

STATE OF NEW YORK

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IN ASSEMBLY

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Introduced by M. of A. RA, ASHBY, BARCLAY, BLANKENBUSH, BRABENEC, BYRNE, DiPIETRO, FITZPATRICK, FRIEND, J. M. GIGLIO, GOODELL, HAWLEY, LALOR, B. MILLER, M. MILLER, MONTESANO, MORINELLO, NORRIS, PALMESANO, WALSH, SALKA, SMULLEN, MANKTELOW -- read once and referred to the Committee on Ways and Means

AN ACT to amend chapter 58 of the laws of 2005, relating to authorizing reimbursements for expenditures made by or on behalf of social services districts for medical assistance for needy persons and the administration thereof, in relation to providing for a ten-year state takeover of the local share of Medicaid outside of New York City (Part A); providing for a twenty-year state takeover of fifty percent of the local share of Medicaid in New York City (Part B); to amend the social services law, in relation to creating the Commission to Reform Public Assistance Benefits (Part C); to amend the tax law, in relation to expanding the state earned income tax credit from thirty percent to forty-five percent of the federal credit amount (Part D); to amend the tax law, in relation to offering the option for individuals to receive the state earned income tax credit in monthly installments (Part E); to amend the tax law, in relation to expanding the child and dependent care tax credit; and to repeal certain provisions of such law relating thereto (Part F); to amend the state finance law, the education law, and the general municipal law, in relation to the state assuming the growth in property taxes for school districts and local governments that remain under the real property tax cap (Part G); to amend the general municipal law, in relation to creating a property tax redesign team; and providing for the repeal of such provisions upon expiration thereof (Part H); and to amend the general municipal law and the municipal home rule law, in relation to establishing limitations upon real property tax levies in cities with a population of one million or more (Part I)

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

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

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1 Section 1. Legislative findings and intent. New York State is at a
2 very critical moment in its history. Many recent articles have cited
3 information provided by the United States Census Bureau that shows over
4 one million people have left the New York area since 2010, and this can
5 be attributed to the high cost of living forced on New York taxpayers
6 through high taxes and a lack of job opportunities. Our high taxes,
7 particularly our high property taxes, have contributed to New York
8 consistently being ranked near the bottom when compared to other states
9 for business tax climate and total combined tax burden. By doing little
10 to reform the structural reasons behind the high cost of living in New
11 York, the state government has failed to make life better for families
12 and businesses in every region.

13 To compound this problem, New York spends a high amount on public
14 assistance programs that are meant to help citizens escape poverty and
15 become self-sufficient, but include income thresholds that create what
16 are known as "benefit cliffs". These benefit cliffs occur when an indi-
17 vidual or family receiving public benefits hits a specified dollar
18 amount in income and immediately loses eligibility to receive a certain
19 public assistance benefit. When this happens, the state is creating a
20 situation where New Yorkers would actually see a reduction in real take-
21 home pay because the value of the public assistance benefit they will
22 lose is worth more than the increased income they would receive through
23 working. This means that low-income New Yorkers, through no fault of
24 their own, will find it difficult to accept a job, more hours, or an
25 increase in pay as the financial well-being of their family is threat-
26 ened by working more. Work should be incentivized, and no New Yorker
27 should ever be faced with a situation where working hard and earning a
28 larger salary can actually lead to a decrease in real take-home pay.

29 These problems require state government officials to make hard choic-
30 es, and make long-term structural changes in order to see real systemic
31 changes to our economy in the long run. Therefore, the legislature finds
32 it necessary to implement a ten-year state takeover of the local share
33 of Medicaid outside of New York City, create the Commission to Reform
34 Public Assistance Benefits to implement a new payment method to eradi-
35 cate the benefit cliffs, expand the state earned income tax credit from
36 thirty percent to forty-five percent of the federal credit amount, offer
37 the option for individuals to receive the state earned income tax credit
38 in monthly installments, expand the child and dependent care tax credit,
39 assume the growth in property taxes for school districts and local
40 governments that remain under the real property tax cap to take the
41 burden off of homeowners, create a property tax redesign team that will
42 produce recurring savings and subject New York City to the real property
43 tax cap. These structural changes will help make New York more compet-
44 itive, and a more attractive place to build a business and raise a fami-
45 ly. They will also provide low-income New Yorkers with additional oppor-
46 tunities to better their situation and rise out of poverty.

47 § 2. This act enacts into law major components of legislation provid-
48 ing for a ten-year state takeover of the local share of Medicaid outside
49 of New York City, providing for a twenty-year state takeover of fifty
50 percent of the local share of Medicaid in New York City, creating the
51 Commission to Reform Public Assistance Benefits, expanding the state
52 earned income tax credit from thirty percent to forty-five percent of
53 the federal credit amount, offering the option for individuals to
54 receive the state earned income tax credit in monthly installments,
55 expanding the child and dependent care tax credit, assuming the growth
56 in property taxes for school districts and local governments that remain

under the real property tax cap to take the burden off of homeowners, creating a property tax redesign team required to produce recurring savings and subjecting New York City to the real property tax cap. Each component is wholly contained within a Part identified as Parts A through I. The effective date for each particular provision contained within such Part is set forth in the last section of such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Part in which it is found. Section four of this act sets forth the general effective date of this act.

PART A

Section 1. Subdivision (c) of section 1 of part C of chapter 58 of the laws of 2005 relating to authorizing reimbursements for expenditures made by or on behalf of social services districts for medical assistance for needy persons and the administration thereof is amended and twelve new subdivisions (c-2), (c-3), (c-4), (c-5), (c-6), (c-7), (c-8), (c-9), (c-10), (c-11), (c-12) and (c-13) are added to read as follows:

(c) Commencing with the calendar year beginning January 1, 2006, calendar year social services district medical assistance expenditure amounts for each social services district shall be calculated by multiplying the results of the calculations performed pursuant to paragraph (b) of this section by a non-compounded trend factor, as follows:

- (i) 2006 (January 1, 2006 through December 31, 2006): 3.5%;
- (ii) 2007 (January 1, 2007 through December 31, 2007): 6.75% (3.25% plus the prior year's 3.5%);
- (iii) 2008 (January 1, 2008 through December 31, 2008): 9.75% (3% plus the prior year's 6.75%);
- (iv) 2009 (January 1, 2009 through December 31, 2009), and each succeeding calendar year through 2022: prior year's trend factor percentage plus 3%.

