STATE OF NEW YORK

241--A

2021-2022 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 6, 2021

- Introduced by M. of A. CAHILL, BRABENEC -- read once and referred to the Committee on Education -- recommitted to the Committee on Education in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee
- AN ACT to amend the education law, in relation to exempting the costs associated with expenditures resulting from the purchase of BOCES services and programs from the real property tax levy limit

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

Section 1. Paragraph i of subdivision 2 of section 2023-a of the education law, as added by section 2 of part A of chapter 97 of the laws of 2011, is amended to read as follows:

4 i. "Tax levy limit" means the amount of taxes a school district is 5 authorized to levy pursuant to this section, provided, however, that the 6 tax levy limit shall not include the following:

7 (i) a tax levy necessary for expenditures resulting from court orders 8 or judgments against the school district arising out of tort actions for 9 any amount that exceeds five percent of the total tax levied in the 10 prior school year;

(ii) in years in which the system average actuarial contribution rate of the New York state and local employees' retirement system, as defined by paragraph ten of subdivision a of section nineteen-a of the retirement and social security law, increases by more than two percentage points from the previous year, a tax levy necessary for expenditures for the coming fiscal year for school district employer contributions to the New York state and local employees' retirement system caused by growth in the system average actuarial contribution rate minus two percentage points;

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

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1 (iii) in years in which the normal contribution rate of the New York 2 state teachers' retirement system, as defined by paragraph a of subdivi-3 sion two of section five hundred seventeen of this chapter, increases by 4 more than two percentage points from the previous year, a tax levy 5 necessary for expenditures for the coming fiscal year for school 6 district employer contributions to the New York state teachers' retire-7 ment system caused by growth in the normal contribution rate minus two 8 percentage points; [and]

9 (iv) a capital tax levy; and

10 (v) a tax levy necessary for expenditures resulting from the purchase 11 of BOCES services and programs.

12 § 2. This act shall take effect on the first of May next succeeding 13 the date on which it shall have become a law.