

# STATE OF NEW YORK

---

3799

2023-2024 Regular Sessions

## IN ASSEMBLY

February 8, 2023

---

Introduced by M. of A. GUNTHER, PAULIN, L. ROSENTHAL, PEOPLES-STOKES --  
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 Assem-  
bly, do enact as follows:

1 Section 1. Legislative findings. The legislature finds that within the  
2 current education funding system, which is based upon real property  
3 taxation, there are inherent inequities throughout the state. Children  
4 in different regions of the state receive varying degrees of education  
5 and ability to participate in extracurricular activities. The legisla-  
6 ture finds that children should not be penalized based upon their  
7 geographic location, a factor that is well beyond their control. There-  
8 fore, the legislature intends to determine a method of funding education  
9 that allows all children to receive the same educational and extracur-  
10 ricular opportunities.

11 § 2. The New York state department of education and the commissioner  
12 of taxation and finance are hereby authorized and directed to assist the  
13 New York state department of taxation and finance in preparing a compre-  
14 hensive study documenting the fiscal implications of using state income  
15 taxes to fund education in lieu of using real property taxes.

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

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

LBD07755-01-3

1 published no later than one year following the effective date of this  
2 act. A copy of the results of such study shall be submitted to the  
3 governor, the temporary president of the senate, and the speaker of the  
4 assembly.  
5 § 3. This act shall take effect immediately.