(c-2) Notwithstanding the provisions of section 368-a of the social services law, or any other provision of law, commencing with the period January 1, 2022 through December 31, 2022, calendar year social services district medical assistance expenditure amounts for each social services district shall be reduced by 10% from the 2021 expenditures. No less than 100% of the annual savings from this medical assistance expenditure reduction, compared to the prior year medical assistance expenditure, shall be used for property tax levy reductions, or property tax rebates, effective in the local government's 2023 fiscal year. This section shall not apply to a city with a population of one million or more.

(c-3) Notwithstanding the provisions of section 368-a of the social services law, or any other provision of law, commencing with the period January 1, 2023 through December 31, 2023, calendar year social services district medical assistance expenditure amounts for each social services district shall be reduced by 20% from the 2021 expenditures. No less than 100% of the annual savings from this medical assistance expenditure reduction, compared to the prior year medical assistance expenditure, shall be used for property tax levy reductions, or property tax rebates, effective in the local government's 2024 fiscal year. This section shall not apply to a city with a population of one million or more.

(c-4) Notwithstanding the provisions of section 368-a of the social services law, or any other provision of law, commencing with the period

1 January 1, 2024 through December 31, 2024, calendar year social services
2 district medical assistance expenditure amounts for each social services
3 district shall be reduced by 30% from the 2021 expenditures. No less
4 than 100% of the annual savings from this medical assistance expenditure
5 reduction, compared to the prior year medical assistance expenditure,
6 shall be used for property tax levy reductions, or property tax rebates,
7 effective in the local government's 2025 fiscal year. This section shall
8 not apply to a city with a population of one million or more.

9 (c-5) Notwithstanding the provisions of section 368-a of the social
10 services law, or any other provision of law, commencing with the period
11 January 1, 2025 through December 31, 2025, calendar year social services
12 district medical assistance expenditure amounts for each social services
13 district shall be reduced by 40% from the 2021 expenditures. No less
14 than 100% of the annual savings from this medical assistance expenditure
15 reduction, compared to the prior year medical assistance expenditure,
16 shall be used for property tax levy reductions, or property tax rebates,
17 effective in the local government's 2026 fiscal year. This section shall
18 not apply to a city with a population of one million or more.

19 (c-6) Notwithstanding the provisions of section 368-a of the social
20 services law, or any other provision of law, commencing with the period
21 January 1, 2026 through December 31, 2026, calendar year social services
22 district medical assistance expenditure amounts for each social services
23 district shall be reduced by 50% from the 2021 expenditures; and shall
24 remain eliminated each year thereafter. No less than 100% of the annual
25 savings from this medical assistance expenditure reduction, compared to
26 the prior year medical assistance expenditure, shall be used for proper-
27 ty tax levy reductions, or property tax rebates, effective in the local
28 government's 2027 fiscal year. This section shall not apply to a city
29 with a population of one million or more.

30 (c-7) Notwithstanding the provisions of section 368-a of the social
31 services law, or any other provision of law, commencing with the period
32 January 1, 2027 through December 31, 2027, calendar year social services
33 district medical assistance expenditure amounts for each social services
34 district shall be reduced by 60% from the 2021 expenditures; and shall
35 remain eliminated each year thereafter. No less than 100% of the annual
36 savings from this medical assistance expenditure reduction, compared to
37 the prior year medical assistance expenditure, shall be used for proper-
38 ty tax levy reductions, or property tax rebates, effective in the local
39 government's 2028 fiscal year. This section shall not apply to a city
40 with a population of one million or more.

41 (c-8) Notwithstanding the provisions of section 368-a of the social
42 services law, or any other provision of law, commencing with the period
43 January 1, 2028 through December 31, 2028, calendar year social services
44 district medical assistance expenditure amounts for each social services
45 district shall be reduced by 70% from the 2021 expenditures; and shall
46 remain eliminated each year thereafter. No less than 100% of the annual
47 savings from this medical assistance expenditure reduction, compared to
48 the prior year medical assistance expenditure, shall be used for proper-
49 ty tax levy reductions, or property tax rebates, effective in the local
50 government's 2029 fiscal year. This section shall not apply to a city
51 with a population of one million or more.

52 (c-9) Notwithstanding the provisions of section 368-a of the social
53 services law, or any other provision of law, commencing with the period
54 January 1, 2029 through December 31, 2029, calendar year social services
55 district medical assistance expenditure amounts for each social services
56 district shall be reduced by 80% from the 2021 expenditures; and shall

1 remain eliminated each year thereafter. No less than 100% of the annual
2 savings from this medical assistance expenditure reduction, compared to
3 the prior year medical assistance expenditure, shall be used for proper-
4 ty tax levy reductions, or property tax rebates, effective in the local
5 government's 2030 fiscal year. This section shall not apply to a city
6 with a population of one million or more.

7 (c-10) Notwithstanding the provisions of section 368-a of the social
8 services law, or any other provision of law, commencing with the period
9 January 1, 2030 through December 31, 2030, calendar year social services
10 district medical assistance expenditure amounts for each social services
11 district shall be reduced by 90% from the 2021 expenditures; and shall
12 remain eliminated each year thereafter. No less than 100% of the annual
13 savings from this medical assistance expenditure reduction, compared to
14 the prior year medical assistance expenditure, shall be used for proper-
15 ty tax levy reductions, or property tax rebates, effective in the local
16 government's 2031 fiscal year. This section shall not apply to a city
17 with a population of one million or more.

18 (c-11) Notwithstanding the provisions of section 368-a of the social
19 services law, or any other provision of law, commencing with the period
20 January 1, 2031 through December 31, 2031, calendar year social services
21 district medical assistance expenditure amounts for each social services
22 district shall be reduced by 100% from the 2021 expenditures; and shall
23 remain eliminated each year thereafter. No less than 100% of the annual
24 savings from this medical assistance expenditure reduction, compared to
25 the prior year medical assistance expenditure, shall be used for proper-
26 ty tax levy reductions, or property tax rebates, effective in the local
27 government's 2032 fiscal year. This section shall not apply to a city
28 with a population of one million or more.

29 (c-12) Notwithstanding the provisions of section seven of this act,
30 any county that opted into the local sales tax intercept methodology
31 shall receive a proportionate reduction in the sales tax intercept as
32 described in subdivisions (c-2), (c-3), (c-4), (c-5), (c-6), (c-7),
33 (c-8), (c-9), (c-10) and (c-11) of this section and use these recaptured
34 funds for property tax reductions in the same manner as other local
35 jurisdictions as described.

