

6312

2009-2010 Regular Sessions

I N S E N A T E

November 23, 2009

Introduced by Sens. FOLEY, MORAHAN, OPPENHEIMER -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to the rate 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. Subdivision (a) of section 801 of the tax law, as added by
2 section 1 of part C of chapter 25 of the laws of 2009, is amended to
3 read as follows:
4 (a) For the sole purpose of providing an additional stable and reli-
5 able dedicated funding source for the metropolitan transportation
6 authority and its subsidiaries and affiliates to preserve, operate and
7 improve essential transit and transportation services in the metropol-
8 itan commuter transportation district, a tax is hereby imposed at a rate
9 of [thirty-four hundredths (.34)]: .34 percent FOR THE CITY OF NEW YORK;
10 .113 PERCENT FOR THE COUNTIES OF DUTCHESS, ORANGE, PUTNAM, SUFFOLK AND
11 ROCKLAND; AND .2265 PERCENT FOR THE COUNTIES OF NASSAU AND WESTCHESTER
12 of (1) the payroll expense of every employer who engages in business
13 within the MCTD and (2) the net earnings from self-employment of indi-
14 viduals that are attributable to the MCTD if such earnings attributable
15 to the MCTD exceed ten thousand dollars for the tax year.
16 S 2. This act shall take effect January 1, 2010; provided, however, if
17 this act shall become a law after such date it shall take effect imme-
18 diately and shall be deemed to have been in full force and effect after
19 January 1, 2010.

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

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