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

3418

2013-2014 Regular Sessions

I N S E N A T E

February 1, 2013

Introduced by Sens. KRUEGER, MONTGOMERY, SERRANO, VALESKY -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the state finance law, in relation to changing the state fiscal year from the first of April to the first of June and requiring revisions of the consensus forecast of the economy, estimates of receipts for the current and the ensuing state fiscal year and the joint report of the director of the budget and the secretary of the senate finance committee and the secretary of the assembly ways and means committee, and directing the state comptroller to provide estimates for receipts for the current and ensuing state fiscal year; and to amend the education law, in relation to the timing and notice of annual elections in school districts and the submission of a property tax report card and the calculation of the fiscal year for certain school districts

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

Section 1. Section 3 of the state finance law, as added by chapter 1 of the laws of 1943 and as separately renumbered by chapters 405 and 957 of the laws of 1981, is amended to read as follows:

S 3. Fiscal year. 1. The current fiscal year of the state which commenced with the first day of [July, nineteen hundred forty-two] APRIL, TWO THOUSAND FOURTEEN, is hereby [abridged] EXTENDED and shall end with the thirty-first day of [March, nineteen hundred forty-three] MAY, TWO THOUSAND FIFTEEN. For all purposes of determining annual increments of state employees pursuant to the education law, the civil service law or other state law, and for all purposes whenever by law some act is to be performed or time is to be measured by the fiscal year of the state, the current fiscal year, as so [abridged] EXTENDED, shall be deemed to be a full year unless the context clearly requires a contrary construction.

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

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On and after the first day of [April, nineteen hundred forty-three] JUNE, TWO THOUSAND FIFTEEN, the fiscal year of the state, for the purpose of budget, appropriations, receipts and disbursements of state moneys and all other state affairs which are regulated in accordance with or based on fiscal years, including the fiscal affairs of all state departments, commissions, boards, agencies, offices and institutions, shall begin with the first day of [April] JUNE and end with the next following thirty-first day of [March] MAY.

2. All books and accounts in the offices of the comptroller and the department of taxation and finance shall be kept by fiscal years. All annual accounts required to be rendered to the comptroller or to such department by any person shall be closed on the thirty-first day of [March] MAY in each year, and be rendered as soon thereafter as practicable, if no time is specially prescribed by law.

3. Where any statute provides, in terms or effect, that any inventory or account, or a report relating in whole or in part to receipts and disbursements of money, be made to the legislature or any state officer annually, or for a year, by a department, commission, board, or officer under the state government, such inventory or account, and such report so far as it relates to such receipts and disbursements, shall be for the preceding fiscal year, unless the calendar year be expressly mentioned.

4. Existing provisions of other laws describing or referring to a fiscal year of the state as beginning [July] APRIL first and ending [June thirtieth] MARCH THIRTY-FIRST, or making any requirement with respect to such fiscal year, or referring to any year so beginning and ending which applies to inventories or accounts in state matters, or to reports relating to state money or property, shall be deemed modified by and be construed in connection with this section, and be deemed to refer to a fiscal or to another year or period beginning and ending as [herein] prescribed IN THIS SECTION for a fiscal year.

S 2. Subdivision 6 of section 23 of the state finance law, as amended by chapter 1 of the laws of 2007, is amended to read as follows:

6. Consensus economic and revenue forecasting conference; report. (a) (1) By the end of February in each year, prior to the report required by paragraph (b) of this subdivision, the chairperson and ranking minority member of the senate finance committee, the chairperson and ranking minority member of the assembly ways and means committee and the director of the budget shall jointly convene a consensus economic and revenue forecasting conference in the form of a joint legislative-executive hearing, for the purpose of assisting the governor and the legislature in reaching the consensus revenue forecast required by paragraph (b) of this subdivision. The conveners of the conference shall invite the state comptroller and such other participants to the conference as shall, in their judgment, provide guidance on the current conditions in, and probable outlook for the performance of, the economy of the state, as well as the effect of such conditions and such performance on state receipts.

