

STATE OF NEW YORK

1187

2025-2026 Regular Sessions

IN ASSEMBLY

January 9, 2025

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

AN ACT to amend the tax law, in relation to exempting individuals sixty-five years of age and older from payment 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 2 of subsection (a) of section 801 of the tax law
2 is amended by adding a new subparagraph (C) to read as follows:

3 (C) The provisions of this section shall not apply to any individual
4 with earnings from self-employment that are attributable to the MCTD if
5 such individual is sixty-five years of age or older.

6 § 2. This act shall take effect immediately and shall apply to tax
7 years commencing on and after January 1, 2026.

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

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