36 (c-13) The minimum amount of annual property tax levy reductions
37 resulting from savings achieved as defined in subdivisions (c-2), (c-3),
38 (c-4), (c-5), (c-6), (c-7), (c-8), (c-9), (c-10) and (c-11) of this
39 section, shall be determined by the state comptroller and transmitted to
40 each local government one hundred eighty days in advance of the start of
41 the fiscal year for which the property tax reduction is to be effective.

42 § 2. This act shall take effect immediately.

43 PART B

44 Section 1. Notwithstanding the provisions of part C of chapter 58 of
45 the laws of 2005 and section 368-a of the social services law, or any
46 other provision of law, in cities with a population of one million or
47 more:

48 (a) commencing with the period January 1, 2022 through December 31,
49 2022, calendar year social services district medical assistance expendi-
50 ture amounts for each social services district shall be reduced by 2.5%
51 from the 2021 expenditures. No less than 100% of the annual savings from
52 this medical assistance expenditure reduction, compared to the prior
53 year medical assistance expenditure, shall be used for property tax levy

1 reductions, or property tax rebates, effective in the local government's
2 2023 fiscal year;

3 (b) commencing with the period January 1, 2023 through December 31,
4 2023, calendar year social services district medical assistance expendi-
5 ture amounts for each social services district shall be reduced by 5%
6 from the 2021 expenditures. No less than 100% of the annual savings from
7 this medical assistance expenditure reduction, compared to the prior
8 year medical assistance expenditure, shall be used for property tax levy
9 reductions, or property tax rebates, effective in the local government's
10 2024 fiscal year;

11 (c) commencing with the period January 1, 2024 through December 31,
12 2024, calendar year social services district medical assistance expendi-
13 ture amounts for each social services district shall be reduced by 7.5%
14 from the 2021 expenditures. No less than 100% of the annual savings from
15 this medical assistance expenditure reduction, compared to the prior
16 year medical assistance expenditure, shall be used for property tax levy
17 reductions, or property tax rebates, effective in the local government's
18 2025 fiscal year;

19 (d) commencing with the period January 1, 2025 through December 31,
20 2025, calendar year social services district medical assistance expendi-
21 ture amounts for each social services district shall be reduced by 10%
22 from the 2021 expenditures. No less than 100% of the annual savings from
23 this medical assistance expenditure reduction, compared to the prior
24 year medical assistance expenditure, shall be used for property tax levy
25 reductions, or property tax rebates, effective in the local government's
26 2026 fiscal year;

27 (e) commencing with the period January 1, 2026 through December 31,
28 2026, calendar year social services district medical assistance expendi-
29 ture amounts for each social services district shall be reduced by 12.5%
30 from the 2021 expenditures; and shall remain eliminated each year there-
31 after. No less than 100% of the annual savings from this medical assist-
32 ance expenditure reduction, compared to the prior year medical assist-
33 ance expenditure, shall be used for property tax levy reductions, or
34 property tax rebates, effective in the local government's 2027 fiscal
35 year;

36 (f) commencing with the period January 1, 2027 through December 31,
37 2027, calendar year social services district medical assistance expendi-
38 ture amounts for each social services district shall be reduced by 15%
39 from the 2021 expenditures; and shall remain eliminated each year there-
40 after. No less than 100% of the annual savings from this medical assist-
41 ance expenditure reduction, compared to the prior year medical assist-
42 ance expenditure, shall be used for property tax levy reductions, or
43 property tax rebates, effective in the local government's 2028 fiscal
44 year;

45 (g) commencing with the period January 1, 2028 through December 31,
46 2028, calendar year social services district medical assistance expendi-
47 ture amounts for each social services district shall be reduced by 17.5%
48 from the 2021 expenditures; and shall remain eliminated each year there-
49 after. No less than 100% of the annual savings from this medical assist-
50 ance expenditure reduction, compared to the prior year medical assist-
51 ance expenditure, shall be used for property tax levy reductions, or
52 property tax rebates, effective in the local government's 2029 fiscal
53 year;

54 (h) commencing with the period January 1, 2029 through December 31,
55 2029, calendar year social services district medical assistance expendi-
56 ture amounts for each social services district shall be reduced by 20%

1 from the 2021 expenditures; and shall remain eliminated each year there-
2 after. No less than 100% of the annual savings from this medical assist-
3 ance expenditure reduction, compared to the prior year medical assist-
4 ance expenditure, shall be used for property tax levy reductions, or
5 property tax rebates, effective in the local government's 2030 fiscal
6 year;

7 (i) commencing with the period January 1, 2030 through December 31,
8 2030, calendar year social services district medical assistance expendi-
9 ture amounts for each social services district shall be reduced by 22.5%
10 from the 2021 expenditures; and shall remain eliminated each year there-
11 after. No less than 100% of the annual savings from this medical assist-
12 ance expenditure reduction, compared to the prior year medical assist-
13 ance expenditure, shall be used for property tax levy reductions, or
14 property tax rebates, effective in the local government's 2031 fiscal
15 year;

16 (j) commencing with the period January 1, 2031 through December 31,
17 2031, calendar year social services district medical assistance expendi-
18 ture amounts for each social services district shall be reduced by 25%
19 from the 2021 expenditures; and shall remain eliminated each year there-
20 after. No less than 100% of the annual savings from this medical assist-
21 ance expenditure reduction, compared to the prior year medical assist-
22 ance expenditure, shall be used for property tax levy reductions, or
23 property tax rebates, effective in the local government's 2032 fiscal
24 year;

25 (k) commencing with the period January 1, 2032 through December 31,
26 2032, calendar year social services district medical assistance expendi-
27 ture amounts for each social services district shall be reduced by 27.5%
28 from the 2021 expenditures; and shall remain eliminated each year there-
29 after. No less than 100% of the annual savings from this medical assist-
30 ance expenditure reduction, compared to the prior year medical assist-
31 ance expenditure, shall be used for property tax levy reductions, or
32 property tax rebates, effective in the local government's 2033 fiscal
33 year;

34 (l) commencing with the period January 1, 2033 through December 31,
35 2033, calendar year social services district medical assistance expendi-
36 ture amounts for each social services district shall be reduced by 30%
37 from the 2021 expenditures; and shall remain eliminated each year there-
38 after. No less than 100% of the annual savings from this medical assist-
39 ance expenditure reduction, compared to the prior year medical assist-
40 ance expenditure, shall be used for property tax levy reductions, or
41 property tax rebates, effective in the local government's 2034 fiscal
42 year;

