STATE OF NEW YORK

6797

2023-2024 Regular Sessions

IN ASSEMBLY

May 8, 2023

Introduced by M. of A. BARRETT, THIELE, JONES, GLICK, SIMON, BENDETT, McDONOUGH, JENSEN -- read once and referred to the Committee on Local Governments

AN ACT to amend the general municipal law, in relation to authorizing municipalities to establish a history, arts, and culture levy

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

Section 1. The general municipal law is amended by adding a new section 6-w to read as follows:

§ 6-w. History, arts, and culture funds. 1. As used in this section, the following words and terms shall have the following meanings:

(a) "History, arts, and culture" means creative and cultural activities, including but not limited to, historic preservation, museum curation, performing, visual, and fine arts, music, dance, graphic design, film, digital media and video, architecture and urban design, humanities, literature, historic education, arts and culture education, crafts, and folk arts.

(b) "Local arts council" means an entity, often referred to as a local arts agency, arts commission, or cultural affairs office, that:

(i) is either a municipal or county government agency, or a private entity exempt from federal income taxation under paragraph (3) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986 (26 U.S.C. s.501(c)(3)); and

(ii) maintains a mission that generally involves making history, arts, and culture more accessible to the public, and supporting local artists, art programming, or local organizations focused on history, arts, and culture.

(c) "Tax" means a charge imposed upon real property by or on behalf of a county, city, town, or village for municipal purposes, but shall have a different meaning if the context clearly indicates.

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

LBD09643-03-3

2. (a) The governing body of a municipality may, by ordinance, submit to the voters of the municipality, in a general or special election, a proposition authorizing an annual levy, in an amount or at a rate that the governing body deems appropriate, to be established for the purpose of supporting history, arts, and culture. Upon approval of the proposition by a majority of the votes cast by the voters of the municipality, the governing body of the municipality may annually raise by taxation a sum not to exceed the amount or rate set forth in the proposition approved by the voters for the purposes specified therein. The history, arts, and culture levy shall become effective in the next budget year following the year in which the levy has been approved by the voters.

(b) Amounts raised by the levy imposed pursuant to this section shall be deposited into a history, arts, and culture trust fund to be created by the municipality, and shall be used exclusively for history, arts, and culture, except that the municipality may deposit such amounts into the current fund of such municipality for uses not related to history, arts, and culture if the municipality is in fiscal distress as defined in paragraph c of subdivision ten of section fifty-four of the state finance law. Any interest or other income earned on monies deposited into the history, arts, and culture trust fund shall be credited to the fund to be used for the same purposes as the principal. A municipality may deposit other funds into the history, arts, and culture trust fund, as it may, from time to time, deem appropriate.

(c) The governing body of a municipality may, by ordinance, submit to the voters of the municipality in a general or special election a proposition amending, supplementing, or repealing, a proposition previously submitted, approved, and implemented as provided pursuant to this section. The proposition may propose to eliminate the annual levy or change the amount or rate of the annual levy. Upon approval of an amendatory or supplementary proposition by a majority of the votes cast by the voters of the municipality, the governing body of the municipality shall implement such proposition in the same manner as set forth in the original proposition.

(d) Upon petition to the governing body of a municipality signed by the voters of the municipality equal in number to at least fifteen percent of the votes cast therein at the last preceding general election, filed with the governing body at least ninety days before a general or special election, the governing body of the municipality shall submit to the voters of the municipality in the general or special election the proposition otherwise authorized pursuant to paragraph (a) or (c) of this subdivision.

3. A municipality which establishes a history, arts, and culture levy pursuant to this section shall designate, either through an ordinance adopted pursuant to subdivision two of this section, or through a subsequent ordinance, a local arts council to which monies from the history, arts, and culture trust fund shall be appropriated. The local arts council shall comply with the conditions for the use of the funding established by ordinance.

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

(iv) in years in which the normal contribution rate of the New York state teachers' retirement system, as defined by paragraph a of subdivision two of section five hundred seventeen of the education law, increases by more than two percentage points from the previous year, a

tax levy necessary for expenditures for the coming fiscal year for local government employer contributions to the New York state teachers' retirement system caused by growth in the normal contribution rate minus two percentage points[.]; **(v) a tax levy for history, arts, and culture established pursuant to section six-w of this article.**

§ 3. This act shall take effect immediately.