STATE OF NEW YORK

6799

2025-2026 Regular Sessions

IN ASSEMBLY

March 14, 2025

Introduced by M. of A. EACHUS -- read once and referred to the Committee on Education

AN ACT to amend the education law, in relation to establishing a school safety spending exclusion from annual tax levy limits

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

Section 1. Paragraph i of subdivision 2 of section 2023-a of the education law, as added by section 2 of part A of chapter 97 of the laws of 2011, is amended to read as follows:

i. "Tax levy limit" means the amount of taxes a school district is authorized to levy pursuant to this section, provided, however, that the tax levy limit shall not include the following:

(i) a tax levy necessary for expenditures resulting from court orders or judgments against the school district arising out of tort actions for any amount that exceeds five percent of the total tax levied in the prior school year;

(ii) in years in which the system average actuarial contribution rate of the New York state and local employees' retirement system, as defined by paragraph ten of subdivision a of section nineteen-a of the retirement and social security law, increases by more than two percentage points from the previous year, a tax levy necessary for expenditures for the coming fiscal year for school district employer contributions to the New York state and local employees' retirement system caused by growth in the system average actuarial contribution rate minus two percentage points;

(iii) 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 this chapter, increases by more than two percentage points from the previous year, a tax levy necessary for expenditures for the coming fiscal year for school district employer contributions to the New York state teachers' retire-

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

LBD05790-01-5

ment system caused by growth in the normal contribution rate minus two percentage points; [~~and~~]

(iv) a capital tax levy[~~.~~]; and

(v) a tax levy for expenditures related to school safety. For the purposes of this subparagraph, "expenditures related to school safety" shall include costs, including labor costs, incurred as a result of, or directly related to: improving district wide emergency response plans, training staff and/or students on school safety and/or conflict mediation, installing and maintaining safety technology and software at entrances and throughout school buildings, hiring school resource officers, acquiring emergency medical equipment, installing fencing around the perimeter of school grounds, installing bulletproof doors and windows, acquiring and maintaining technology for expedited notification of local law enforcement during an emergency, and designing school grounds and structures to implement Crime Prevention Through Environmental Design principles.

§ 2. This act shall take effect immediately and shall apply to taxes levied by or on behalf of school districts for school years commencing on and after such effective date.