43 (m) commencing with the period January 1, 2034 through December 31,
44 2034, calendar year social services district medical assistance expendi-
45 ture amounts for each social services district shall be reduced by 32.5%
46 from the 2021 expenditures; and shall remain eliminated each year there-
47 after. No less than 100% of the annual savings from this medical assist-
48 ance expenditure reduction, compared to the prior year medical assist-
49 ance expenditure, shall be used for property tax levy reductions, or
50 property tax rebates, effective in the local government's 2035 fiscal
51 year;

52 (n) commencing with the period January 1, 2035 through December 31,
53 2035, calendar year social services district medical assistance expendi-
54 ture amounts for each social services district shall be reduced by 35%
55 from the 2021 expenditures; and shall remain eliminated each year there-
56 after. No less than 100% of the annual savings from this medical assist-

1 ance expenditure reduction, compared to the prior year medical assist-
2 ance expenditure, shall be used for property tax levy reductions, or
3 property tax rebates, effective in the local government's 2036 fiscal
4 year;

5 (o) commencing with the period January 1, 2036 through December 31,
6 2036, calendar year social services district medical assistance expendi-
7 ture amounts for each social services district shall be reduced by 37.5%
8 from the 2021 expenditures; and shall remain eliminated each year there-
9 after. No less than 100% of the annual savings from this medical assist-
10 ance expenditure reduction, compared to the prior year medical assist-
11 ance expenditure, shall be used for property tax levy reductions, or
12 property tax rebates, effective in the local government's 2037 fiscal
13 year;

14 (p) commencing with the period January 1, 2037 through December 31,
15 2037, calendar year social services district medical assistance expendi-
16 ture amounts for each social services district shall be reduced by 40%
17 from the 2021 expenditures; and shall remain eliminated each year there-
18 after. No less than 100% of the annual savings from this medical assist-
19 ance expenditure reduction, compared to the prior year medical assist-
20 ance expenditure, shall be used for property tax levy reductions, or
21 property tax rebates, effective in the local government's 2038 fiscal
22 year;

23 (q) commencing with the period January 1, 2038 through December 31,
24 2038, calendar year social services district medical assistance expendi-
25 ture amounts for each social services district shall be reduced by 42.5%
26 from the 2021 expenditures; and shall remain eliminated each year there-
27 after. No less than 100% of the annual savings from this medical assist-
28 ance expenditure reduction, compared to the prior year medical assist-
29 ance expenditure, shall be used for property tax levy reductions, or
30 property tax rebates, effective in the local government's 2039 fiscal
31 year;

32 (r) commencing with the period January 1, 2039 through December 31,
33 2039, calendar year social services district medical assistance expendi-
34 ture amounts for each social services district shall be reduced by 45%
35 from the 2021 expenditures; and shall remain eliminated each year there-
36 after. No less than 100% of the annual savings from this medical assist-
37 ance expenditure reduction, compared to the prior year medical assist-
38 ance expenditure, shall be used for property tax levy reductions, or
39 property tax rebates, effective in the local government's 2040 fiscal
40 year;

41 (s) commencing with the period January 1, 2040 through December 31,
42 2040, calendar year social services district medical assistance expendi-
43 ture amounts for each social services district shall be reduced by 47.5%
44 from the 2021 expenditures; and shall remain eliminated each year there-
45 after. No less than 100% of the annual savings from this medical assist-
46 ance expenditure reduction, compared to the prior year medical assist-
47 ance expenditure, shall be used for property tax levy reductions, or
48 property tax rebates, effective in the local government's 2041 fiscal
49 year;

50 (t) commencing with the period January 1, 2041 through December 31,
51 2041, calendar year social services district medical assistance expendi-
52 ture amounts for each social services district shall be reduced by 50%
53 from the 2021 expenditures; and shall remain eliminated each year there-
54 after. No less than 100% of the annual savings from this medical assist-
55 ance expenditure reduction, compared to the prior year medical assist-
56 ance expenditure, shall be used for property tax levy reductions, or

property tax rebates, effective in the local government's 2042 fiscal year.

§ 2. Notwithstanding the provisions of section seven of part C of chapter 58 of the laws of 2005, any county that opted into the local sales tax intercept methodology shall receive a proportionate reduction in the sales tax intercept as described in section one of this act and use those recaptured funds for property tax reductions in the same manner as other local jurisdictions as described.

§ 3. The minimum amount of annual property tax levy reductions resulting from savings achieved as defined in section one of this act, shall be determined by the state comptroller and transmitted to each local government one hundred eighty days in advance of the start of the fiscal year for which the property tax reduction is to be effective.

§ 4. This act shall take effect immediately.

PART C

Section 1. The social services law is amended by adding a new article 11-A to read as follows:

ARTICLE 11-A

COMMISSION TO REFORM PUBLIC ASSISTANCE BENEFITS

Section 500. Definitions.

501. Commission to reform public assistance benefits.

502. Powers and duties of the commission.

§ 500. Definitions. As used in this article:

1. "Commission" shall mean the commission to reform public assistance benefits established pursuant to this article.

2. "Public assistance benefits" shall include family assistance, safety net assistance, veteran assistance, medical assistance for needy persons, institutional care for adults, child care granted at public expense, and any other form of governmental assistance for individuals and/or families as determined by the commission.

3. "Real take-home pay" shall mean the total amount of income for an individual and/or family when including public assistance benefits, salary earned through employment and any other form of compensation.

§ 501. Commission to reform public assistance benefits. 1. There is hereby created the commission to reform public assistance benefits, which shall consist of the following seventeen members who shall be appointed within thirty days after the effective date of this section:

a. The commissioner of the office of temporary and disability assistance or his or her designee and shall serve as the chairperson of the commission;

b. The commissioner of the office of children and family services or his or her designee;

c. The commissioner of labor or his or her designee;

d. The commissioner of health or his or her designee;

e. The director of the division of budget or his or her designee;

f. Three members appointed by the temporary president of the senate;

g. Three members appointed by the speaker of the assembly;

h. Three members appointed by the minority leader of the senate;

i. Three members appointed by the minority leader of the assembly.