(2) ON OR AFTER APRIL FIFTEENTH, THE CHAIRPERSON AND RANKING MINORITY MEMBER OF THE SENATE FINANCE COMMITTEE, THE CHAIRPERSON AND RANKING MINORITY MEMBER OF THE ASSEMBLY WAYS AND MEANS COMMITTEE AND THE DIRECTOR OF THE BUDGET SHALL JOINTLY RECONVENE TO REVISE THE CONSENSUS FORECAST OF THE ECONOMY AND ESTIMATES OF RECEIPTS FOR THE CURRENT AND THE ENSUING STATE FISCAL YEAR. THE REVISED CONSENSUS FORECAST OF THE ECONOMY AND ESTIMATES OF RECEIPTS SHALL INCORPORATE THE MOST CURRENT TAX REVENUE AND ANY OTHER PERTINENT FISCAL INFORMATION.

(b) (1) On or before March first in each year, the director of the budget and the secretary of the senate finance committee and the secretary of the assembly ways and means committee shall issue a joint report containing a consensus forecast of the economy and estimates of receipts for the current and the ensuing state fiscal year. Such estimates of receipts shall include, but not be limited to: expected tax receipts on an all-funds basis, projected lottery receipts, and anticipated miscellaneous receipts to be received in the general fund. The estimate of receipts for the ensuing fiscal year contained in the report, shall be all receipts from such sources described in this subdivision available to make disbursements authorized by the appropriation bills submitted by the governor pursuant to section three of article seven of the constitution for the ensuing fiscal year.

(2) ON OR BEFORE MAY FIRST IN EACH YEAR, THE DIRECTOR OF THE BUDGET AND THE SECRETARY OF THE SENATE FINANCE COMMITTEE AND THE SECRETARY OF THE ASSEMBLY WAYS AND MEANS COMMITTEE SHALL ISSUE A REVISED VERSION OF THE JOINT REPORT THAT WAS INITIALLY DUE BY MARCH FIRST AND THAT CONTAINS A CONSENSUS FORECAST OF THE ECONOMY AND ESTIMATES OF RECEIPTS.

(c) (1) On a failure of the director of the budget, the secretary of the senate finance committee and the secretary of the assembly ways and means committee to issue a joint report containing a consensus forecast as provided in paragraph (b) of this subdivision, the state comptroller shall, on or before March fifth, provide estimates of receipts for the current and the ensuing state fiscal year. Such estimates shall include, but not be limited to, expected tax receipts on an all-funds basis, projected lottery receipts, and miscellaneous receipts to be received in the general fund. In rendering his or her estimate, as required in this paragraph, the comptroller shall give due consideration to the inherent risks in economic and revenue forecasting and the interest of the state to maintain budget balance throughout the fiscal year. The estimate of receipts for the ensuing fiscal year provided by the state comptroller, shall be all receipts from such sources available to make disbursements authorized by the appropriation bills submitted by the governor pursuant to section three of article seven of the constitution for the ensuing fiscal year.

(2) ON A FAILURE OF THE DIRECTOR OF THE BUDGET AND THE SECRETARY OF THE SENATE FINANCE COMMITTEE AND THE SECRETARY OF THE ASSEMBLY WAYS AND MEANS COMMITTEE TO ISSUE A JOINT REPORT REVISING THE MARCH FIRST CONSENSUS FORECAST THE STATE COMPTROLLER SHALL, ON OR BEFORE MAY FIFTH, PROVIDE ESTIMATES FOR RECEIPTS FOR THE CURRENT AND ENSUING STATE FISCAL YEAR. SUCH ESTIMATES SHALL INCORPORATE THE MOST CURRENT TAX REVENUE AND ANY OTHER PERTINENT FISCAL INFORMATION.

S 3. Subdivision 1 of section 2022 of the education law, as amended by section 7 of part A of chapter 97 of the laws of 2011, is amended to read as follows:

1. Notwithstanding any law, rule or regulation to the contrary, PRIOR TO TWO THOUSAND FIFTEEN the election of trustees or members of the board of education, and the vote upon the appropriation of the necessary funds to meet the estimated expenditures, in any common school district, union free school district, central school district or central high school district shall be held at the annual meeting and election on the third Tuesday in May, provided, however, that such election shall be held on the second Tuesday in May if the commissioner at the request of a local school board certifies no later than March first that such election would conflict with religious observances. COMMENCING IN TWO THOUSAND FIFTEEN, THE ELECTION OF TRUSTEES OR MEMBERS OF THE BOARD OF EDUCATION,

