

8049

I N S E N A T E

June 7, 2016

Introduced by COMMITTEE ON RULES -- read twice and ordered printed, and
when printed to be committed to the Committee on Rules

AN ACT to amend the education law, in relation to the effect of failed propositions on voter approval for remaining propositions not collectively exceeding the tax levy limit; to amend the general municipal law and the education law, in relation to payments in lieu of taxes; and to amend the education law, in relation to exempting BOCES capital expenditures from limitations upon local school district tax levies

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

1 Section 1. Subdivision 9 of section 2023-a of the education law, as
2 added by section 2 of part A of chapter 97 of the laws of 2011, is
3 amended to read as follows:
4 9. Nothing in this section shall preclude the trustee, trustees, or
5 board of education of a school district, in their discretion, from
6 submitting additional items of expenditures to the voters for approval
7 as separate propositions or the voters from submitting propositions
8 pursuant to sections two thousand eight and two thousand thirty-five of
9 this part; provided however, except in the case of a proposition submit-
10 ted for any expenditure contained within subparagraphs (i) through (iv)
11 of paragraph i of subdivision two of this section, if any proposition,
12 or propositions collectively that are subject to a vote on the same
13 date, would require an expenditure of money that would require a tax
14 levy and would result in the tax levy limit being exceeded for the
15 corresponding school year then such proposition shall be approved if
16 sixty percent of the votes cast thereon are in the affirmative. IN THE
17 EVENT THAT THE VOTERS SUBMIT ADDITIONAL ITEMS OF EXPENDITURE FOR
18 APPROVAL AS A SEPARATE PROPOSITION OR PROPOSITIONS AND SUCH SEPARATE
19 PROPOSITION OR PROPOSITIONS COLLECTIVELY WITH THE BUDGET EXCEED THE TAX
20 LEVY LIMIT, THE BUDGET SHALL BE APPROVED IF A MAJORITY OF THE VOTES CAST
21 THEREON ARE IN THE AFFIRMATIVE AND IF THE BUDGET, WITHOUT THE SEPARATE
22 PROPOSITION OR PROPOSITIONS, DOES NOT EXCEED THE TAX LEVY LIMIT.

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

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1 S 2. Subparagraph (i) of paragraph (b) of subdivision 3 of section 3-c
2 of the general municipal law, as amended by section 2 of subpart C of
3 part C of chapter 20 of the laws of 2015, is amended to read as follows:

4 (i) The commissioner of taxation and finance shall calculate a quanti-
5 ty change factor for each local government for the coming fiscal year
6 based upon the physical or quantity change, as defined by section twelve
7 hundred twenty of the real property tax law, reported to the commission-
8 er of taxation and finance by the assessor or assessors pursuant to
9 section five hundred seventy-five of the real property tax law. The
10 quantity change factor shall show the percentage by which the full value
11 of the taxable real property in the local government has changed due to
12 physical or quantity change between the second final assessment roll or
13 rolls preceding the final assessment roll or rolls upon which taxes are
14 to be levied, and the final assessment roll or rolls immediately preced-
15 ing the final assessment roll or rolls upon which taxes are to be
16 levied[. The commissioner of taxation and finance shall, as appropriate,
17 promulgate rules and regulations regarding the calculation of the quan-
18 tity change factor which may adjust the calculation based on the devel-
19 opment on tax exempt land], AND INCLUDE THE CHANGE IN ASSESSED VALUE FOR
20 EACH PROPERTY ON THE EXEMPT SIDE OF THE TAX ROLLS UNDER A PAYMENT IN
21 LIEU OF TAX AGREEMENT.

22 S 3. Paragraph b of subdivision 2-a of section 2023-a of the education
23 law, as amended by section 3 of subpart C of part C of chapter 20 of the
24 laws of 2015, is amended to read as follows:

25 b. The commissioner of taxation and finance shall calculate a quantity
26 change factor for the coming school year for each school district based
27 upon the physical or quantity change, as defined by section twelve
28 hundred twenty of the real property tax law, reported to the commission-
29 er of taxation and finance by the assessor or assessors pursuant to
30 section five hundred seventy-five of the real property tax law. The
31 quantity change factor shall show the percentage by which the full value
32 of the taxable real property in the school district has changed due to
33 physical or quantity change between the second final assessment roll or
34 rolls preceding the final assessment roll or rolls upon which taxes are
35 to be levied, and the final assessment roll or rolls immediately preced-
36 ing the final assessment roll or rolls upon which taxes are to be
37 levied[. The commissioner of taxation and finance shall, as appropriate,
38 promulgate rules and regulations regarding the calculation of the quan-
39 tity change factor which may adjust the calculation based on the devel-
40 opment on tax exempt land], AND INCLUDE THE CHANGE IN ASSESSED VALUE FOR
41 EACH PROPERTY ON THE EXEMPT SIDE OF THE TAX ROLLS UNDER A PAYMENT IN
42 LIEU OF TAX AGREEMENT.

