

4475

2011-2012 Regular Sessions

I N   S E N A T E

April 6, 2011

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Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the general municipal law and the state finance law, in relation to establishing the real property tax relief and local government mandate reform 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 may be cited as the "real prop-  
2     erty tax relief and local government mandate reform act".  
3     S 2. Legislative findings and declarations. The legislature hereby  
4     finds and determines that real property taxes in New York state are too  
5     high, and that the burden that they place upon our citizens, homeowners  
6     and businesses, is making it difficult for New York state to thrive,  
7     prosper and succeed.  
8     The legislature further finds and determines that the only way to  
9     realistically reduce the real property tax burden upon our citizens,  
10    homeowners and businesses, is to place a comprehensive approach in state  
11    law which controls costs and spending for local governments, and  
12    provides significant mandate relief with respect to their fiscal obli-  
13    gations.  
14    The legislature additionally finds and determines that a comprehensive  
15    approach of capping property taxes, controlling governmental employee  
16    benefit costs, and providing significant mandate relief to local govern-  
17    ments will promote the controlling of the cost and spending for local  
18    governments, as well as helping to provide significant mandate relief  
19    with respect to their future fiscal obligations.  
20    The legislature finally finds and determines that this act seeks to be  
21    a part of a comprehensive approach to reduce real property taxes across  
22    the state by controlling of governmental employee benefit costs and the  
23    provision of significant mandate relief to local governments.

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

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1 S 3. The general municipal law is amended by adding a new section 3-c  
2 to read as follows:

3 S 3-C. GOVERNMENT EMPLOYEE BENEFIT FEE. 1. EVERY COUNTY, TOWN, CITY  
4 AND VILLAGE IS HEREBY AUTHORIZED, BY LOCAL LAW OF THE GOVERNING BODY OF  
5 THE LOCAL GOVERNMENT, TO ESTABLISH A GOVERNMENT EMPLOYEE BENEFIT FEE.  
6 SUCH FEE SHALL BE DEDUCTED FROM EACH EMPLOYEE OF THE LOCAL GOVERNMENT  
7 WHO RECEIVES ANY NON-WAGE BENEFIT FROM THEIR EMPLOYMENT. FOR PURPOSES OF  
8 THIS SECTION, THE TERM NON-WAGE BENEFIT SHALL INCLUDE HEALTH CARE BENE-  
9 FITS, INSURANCE BENEFITS, PENSION BENEFITS, PARKING BENEFITS, DAY CARE  
10 BENEFITS, EDUCATIONAL BENEFITS OR ANY OTHER NON-WAGE BENEFIT PROVIDED TO  
11 SUCH PUBLIC EMPLOYEE AS RECOGNIZED BY THE PRESIDENT OF THE STATE CIVIL  
12 SERVICE COMMISSION PURSUANT TO REGULATION. SUCH FEE, WHICH SHALL BE IN  
13 ADDITION TO ANY OTHER DEDUCTIONS OR FEES CURRENTLY ALLOWED BY LAW, SHALL  
14 NOT BE IN EXCESS OF FIVE PERCENT OF THE GOVERNMENT EMPLOYEE'S GROSS  
15 WAGES, AND SHALL BE DEDUCTED IN EQUAL AMOUNTS PER PAY PERIOD.

16 2. IN THE EVENT THAT A LOCAL GOVERNMENT AUTHORIZES THE ESTABLISHMENT  
17 OF A GOVERNMENT EMPLOYEE BENEFIT FEE, SUCH LOCAL GOVERNMENT SHALL NOTIFY  
18 THE STATE COMPTROLLER AND THE PRESIDENT OF THE STATE CIVIL SERVICE  
19 COMMISSION, IN WRITING, OF THE ESTABLISHMENT OF SUCH FEE. UPON THE  
20 ESTABLISHMENT OF SUCH FEE, COMMENCING ON THE FIRST OF JANUARY AFTER THE  
21 ESTABLISHMENT OF SUCH FEE, AND THEN EVERY NINETY DAYS THEREAFTER, THE  
22 LOCAL GOVERNMENT SHALL PROVIDE FOR THE QUARTERLY TRANSFER OF ALL MONIES  
23 COLLECTED FROM SUCH FEE TO THE CUSTODY OF THE STATE COMPTROLLER FOR  
24 DEPOSIT IN THE LOCAL GOVERNMENT'S SPECIAL ACCOUNT WITHIN THE GOVERNMENT  
25 EMPLOYEE BENEFIT FUND, PURSUANT TO SECTION NINETY-TWO-O OF THE STATE  
26 FINANCE LAW. THE GOVERNING BODY OF THE LOCAL GOVERNMENT, MAY BY LOCAL  
27 LAW, ALSO TRANSFER ADDITIONAL MONIES, IN EXCESS OF THE MONIES COLLECTED  
28 FROM THE GOVERNMENT EMPLOYEE BENEFIT FEE, TO THE STATE COMPTROLLER, FOR  
29 DEPOSIT IN THE LOCAL GOVERNMENT'S SPECIAL ACCOUNT WITHIN THE GOVERNMENT  
30 EMPLOYEE BENEFIT FUND.