AND THE VOTE UPON THE APPROPRIATION OF THE NECESSARY FUNDS TO MEET THE ESTIMATED EXPENDITURES, IN ANY COMMON SCHOOL DISTRICT, UNION FREE SCHOOL DISTRICT, CENTRAL SCHOOL DISTRICT OR CENTRAL HIGH SCHOOL DISTRICT SHALL BE HELD AT THE ANNUAL MEETING AND ELECTION ON THE FOURTH TUESDAY IN JUNE. The sole trustee, board of trustees or board of education of every common, union free, central or central high school district and every city school district to which this article applies shall hold a budget hearing not less than seven nor more than fourteen days prior to the annual meeting and election or special district meeting at which a school budget vote will occur, and shall prepare and present to the voters at such budget hearing a proposed school district budget for the ensuing school year.

S 4. Subdivision 2 of section 2601-a of the education law, as amended by section 9 of part A of chapter 97 of the laws of 2011, is amended to read as follows:

2. The board of education shall conduct all annual and special school district meetings for the purpose of adopting a school district budget in the same manner as a union free school district in accordance with the provisions of article forty-one of this title, except as otherwise provided by this section. [The] PRIOR TO TWO THOUSAND FIFTEEN, THE annual meeting and election of each such city school district shall be held on the third Tuesday of May in each year, provided, however that such annual meeting and election shall be held on the second Tuesday in May if the commissioner at the request of a local school board certifies no later than March first that such election would conflict with religious observances, and any school budget revote shall be held on the date and in the same manner specified in subdivision three of section two thousand seven of this title. PRIOR TO TWO THOUSAND FIFTEEN, THE ANNUAL MEETING AND ELECTION OF EACH SUCH CITY SCHOOL DISTRICT SHALL BE HELD ON THE THIRD TUESDAY OF MAY IN EACH YEAR, PROVIDED, HOWEVER THAT SUCH ANNUAL MEETING AND ELECTION SHALL BE HELD ON THE SECOND TUESDAY IN MAY IF THE COMMISSIONER AT THE REQUEST OF A LOCAL SCHOOL BOARD CERTIFIES NO LATER THAN MARCH FIRST THAT SUCH ELECTION WOULD CONFLICT WITH RELIGIOUS OBSERVANCES, AND ANY SCHOOL BUDGET REVOTE SHALL BE HELD ON THE DATE AND IN THE SAME MANNER SPECIFIED IN SUBDIVISION THREE OF SECTION TWO THOUSAND SEVEN OF THIS TITLE. The provisions of this article, and where applicable subdivisions nine and nine-a of section twenty-five hundred two of this title, governing the qualification and registration of voters, and procedures for the nomination and election of members of the board of education shall continue to apply, and shall govern the qualification and registration of voters and voting procedures with respect to the adoption of a school district budget.

S 5. Subdivision 1 of section 2003 of the education law, as amended by chapter 64 of the laws of 1993, is amended to read as follows:

1. The district clerk of each common school district shall give notice of the availability of the statement of expenditures pursuant to the provisions of section sixteen hundred eight of this chapter and shall also give notice of the time and place of the annual meeting by publishing a notice [four] TWO times within the [seven] THREE weeks next preceding such annual meeting, the first publication to be at least [forty-five] EIGHTEEN days before said meeting, in two newspapers if there shall be two, or in one newspaper if there shall be but one, having general circulation within such district. But if no newspaper shall then have general circulation therein, the said notice shall be posted in at least twenty of the most public places in said district forty-five days before the time of such meeting. THE CLERK OF EACH

COMMON SCHOOL DISTRICT SHALL POST PREDOMINATELY ON THE SCHOOL DISTRICT'S OFFICIAL WEBSITE THE NOTICE OF THE AVAILABILITY OF THE STATEMENT OF EXPENDITURES PURSUANT TO THE PROVISIONS OF SECTION SIXTEEN HUNDRED EIGHT OF THIS CHAPTER, AND SHALL ALSO POST PREDOMINATELY ON THE SCHOOL DISTRICT'S OFFICIAL WEBSITE THE TIME AND PLACE OF THE ANNUAL MEETING THROUGHOUT THE THREE WEEKS NEXT PRECEDING SUCH DISTRICT MEETING, THE FIRST PUBLICATION TO BE AT LEAST EIGHTEEN DAYS BEFORE SAID MEETING.

