

# STATE OF NEW YORK

6624

2019-2020 Regular Sessions

## IN ASSEMBLY

March 14, 2019

Introduced by M. of A. McDONALD, GOTTFRIED, BUCHWALD, MONTESANO, PAULIN, BICHOTTE, FAHY, RAIA, OTIS, ABINANTI, PALMESANO, JEAN-PIERRE, MORINELLO -- Multi-Sponsored by -- M. of A. FRIEND, GALEF, McDONOUGH -- 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:

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

4 (e) "Local government" means a county, city, town, village, fire  
5 district, or special district including but not limited to a district  
6 created pursuant to article twelve or twelve-A, or governed by article  
7 thirteen of the town law, or created pursuant to article five-A, five-B  
8 or five-D of the county law, [~~chapter five hundred sixteen of the laws~~  
9 ~~of nineteen hundred twenty-eight,~~] or chapter two hundred seventy-three  
10 of the laws of nineteen hundred thirty-nine, and shall include town  
11 improvements provided pursuant to articles three-A and twelve-C of the  
12 town law but shall not include the city of New York or the counties  
13 contained therein or special districts established pursuant to article  
14 nineteen-A of this chapter.

15 (h) "Tax" or "taxes" shall include (i) a charge imposed upon real  
16 property by or on behalf of a county, city, town, village or school  
17 district for municipal or school district purposes, and (ii) special ad  
18 valorem levies and special assessments as defined in subdivisions four-  
19 teen and fifteen of section one hundred two of the real property tax law  
20 but not including ad valorem levies and special assessments authorized  
21 to be established and imposed pursuant to section nine hundred eighty-j  
22 of this chapter.

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

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

5 (iv) in years in which the normal contribution rate of the New York  
6 state teachers' retirement system, as defined by paragraph a of subdivi-  
7 sion two of section five hundred seventeen of the education law,  
8 increases by more than two percentage points from the previous year, a  
9 tax levy necessary for expenditures for the coming fiscal year for local  
10 government employer contributions to the New York state teachers'  
11 retirement system caused by growth in the normal contribution rate minus  
12 two percentage points[~~;~~];

13 (v) ad valorem levies and special assessments authorized to be estab-  
14 lished and imposed pursuant to section nine hundred eighty-j of this  
15 chapter.

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