOUSAND SIXTEEN SCHOOL YEAR EACH SCHOOL DISTRICT
12 SHALL RECEIVE A FIVE PERCENT INCREASE IN THE TOTAL AMOUNT OF FOUNDATION
13 AID, AS DETERMINED BY SUBDIVISION FOUR OF THIS SECTION, OVER THE PREVI-
14 OUS YEAR UNTIL SUCH TIME AS THE PROPORTION OF TOTAL STATE AID TO THE
15 TOTAL TAX LEVEL OF SUCH SCHOOL DISTRICT IS SIXTY-FIVE PERCENT.

16 S 3. Section 3623-a of the education law is amended by adding a new
17 subdivision 4 to read as follows:

18 4. NOTWITHSTANDING ANY OTHER PROVISION OF THIS ARTICLE TO THE CONTRA-
19 RY, FOR SCHOOL YEARS COMMENCING AFTER JUNE THIRTIETH, TWO THOUSAND FOUR-
20 TEEN, STATE TRANSPORTATION AID SHALL BE EQUAL TO ALL TRANSPORTATION
21 COSTS INCURRED BY A SCHOOL DISTRICT.

22 S 4. The education law is amended by adding a new section 2023-b to
23 read as follows:

24 S 2023-B. TAX LEVY; FOUNDATION AID. EVERY SCHOOL DISTRICT SHALL
25 DECREASE THE TAX LEVY BELOW THE AMOUNT ESTABLISHED THE PRIOR YEAR BY AN
26 AMOUNT WHICH IS THE PERCENTAGE INCREASE IN STATE FOUNDATION AID PURSUANT
27 TO SUBDIVISION FOUR-A OF SECTION THIRTY-SIX HUNDRED TWO OF THIS CHAPTER.

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

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1 S 5. The legislative law is amended by adding a new section 49 to read
2 as follows:

3 S 49. PROHIBITION ON UNFUNDED MANDATES ON SCHOOLS AND SCHOOL
4 DISTRICTS. 1. (A) ANY PROVISION OF LAW DETERMINED IN ACCORDANCE WITH
5 THIS SECTION TO BE AN UNFUNDED MANDATE SHALL BE VOID.

6 (B) A PROVISION OF LAW THAT REQUIRES A SCHOOL OR SCHOOL DISTRICT TO
7 EXPEND FUNDS OR TO TAKE ACTIONS REQUIRING THE EXPENDITURE OF FUNDS SHALL
8 BE DEEMED AN UNFUNDED MANDATE IF SUCH PROVISION OF LAW RESULTS IN AN
9 AGGREGATE NET INCREASE OF TEN THOUSAND DOLLARS OR MORE IN NECESSARY
10 DIRECT EXPENDITURES BY ANY SCHOOL OR SCHOOL DISTRICT OF THE STATE. ANY
11 SUCH AGGREGATE NET INCREASE IN EXPENDITURES SHALL BE OFFSET BY: (I)
12 MONIES PROVIDED TO SCHOOLS OR SCHOOL DISTRICTS FOR THE SPECIFIC PURPOSE
13 OF FUNDING SUCH PROVISION OF LAW; AND (II) DECREASES IN EXPENDITURES
14 EXPECTED TO RESULT FROM OTHER PROVISIONS OF LAW ENACTED CONCURRENTLY
15 THEREWITH THAT REPEAL, REDUCE OR MODIFY EXISTING MANDATES ON SCHOOL OR
16 SCHOOL DISTRICT. FOR PURPOSES OF THIS SECTION, ALL BUDGET BILLS AND
17 LEGISLATION NECESSARY TO IMPLEMENT THE BUDGET ENACTED PURSUANT TO ARTI-
18 CLE SEVEN OF THE CONSTITUTION SHALL BE DEEMED TO HAVE BEEN CONCURRENTLY
19 ENACTED INTO LAW.

20 (C) FOR PURPOSES OF THIS SECTION, THE TERM "LAW" SHALL MEAN A STATUTE
21 ENACTED BY THE LEGISLATURE, AN EXECUTIVE ORDER ISSUED BY THE GOVERNOR,
22 AND A RULE OR REGULATION PROMULGATED BY A STATE AGENCY, DEPARTMENT,
23 BOARD, BUREAU, OFFICER, AUTHORITY OR COMMISSION.

24 2. NOTWITHSTANDING ANY PROVISION OF THIS SECTION TO THE CONTRARY, THE
25 FOLLOWING TYPES OF LAWS SHALL NOT BE CONSIDERED UNFUNDED MANDATES:

26 (A) THOSE THAT HAVE BEEN REQUESTED BY THE AFFECTED SCHOOL OR SCHOOL
27 DISTRICT, OR WHICH HAVE BEEN ACCEPTED BY THE AFFECTED SCHOOL OR SCHOOL
28 DISTRICT;

29 (B) THOSE APPLICABLE TO BOTH GOVERNMENT AND NON-GOVERNMENT ENTITIES IN
30 THE SAME OR A SUBSTANTIALLY SIMILAR MANNER; AND

31 (C) THOSE IN FULL FORCE AND EFFECT PRIOR TO THE EFFECTIVE DATE OF THIS
32 SECTION, INCLUDING ANY PROVISION OF LAW THAT EXTENDS OR REAUTHORIZES
33 SUCH A LAW.

34 S 6. The state finance law is amended by adding a new section 28 to
35 read as follows:

36 S 28. MANDATE RELIEF FOR SCHOOLS AND SCHOOL DISTRICTS. EACH FISCAL
37 YEAR THE BUDGET SUBMITTED BY THE GOVERNOR AND ENACTED BY THE LEGISLATURE
38 SHALL CONTAIN SEPARATE AND DISTINCT APPROPRIATIONS TO REIMBURSE SCHOOLS
39 AND SCHOOL DISTRICTS FOR THE ENTIRETY OF ANY ADDITIONAL EXPENSES
40 INCURRED BY SUCH SCHOOL OR SCHOOL DISTRICT PURSUANT TO ANY STATE LAW,
41 RULE OR REGULATION ENACTED TO COMPLY WITH A REQUIREMENT ESTABLISHED BY
42 FEDERAL LAWS, RULES OR REGULATIONS TO THE EXTENT THAT SUCH STATE LAWS,
43 RULES OR REGULATIONS REQUIRE THE ASSUMPTION OF ADDITIONAL COSTS ABOVE
44 THOSE IMPOSED BY SUCH FEDERAL REQUIREMENTS.

45 S 7. This act shall take effect immediately.