STATE OF NEW YORK

2597

2025-2026 Regular Sessions

IN ASSEMBLY

January 21, 2025

Introduced by M. of A. EACHUS, COOK, STERN, DeSTEFANO, GANDOLFO, K. BROWN -- Multi-Sponsored by -- M. of A. McDONOUGH, PAULIN -- read once and referred to the Committee on Ways and Means

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:

Section 1. Paragraph 4 of subsection (b) of section 800 of the tax law, as added by section 1 of part YY of chapter 59 of the laws of 2015, is amended to read as follows:

(4) Any eligible educational institution. An "eligible educational institution" shall mean any public school district, a board of cooperative educational services, a public elementary or secondary school, a school approved pursuant to article eighty-five or eighty-nine of the education law to serve students with disabilities of school age, [~~or~~] a nonpublic elementary or secondary school that provides instruction in grade one or above*, or a community college*, all public library systems as defined in subdivision one of section two hundred seventy-two of the education law, and all public and free association libraries as such terms are defined in subdivision two of section two hundred fifty-three of the education law.

§ 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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