

**Executive Order No. 17 Local Government Mandate Evaluation
Impact on Local Government and Property Taxpayers**

Submitting Agency: OCFS

NYCRR Citation: Title 18 of the New York State Codes, Rules & Regulations Parts 413, 415

Description of the Regulation: This rule is necessary to clarify interpretation of Social Services Law 390 as to when school age children may attend child care programs during the academic school year and align with federal guidance regarding when child care subsidy may be used for school age children attending child care programs during the academic school year. As schools transition to hybrid and/or remote learning options in response to the COVID-19 emergency, some school age children may still need adequate supervision on weekdays by child care programs. These regulations will clarify when this is allowable by defining “non-school hours” and “those periods of the year in which school is not in session” to be anytime a specific child is not physically required to be present in school as part of the regular school day, including during virtual and/or remote learning.

Statutory Authority for the Regulation:

Social Services Law Sections Section 390 and 410-x authorize the Office of Children and Family Services to establish health and safety requirements for any child care provider operating under the Statute.

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1. Does the regulation impose a mandate on a county, city, town, village, school district or special district that requires such entity to:

a. provide or undertake any program, project or activity;

Yes

No

b. increase spending for an existing program, project or activity (even if such program, project or activity is voluntarily undertaken by a local government unit);

Yes

No

c. grant any new property tax exemption, or broaden the eligibility or increase the value of any existing property tax exemption; or

Yes

No

d. carry out a legal requirement that would likely have the effect of raising property taxes.

Yes

No

If the answer to all questions above are “no,” ensuring the regulation will not result in a mandate on local governments and property taxpayers, an accounting and the approval of the Office for Taxpayer Accountability are not required. If the answer to any question above is “yes,” and the regulation may have a fiscal impact on local governments and property taxpayers, please proceed to items 2 – 3.

2. Is the mandate required by federal law or regulation or state law?

Yes

No

- a. If yes, please cite the specific provision in the statute or federal regulation.
- b. If yes, please describe any elements of the regulation not specifically mandated by the statute or regulation.

3. If any portion of the mandate is not required by federal or state law, please attach to this checklist an accounting for such portion containing:*

- a. a description of the mandate in the regulation;
- b. an accounting of the impacts of such mandate that includes the following:
 - (i) A fiscal impact statement
 - (ii) A cost-benefit analysis, which includes:
 - (x) a specific delineation of the costs and benefits to local governments and property taxpayers; and
 - (y) a quantification of the impact on local government revenue and expenditures, where such impact is quantifiable based on available information (please consult with the Governor's Office of Regulatory Reform if further guidance is needed)
- c. a description of input sought and received from affected local governments;
- d. a description of the proposed revenue sources to fund such mandate; and
- e. an explanation as to why this regulation should be advanced with a mandate.

*Note: The "Regulatory and Flexibility Analysis for Small Businesses and Local Governments" may be attached so long as the items set forth in 3 above are fully accounted for in the analysis.