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

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I N S E N A T E

February 6, 2014

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

AN ACT to amend the education law, the legislative law and the state finance law, in relation to enacting the school property tax reduction act

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

Section 1. This act shall be known and cited as the "School Property Tax Reduction Act".

S 2. Section 3602 of the education law is amended by adding a new subdivision 4-a to read as follows:

4-A. INCREASED FOUNDATION AID. NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION OR ANY OTHER LAW TO THE CONTRARY, IN THE TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN SCHOOL YEAR, EACH SCHOOL DISTRICT SHALL RECEIVE A TEN PERCENT INCREASE IN THE AMOUNT OF TOTAL FOUNDATION AID, AS DETERMINED BY SUBDIVISION FOUR OF THIS SECTION, OVER THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOURTEEN SCHOOL YEAR. BEGINNING IN THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN SCHOOL YEAR EACH SCHOOL DISTRICT SHALL RECEIVE A FIVE PERCENT INCREASE IN THE TOTAL AMOUNT OF FOUNDATION AID, AS DETERMINED BY SUBDIVISION FOUR OF THIS SECTION, OVER THE PREVIOUS YEAR UNTIL SUCH TIME AS THE PROPORTION OF TOTAL STATE AID TO THE TOTAL TAX LEVEL OF SUCH SCHOOL DISTRICT IS SIXTY-FIVE PERCENT.

S 3. Section 3623-a of the education law is amended by adding a new subdivision 4 to read as follows:

4. NOTWITHSTANDING ANY OTHER PROVISION OF THIS ARTICLE TO THE CONTRARY, FOR SCHOOL YEARS COMMENCING AFTER JUNE THIRTIETH, TWO THOUSAND FOURTEEN, STATE TRANSPORTATION AID SHALL BE EQUAL TO ALL TRANSPORTATION COSTS INCURRED BY A SCHOOL DISTRICT.

S 4. The education law is amended by adding a new section 2023-b to read as follows:

S 2023-B. TAX LEVY; FOUNDATION AID. EVERY SCHOOL DISTRICT SHALL DECREASE THE TAX LEVY BELOW THE AMOUNT ESTABLISHED THE PRIOR YEAR BY AN AMOUNT WHICH IS THE PERCENTAGE INCREASE IN STATE FOUNDATION AID PURSUANT TO SUBDIVISION FOUR-A OF SECTION THIRTY-SIX HUNDRED TWO OF THIS CHAPTER.

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

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S 5. The legislative law is amended by adding a new section 49 to read as follows:

S 49. PROHIBITION ON UNFUNDED MANDATES ON SCHOOLS AND SCHOOL DISTRICTS. 1. (A) ANY PROVISION OF LAW DETERMINED IN ACCORDANCE WITH THIS SECTION TO BE AN UNFUNDED MANDATE SHALL BE VOID.

(B) A PROVISION OF LAW THAT REQUIRES A SCHOOL OR SCHOOL DISTRICT TO EXPEND FUNDS OR TO TAKE ACTIONS REQUIRING THE EXPENDITURE OF FUNDS SHALL BE DEEMED AN UNFUNDED MANDATE IF SUCH PROVISION OF LAW RESULTS IN AN AGGREGATE NET INCREASE OF TEN THOUSAND DOLLARS OR MORE IN NECESSARY DIRECT EXPENDITURES BY ANY SCHOOL OR SCHOOL DISTRICT OF THE STATE. ANY SUCH AGGREGATE NET INCREASE IN EXPENDITURES SHALL BE OFFSET BY: (I) MONIES PROVIDED TO SCHOOLS OR SCHOOL DISTRICTS FOR THE SPECIFIC PURPOSE OF FUNDING SUCH PROVISION OF LAW; AND (II) DECREASES IN EXPENDITURES EXPECTED TO RESULT FROM OTHER PROVISIONS OF LAW ENACTED CONCURRENTLY THEREWITH THAT REPEAL, REDUCE OR MODIFY EXISTING MANDATES ON SCHOOL OR SCHOOL DISTRICT. FOR PURPOSES OF THIS SECTION, ALL BUDGET BILLS AND LEGISLATION NECESSARY TO IMPLEMENT THE BUDGET ENACTED PURSUANT TO ARTICLE SEVEN OF THE CONSTITUTION SHALL BE DEEMED TO HAVE BEEN CONCURRENTLY ENACTED INTO LAW.

(C) FOR PURPOSES OF THIS SECTION, THE TERM "LAW" SHALL MEAN A STATUTE ENACTED BY THE LEGISLATURE, AN EXECUTIVE ORDER ISSUED BY THE GOVERNOR, AND A RULE OR REGULATION PROMULGATED BY A STATE AGENCY, DEPARTMENT, BOARD, BUREAU, OFFICER, AUTHORITY OR COMMISSION.

2. NOTWITHSTANDING ANY PROVISION OF THIS SECTION TO THE CONTRARY, THE FOLLOWING TYPES OF LAWS SHALL NOT BE CONSIDERED UNFUNDED MANDATES:

(A) THOSE THAT HAVE BEEN REQUESTED BY THE AFFECTED SCHOOL OR SCHOOL DISTRICT, OR WHICH HAVE BEEN ACCEPTED BY THE AFFECTED SCHOOL OR SCHOOL DISTRICT;

(B) THOSE APPLICABLE TO BOTH GOVERNMENT AND NON-GOVERNMENT ENTITIES IN THE SAME OR A SUBSTANTIALLY SIMILAR MANNER; AND

(C) THOSE IN FULL FORCE AND EFFECT PRIOR TO THE EFFECTIVE DATE OF THIS SECTION, INCLUDING ANY PROVISION OF LAW THAT EXTENDS OR REAUTHORIZES SUCH A LAW.

S 6. The state finance law is amended by adding a new section 28 to read as follows:

S 28. MANDATE RELIEF FOR SCHOOLS AND SCHOOL DISTRICTS. EACH FISCAL YEAR THE BUDGET SUBMITTED BY THE GOVERNOR AND ENACTED BY THE LEGISLATURE SHALL CONTAIN SEPARATE AND DISTINCT APPROPRIATIONS TO REIMBURSE SCHOOLS AND SCHOOL DISTRICTS FOR THE ENTIRETY OF ANY ADDITIONAL EXPENSES INCURRED BY SUCH SCHOOL OR SCHOOL DISTRICT PURSUANT TO ANY STATE LAW, RULE OR REGULATION ENACTED TO COMPLY WITH A REQUIREMENT ESTABLISHED BY FEDERAL LAWS, RULES OR REGULATIONS TO THE EXTENT THAT SUCH STATE LAWS, RULES OR REGULATIONS REQUIRE THE ASSUMPTION OF ADDITIONAL COSTS ABOVE THOSE IMPOSED BY SUCH FEDERAL REQUIREMENTS.

S 7. This act shall take effect immediately.