

S T A T E O F N E W Y O R K

6312--A

2009-2010 Regular Sessions

I N S E N A T E

November 23, 2009

Introduced by Sens. FOLEY, C. JOHNSON, MORAHAN, OPPENHEIMER -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to the rate of the metropolitan commuter transportation mobility tax; to amend chapter 25 of the laws of 2009, amending the tax law and the administrative code of the city of New York relating to the metropolitan commuter transportation mobility tax, and the education law, in relation to the imposition of such tax upon and reimbursement thereof to public and private elementary and secondary schools

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Subsection (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 .093 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] ONE HUNDRED thousand dollars for the tax year.

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

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1 S 2. Paragraph (i) of subdivision (a) of section 23 of part C of chap-
2 ter 25 of the laws of 2009, amending the tax law and the administrative
3 code of the city of New York relating to the metropolitan commuter
4 transportation mobility tax, is amended to read as follows:

5 (i) imposed on employers, shall apply on and after March 1, 2009,
6 provided however, that the tax shall apply to public school districts,
7 AND ALL NON PUBLIC AND PRIVATE ELEMENTARY AND SECONDARY SCHOOLS within
8 the metropolitan commuter transportation district (MCTD) on and after
9 September 1, 2009 and

10 S 3. Section 3609-g of the education law, as added by section 1 of
11 part D of chapter 25 of the laws of 2009, is amended to read as follows:

12 S 3609-g. Moneys apportioned to school districts AND SCHOOLS for
13 reimbursement of article twenty-three of the tax law payments commencing
14 in the 2009-2010 school year. Notwithstanding any other provision of law
15 to the contrary, school districts AND SCHOOLS shall be reimbursed for
16 payments made pursuant to article twenty-three of the tax law pursuant
17 to this section.

18 1. Definition. As used in this section the following term shall be
19 defined as follows: "School district" shall mean a public school
20 district [and shall not include], a special act school district as
21 defined in section four thousand one of this chapter AND BOARDS OF COOP-
22 ERATIVE EDUCATIONAL SERVICES (BOCES). "SCHOOLS" SHALL MEAN APPROVED
23 PRIVATE SCHOOLS FOR STUDENTS OF SCHOOL AGE WHICH RECEIVE FUNDING SUBJECT
24 TO THE PROVISIONS OF ARTICLE EIGHTY-NINE OF THIS CHAPTER AND STATE FUND-
25 ED PRIVATE SCHOOLS AND INSTITUTIONS FOR THE BLIND AND DEAF FUNDED AND
26 OPERATED PURSUANT TO ARTICLE EIGHTY-FIVE OF THIS CHAPTER.

27 2. Prescribed payments. On or after the first business day of June of
28 each school year, commencing June first, two thousand ten, a school
29 district OR SCHOOL shall be paid an amount equal to one hundred percent
30 of the payments made by a school district OR SCHOOL on or after [May]
31 MARCH first of the prior school year and before [May] MARCH first of the
32 current school year to the commissioner of taxation and finance pursuant
33 to article twenty-three of the tax law. No payment may be made pursuant
34 to this subdivision until such amount for each school district is certi-
35 fied by the commissioner of taxation and finance and transmitted to the
36 commissioner. Such certification shall be made on or before [May] MARCH
37 thirty-first so as to facilitate payments to be made pursuant to this
38 section.

39 3. (a) Moneys paid pursuant to this section shall be payable to the
40 treasurer of each city school district, and the treasurer of each union
41 free school district and of each central school district and of each
42 other school district, if there be a treasurer, otherwise to the collec-
43 tor or other disbursing officer of such district, who shall apply for
44 and receive the same as soon as payable.

45 (b) In the case of city school districts of the cities with one
46 hundred twenty-five thousand inhabitants or more, any payment which
47 pursuant to this section is required to be made to the treasurer of the
48 city school district, shall be made to the city treasurer or chamber-
49 lain.

50 (C) IN THE CASE OF A SCHOOL, ANY MONIES PAID PURSUANT TO THIS SECTION
51 SHALL BE MADE TO THE OFFICE OR OFFICER RESPONSIBLE FOR THE RECEIPT OF
52 OTHER STATE AND LOCAL FUNDS USED FOR STUDENT EXPENSES.

53 4. Any payment to a school district OR SCHOOL pursuant to this section
54 shall be general receipts of the district OR SCHOOL and may be used for
55 any lawful purpose of the district OR SCHOOL.

1 5. It is the intent of the governor to submit and the legislature to
2 enact for each fiscal year after the two thousand nine--two thousand ten
3 fiscal year in an annual budget bill an appropriation in the amount to
4 be paid to school districts AND SCHOOLS pursuant to this section.
5 S 4. This act shall take effect immediately, provided that section one
6 of this act shall be deemed to have been in full force and effect on and
7 after January 1, 2010; and provided further that section two of this act
8 shall be deemed to have been in full force and effect on and after May
9 7, 2009.