2. No member of the commission shall be disqualified from holding any public office or employment, nor shall he or she forfeit any such office or employment by virtue of his or her appointment pursuant to this article. Members of the commission shall receive no compensation for their service, but shall be allowed their actual and necessary expenses

1 incurred in the performance of their functions pursuant to this article.
2 A member of the commission may be removed by the appointing authority
3 only for good cause, after notice and opportunity to be heard. Vacancies
4 shall be filled in the same manner as original appointments.

5 § 502. Powers and duties of the commission. 1. The commission shall
6 conduct a study to examine the current payment method for public assist-
7 ance benefits and identify any and all income levels that exist where an
8 individual or family would become ineligible for any public assistance
9 benefit.

10 a. The commission may require the production of any documents or
11 information the commission deems reasonably necessary to conduct this
12 study.

13 b. The commission shall, within ninety days of the effective date of
14 this article, issue a report providing details on the results of such
15 study to the governor and the legislature, and the report shall also be
16 made widely available to the public via, among other things, publication
17 on a website maintained by the office of temporary and disability
18 assistance.

19 2. Beginning within ten days after the issuance of the report issued
20 pursuant to subdivision one of this section, the commission shall hold
21 at least one public hearing in each of the following regions: Long
22 Island; New York City; Hudson Valley; Capital District; North Country;
23 Central New York; Finger Lakes; Western New York; and Southern Tier.

24 a. During the public hearings, the commission shall hear the testimony
25 of voluntary witnesses, may compel the testimony of witnesses and may
26 require the production of any documents or information the commission
27 deems reasonably necessary to carry out its responsibilities.

28 b. After review, study, and receipt of public comment, the commission
29 shall issue a report within one hundred eighty days of the effective
30 date of this article that includes a new payment method for public
31 assistance benefits that ensures an individual's or family's public
32 assistance benefits are not eliminated at specified income levels, but
33 rather decreased to ensure an individual's or family's real take-home
34 pay increases as a result of any increase in income due to employment.

35 c. Notwithstanding any other provision of law, such payment method as
36 determined by the commission shall have the force of law unless acted
37 upon by the legislature.

38 § 2. This act shall take effect immediately.

39 PART D

40 Section 1. Paragraph 1 of subsection (d) of section 606 of the tax
41 law, as amended by section 1 of part Q of chapter 63 of the laws of
42 2000, is amended to read as follows:

43 (1) General. A taxpayer shall be allowed a credit as provided herein
44 equal to (i) the applicable percentage of the earned income credit
45 allowed under section thirty-two of the internal revenue code for the
46 same taxable year, (ii) reduced by the credit permitted under subsection
47 (b) of this section.

48 The applicable percentage shall be (i) seven and one-half percent for
49 taxable years beginning in nineteen hundred ninety-four, (ii) ten
50 percent for taxable years beginning in nineteen hundred ninety-five,
51 (iii) twenty percent for taxable years beginning after nineteen hundred
52 ninety-five and before two thousand, (iv) twenty-two and one-half
53 percent for taxable years beginning in two thousand, (v) twenty-five
54 percent for taxable years beginning in two thousand one, (vi) twenty-

seven and one-half percent for taxable years beginning in two thousand two, ~~and~~ (vii) thirty percent for taxable years beginning in two thousand three, and (viii) forty-five percent for taxable years beginning in two thousand twenty-one and thereafter. Provided, however, that if the reversion event, as defined in this paragraph, occurs, the applicable percentage shall be twenty percent for taxable years ending on or after the date on which the reversion event occurred. The reversion event shall be deemed to have occurred on the date on which federal action, including but not limited to, administrative, statutory or regulatory changes, materially reduces or eliminates New York state's allocation of the federal temporary assistance for needy families block grant, or materially reduces the ability of the state to spend federal temporary assistance for needy families block grant funds for the earned income credit or to apply state general fund spending on the earned income credit toward the temporary assistance for needy families block grant maintenance of effort requirement, and the commissioner of the office of temporary and disability assistance shall certify the date of such event to the commissioner of taxation and finance, the director of the division of the budget, the speaker of the assembly and the temporary president of the senate.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2021.

PART E

Section 1. Section 686 of the tax law is amended by adding a new subsection (j) to read as follows:

(j) Earned income tax credit.--A taxpayer eligible to receive an earned income tax credit pursuant to subsection (d) of section six hundred six of this article or an enhanced earned income tax credit pursuant to subsection (d-1) of section six hundred six of this article shall be prescribed the option to receive such credit in the following manner: (i) for amounts equal to or less than two hundred dollars, the payment or refund shall be made in a lump sum, (ii) for amounts in excess of two hundred dollars and less than two thousand four hundred dollars, the payment or refund shall be two hundred dollars a month for the number of months equal to the total amount thereof divided by two hundred and rounded down to the nearest whole number, and the remaining balance of such payment or refund shall be made in the first month thereafter, and (iii) for amounts equal to or greater than two thousand four hundred dollars, the payment or refund shall be paid in equal monthly payments equal to the total amount thereof divided by twelve.

§ 2. This act shall take effect on the one hundred twentieth day after it shall have become a law. Effective immediately, the commissioner of taxation and finance is authorized to make any addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date on or before such date.

PART F

Section 1. Paragraph 1 of subsection (c) of section 606 of the tax law, as amended by section 1 of part M of chapter 63 of the laws of 2000, is amended to read as follows:

(1) A taxpayer shall be allowed a credit as provided herein equal to the applicable percentage of the credit allowable under section twenty-one of the internal revenue code for the same taxable year (without

