

27 Section 1. Subparagraph (viii) of paragraph a of subdivision 10 of
28 section 54 of the state finance law, as amended by section 1 of part 0
29 of chapter 56 of the laws of 2008, clause 2 as amended by section 1 of
30 part I of chapter 57 of the laws of 2011, is amended and a new subpara-
31 graph (v) is added to paragraph b to read as follows:

32 (viii) "Prior year aid" means[+]

33 ~~(1) for the state fiscal year commencing April first, two thousand~~
34 ~~seven, the total amount of state aid a municipality or county having a~~
35 ~~population of less than one million but more than nine hundred twenty-~~
36 ~~five thousand according to the federal decennial census of two thousand~~
37 ~~received in the state fiscal year commencing April first, two thousand~~
38 ~~six.~~

39 ~~(2) for the state fiscal year commencing April first, two thousand~~
40 ~~eight and in each state fiscal year thereafter, the base level grant~~
41 ~~received in the immediately preceding state fiscal year pursuant to~~
42 ~~paragraph b of this subdivision and chapter three hundred thirteen of~~
43 ~~the laws of two thousand ten, excluding any deficit reduction adjustment~~
44 ~~pursuant to paragraph e-1 of this subdivision, plus any additional~~
45 ~~apportionments received in such year pursuant to paragraph d of this~~
46 ~~subdivision and any per capita adjustments received in such year pursu-~~
47 ~~ant to paragraph e of this subdivision] for the state fiscal year
48 commencing April first, two thousand nineteen and in each state fiscal
49 year thereafter, the base level grant received in the immediately
50 preceding state fiscal year pursuant to paragraph b of this subdivision.~~

51 (v) Notwithstanding subparagraph (i) of this paragraph, within amounts
52 appropriated in the state fiscal year commencing April first, two thou-
53 sand nineteen, and annually thereafter, there shall be apportioned and
54 paid to each municipality which is a city a base level grant in an
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1 amount equal to the prior year aid received by such city, and there
2 shall be apportioned and paid to each municipality which is a town or
3 village a base level grant in accordance with clause two of this subpar-
4 agraph.

5 (1) When used in this subparagraph, unless otherwise expressly stated:

6 (A) "two thousand eighteen--two thousand nineteen AIM funding" shall
7 mean the sum of the base level grant paid in the state fiscal year that
8 began April first, two thousand eighteen pursuant to this paragraph.

9 (B) "two thousand seventeen total expenditures" shall mean all funds
10 and total expenditures for a town or a village as reported to the state
11 comptroller for local fiscal years ended in two thousand seventeen.

12 (C) "AIM Reliance" shall mean two thousand eighteen--two thousand
13 nineteen AIM funding calculated as a percentage of two thousand seven-
14 teen total expenditures, provided that, for a village which dissolved
15 during the state fiscal year that began April first, two thousand eigh-
16 teen, the village's two thousand eighteen--two thousand nineteen AIM
17 funding shall be added to the existing two thousand eighteen--two thou-
18 sand nineteen AIM funding of the town into which the village dissolved
19 for purposes of this calculation.

20 (2) A base level grant equal to a town or village's prior year aid
21 only if such town or village's AIM reliance equals two percent or great-
22 er as reported to and published by the state comptroller as of January
23 tenth, two thousand nineteen.

24 § 2. Paragraph i of subdivision 10 of section 54 of the state finance

25 law is amended by adding a new subparagraph (ix) to read as follows:

26 (ix) Notwithstanding subparagraph (i) of this paragraph, in the state
27 fiscal year commencing April first, two thousand nineteen, the base
28 level grant adjustment pursuant to subparagraph (v) of paragraph b of
29 this subdivision shall be made on or before September twenty-fifth for a
30 town or village.

31 § 3. Subdivision (c) of section 1261 of the tax law is amended by
32 adding a new paragraph 5-a to read as follows:

33 (5-a) However, after the comptroller has made the payments required by
34 paragraphs two, three and five of this subdivision, for each municipi-
35 ality that received a base level grant in state fiscal year two thou-
36 sand eighteen-two thousand nineteen but not in state fiscal year two
37 thousand nineteen-two thousand twenty under the aid and incentives for
38 municipalities program pursuant to subdivision ten of section fifty-four
39 of the state finance law, the comptroller shall annually withhold from
40 the remaining taxes, penalties and interest imposed by the county in
41 which a majority of the population of such municipality resides an
42 amount equal to the base level grant received by such municipality in
43 state fiscal year two thousand eighteen-two thousand nineteen and shall
44 annually distribute, by December fifteenth, two thousand nineteen and by
45 such date annually thereafter, such amount directly to such municipi-
46 pality, unless such municipality has a fiscal year ending May thirty-
47 first, then such annual distribution shall be made by May fifteenth, two
48 thousand twenty and by such date annually thereafter. No county shall
49 have any right, title or interest in or to the taxes, penalties and
50 interest required to be withheld and distributed pursuant to this para-
51 graph.

52 § 4. This act shall take effect immediately; provided, however,
53 section three of this act shall take effect June 1, 2019.