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

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I N A S S E M B L Y

January 7, 2010

Introduced by M. of A. CALHOUN -- 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, 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:

Section 1. Paragraph (i) of subdivision (a) of 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:

(i) imposed on employers, shall apply on and after March 1, 2009, provided however, that the tax shall apply to public school districts, AND ALL NON PUBLIC AND PRIVATE ELEMENTARY AND SECONDARY SCHOOLS, BOARDS OF COOPERATIVE EDUCATIONAL SERVICES, AND INSTITUTIONS OF THE DEAF AND OF THE BLIND WHICH ARE SUBJECT TO THE VISITATION OF THE COMMISSIONER OF EDUCATION PER SECTION 4201 OF THE EDUCATION LAW within the metropolitan commuter transportation district (MCTD) on and after September 1, 2009 and

S 2. Subdivision 1 of section 3609-g of the education law, as added by section 1 of part D of chapter 25 of the laws of 2009, is amended to read as follows:

1. Definition. As used in this section the following term shall be defined as follows: "School district" shall mean a public school district and shall not include a special act school district as defined in section four thousand one of this chapter, PROVIDED, HOWEVER, SUCH TERM SHALL INCLUDE ALL NON PUBLIC AND PRIVATE ELEMENTARY AND SECONDARY SCHOOLS, BOARDS OF COOPERATIVE EDUCATIONAL SERVICES, AND INSTITUTIONS OF THE DEAF AND OF THE BLIND WHICH ARE SUBJECT TO THE VISITATION OF THE COMMISSIONER OF EDUCATION PER SECTION FORTY-TWO HUNDRED ONE OF THIS CHAPTER.

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

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S 3. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after May 7, 2009, except that section two of this act shall take effect on the same date and in the same manner as part D of chapter 25 of the laws of 2009, takes effect.