43 S 4. Paragraph c of subdivision 2 of section 2023-a of the education
44 law, as amended by section 1 of subpart C of part C of chapter 20 of the
45 laws of 2015, is amended to read as follows:

46 c. "Capital [local] expenditures" means the taxes associated with
47 budgeted expenditures resulting from the financing, refinancing, acqui-
48 sition, design, construction, reconstruction, rehabilitation, improve-
49 ment, furnishing and equipping of, or otherwise providing for school
50 district capital facilities or school district capital equipment,
51 including debt service and lease expenditures, and transportation capi-
52 tal debt service, subject to the approval of the qualified voters where
53 required by law[. The commissioner of taxation and finance shall, as
54 appropriate, promulgate rules and regulations which may provide for
55 adjustment of capital local expenditures to reflect a school district's
56 share of additional budgeted capital expenditures made by a board of

cooperative educational services] AND THE SCHOOL DISTRICT'S SHARE OF CAPITAL EXPENDITURES FOR BOARDS OF COOPERATIVE EDUCATIONAL SERVICES AS AUTHORIZED PURSUANT TO SUBPARAGRAPH ONE OF PARAGRAPH B OF SUBDIVISION FOUR, PARAGRAPHS P, T AND U OF SUBDIVISION FOUR, PARAGRAPHS A AND B OF SUBDIVISION THIRTEEN, AND PARAGRAPH A OF SUBDIVISION FOURTEEN OF SECTION NINETEEN HUNDRED FIFTY OF THIS TITLE.

S 5. Paragraph b of subdivision 4 of section 2023 of the education law, as amended by section 3 of part A of chapter 97 of the laws of 2011, is amended to read as follows:

b. The resolution of the trustee, board of trustees, or board of education adopting a contingency budget shall incorporate by reference a statement specifying the projected percentage increase or decrease in total spending for the school year, and explaining the reasons for disregarding any portion of an increase in spending in formulating the contingency budget; PROVIDED, HOWEVER, THE SCHOOL DISTRICT'S SHARE OF CAPITAL EXPENDITURES FOR BOARDS OF COOPERATIVE EDUCATIONAL SERVICES AS AUTHORIZED PURSUANT TO SUBPARAGRAPH ONE OF PARAGRAPH B OF SUBDIVISION FOUR, PARAGRAPHS P, T AND U OF SUBDIVISION FOUR, PARAGRAPHS A AND B OF SUBDIVISION THIRTEEN AND PARAGRAPH A OF SUBDIVISION FOURTEEN OF SECTION NINETEEN HUNDRED FIFTY OF THIS TITLE SHALL NOT BE INCLUDED IN TOTAL SPENDING.

S 6. Subparagraph 1 of paragraph b of subdivision 4 of section 1950 of the education law, as amended by chapter 474 of the laws of 1996, is amended to read as follows:

(1) Prepare, prior to the annual meeting of members of the boards of education and school trustees, held as provided in paragraph o of this subdivision, a tentative budget of expenditures for the program costs, a tentative budget for capital costs, and a tentative budget for the administration costs of the board of cooperative educational services. Such budgets shall include the proposed budget for the upcoming school year, the previous school year's actual costs and the current school year's projected costs for each object of expenditure. Such program, capital and administrative budgets shall be separately delineated in accordance with the definition of program, capital and administrative costs which shall be promulgated by the commissioner after consultation with school district officials and the director of the budget. Personal service costs for each budget shall include the number of full-time equivalent positions funded and total salary and, except as noted herein, fringe benefit costs for such positions by program. Each program budget shall also include the local and statewide unit costs of such programs and services proposed for the upcoming school year, such actual unit costs for the previous school year, and the current school year's projected unit costs, all established in accordance with paragraph d of this subdivision. The capital budget shall include facility construction and lease expenditures authorized pursuant to paragraphs p, t and u of this subdivision, payments for the repayment of indebtedness related to capital projects, payments for the acquisition or construction of facilities, sites or additions, provided that such budget shall contain a rental, operations and maintenance section that will include base rent costs, total rent costs, operations and maintenance charges, cost per square foot for each facility rented or leased by such board of cooperative educational services, and any and all expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, maintenance and repairs for such facilities, and that such budget shall include the annual debt service and total debt for all facilities financed by bonds or notes of the component districts, annual rental and

