

# STATE OF NEW YORK

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6056

2019-2020 Regular Sessions

## IN SENATE

May 16, 2019

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Introduced by Sen. BROOKS -- 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 enacting the "TRUMP Act"

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Short title. This act shall be known and may be cited as  
2 the "Transparent Report of Unfunded Mandated Program Act" or "TRUMP  
3 Act".

4 § 2. Legislative findings. The State of New York has historically  
5 funded public education by means of state and local taxes. Over the  
6 years residential property taxes have become the primary funding method  
7 for schools statewide. For more than 100 years all taxes paid in support  
8 of education have been fully deductible in terms of both state and  
9 federal taxes. In 2017 the federal government changed that when they  
10 enacted the Federal Tax Cuts and Jobs Act of 2017, which dramatically  
11 changed how federal taxes are determined. The new tax law capped the  
12 deductibility of all state and local taxes (SALT) at \$10,000. As resi-  
13 dential property taxes are considered a state and local tax, the revised  
14 tax law had a significant impact on the residents of the state of New  
15 York. The increasing dependence on residential property taxes to fund  
16 public education coupled with changes in the federal tax laws have  
17 resulted in a significant number of New York residential property owners  
18 now paying taxes on their taxes.

19 As Congress considered the changes in the Federal Tax Cuts and Jobs  
20 Act of 2017, many in Congress stated that New York State's high property  
21 taxes were the result of excessive spending. They justified the limita-  
22 tion of \$10,000 for deductibility with that assumption. This reading of  
23 the facts ignores an essential and often ignored issue: federal misman-  
24 agement of immigration policy.

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

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1 While the federal tax plan severely hinders our education funding  
2 structure, federal immigration policy increases schools' needs and  
3 responsibilities. A significant number of unaccompanied minors who have  
4 immigrated to this country have settled in New York, and they deserve  
5 the same access to a quality public education as children born in the  
6 United States. Due to disorganized and negligent policy, minor immi-  
7 grants and unaccompanied minors are often settled in the same communi-  
8 ties and schools but are deprived of the additional resources needed to  
9 help them succeed. Most of these students are behind in their education  
10 level, need additional classes in English, and have other learning disa-  
11 bilities or other social services needs that result in higher than  
12 normal educational costs.

13 The management of immigration is the responsibility of the federal  
14 government, which has failed the immigrants that come to our state and  
15 schools. Providing an education to these relocated minors is a mandate  
16 to the local communities, and one that has come without any help from  
17 federal sources. As a result, many communities, which already have very  
18 limited financial resources, have struggled to provide the funding to  
19 educate these students. As the State of New York utilizes state and  
20 local taxes to fund public education, the added cost from federal  
21 actions and mandates falls directly upon taxpayers. The same New Yorkers  
22 are saddled with the new \$10,000 cap on state and local tax deductibili-  
23 ty when they file their income taxes.

24 § 3. The education law is amended by adding a new section 3602-g to  
25 read as follows:

26 § 3602-g. Transparent report of unfunded mandated program (TRUMP). 1.  
27 (a) All public school districts in the state shall file an expense allo-  
28 cation report with the department providing details on all financial  
29 costs associated with the education of students who have located them-  
30 selves within the boundaries of the school districts and who can be  
31 identified as immigrants to this country regardless of the legal status  
32 of such students. Such reports shall identify all costs of any services  
33 and programs provided to such students. The department shall establish a  
34 reporting system that includes all educational costs including transpor-  
35 tation, additional education and support related costs associated with  
36 these students. The reporting system may be based on an allocation  
37 system that allows for the use of percentages based on student popu-  
38 lation for general operating costs and student specific costs for  
39 services provided to individual students. The final report shall  
40 provide a total "Immigration Support Cost" expense and show the percent-  
41 age of total educational spending for immigration support to the total  
42 educational cost for the district.

43 (b) Such report shall provide an understanding of the expenses associ-  
44 ated with educating and assisting these students. Information from such  
45 reports shall be used solely to seek federal reforms in income tax regu-  
46 lations, request federal funds for education, and assist in the develop-  
47 ment of funding programs for public education.

48 2. The department shall provide to all school districts the report  
49 format and instructions no later than December first, two thousand nine-  
50 teen and each school district shall complete the report for the two  
51 thousand eighteen--two thousand nineteen school year by March first, two  
52 thousand twenty. The report information will be provided to the governor  
53 and the attorney general for use in legal action associated with appeals  
54 of the federal tax laws, and to the legislature for use in revising  
55 school funding methods reflective of the finding of these reports.

1     3. Beginning with school year two thousand twenty--two thousand twen-  
2 ty-one, all school districts shall report in their proposed education  
3 budgets submitted for voter approval the projected allocated costs asso-  
4 ciated with educational costs for immigration related students. For  
5 purposes of this section, an "immigration related student" shall mean a  
6 student located in the school district who has come to the district  
7 directly or indirectly, whether legally or illegally, from another coun-  
8 try and required assistance with learning the English language.

9     § 4. This act shall take effect immediately.