STATE OF NEW YORK

3040

2021-2022 Regular Sessions

IN SENATE

January 27, 2021

Introduced by Sen. SERINO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the legislative law, the tax law and the municipal home rule law, in relation to requiring assent of two-thirds of the members for any bill that enacts or increases tax revenues

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

Section 1. Section 52 of the legislative law is amended by adding a new subdivision 5 to read as follows:

5. Assent of two-thirds. For any bill that increases, extends, imposes, or revives any tax, fee, assessment, surcharge or any other such levy or collection, except any bill which results from the passage of a home rule message pursuant to section two of article nine of the constitution, the assent of two-thirds of the members elected to each branch of the legislature shall be required for passage of such bill.

§ 2. The tax law is amended by adding a new section 1200 to read as follows:

§ 1200. Tax increases; requirements. Notwithstanding any other provisions of law to the contrary, any taxes authorized under this article for which a local legislative body is empowered to adopt and amend local laws to impose a new tax, increase the rate of an existing tax or extend the authorization for a tax shall require the assent of two-thirds of the members of such local legislative body.

§ 3. Section 40 of the municipal home rule law, as amended by chapter 78 of the laws of 1964, is amended to read as follows:

§ 40. Requests of local governments for enactment of special laws relating to their property, affairs or government. The elective or appointive chief executive officer, if there be one, or otherwise the chairman of the board of supervisors, in the case of a county, the mayor in the case of a city or village or the supervisor in the case of a town

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

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with the concurrence of the legislative body of such local government, or the legislative body by a vote of two-thirds of its total voting power without the approval of such officer, may request the legislature to pass a specific bill relating to the property, affairs or government of such local government which does not in terms and in effect apply alike to all counties, all counties other than those wholly included within a city, all cities, all towns or all villages, as the case may be. Such a request may be made separately by two or more local governments affected by the same bill. Every such request shall declare that a necessity exists for the passage of such bill by the legislature and shall recite the facts establishing such necessity. The form of request and the manner of its communication to the legislature shall conform to rules promulgated by concurrent resolution of the senate and assembly pursuant to article three-A of the legislative law. In adopting such a request the legislative body shall be governed by the provisions of subdivision one of section twenty of this chapter with regard to the adoption of a local law. The validity of an act passed by the legislature in accordance with such a request shall not be subject to review by the courts on the ground that the necessity alleged in the request did not exist or was not properly established by the facts recited. **Provided however, any request of local governments for enactment of laws which increases, extends, imposes or revives any tax, fee, assessment or surcharge shall require the vote of two-thirds of the total voting power of the legislative body of such local government.**

§ 4. This act shall take effect immediately.