1 lease payments and total rental and lease costs for all facilities rent-
2 ed by such board; such capital budget shall also include expenditures
3 resulting from court judgments and orders from administrative bodies or
4 officers, and, to the extent a board's administrative budget has been
5 adopted, one-time costs incurred in the first year in which an employee
6 retires. The administrative budget shall include, but need not be limit-
7 ed to, office and central administrative expenses, traveling expenses
8 and salaries and benefits of supervisors and administrative personnel
9 necessary to carry out the central administrative duties of the supervi-
10 sory district, any and all expenditures associated with the board, the
11 office of district superintendent, general administration, central
12 support services, planning, and all other administrative activities.
13 Such administrative budget shall also specify the amount of supplementa-
14 ry salary and benefits, if any, which the board determines should be
15 paid to the district superintendent of schools and the board shall
16 append to such budget a detailed statement of the total compensation to
17 be paid the district superintendent of schools by the board, including a
18 delineation of the salary, annualized cost of benefits and any in-kind
19 or other form of remuneration to be paid, plus, commencing with the
20 presentation of the budget for the nineteen hundred ninety-seven--nine-
21 ty-eight school year, a list of items of expense eligible for reimburse-
22 ment on expense accounts in the ensuing school year and a statement of
23 the amount of expenses paid to the district superintendent of schools in
24 the prior year for purposes of carrying out his or her official duties;
25 PROVIDED, HOWEVER, SUCH CAPITAL COSTS SHALL NOT BE INCLUDED IN A SCHOOL
26 DISTRICT'S TAX LEVY PURSUANT TO SECTION TWO THOUSAND TWENTY-THREE-A OF
27 THIS TITLE.

28 S 7. Subparagraph (a) of paragraph p of subdivision 4 of section 1950
29 of the education law, as amended by chapter 374 of the laws of 2014, is
30 amended to read as follows:

31 (a) To rent suitable land, classrooms, offices or buildings upon or in
32 which to maintain and conduct such cooperative educational services and
33 administrative offices for a period not to exceed ten years for leases
34 entered into with public entities and twenty years for leases entered
35 into with non-public entities and to improve, alter, equip and furnish
36 such land, classrooms, offices or buildings in a suitable manner for
37 such purposes, provided that: (1) before executing any lease, the board
38 shall adopt a resolution determining that such agreement is in the best
39 financial interests of the supervisory district and stating the basis of
40 that determination; (2) the rental payment shall not be more than the
41 fair market value as determined by the board and provided to the commis-
42 sioner; (3) The board discloses any conflict of interest pursuant to
43 subparagraph (c) of this paragraph, or any other potential or perceived
44 conflict of interest, to the commissioner, and in the event of a
45 conflict of interest or a potential or perceived conflict of interest,
46 provides detailed documentation to the commissioner demonstrating that
47 the cost of the lease is not more than fair market value; and (4) upon
48 the consent of the commissioner, renewal of such lease may be made for a
49 period of up to ten years. Nothing contained herein shall prevent the
50 board from entering into a lease agreement which provides for the
51 cancellation of the same by such board upon: (i) a substantial increase
52 or decrease in pupil enrollment; or (ii) a substantial change in the
53 needs and requirements of a board of cooperative educational services
54 with respect to facilities; or (iii) any other change which substantial-
55 ly affects the needs or requirements of a board of cooperative educa-
56 tional services or the community in which it is located. No lease or

1 other contract for the occupancy of such land, classrooms, offices or
2 buildings shall be enforceable against the board of cooperative educa-
3 tional services unless and until the same shall have been approved in
4 writing by the commissioner. In the case of a lease longer than ten
5 years, the commissioner's written approval must include a finding that
6 the proposed lease complies with all requirements of this paragraph and
7 would be more cost-effective than a lease of ten years or fewer;
8 PROVIDED, HOWEVER, SUCH CAPITAL COSTS SHALL NOT BE INCLUDED IN A SCHOOL
9 DISTRICT'S TAX LEVY PURSUANT TO SECTION TWO THOUSAND TWENTY-THREE-A OF
10 THIS TITLE.

