

STATE OF NEW YORK

8230

IN SENATE

February 7, 2022

Introduced by Sen. COONEY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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.

23 § 2. Subparagraph (iv) of paragraph (g) of subdivision 2 of section
24 3-c of the general municipal law, as added by section 1 of part A of
25 chapter 97 of the laws of 2011, is amended and a new paragraph (v) is
26 added to read as follows:

27 (iv) in years in which the normal contribution rate of the New York
28 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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1 sion two of section five hundred seventeen of the education law,
2 increases by more than two percentage points from the previous year, a
3 tax levy necessary for expenditures for the coming fiscal year for local
4 government employer contributions to the New York state teachers'
5 retirement system caused by growth in the normal contribution rate minus
6 two percentage points[~~·~~].
7 (v) ad valorem levies and special assessments authorized to be estab-
8 lished and imposed pursuant to section nine hundred eighty-j of this
9 chapter.
10 § 3. This act shall take effect immediately.