STATE OF NEW YORK

3220

2021-2022 Regular Sessions

IN ASSEMBLY

January 22, 2021

Introduced by M. of A. GUNTHER, GALEF, PAULIN, L. ROSENTHAL, PEOPLES-STOKES -- Multi-Sponsored by -- M. of A. COLTON, GOTTFRIED -- read once and referred to the Committee on Ways and Means

AN ACT directing the New York state department of education, the New York state department of taxation and finance, and the commissioner of taxation and finance to study the fiscal impact of funding education with state income tax

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

Section 1. Legislative findings. The legislature finds that within the current education funding system, which is based upon real property taxation, there are inherent inequities throughout the state. Children in different regions of the state receive varying degrees of education and ability to participate in extracurricular activities. The legislature finds that children should not be penalized based upon their geographic location, a factor that is well beyond their control. Therefore, the legislature intends to determine a method of funding education that allows all children to receive the same educational and extracurricular opportunities.

§ 2. The New York state department of education and the commissioner of taxation and finance are hereby authorized and directed to assist the New York state department of taxation and finance in preparing a comprehensive study documenting the fiscal implications of using state income taxes to fund education in lieu of using real property taxes.

Such study shall consider the fiscal impacts on a broad spectrum of geographic regions throughout the state. The study should address as many of the inequities in the current education funding system as the department of education, the commissioner of taxation and finance, and the department of taxation and finance can identify. The study should include legislative recommendations that would help ensure a smooth transition from a real property tax based funding mechanism to the

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

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income tax based funding mechanism. The results of the study shall be published no later than one year following the effective date of this act. A copy of the results of such study shall be submitted to the governor, the temporary president of the senate, and the speaker of the assembly.

§ 3. This act shall take effect immediately.