1 regard to whether the taxpayer in fact claimed the credit under such
2 section twenty-one for such taxable year). The applicable percentage
3 shall be the sum of (i) ~~twenty~~ sixty-two percent and (ii) a multiplier
4 multiplied by a fraction. For taxable years beginning in nineteen
5 hundred ninety-six and nineteen hundred ninety-seven, the numerator of
6 such fraction shall be the lesser of (i) four thousand dollars or (ii)
7 fourteen thousand dollars less the New York adjusted gross income for
8 the taxable year, provided, however, the numerator shall not be less
9 than zero. For the taxable year beginning in nineteen hundred ninety-
10 eight, the numerator of such fraction shall be the lesser of (i) thir-
11 teen thousand dollars or (ii) thirty thousand dollars less the New York
12 adjusted gross income for the taxable year, provided, however, the
13 numerator shall not be less than zero. For taxable years beginning in
14 nineteen hundred ninety-nine, the numerator of such fraction shall be
15 the lesser of (i) fifteen thousand dollars or (ii) fifty thousand
16 dollars less the New York adjusted gross income for the taxable year,
17 provided, however, the numerator shall not be less than zero. For taxa-
18 ble years beginning after nineteen hundred ninety-nine, the numerator of
19 such fraction shall be the lesser of (i) fifteen thousand dollars or
20 (ii) sixty-five thousand dollars less the New York adjusted gross income
21 for the taxable year, provided, however, the numerator shall not be less
22 than zero. The denominator of such fraction shall be four thousand
23 dollars for taxable years beginning in nineteen hundred ninety-six and
24 nineteen hundred ninety-seven, thirteen thousand dollars for the taxable
25 year beginning in nineteen hundred ninety-eight, and fifteen thousand
26 dollars for taxable years beginning after nineteen hundred ninety-eight.
27 The multiplier shall be ten percent for taxable years beginning in nine-
28 teen hundred ninety-six, forty percent for taxable years beginning in
29 nineteen hundred ninety-seven, ~~and~~ eighty percent for taxable years
30 beginning ~~[after nineteen hundred ninety-seven]~~ in nineteen hundred
31 ninety-eight, and one hundred thirty-eight percent for taxable years
32 beginning after two thousand twenty-one. Provided, however, for taxable
33 years beginning after nineteen hundred ninety-nine, for a person whose
34 New York adjusted gross income is less than forty thousand dollars, such
35 applicable percentage shall be equal to (i) one hundred percent, plus
36 (ii) ten percent multiplied by a fraction whose numerator shall be the
37 lesser of (i) fifteen thousand dollars or (ii) forty thousand dollars
38 less the New York adjusted gross income for the taxable year, provided
39 such numerator shall not be less than zero, and whose denominator shall
40 be fifteen thousand dollars. Provided, however, for taxable years
41 beginning after two thousand twenty-one, for a person whose New York
42 adjusted gross income is less than forty thousand dollars, such applica-
43 ble percentage shall be equal to (i) two hundred percent, plus (ii)
44 twenty percent multiplied by a fraction whose numerator shall be the
45 lesser of (i) fifteen thousand dollars or (ii) forty thousand dollars
46 less the New York adjusted gross income for the taxable year, provided
47 such numerator shall not be less than zero, and whose denominator shall
48 be fifteen thousand dollars. Provided, further, that if the reversion
49 event, as defined in this paragraph, occurs, the applicable percentage
50 shall, for taxable years ending on or after the date on which the rever-
51 sion event occurred, be determined using the rules specified in this
52 paragraph applicable to taxable years beginning in nineteen hundred
53 ninety-nine. The reversion event shall be deemed to have occurred on the
54 date on which federal action, including but not limited to, administra-
55 tive, statutory or regulatory changes, materially reduces or eliminates
56 New York state's allocation of the federal temporary assistance for

1 needy families block grant, or materially reduces the ability of the
2 state to spend federal temporary assistance for needy families block
3 grant funds for the credit for certain household and dependent care
4 services necessary for gainful employment or to apply state general fund
5 spending on the credit for certain household and dependent care services
6 necessary for gainful employment toward the temporary assistance for
7 needy families block grant maintenance of effort requirement, and the
8 commissioner of the office of temporary and disability assistance shall
9 certify the date of such event to the commissioner, the director of the
10 division of the budget, the speaker of the assembly and the temporary
11 president of the senate.

12 § 2. Paragraph 1-a of subsection (c) of section 606 of the tax law is
13 REPEALED.

14 § 3. This act shall take effect immediately.

15 PART G

16 Section 1. The state finance law is amended by adding a new section
17 54-n to read as follows:

18 § 54-n. Aid to local governments for real property tax. 1. Defi-
19 nitions. As used in this section:

20 (a) The term "freeze-compliant budget" means a budget of a taxing
21 jurisdiction that has zero percent growth of the real property tax levy.

22 (b) The terms "independent special district" means a special district
23 as defined by section one hundred two of the real property tax law that
24 either (i) has a separate independent elected board, and either has the
25 authority to levy a tax, or can require a municipal corporation to levy
26 a tax on its behalf, or (ii) has a separate independent board appointed
27 by the governing body of another municipal corporation and either has
28 the authority to levy a tax or can require a municipal corporation to
29 levy a tax on its behalf.

30 (c) The term "dependent school district" means a school district that
31 is subject to article fifty-two of the education law and that has a
32 population of less than one million.

33 (d) The term "taxing jurisdiction" means a county, city, town,
34 village, school district or an independent special district; except that
35 such term shall not include a city with a population of one million or
36 more, nor shall it include a county wholly located within such a city.

37 (e) The term "tax levy limit" means the allowable levy growth factor
38 for a taxing jurisdiction, as determined pursuant to section three-c of
39 the general municipal law or section two thousand twenty-three-a of the
40 education law.

41 (f) The term "coming fiscal year" means the fiscal year of the taxing
42 jurisdiction for which a tax levy limit shall be determined, as deter-
43 mined pursuant to section three-c of the general municipal law or
44 section two thousand twenty-three-a of the education law.

45 2. The state shall provide aid to a taxing jurisdiction that enacts a
46 freeze-compliant budget for the coming fiscal year equal to two percent
47 of a taxing jurisdiction's prior fiscal year levy. Subject to the
48 provisions of subdivision three of this section, such aid shall be
49 determined as follows:

50 (a) If a taxing jurisdiction other than a dependent school district
51 has not previously received aid pursuant to this act and has a freeze-
52 compliant budget for its coming fiscal year, aid equal to two percent of
53 the taxing jurisdiction's prior fiscal year levy will be provided.

(b) If a taxing jurisdiction other than a dependent school district has previously received aid pursuant to this chapter, the taxing jurisdiction shall continue to receive the aid amount designated in paragraph (a) of this subdivision for each fiscal year the taxing jurisdiction enacted a freeze-compliant budget.

3. The following shall apply to the calculation of the state aid for counties pursuant to subdivision two of this section for counties that qualify for the aid pursuant to subdivision two of this section, state aid shall be calculated after taking into account the reduced county property tax levy provisions found in paragraph (iv) of subdivision (c) of section one of part C of chapter fifty-eight of the laws of two thousand five, has been subtracted from the prior year levy.

