

2748

2013-2014 Regular Sessions

I N A S S E M B L Y

January 17, 2013

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Introduced by M. of A. KAVANAGH, STEVENSON -- read once and referred to the Committee on Ways and Means

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:

1 Section 1. Section 3 of the state finance law, as added by chapter 1  
2 of the laws of 1943 and as separately renumbered by chapters 405 and 957  
3 of the laws of 1981, is amended to read as follows:  
4 S 3. Fiscal year. 1. The current fiscal year of the state which  
5 commenced with the first day of [July, nineteen hundred forty-two]  
6 APRIL, TWO THOUSAND FOURTEEN, is hereby [abridged] EXTENDED and shall  
7 end with the thirty-first day of [March, nineteen hundred forty-three]  
8 MAY, TWO THOUSAND FIFTEEN. For all purposes of determining annual  
9 increments of state employees pursuant to the education law, the civil  
10 service law or other state law, and for all purposes whenever by law  
11 some act is to be performed or time is to be measured by the fiscal year  
12 of the state, the current fiscal year, as so [abridged] EXTENDED, shall  
13 be deemed to be a full year unless the context clearly requires a  
14 contrary construction.

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

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

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

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

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

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

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

48 (2) ON OR AFTER APRIL FIFTEENTH, THE CHAIRPERSON AND RANKING MINORITY  
49 MEMBER OF THE SENATE FINANCE COMMITTEE, THE CHAIRPERSON AND RANKING  
50 MINORITY MEMBER OF THE ASSEMBLY WAYS AND MEANS COMMITTEE AND THE DIREC-  
51 TOR OF THE BUDGET SHALL JOINTLY RECONVENE TO REVISE THE CONSENSUS FORE-  
52 CAST OF THE ECONOMY AND ESTIMATES OF RECEIPTS FOR THE CURRENT AND THE  
53 ENSUING STATE FISCAL YEAR. THE REVISED CONSENSUS FORECAST OF THE ECONOMY  
54 AND ESTIMATES OF RECEIPTS SHALL INCORPORATE THE MOST CURRENT TAX REVENUE  
55 AND ANY OTHER PERTINENT FISCAL INFORMATION.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

30 S 7. Paragraph b of subdivision 7 of section 1608 of the education  
31 law, as amended by section 4 of part H of chapter 83 of the laws of  
32 2002, is amended to read as follows:

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

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

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

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

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

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

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

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

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