S T A T E O F N E W Y O R K

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2011-2012 Regular Sessions

I N A S S E M B L Y

October 14, 2011

Introduced by M. of A. LUPARDO, JAFFEE, MAGNARELLI, LIFTON, ABINANTI, DUPREY -- Multi-Sponsored by -- M. of A. CROUCH, FINCH, MAGEE -- read once and referred to the Committee on Education

AN ACT to amend the education law, in relation to excluding certain emergency expenditures from school district tax levy limits

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

Section 1. Paragraph i of subdivision 2 of section 2023-a of the education law, as added by section 2 of part A of chapter 97 of the laws of 2011, is amended to read as follows:

i. "Tax levy limit" means the amount of taxes a school district is authorized to levy pursuant to this section, provided, however, that the tax levy limit shall not include the following:

(i) a tax levy necessary for expenditures resulting from court orders or judgments against the school district arising out of tort actions for any amount that exceeds five percent of the total tax levied in the prior school year;

(ii) in years in which the system average actuarial contribution rate of the New York state and local employees' retirement system, as defined by paragraph ten of subdivision a of section nineteen-a of the retirement and social security law, increases by more than two percentage points from the previous year, a tax levy necessary for expenditures for the coming fiscal year for school district employer contributions to the New York state and local employees' retirement system caused by growth in the system average actuarial contribution rate minus two percentage points;

(iii) in years in which the normal contribution rate of the New York state teachers' retirement system, as defined by paragraph a of subdivision two of section five hundred seventeen of this chapter, increases by more than two percentage points from the previous year, a tax levy necessary for expenditures for the coming fiscal year for school

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

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district employer contributions to the New York state teachers' retirement system caused by growth in the normal contribution rate minus two percentage points; [and]

(iv) a capital tax levy;

(V) EMERGENCY EXPENDITURES THAT ARE CERTIFIED BY THE COMMISSIONER AS NECESSARY AS A RESULT OF DAMAGE TO, OR DESTRUCTION OF, A SCHOOL BUILDING OR SCHOOL EQUIPMENT.

S 2. This act shall take effect immediately, provided however, that the amendments to subdivision 2 of section 2023-a of the education law, made by section one of this act shall not affect the repeal of such subdivision and shall be deemed repealed therewith.