

STATE OF NEW YORK

7795

2025-2026 Regular Sessions

IN ASSEMBLY

April 11, 2025

Introduced by M. of A. DeSTEFANO -- read once and referred to the
Committee on Governmental Operations

AN ACT to amend the legislative law, in relation to requiring detailed
fiscal impact notes on certain legislation

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

1 Section 1. Section 51 of the legislative law, as added by chapter 985
2 of the laws of 1983, is amended to read as follows:

3 § 51. Fiscal impact notes on bills affecting political subdivisions.
4 1. For the purpose of this section, the term "political subdivision"
5 means any county, city, town, village, special district or school
6 district.

7 2. ~~[The legislature shall by concurrent resolution of the senate and~~
8 ~~assembly prescribe rules requiring fiscal notes to accompany, on a sepa-~~
9 ~~rate form, bills and amendments to bills, except as otherwise prescribed~~
10 ~~by such rules, which]~~ A bill that would ~~[substantially]~~ affect the
11 revenues or expenses, or both, of any political subdivision shall
12 contain a detailed fiscal impact note stating the estimated annual cost
13 to the political subdivision affected and the source of such estimate.
14 The fiscal impact note must clearly identify the funding source of such
15 annual cost to the political subdivision. An omission of such funding
16 source in the fiscal impact note, shall invalidate such bill.

17 3. Fiscal notes shall not, however, be required for bills: (a) subject
18 to the provisions of section fifty of this chapter, or (b) accompanied
19 by special home rule requests submitted by political subdivisions, or
20 (c) which provide discretionary authority to political subdivisions, or
21 (d) submitted pursuant to section twenty-four of the state finance law.

22 4. If the estimate or estimates contained in a fiscal impact note are
23 inaccurate and result in an annual net additional cost to any political
24 subdivision in excess of ten thousand dollars or an aggregate annual net
25 additional cost to all political subdivisions within the state in excess
26 of one million dollars, such inaccuracies shall ~~[not affect, impair or]~~
27 invalidate such bill.

28 § 2. This act shall take effect immediately.

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

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