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

10399

I N A S S E M B L Y

March 23, 2010

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

AN ACT 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, in relation to the applicability of such tax

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

Section 1. Section 23 of part C of 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, is amended to read as follows:

S 23. This act shall take effect immediately; provided however that:

(a) the metropolitan commuter transportation mobility tax enacted pursuant to section one of this act that is (i) imposed on employers, shall apply [on and after] BEGINNING March 1, 2009 AND ENDING DECEMBER 31, 2010, provided however, that the tax shall apply to public school districts within the metropolitan commuter transportation district (MCTD) on and after September 1, 2009 AND ENDING DECEMBER 31, 2010 and (ii) imposed on individuals with net earnings from self-employment for tax years beginning on or after January 1, 2009 AND ENDING DECEMBER 31, 2010, but the individual's tax liability for the 2009 tax year will be based only on ten-twelfths of such net earnings for the 2009 tax year;

(b) the initial payment of such metropolitan commuter transportation mobility tax enacted pursuant to section one of this act shall be made with the third quarterly payment due in tax year 2009; provided however, that the initial payment of such metropolitan commuter transportation mobility tax shall be made at the same time as the first payment of the withholding tax required to be paid pursuant to section 9 of the tax law that is due on or after [after] October 31, 2009, and such payment by employers shall include the taxes owed for the entire period beginning on March 1, 2009 and that such payment by individuals with net earnings from self-employment shall include the estimated taxes owed for the 2009 tax year as limited by paragraph (ii) of subdivision (a) of this

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

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section, provided however, that public school districts within the MCTD shall include taxes owed for the period beginning September 1, 2009;

(c) no addition to tax under subsection (c) of section 685 of the tax law shall be imposed with respect to estimated tax payments of the metropolitan commuter transportation mobility tax required to be filed prior to the due date of the initial payment of the mobility tax as specified in subdivision (b) of this section, provided the taxpayer makes such estimated tax payments by such due date;

(d) the amendments to subsection 4 of section 618 of the tax law made by section nine of this act shall survive the expiration and reversion of such subsection as provided in section 8 of chapter 782 of the laws of 1988, as amended; [and]

(e) the amendments to subdivision 4 of section 11-1718 of the administrative code of the city of New York made by section twenty-two of this act shall survive the expiration and reversion of such subdivision as provided in section 8 of chapter 782 of the laws of 1988, as amended[.]; AND

(F) THE PROVISIONS OF THIS ACT SHALL EXPIRE AND BE DEEMED REPEALED ON AND AFTER DECEMBER 31, 2010.

S 2. This act shall take effect immediately.