

STATE OF NEW YORK

5365

2025-2026 Regular Sessions

IN ASSEMBLY

February 13, 2025

Introduced by M. of A. LEVENBERG -- read once and referred to the
Committee on Local Governments

AN ACT to amend the general municipal law and the education law, in
relation to limits on school district and local government tax levies

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

1 Section 1. Paragraph (a) of subdivision 2 of section 3-c of the gener-
2 al municipal law, as added by section 1 of part A of chapter 97 of the
3 laws of 2011, is amended to read as follows:

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

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

11 a. "Allowable levy growth factor" shall be the [~~lesser~~] greater of:
12 (i) one and two one-hundredths; or (ii) the sum of one plus the
13 inflation factor[~~, provided, however, that in no case shall the levy~~
14 ~~growth factor be less than one~~].

15 § 3. Subdivision 5 of section 3-c of the general municipal law, as
16 added by section 1 of part A of chapter 97 of the laws of 2011, is
17 amended to read as follows:

18 5. A local government may adopt a budget that requires a tax levy that
19 is greater than the tax levy limit for the coming fiscal year, not
20 including any levy necessary to support the expenditures pursuant to
21 subparagraphs (i) through (iv) of paragraph g of subdivision two of this
22 section, only if the governing body of such local government first
23 enacts, by a vote of [~~sixty~~] more than fifty percent of the total voting
24 power of such body, a local law to override such limit for such coming
25 fiscal year only, or in the case of a district or fire district, a

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

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1 resolution, approved by a vote of sixty percent of the total voting
2 power of such body, to override such limit for such coming fiscal year
3 only.

4 § 4. Subdivision 6 of section 2023-a of the education law, as added by
5 section 2 of part A of chapter 97 of the laws of 2011, is amended to
6 read as follows:

7 6. (a) Notwithstanding any other provision of law to the contrary, in
8 the event the trustee, trustees or board of education of a school
9 district that is subject to the provisions of this section proposes a
10 budget that will require a tax levy that exceeds the tax levy limit for
11 the corresponding school year, not including any levy necessary to
12 support the expenditures pursuant to subparagraphs (i) through (iv) of
13 paragraph i of subdivision two of this section, then such budget shall
14 be approved if [~~sixty~~ more than fifty percent of the votes cast thereon
15 are in the affirmative.

16 (b) Where the trustee, trustees or board of education proposes a budg-
17 et subject to the requirements of paragraph (a) of this subdivision, the
18 ballot for such budget shall include the following statement in substan-
19 tially the same form: "Adoption of this budget requires a tax levy
20 increase of _____ which exceeds the statutory tax levy increase limit
21 of _____ for this school fiscal year and therefore exceeds the state
22 tax cap and must be approved by [~~sixty~~ more than fifty percent of the
23 qualified voters present and voting."

24 § 5. Subdivision 9 of section 2023-a of the education law, as added by
25 section 2 of part A of chapter 97 of the laws of 2011, is amended to
26 read as follows:

27 9. Nothing in this section shall preclude the trustee, trustees, or
28 board of education of a school district, in their discretion, from
29 submitting additional items of expenditures to the voters for approval
30 as separate propositions or the voters from submitting propositions
31 pursuant to sections two thousand eight and two thousand thirty-five of
32 this part; provided however, except in the case of a proposition submit-
33 ted for any expenditure contained within subparagraphs (i) through (iv)
34 of paragraph i of subdivision two of this section, if any proposition,
35 or propositions collectively that are subject to a vote on the same
36 date, would require an expenditure of money that would require a tax
37 levy and would result in the tax levy limit being exceeded for the
38 corresponding school year then such proposition shall be approved if
39 [~~sixty~~ more than fifty percent of the votes cast thereon are in the
40 affirmative.

41 § 6. This act shall take effect immediately.