STATE OF NEW YORK

5926

2025-2026 Regular Sessions

IN ASSEMBLY

February 25, 2025

Introduced by M. of A. LUPARDO, RAMOS, HUNTER, SAYEGH, STIRPE, SIMON, JONES, WALSH -- Multi-Sponsored by -- M. of A. BRABENEC, DeSTEFANO, FRIEND, GIGLIO, HAWLEY, MILLER, RA -- read once and referred to the Committee on Education

AN ACT to amend the education law, in relation to limitations upon school district tax levies

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

Section 1. Paragraph b of subdivision 3 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:

b. **Provided, however, if the difference between the total amount of taxes levied for the prior year less the tax levy limit results in a negative number, the tax levy limit shall be equal to a zero percent increase over the prior year tax levy.**

c. On or before March first of each year, any school district subject to the provisions of this section shall submit to the state comptroller, the commissioner, and the commissioner of taxation and finance, in a form and manner prescribed by the state comptroller, any information necessary for the calculation of the tax levy limit; and the school district's determination of the tax levy limit pursuant to this section shall be subject to review by the commissioner and the commissioner of taxation and finance.

§ 2. This act shall take effect immediately.

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

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