

# STATE OF NEW YORK

3713

2025-2026 Regular Sessions

## IN SENATE

January 29, 2025

Introduced by Sens. LANZA, MURRAY -- 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 exempting institutions of higher education from the definition of "employer" for purposes 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~~ 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 any institution providing higher education or career education, as  
15 such terms are defined in section two of the education law.  
16 § 2. This act shall take effect on the first of July next succeeding  
17 the date on which it shall have become a law.

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

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