S 6. Subdivision 1 of section 2004 of the education law, as amended by chapter 68 of the laws of 1994, is amended to read as follows:

1. The clerk of each union free school district shall give notice of the availability of the statement of expenditures pursuant to the provisions of section seventeen hundred sixteen of this chapter and shall also give notice of the time and place of the annual meeting and the notice required by section seventeen hundred sixteen of this chapter by publishing a notice [four] TWO times within the [seven] THREE weeks next preceding such district meeting, the first publication to be at least [forty-five] EIGHTEEN days before said meeting, in two newspapers if there shall be two, or in one newspaper if there shall be but one, having general circulation within such district. But if no newspaper shall then have general circulation therein, the said notice shall be posted in at least twenty of the most public places in said district forty-five days before the time of such meeting. THE CLERK OF EACH UNION FREE SCHOOL DISTRICT SHALL POST PREDOMINATELY ON THE SCHOOL DISTRICT'S OFFICIAL WEBSITE THE NOTICE OF THE AVAILABILITY OF THE STATEMENT OF EXPENDITURES PURSUANT TO THE PROVISIONS OF SECTION SEVENTEEN HUNDRED SIXTEEN OF THIS CHAPTER AND SHALL ALSO POST PREDOMINATELY ON THE SCHOOL DISTRICT'S OFFICIAL WEBSITE THE TIME AND PLACE OF THE ANNUAL MEETING THROUGHOUT THE THREE WEEKS NEXT PRECEDING SUCH DISTRICT MEETING, THE FIRST PUBLICATION TO BE AT LEAST EIGHTEEN DAYS BEFORE SAID MEETING.

S 7. Paragraph b of subdivision 7 of section 1608 of the education law, as amended by section 4 of part H of chapter 83 of the laws of 2002, is amended to read as follows:

b. A copy of the property tax report card prepared for the annual district meeting shall be submitted to the department in the manner prescribed by the department by the end of the business day next following approval of the report card by the trustee or board of trustees, but no later than [twenty-four] EIGHTEEN days prior to the statewide uniform voting day. The department shall compile such data for all school districts whose budgets are subject to a vote of the qualified voters and shall make such compilation available electronically at least ten days prior to the statewide uniform voting day.

S 8. Section 2515 of the education law, as added by chapter 171 of the laws of 1996, is amended to read as follows:

S 2515. Fiscal year. The fiscal year for city school districts of cities with less than one hundred twenty-five thousand inhabitants shall be the period commencing with [July] AUGUST first and ending with [June thirtieth] JULY THIRTY-FIRST next following.

S 9. Subdivision 3 of section 2006 of the education law, as added by section 4 of part M of chapter 57 of the laws of 2005, is amended to read as follows:

3. Whenever the voters shall have defeated the budget of the school district at the annual meeting and election, the trustees may call a special district meeting for a school budget revote to be held on the [third] FOURTH Tuesday of [June] JULY, provided, however that such budget revote shall be held on the [second] THIRD Tuesday in [June] JULY if the commissioner at the request of a local school board certifies no

later than March first that such vote would conflict with religious observances. The trustees shall give the notices required by subdivision one of section two thousand three of this part and this section by publishing such notices once in each week within the two weeks next preceding such special meeting, the first publication to be at least fourteen days before such meeting, with any required posting to be fourteen days before the time of such meeting.

S 10. Paragraph b of subdivision 3 of section 2007 of the education law, as amended by section 5 of part M of chapter 57 of the laws of 2005, is amended to read as follows:

b. A school budget revote called pursuant to paragraph a of this subdivision shall be held on the [third] FOURTH Tuesday of [June] JULY, provided, however that such budget revote shall be held on the [second] THIRD Tuesday in [June] JULY if the commissioner at the request of a local school board certifies no later than March first that such vote would conflict with religious observances.

S 11. This act shall take effect January 1, 2015; provided, however that the amendments to sections 2022 and 2601-a of the education law made by sections three and four of this act shall not affect the expiration of such sections and shall be deemed to expire therewith.