11 S 8. Paragraph t of subdivision 4 of section 1950 of the education
12 law, as added by chapter 795 of the laws of 1967, is amended to read as
13 follows:

14 t. When authorized by the qualified voters of the board, to purchase
15 or otherwise acquire buildings, sites or additions thereto, to purchase
16 or otherwise acquire real property for any lawful purpose and to
17 construct buildings thereon; PROVIDED, HOWEVER, SUCH CAPITAL COSTS SHALL
18 NOT BE INCLUDED IN A SCHOOL DISTRICT'S TAX LEVY PURSUANT TO SECTION TWO
19 THOUSAND TWENTY-THREE-A OF THIS TITLE.

20 S 9. Paragraph u of subdivision 4 of section 1950 of the education
21 law, as added by chapter 795 of the laws of 1967, is amended to read as
22 follows:

23 u. To purchase necessary furniture, equipment, implements, apparatus
24 and supplies; PROVIDED, HOWEVER, SUCH CAPITAL COSTS SHALL NOT BE
25 INCLUDED IN A SCHOOL DISTRICT'S TAX LEVY PURSUANT TO SECTION TWO THOU-
26 SAND TWENTY-THREE-A OF THIS TITLE.

27 S 10. Paragraph g of subdivision 5 of section 1950 of the education
28 law, as amended by section 5 of part C of chapter 57 of the laws of
29 2004, is amended to read as follows:

30 g. Any payment required by a board of cooperative educational services
31 to the dormitory authority or any payment required by a board of cooper-
32 ative educational services to acquire or construct a school facility of
33 the board of cooperative educational services, and any payments for
34 rental of facilities by a board of cooperative educational services
35 shall, for the purposes of apportionment of public moneys to the board
36 of cooperative educational services by the state of New York, be deemed
37 to be an administrative or capital expense, as designated by the commis-
38 sioner, but the entire amount of such payment shall be utilized in
39 making such apportionment and the limitation of ten percent of the total
40 expenses contained in this subdivision shall not be applicable. Any
41 expense designated by the commissioner as a capital expense shall be
42 included in the capital budget of the board of cooperative educational
43 services and, except as otherwise provided in this paragraph, shall be
44 aided in the same manner as an administrative expense. Any such payment
45 shall not be considered part of the total expenses of the board for
46 purposes of determining the administrative and clerical expenses not to
47 exceed ten percent otherwise eligible for aid under this subdivision,
48 and such payments shall be considered for the purpose of apportionment
49 during the current school year such payment is made. The apportionment
50 for such payments shall be determined by multiplying the amount of such
51 payment allocated to each component school district in the board of
52 cooperative educational services by the aid ratio, and shall be not more
53 than ninety percent converted to decimals, of each such component
54 computed pursuant to subdivision three of section thirty-six hundred two
55 OF THIS CHAPTER and used to apportion aid to that district in that
56 current school year; provided, however, the apportionment for the

1 construction, acquisition, reconstruction, rehabilitation, or improve-
2 ment of board of cooperative educational services facilities, including
3 payments to the dormitory authority and payments under any lease agree-
4 ment, shall be based upon the cost of the board of cooperative educa-
5 tional services school facilities but not to exceed the cost allowance
6 set forth in subdivision six of section thirty-six hundred two of [the
7 education law] THIS CHAPTER and payments for rental facilities shall be
8 subject to the approval of the commissioner; PROVIDED, HOWEVER, SUCH
9 CAPITAL COSTS SHALL NOT BE INCLUDED IN A SCHOOL DISTRICT'S TAX LEVY
10 PURSUANT TO SECTION TWO THOUSAND TWENTY-THREE-A OF THIS TITLE.

