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

6491

I N  S E N A T E

January 29, 2014

Introduced by Sen. TKACZYK -- read twice and ordered printed, and when printed to be committed to the Committee on Education

AN ACT to amend the education law, in relation to state assistance to school districts for each school age child receiving special education programs and services

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

Section 1. Legislative findings and purpose. The legislature finds that the costs to school districts and, indirectly, to real property tax payers for providing special education programs and services is increasingly a burden making the essential educational mission more difficult to carry out. The legislature further finds that special education is a health based service and should more appropriately be borne by the state government. Therefore, it is the purpose of this act to phase-in over five years the assumption by the state of the costs to school districts for each child receiving special education programs and services and to provide that school property taxes be reduced accordingly.

S 2. Section 3602 of the education law is amended by adding a new subdivision 21 to read as follows:

21. SPECIAL SUPPLEMENTAL APPORTIONMENT FOR SCHOOL AGE CHILDREN RECEIVING SPECIAL EDUCATION PROGRAMS AND SERVICES. A. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, EACH SCHOOL DISTRICT SHALL RECEIVE A SPECIAL SUPPLEMENTAL APPORTIONMENT FOR SCHOOL AGE CHILDREN RECEIVING SPECIAL EDUCATION PROGRAMS AND SERVICES BEGINNING JULY FIRST, TWO THOUSAND FIFTEEN AND THEREAFTER AS PROVIDED HEREIN. AS USED IN THIS SUBDIVISION, THE BASE YEAR APPORTIONMENT SHALL BE THE AMOUNT PAYABLE FOR EACH SCHOOL DISTRICT'S CLAIMS FOR SCHOOL AGE CHILDREN RECEIVING SPECIAL EDUCATION PROGRAMS AND SERVICES FOR THE SCHOOL YEAR BEGINNING JULY FIRST, TWO THOUSAND FOURTEEN. FOR THE SCHOOL YEAR BEGINNING JULY FIRST, TWO THOUSAND FIFTEEN, EACH SCHOOL DISTRICT SHALL RECEIVE THEIR BASE YEAR APPORTIONMENT PLUS NOT LESS THAN TWENTY PERCENT OF THE DIFFERENCE BETWEEN SUCH APPORTIONMENT AND ITS TOTAL COST FOR SPECIAL EDUCATION PROGRAMS. FOR THE SCHOOL YEAR BEGINNING JULY FIRST, TWO THOUSAND SIXTEEN, EACH SCHOOL DISTRICT SHALL RECEIVE THEIR BASE YEAR APPORTION-

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

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MENT PLUS NOT LESS THAN FORTY PERCENT OF THE DIFFERENCE BETWEEN SUCH APPORTIONMENT AND ITS TOTAL COST FOR SPECIAL EDUCATION PROGRAMS. FOR THE SCHOOL YEAR BEGINNING JULY FIRST, TWO THOUSAND SEVENTEEN EACH SCHOOL DISTRICT SHALL RECEIVE THEIR BASE YEAR APPORTIONMENT PLUS NOT LESS THAN SIXTY PERCENT OF THE DIFFERENCE BETWEEN SUCH APPORTIONMENT AND ITS TOTAL COST FOR SPECIAL EDUCATION PROGRAMS. FOR THE SCHOOL YEAR BEGINNING JULY FIRST, TWO THOUSAND EIGHTEEN, EACH SCHOOL DISTRICT SHALL RECEIVE THEIR BASE YEAR APPORTIONMENT PLUS NOT LESS THAN EIGHTY PERCENT OF THE DIFFERENCE BETWEEN SUCH APPORTIONMENT AND ITS TOTAL COST FOR SPECIAL EDUCATION PROGRAMS. FOR THE SCHOOL YEAR BEGINNING JULY FIRST, TWO THOUSAND NINETEEN AND THEREAFTER, EACH SCHOOL DISTRICT RECEIVES AN APPORTIONMENT EQUAL TO ITS TOTAL COST FOR SPECIAL EDUCATION PROGRAMS.

B. SCHOOL DISTRICTS SHALL APPLY THE INCREMENTS IN APPORTIONMENT RECEIVED PURSUANT TO THIS SUBDIVISION TO REDUCING THEIR TAX LEVY FROM REAL PROPERTY TAXES. FOR EACH TAXABLE YEAR AFTER THE SPECIAL APPORTIONMENTS COMMENCE, EACH SCHOOL DISTRICT SHALL CERTIFY TO THE COMMISSIONER THAT IT HAS MADE THE REDUCTION TO ITS REAL PROPERTY TAX LEVY AS REQUIRED BY THIS PARAGRAPH.

C. THE LEGISLATURE SHALL ANNUALLY APPROPRIATE AN AMOUNT WITHIN THE APPROPRIATION FOR GENERAL SUPPORT FOR PUBLIC SCHOOLS SUFFICIENT TO SUPPORT ALL AID PAYMENTS INCURRED PURSUANT TO PARAGRAPH A OF THIS SUBDIVISION.

S 3. This act shall take effect immediately.