2592

## 2011-2012 Regular Sessions

## IN SENATE

January 26, 2011

Introduced by Sens. LANZA, GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Education

AN ACT to amend chapter 25 of the laws of 2009, amending the tax law and the administrative code of the city of New York relating to the metropolitan commuter transportation mobility tax, and the education law, in relation to the imposition of such tax upon and reimbursement thereof to public and private elementary and secondary schools

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- Section 1. Paragraph (i) of subdivision (a) of section 23 of part C of chapter 25 of the laws of 2009, amending the tax law and the administrative code of the city of New York relating to the metropolitan commuter transportation mobility tax, is amended to read as follows:
- (i) imposed on employers, shall apply on and after March 1, 2009, provided however, that the tax shall apply to public school districts, AND ALL NON PUBLIC AND PRIVATE ELEMENTARY AND SECONDARY SCHOOLS within the metropolitan commuter transportation district (MCTD) on and after September 1, 2009 and
- 10 S 2. Subdivision 1 of section 3609-g of the education law, as added by 11 section 1 of part D of chapter 25 of the laws of 2009, is amended to 12 read as follows:
- 13 1. Definition. As used in this section the following term shall be 14 defined as follows: "School district" shall mean a public school district and shall not include a special act school district as defined in section four thousand one of this chapter; PROVIDED, HOWEVER, THAT SUCH TERM SHALL INCLUDE ALL NON PUBLIC AND PRIVATE ELEMENTARY AND SECONDARY SCHOOLS.
- 19 S 3. This act shall take effect immediately.

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

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