11 S 11. Paragraphs a and b of subdivision 13 of section 1950 of the
12 education law, as added by chapter 33 of the laws of 1976, are amended
13 to read as follows:

14 a. A board of cooperative educational services and the component
15 school districts of such board of cooperative educational services may
16 enter into an agreement providing for the acquisition from the dormitory
17 authority of facilities designed to house services to be provided by
18 such board of cooperative educational services and for the sharing of
19 the cost of such acquisition. Such agreement in addition to providing
20 for all other matters deemed necessary and proper shall (i) set forth
21 the cost of such acquisition which shall be the amount certified by the
22 dormitory authority as sufficient to pay the principal of, the redemp-
23 tion premium, if any, and interest to the earliest of either the maturi-
24 ty date or the next redemption date on all obligations of the dormitory
25 authority issued in relation to providing such facilities, including all
26 incidental expenses in relation thereto, and (ii) provide for an allo-
27 cation and apportionment of the cost of such acquisition among the
28 component school districts on such equitable basis as the parties there-
29 to shall determine and agree, and the proportion of the total cost to be
30 provided by each such district in accordance with such allocation and
31 apportionment. In those cases where construction of such facilities
32 shall not have been completed, the amount so certified by the dormitory
33 authority shall include the amount estimated to be necessary by the
34 dormitory authority to complete such construction by it acting for and
35 on behalf of such board of cooperative educational services; provided,
36 however, that such agreement shall provide that such board shall pay to
37 the dormitory authority any additional amounts thereafter determined and
38 certified by the dormitory authority to be necessary in order to
39 complete the construction of such facilities. Existing contracts awarded
40 by the dormitory authority for the construction of such facilities shall
41 not be modified, nor shall any work not covered thereby be authorized,
42 without the prior consent of an officer of such board authorized to so
43 act by a resolution of such board. Such agreement shall be executed by
44 all the component school districts of such board of cooperative educa-
45 tional services whose allocation of administrative expenses would
46 include a portion of the amounts required to be paid the dormitory
47 authority for the rental of such facilities; PROVIDED, HOWEVER, SUCH
48 CAPITAL COSTS SHALL NOT BE INCLUDED IN A SCHOOL DISTRICT'S TAX LEVY
49 PURSUANT TO SECTION TWO THOUSAND-THREE-A OF THIS TITLE.

50 b. The acquisition of such facilities is hereby declared and deter-
51 mined to be a school district purpose and an object or purpose for which
52 each such component school district is hereby authorized to expend money
53 and contract indebtedness. The period of probable usefulness of such
54 object or purpose is hereby determined to be thirty years. Each such
55 component school district is hereby authorized to finance its share of
56 the cost of the acquisition of such facilities together with costs inci-

1 dental to such financing, including, but not limited to legal fees,
2 printing, engraving and publication of notices, either from any current
3 funds legally available therefor, or by the issuance of obligations
4 pursuant to the local finance law; provided, however, that (i) no
5 approval of the voters of such component school district shall be
6 required, (ii) the voting of a special tax or a tax to be collected in
7 installments shall not be a condition precedent to the adoption of a
8 bond resolution for such object or purpose, (iii) a majority vote of the
9 entire voting strength of the board of education shall be sufficient for
10 adoption of such a bond resolution, which bond resolution may be adopted
11 at a regular meeting, or a special meeting of the board of education
12 called on not less than twelve hours oral or written notice, which may
13 be held either within or outside of such district, (iv) any such bond
14 resolution shall take effect immediately and shall not be subject either
15 to a mandatory or permissive referendum, and (v) no such bond resolution
16 shall be adopted prior to the execution by the board of cooperative
17 educational services and the component school districts of such board of
18 cooperative educational services of the agreement required by paragraph
19 a of this subdivision; PROVIDED, HOWEVER, SUCH CAPITAL COSTS SHALL NOT
20 BE INCLUDED IN A SCHOOL DISTRICT'S TAX LEVY PURSUANT TO SECTION TWO
21 THOUSAND TWENTY-THREE-A OF THIS TITLE.

22 S 12. Paragraphs a and b of subdivision 14 of section 1950 of the
23 education law, as added by chapter 728 of the laws of 1976, are amended
24 to read as follows:

25 a. All provisions of this subdivision shall be applicable only if any
26 agreement or agreements referred to herein shall be entered into by a
27 board of cooperative educational services and all of the component
28 school districts of the board of cooperative educational services. A
29 board of cooperative educational services and the component school
30 districts of such board of cooperative educational services may enter
31 into an agreement providing for the acquisition or construction, includ-
32 ing new construction, additions or reconstruction of facilities designed
33 to house services to be provided by such board of cooperative educa-
34 tional services and for the sharing of the cost of such acquisition or
35 construction. Such agreement in addition to providing for all other
36 matters deemed necessary and proper shall (i) set forth the cost of such
37 acquisition or construction and costs incidental thereto and (ii)
38 provide for an allocation and apportionment of the costs of such acqui-
39 sition or construction among the component school districts on such
40 equitable basis as the parties thereto shall determine and agree, and
41 the proportion of the total cost to be provided by each such district in
42 accordance with such allocation and apportionment. Such agreement shall
43 be executed by all the component school districts of such board of coop-
44 erative educational services and such board of cooperative educational
45 services. Such agreement may provide that each component school district
46 of such a board of cooperative educational services shall issue an
47 agreed upon amount of its obligations in a total amount sufficient to
48 acquire or construct such facilities, or that all component districts of
49 such board shall together issue joint obligations pledging the full
50 faith and credit for all component districts jointly and that each such
51 district shall pay a specified share of annual debt service on such
52 joint obligations in accordance with the provisions of article [five-g]
53 FIVE-G of the general municipal law and applicable provisions of the
54 local finance law; PROVIDED, HOWEVER, SUCH CAPITAL COSTS SHALL NOT BE
55 INCLUDED IN A SCHOOL DISTRICT'S TAX LEVY PURSUANT TO SECTION TWO THOU-
56 SAND TWENTY-THREE-A OF THIS TITLE.

1 b. The acquisition or construction of such facilities is hereby
2 declared and determined to be a public purpose and a school district
3 purpose and a specific object or purpose for which each such component
4 school district is hereby authorized to expend money and contract
5 indebtedness. The period of probable usefulness of such specific object
6 or purpose is hereby determined to be thirty years. Each such component
7 school district is hereby authorized to finance its share of the cost of
8 the acquisition or construction of such facilities, together with costs
9 incidental thereto, either from any current funds legally available
10 therefor or by the issuance of obligations pursuant to the local finance
11 law; provided, however, that (i) no approval of the voters of such
12 component school district shall be required, (ii) the voting of a
13 special tax or a tax to be collected in installments shall not be a
14 condition precedent to the adoption of a bond resolution for such
15 specific object or purpose, (iii) a majority vote of the entire voting
16 strength of the board of education shall be sufficient for adoption of
17 such a bond resolution, which bond resolution may be adopted at a regu-
18 lar meeting, or a special meeting of the board of education called on
19 not less than twenty-four hours oral or written notice to the members of
20 such board as provided in section sixteen hundred six of [the education
21 law] THIS TITLE, which meeting may be held either within or outside of
22 such district, (iv) any such bond resolution shall take effect imme-
23 diately and shall not be subject to either a mandatory or permissive
24 referendum, and (v) no such bond resolution shall be adopted prior to
25 the execution by the board of cooperative educational services and all
26 of the component school districts of such board of cooperative educa-
27 tional services of the agreement required by paragraph a of this subdi-
28 vision; PROVIDED, HOWEVER, SUCH CAPITAL COSTS SHALL NOT BE INCLUDED IN A
29 SCHOOL DISTRICT'S TAX LEVY PURSUANT TO SECTION TWO THOUSAND
30 TWENTY-THREE-A OF THIS TITLE.

31 S 13. This act shall take effect immediately; provided, however, that
32 (a) the amendments to section 2023-a of the education law made by
33 section one of this act shall not affect the repeal of such section and
34 shall be deemed repealed therewith;

35 (b) sections two and three of this act shall take effect on the one
36 hundred twentieth day after it shall have become a law, provided, howev-
37 er, that the amendments to section 3-c of the general municipal law and
38 section 2023-a of the education law made by sections two and three of
39 this act, respectively, shall not affect the repeal of such sections and
40 shall be deemed repealed therewith. Effective immediately, the addition,
41 amendment and/or repeal of any rules or regulations necessary for the
42 implementation of sections two and three of this act on its effective
43 date are authorized to be made on or before such effective date;

44 (c) the amendments to paragraph c of subdivision 2 of section 2023-a
45 of the education law made by section four of this act shall be subject
46 to the repeal of such section and shall be deemed repealed therewith;

47 (d) the amendments to paragraph b of subdivision 4 of section 2023 of
48 the education law made by section five of this act shall be subject to
49 the expiration of such section and shall be deemed to expire therewith;
50 and

51 (e) the amendments to subparagraph (a) of paragraph p of subdivision 4
52 of section 1950 of the education law made by section seven of this act
53 shall be subject to the expiration of such subparagraph and shall be
54 deemed to expire therewith.