§ 2. The education law is amended by adding a new section 2023-c to read as follows:

§ 2023-c. Certification of compliance with state aid to local governments for real property. A school district that is subject to the provisions of section two thousand twenty-three-a of this article must comply with the requirements of subdivision two of this section in order to be eligible for the aid authorized by section fifty-four-n of the state finance law.

1. Definition. As used in this section: "Eligible school district" means a school district that is subject to section two thousand twenty-three-a of this article, but shall not mean a school district that is subject to article fifty-two of this chapter.

2. Certification of compliance with tax levy limit. (a) Upon the adoption of the budget of an eligible school district, the chief executive officer of such school district shall certify to the state comptroller, the commissioner of taxation and finance and the commissioner that the budget so adopted does not exceed the zero percent growth prescribed by section fifty-four-n of the state finance law. Such certification shall be made in a form and manner prescribed by the state comptroller in consultation with the commissioner of taxation and finance and the commissioner.

(b) In order for such certification to give rise to the aid under section fifty-four-n of the state finance law, such certification shall be made no later than the twenty-first day of the fiscal year to which it applies.

(c) If such a certification has been made and the actual tax levy of the school district exceeds zero percent growth, the excess amount shall be placed in reserve and used in the manner prescribed by subdivision five of section two thousand twenty-three-a of this article.

(d) Notwithstanding any provision of law to the contrary, every school district that is subject to the provisions of section two thousand twenty-three-a of this article shall report both its proposed budget and its adopted budget to the state comptroller and the commissioner at the time and in the manner as they may prescribe, whether or not such budget has been or will be certified as provided by this subdivision.

(e) The director of the budget shall review the documents referred to in paragraph a of this subdivision to determine whether the requirements of section fifty-four-n of the state finance law have been met with respect to an eligible school district and shall determine the total aid payment amount for that fiscal year.

§ 3. The general municipal law is amended by adding a new section 3-d to read as follows:

§ 3-d. Certification of compliance with state aid to local governments for real property. 1. A local government that is subject to the

1 provisions of section three-c of this article must comply with the
2 requirements of subdivision two of section fifty-four-n of the state
3 finance law in order to be eligible for aid authorized by section
4 fifty-four-n of the state finance law.

5 2. Certification of compliance with tax levy limit. (a) Upon the
6 adoption of the budget of a local government unit, the chief executive
7 officer or budget officer of such local government unit shall certify to
8 the state comptroller and the commissioner of taxation and finance that
9 the budget so adopted does not exceed the zero percent growth prescribed
10 by section fifty-four-n of the state finance law. Such certification
11 shall be made in a form and manner prescribed by the state comptroller
12 in consultation with the commissioner of taxation and finance. Such
13 certification shall be made in a form and manner prescribed by the state
14 comptroller in consultation with the commissioner of taxation and
15 finance. For the purposes of this section, a local government unit means
16 a municipal corporation or an independent special district that is
17 subject to the provisions of section three-c of this article.

18 (b) In order for such certification to give rise to the aid under
19 section fifty-four-n of the state finance law, such certification shall
20 be made no later than the twenty-first day of the fiscal year to which
21 it applies.

22 (c) Notwithstanding any other law to the contrary, if such a certifi-
23 cation has been made and the actual tax levy of the local government
24 unit exceeds the applicable zero percent growth, the excess amount shall
25 be placed in reserve and used in the manner prescribed by subdivision
26 six of section three-c of this article.

27 (d) Notwithstanding any provision of law to the contrary, every local
28 government unit shall report both its proposed budget and its adopted
29 budget to the office of the state comptroller at the time and in the
30 manner as he or she may prescribe, whether or not such budget has been
31 or will be certified as provided by this subdivision.

32 § 4. This act shall take effect immediately.

33 PART H

34 Section 1. The general municipal law is amended by adding a new arti-
35 cle 12-J to read as follows:

36 ARTICLE 12-J

37 REAL PROPERTY TAX REDESIGN TEAM

38 Section 239-aaa. Creation of the real property tax redesign team.

39 § 239-aaa. Creation of the real property tax redesign team. 1. There
40 is hereby established the real property tax redesign team, which shall
41 consist of twenty members appointed by the governor. As used in this
42 article, the following terms shall have the following meanings:

43 a. "State officer or employee" shall have the same meaning as given in
44 section seventy-three of the public officers law;

45 b. "Local government" shall mean county, city, town, village or
46 special district;

47 c. "School district" shall mean a common, union free, central, city or
48 central high school district;

49 d. "Mandate" shall mean (i) any legal requirement that a local govern-
50 ment or school district provide or undertake any program, project or
51 activity, or increase spending for an existing program, project, regu-
52 lation or activity on behalf of New York state; or (ii) any legal
53 requirement that a local government or school district grant a new prop-
54 erty tax exemption or broaden the eligibility, or increase the value of

1 an existing property tax exemption; or (iii) any legal requirement that
2 otherwise would likely have the effect of raising property taxes.

3 2. The members of the team shall include: state officers or employees
4 with relevant expertise; two members of the New York state assembly, one
5 recommended by the speaker of the assembly and one recommended by the
6 minority leader of the assembly; two members of the New York state
7 senate, one recommended by the temporary president of the senate and one
8 recommended by the minority leader of the senate; and stakeholders with
9 expertise in the areas of:

10 a. local governments;

11 b. school districts;

12 c. businesses;

13 d. property tax assessment;

14 e. local government budgeting;

15 f. economic development; and

16 g. other relevant areas.

17 3. Vacancies shall be filled by the governor. Members of the team
18 shall serve at the pleasure of the governor.

19 4. The governor shall designate a chair or co-chairs from among the
20 members of the team.

21 5. The director of the budget shall serve as an ex-officio, non-voting
22 member of the team.

23 6. The duties and obligations of the real property tax redesign team
24 shall consist of making costs savings recommendations regarding the
25 structure of the New York state property tax system and the adminis-
26 tration of mandated programs. The real property tax redesign team shall:

27 a. through the approval of a majority of its total members, develop
28 recommendations that result in annual recurring savings of at least five
29 hundred million dollars;

30 b. solicit and consider input from a broad and diverse range of
31 groups, organizations and individuals with interest or expertise in the
32 redesign or implementation of real property taxes in New York to assist
33 in the development of cost savings recommendations; and

34 c. convene within sixty days after the effective date of this article
35 and continue to convene twice every month thereafter for a period not to
36 exceed one year.

