

# STATE OF NEW YORK

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2025-2026 Regular Sessions

## IN ASSEMBLY

March 14, 2025

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

AN ACT to amend the education law, in relation to Tier 1 high tax aid apportionment and foundation aid

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

1 Section 1. Subparagraph 2 of paragraph a of subdivision 4 of section  
2 3602 of the education law, as amended by section 9-b of part CCC of  
3 chapter 59 of the laws of 2018, is amended to read as follows:

4 (2) The regional cost index shall reflect an analysis of labor market  
5 costs based on median salaries in professional occupations that require  
6 similar credentials to those of positions in the education field, but  
7 not including those occupations in the education field, provided that  
8 the regional cost indices for the [~~two thousand seven two thousand~~  
9 ~~eight~~] two thousand twenty-five--two thousand twenty-six school year and  
10 thereafter shall be as follows:

11	Labor Force Region	Index
12	Capital District	1.124
13	Southern Tier	1.045
14	Western New York	1.091
15	Hudson Valley	1.314
16	<u>(excluding</u>	
17	<u>Westchester)</u>	
18	<u>Westchester</u>	<u>1.425</u>
19	Long Island/NYC	1.425
20	Finger Lakes	1.141
21	Central New York	1.103
22	Mohawk Valley	1.000
23	North Country	1.000

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

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1 § 2. Paragraph b of subdivision 16 of section 3602 of the education  
2 law, as amended by section 18 of part B of chapter 57 of the laws of  
3 2008, is amended to read as follows:

4 b. Tier 1 high tax aid apportionment. For any tier 1 eligible school  
5 district, the tier 1 high tax aid apportionment shall be the greater of  
6 (1) the product of the public school district enrollment of the district  
7 in the base year, as computed pursuant to subparagraph two of paragraph  
8 n of subdivision one of this section, multiplied by the product of four  
9 hundred fifty dollars multiplied by the state sharing ratio, or (2) one  
10 hundred thousand dollars. In no event shall a district receive less than  
11 the amount to which it was entitled pursuant to this paragraph.

12 § 3. This act shall take effect immediately.