

3621

2013-2014 Regular Sessions

I N S E N A T E

February 7, 2013

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

AN ACT to amend the education law, in relation to reimbursement of the metropolitan commuter transportation mobility tax to public and private elementary and secondary schools and to institutions of higher education

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

1 Section 1. Subdivision 1 of section 3609-g of the education law, as
2 added by section 1 of part D of chapter 25 of the laws of 2009, is
3 amended to read as follows:

4 1. Definition. As used in this section the following term shall be
5 defined as follows: "School district" shall mean a public school
6 district and shall not include a special act school district as defined
7 in section four thousand one of this chapter; PROVIDED, HOWEVER, THAT
8 SUCH TERM SHALL INCLUDE ALL NON PUBLIC AND PRIVATE ELEMENTARY AND
9 SECONDARY SCHOOLS.

10 S 2. The education law is amended by adding a new article 128 to read
11 as follows:

12 ARTICLE 128

13 STATE AID TO INSTITUTIONS OF
14 HIGHER EDUCATION

15 SECTION 6360. MONEYS APPORTIONED TO INSTITUTIONS OF HIGHER EDUCATION FOR
16 REIMBURSEMENT OF ARTICLE TWENTY-THREE OF THE TAX LAW
17 PAYMENTS.

18 S 6360. MONEYS APPORTIONED TO INSTITUTIONS OF HIGHER EDUCATION FOR
19 REIMBURSEMENT OF ARTICLE TWENTY-THREE OF THE TAX LAW PAYMENTS. NOTWITH-
20 STANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, INSTITUTIONS OF
21 HIGHER EDUCATION SHALL BE REIMBURSED FOR PAYMENTS MADE PURSUANT TO ARTI-
22 CLE TWENTY-THREE OF THE TAX LAW PURSUANT TO THIS SECTION.

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

LBD05441-01-3

1 1. AS USED IN THIS SECTION, "INSTITUTION OF HIGHER EDUCATION" SHALL
2 MEAN ANY INSTITUTION PROVIDING HIGHER EDUCATION OR CAREER EDUCATION AS
3 SUCH TERMS ARE DEFINED IN SECTION TWO OF THIS CHAPTER.

4 2. ON AND AFTER THE FIRST BUSINESS DAY OF JULY OF EACH CALENDAR YEAR,
5 AN INSTITUTION OF HIGHER EDUCATION SHALL BE PAID AN AMOUNT EQUAL TO ONE
6 HUNDRED PERCENT OF THE PAYMENTS MADE BY SUCH INSTITUTION ON OR AFTER
7 JUNE FIRST OF THE PRIOR CALENDAR YEAR AND BEFORE JUNE FIRST OF THE
8 CURRENT CALENDAR YEAR TO THE COMMISSIONER OF TAXATION AND FINANCE PURSU-
9 ANT TO ARTICLE TWENTY-THREE OF THE TAX LAW. NO PAYMENT MAY BE MADE
10 PURSUANT TO THIS SUBDIVISION UNTIL SUCH AMOUNT FOR EACH INSTITUTION OF
11 HIGHER EDUCATION IS CERTIFIED BY THE COMMISSIONER OF TAXATION AND
12 FINANCE AND TRANSMITTED TO THE COMMISSIONER. SUCH CERTIFICATION SHALL BE
13 MADE ON OR BEFORE JUNE THIRTIETH SO AS TO FACILITATE PAYMENTS TO BE MADE
14 PURSUANT TO THIS SECTION.

15 3. MONEYS PAID PURSUANT TO THIS SECTION SHALL BE PAYABLE TO THE TREAS-
16 URER, COLLECTOR OR OTHER DISBURSING OFFICER OF AN INSTITUTION OF HIGHER
17 EDUCATION, WHO SHALL APPLY FOR AND RECEIVE THE SAME AS SOON AS PAYABLE.

18 4. ANY PAYMENT TO AN INSTITUTION OF HIGHER EDUCATION PURSUANT TO THIS
19 SECTION SHALL BE GENERAL RECEIPTS OF SUCH INSTITUTION AND MAY BE USED
20 FOR ANY LAWFUL PURPOSE OF THE INSTITUTION.

21 S 3. This act shall take effect July 1, 2013.