37 7. The team shall submit a final report one year after the first meet-
38 ing of the team to the senate, assembly and governor for consideration
39 in the following fiscal year's state budget. The report shall consist
40 of:

41 a. specific cost savings with a recommended procedure for implementa-
42 tion;

43 b. any necessary actions to be taken by the state legislature, local
44 governments or school districts for each recommendation;

45 c. recurring annual savings of each recommendation; and

46 d. the total recurring annual savings for all recommendations.

47 § 2. This act shall take effect immediately and shall be deemed
48 repealed five years after it shall have become a law.

49 PART I

50 Section 1. The general municipal law is amended by adding a new
51 section 3-e to read as follows:

52 § 3-e. Limitation upon real property tax levies by cities having a
53 population of one million or more. 1. Unless otherwise provided by law,
54 the amount of real property taxes that may be levied by or on behalf of

1 any city having a population of one million or more shall not exceed the
2 tax levy limitation established pursuant to this section.

3 2. When used in this section:

4 (a) "Allowable levy growth factor" shall be the lesser of: (i) one and
5 two one-hundredths; or (ii) the sum of one plus the inflation factor;
6 provided, however, that in no case shall the levy growth factor be less
7 than one.

8 (b) "Approved capital expenditures" means the expenditures associated
9 with capital projects that have been approved by the qualified voters of
10 the local government.

11 (c) "Available carryover" means the sum of the amount by which the tax
12 levy for the prior fiscal year was below the tax levy limit for such
13 fiscal year, if any, but no more than one and one-half percent of the
14 tax levy limit for such fiscal year.

15 (d) "Capital tax levy" means the tax levy necessary to support capital
16 expenditures, if any.

17 (e) "Coming fiscal year" means the fiscal year of the local government
18 for which a tax levy limitation shall be determined pursuant to this
19 section.

20 (f) "Inflation factor" means the quotient of: (i) the average of the
21 national consumer price indexes determined by the United States depart-
22 ment of labor for the twelve-month period ending six months prior to the
23 start of the coming fiscal year minus the average of the national
24 consumer price indexes determined by the United States department of
25 labor for the twelve-month period ending six months prior to the start
26 of the prior fiscal year, divided by: (ii) the average of the national
27 consumer price indexes determined by the United States department of
28 labor for the twelve-month period ending six months prior to the start
29 of the prior fiscal year, with the result expressed as a decimal to four
30 places.

31 (g) "Local government" means a city having a population of one million
32 or more.

33 (h) "Prior fiscal year" means the fiscal year of the local government
34 immediately preceding the coming fiscal year.

35 (i) "Tax levy limitation" means the amount of taxes a local government
36 is authorized to levy pursuant to this section, provided, however, that
37 the tax levy limit shall not include the local government's approved
38 capital tax levy, if any.

39 3. (a) Beginning with the fiscal year that begins in two thousand
40 twenty-two, no local government shall adopt a budget that requires a tax
41 levy that is greater than the tax levy limitation for the coming fiscal
42 year.

43 (b) The state comptroller shall calculate the tax levy limitation for
44 each local government by the one hundred twentieth day preceding the
45 commencement of each local government's fiscal year, and shall notify
46 each local government of the tax levy limitation so determined.

47 (c) The tax levy limitation applicable to the coming fiscal year shall
48 be determined as follows:

49 (i) Ascertain the total amount of taxes levied for the prior fiscal
50 year.

51 (ii) Add any payments in lieu of taxes that were receivable in the
52 prior fiscal year.

53 (iii) Subtract the approved capital tax levy for the prior fiscal
54 year, if any.

1 (iv) Subtract the levy attributable to a large legal settlement of a
2 tort action excluded from the levy limitation in the prior fiscal year,
3 if any.

4 (v) Multiply the result by the allowable levy growth factor.

5 (vi) Subtract any payments in lieu of taxes receivable in the coming
6 fiscal year.

7 (vii) Add the available carryover, if any.

8 (d) In the event the city council of a local government has approved a
9 legal settlement of a tort action against the government, the annual
10 costs of which exceed ten percent of the property taxes levied by the
11 local government in the prior fiscal year, the state comptroller, upon
12 application by the local government, may adjust the tax levy limitation
13 for the coming fiscal year applicable to such local government, by
14 adding the annual costs of such settlement to the tax levy limitation.

15 (e) The state comptroller shall determine the portion of the tax levy
16 of each local government that is attributable to any increase or
17 decrease over the prior year in the cost of the local government share
18 of direct cash assistance to persons eligible for the federal-state-lo-
19 cal temporary assistance to needy families program or the state-local
20 safety net assistance program and shall adjust the tax levy limitation
21 for such local government to reflect such change.

22 4. A local government may adopt a budget that requires a tax levy that
23 is greater than the tax levy limitation for the coming fiscal year only
24 if the city council of such local government first enacts, by a two-
25 thirds vote of the total voting power of such city council, a local law
26 to override such limitation for such coming fiscal year only.

27 5. In the event a local government's actual tax levy for a given
28 fiscal year exceeds the maximum allowable levy as established pursuant
29 to this section due to clerical or technical errors, the local govern-
30 ment shall place the excess amount of the levy in reserve in accordance
31 with such requirements as the state comptroller may prescribe, and shall
32 use such funds and any interest earned thereon to offset the tax levy
33 for the ensuing fiscal year.

34 § 2. Paragraphs j and k of subdivision 2 of section 23 of the municipi-
35 pal home rule law are relettered paragraphs k and l, and a new paragraph
36 j is added to read as follows:

37 j. Overrides the tax levy limitation applicable for the coming fiscal
38 year in accordance with section three-e of the general municipal law.

39 § 3. This act shall take effect immediately and shall first apply to
40 the levy of taxes by local governments for the fiscal year that begins
41 in 2022.

42 § 3. Severability clause. If any clause, sentence, paragraph, subdivi-
43 sion, section or part of this act shall be adjudged by any court of
44 competent jurisdiction to be invalid, such judgment shall not affect,
45 impair, or invalidate the remainder thereof, but shall be confined in
46 its operation to the clause, sentence, paragraph, subdivision, section
47 or part thereof directly involved in the controversy in which such judg-
48 ment shall have been rendered. It is hereby declared to be the intent of
49 the legislature that this act would have been enacted even if such
50 invalid provisions had not been included herein.

51 § 4. This act shall take effect immediately; provided, however, that
52 the applicable effective date of Parts A through I of this act shall be
53 as specifically set forth in the last section of such Parts.