

STATE OF NEW YORK

10178

IN ASSEMBLY

February 12, 2026

Introduced by M. of A. McDONOUGH -- read once and referred to the
Committee on Ways and Means

AN ACT to amend the tax law, in relation to the exemption of any vehicles owned and/or operated by certain persons, vendors, organizations or not-for-profit corporations 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. Paragraphs 4 and 5 of subsection (b) of section 800 of the
2 tax law as amended by section 1 of part VV of chapter 59 of the laws of
3 2025, are amended and a new paragraph 6 is added to read as follows:

4 (4) [~~Any~~] any eligible educational institution. An "eligible educa-
5 tional institution" shall mean any public school district, a board of
6 cooperative educational services, a public elementary or secondary
7 school, a school approved pursuant to article eighty-five or eighty-nine
8 of the education law to serve students with disabilities of school age,
9 or a nonpublic elementary or secondary school that provides instruction
10 in grade one or above, all public library systems as defined in subdivi-
11 sion one of section two hundred seventy-two of the education law, and
12 all public and free association libraries as such terms are defined in
13 subdivision two of section two hundred fifty-three of the education law;
14 [~~or~~]

15 (5) any local government employer whose covered employees are within
16 MCTD zone two[~~-~~]; or

17 (6) any vehicles owned and/or operated by a not-for-profit corpo-
18 ration, any private vehicle operated by a worker or volunteer acting on
19 behalf of such organization, first responders, military personnel,
20 veterans, healthcare workers, critical infrastructure workers, public
21 employees traveling in official capacity, wholesale food distributors or
22 wholesale or retail delivery vehicles.

23 § 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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