

7044

I N   S E N A T E

March 18, 2016

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Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to the exemption of community colleges from the imposition of the metropolitan commuter transportation mobility tax

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

1     Section 1. Paragraph 4 of subsection (b) of section 800 of the tax  
2     law, as amended by section 1 of part YY of chapter 59 of the laws of  
3     2015, is amended to read as follows:  
4     (4) Any eligible educational institution. An "eligible educational  
5     institution" shall mean any public school district, a board of cooper-  
6     ative educational services, a public elementary or secondary school, a  
7     school approved pursuant to article eighty-five or eighty-nine of the  
8     education law to serve students with disabilities of school age, [or] a  
9     nonpublic elementary or secondary school that provides instruction in  
10    grade one or above, A COMMUNITY COLLEGE, AS DEFINED IN SUBDIVISION TWO  
11    OF SECTION SIXTY-THREE HUNDRED ONE OF THE EDUCATION LAW, LOCATED OUTSIDE  
12    A CITY HAVING A POPULATION OF ONE MILLION OR MORE, all public library  
13    systems as defined in subdivision one of section two hundred seventy-two  
14    of the education law, and all public and free association libraries as  
15    such terms are defined in subdivision two of section two hundred fifty-  
16    three of the education law.  
17    S 2. This act shall take effect immediately.

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

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