31 3. A LOCAL GOVERNMENT WHICH HAS ESTABLISHED A GOVERNMENT EMPLOYEE  
32 BENEFIT FEE PURSUANT TO THIS SECTION, AND WHICH HAS TRANSFERRED THE  
33 MONIES FROM THE COLLECTION OF SUCH FEE TO THE STATE COMPTROLLER FOR  
34 DEPOSIT IN ITS SPECIAL ACCOUNT WITHIN THE LOCAL GOVERNMENT EMPLOYEE  
35 BENEFIT FUND, MAY BY APPROPRIATION RESOLUTION, DIRECT THE STATE COMP-  
36 TROLLER TO PAY SPECIFIED EMPLOYEE BENEFIT COSTS TO THE PROVIDER OR  
37 PROVIDERS OF SUCH NON-WAGE EMPLOYEE BENEFITS. IN NO EVENT SHALL THE  
38 STATE COMPTROLLER MAKE ANY PAYMENT FROM THE SPECIAL ACCOUNT, IF THE  
39 MONIES CONTAINED WITHIN SUCH SPECIAL ACCOUNT, DO NOT EXCEED THE AMOUNT  
40 OF THE PAYMENT OR PAYMENTS TO BE MADE TO THE PROVIDER OR PROVIDERS OF  
41 THE EMPLOYEE BENEFITS.

42 4. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, ANY  
43 GOVERNMENT EMPLOYEE BENEFIT FEE ESTABLISHED PURSUANT TO THIS SECTION,  
44 AND ANY COLLECTION OF SUCH FEE BY THE LOCAL GOVERNMENT, SHALL NOT BE  
45 DEEMED TO CONSTITUTE, BE SUBJECT TO, OR BE IN VIOLATION OF, ANY TERM OR  
46 CONDITION OF EMPLOYMENT, WITH RESPECT TO ARTICLE FOURTEEN OF THE CIVIL  
47 SERVICE LAW.

48 S 4. The state finance law is amended by adding a new section 92-o to  
49 read as follows:

50 S 92-O. LOCAL GOVERNMENT EMPLOYEE BENEFIT FUND. 1. THERE IS HEREBY  
51 CREATED IN THE JOINT CUSTODY OF THE STATE COMPTROLLER AND THE PRESIDENT  
52 OF THE STATE CIVIL SERVICE COMMISSION, A LOCAL GOVERNMENT EMPLOYEE BENE-  
53 FIT FUND. WITHIN SUCH FUND, THERE IS HEREBY CREATED A SPECIAL ACCOUNT  
54 FOR EACH COUNTY, CITY, TOWN, AND VILLAGE OPERATING WITHIN THE STATE.

55 2. SUCH FUND SHALL CONSIST OF THE REVENUES DERIVED FROM THE GOVERNMENT  
56 EMPLOYEE BENEFIT FEE COLLECTED BY EACH COUNTY, CITY, TOWN, AND VILLAGE

1 OPERATING WITHIN THE STATE, PURSUANT TO SECTION THREE-C OF THE GENERAL  
2 MUNICIPAL LAW, TOGETHER WITH SUCH ADDITIONAL VOLUNTARY PAYMENTS MADE TO  
3 THE FUND PURSUANT TO SECTION THREE-C OF THE GENERAL MUNICIPAL LAW.

4 3. FOLLOWING THE APPROPRIATION OF THE GOVERNING BODY OF THE LOCAL  
5 GOVERNMENT OF A COUNTY, CITY, TOWN OR VILLAGE, MONIES FROM THE FUND  
6 SHALL BE USED, UPON CERTIFICATION BY THE STATE COMPTROLLER, FOR THE  
7 PAYMENT OF ANY PUBLIC EMPLOYEE BENEFIT EXPENSE INCURRED BY THE LOCAL  
8 GOVERNMENT. FOR THE PURPOSES OF THIS SECTION, AN EMPLOYEE BENEFIT  
9 EXPENSE SHALL INCLUDE ANY EXPENSE DERIVED FROM THE PROVISION OF ANY  
10 NON-WAGE BENEFIT, INCLUDING HEALTH CARE BENEFITS, INSURANCE BENEFITS,  
11 PENSION BENEFITS, PARKING BENEFITS, DAY CARE BENEFITS, EDUCATIONAL BENE-  
12 FITS OR ANY OTHER BENEFIT PROVIDED TO A PUBLIC EMPLOYEE AS RECOGNIZED BY  
13 THE PRESIDENT OF THE STATE CIVIL SERVICE COMMISSION PURSUANT TO REGU-  
14 LATION. PAYMENT OF THE MONIES OF THE FUND SHALL BE MADE BY THE STATE  
15 COMPTROLLER, FROM THE SPECIAL ACCOUNT OF THE COUNTY, CITY, TOWN OR  
16 VILLAGE, DIRECTLY TO THE ENTITY PROVIDING THE EMPLOYEE BENEFIT, PURSUANT  
17 TO DIRECTION OF THE APPROPRIATION MADE BY THE GOVERNING BODY OF THE  
18 LOCAL GOVERNMENT. IN NO EVENT SHALL THE STATE COMPTROLLER MAKE ANY  
19 PAYMENT FROM THE SPECIAL ACCOUNT, IF THE MONIES CONTAINED IN SUCH  
20 SPECIAL ACCOUNT, DO NOT EXCEED THE AMOUNT OF THE PAYMENT OR PAYMENTS TO  
21 BE MADE TO THE PROVIDER OR PROVIDERS OF THE EMPLOYEE BENEFITS.

22 S 5. This act shall take effect immediately.