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

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I N A S S E M B L Y

March 22, 2016

Introduced by M. of A. McDONALD -- read once and referred to the Committee on Local Governments

AN ACT to amend the general municipal law, in relation to establishing limits upon local government tax levies

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

Section 1. Paragraphs (e) and (h) of subdivision 2 of section 3-c of the general municipal law, as added by section 1 of part A of chapter 97 of the laws of 2011, are amended to read as follows:

(e) "Local government" means a county, city, town, village, fire district, or special district including but not limited to a district created pursuant to article twelve or twelve-A, or governed by article thirteen of the town law, or created pursuant to article five-A, five-B or five-D of the county law, [chapter five hundred sixteen of the laws of nineteen hundred twenty-eight,] or chapter two hundred seventy-three of the laws of nineteen hundred thirty-nine, and shall include town improvements provided pursuant to articles three-A and twelve-C of the town law but shall not include the city of New York or the counties contained therein *OR SPECIAL DISTRICTS ESTABLISHED PURSUANT TO ARTICLE NINETEEN-A OF THIS CHAPTER*.

(h) "Tax" or "taxes" shall include (i) a charge imposed upon real property by or on behalf of a county, city, town, village or school district for municipal or school district purposes, and (ii) special ad valorem levies and special assessments as defined in subdivisions fourteen and fifteen of section one hundred two of the real property tax law *BUT NOT INCLUDING AD VALOREM LEVIES AND SPECIAL ASSESSMENTS AUTHORIZED TO BE ESTABLISHED AND IMPOSED PURSUANT TO SECTION NINE HUNDRED EIGHTY-J OF THIS CHAPTER*.

S 2. Subparagraph (iv) of paragraph (g) of subdivision 2 of section 3-c of the general municipal law, as added by section 1 of part A of chapter 97 of the laws of 2011, is amended and a new paragraph (v) is added to read as follows:

(iv) in years in which the normal contribution rate of the New York state teachers' retirement system, as defined by paragraph a of subdivi-

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

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sion two of section five hundred seventeen of the education law, increases by more than two percentage points from the previous year, a tax levy necessary for expenditures for the coming fiscal year for local government employer contributions to the New York state teachers' retirement system caused by growth in the normal contribution rate minus two percentage points[.];

(V) AD VALOREM LEVIES AND SPECIAL ASSESSMENTS AUTHORIZED TO BE ESTABLISHED AND IMPOSED PURSUANT TO SECTION NINE HUNDRED EIGHTY-J OF THIS CHAPTER.

S 3. This act shall take effect immediately; provided, however, that the amendments to section 3-c of the general municipal law made by sections one and two of this act shall not affect the repeal of such section and shall be deemed repealed therewith.