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

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9378

I N   A S S E M B L Y

February 24, 2012
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Introduced by M. of A. CUSICK -- read once and referred to the Committee
  on Ways and Means

AN  ACT to amend the tax law, in relation to exempting special education
  services and programs for preschool children with handicapping  condi-
  tions from the metropolitan commuter transportation mobility tax

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

 1    Section 1. Subdivision (b) of section 800 of the tax law,  as  amended
 2  by  section 1 of part B of chapter 56 of the laws of 2011, is amended to
 3  read as follows:
 4    (b) Employer. Employer means  an  employer  required  by  section  six
 5  hundred  seventy-one  of  this  chapter  to deduct and withhold tax from
 6  wages, that has a payroll expense in  excess  of  three  hundred  twelve
 7  thousand five hundred dollars in any calendar quarter; other than
 8    (1) any agency or instrumentality of the United States;
 9    (2) the United Nations;
10    (3)  an interstate agency or public corporation created pursuant to an
11  agreement or compact with another state or the Dominion of Canada; [or]
12    (4) [Any] ANY eligible educational institution. [An "eligible] "ELIGI-
13  BLE educational institution" shall mean any public  school  district,  a
14  board  of  cooperative  educational  services,  a  public  elementary or
15  secondary school, a school approved pursuant to article  eighty-five  or
16  eighty-nine  of the education law to serve students with disabilities of
17  school age, SPECIAL EDUCATION SERVICES AND PROGRAMS FOR PRESCHOOL  CHIL-
18  DREN  WITH  HANDICAPPING  CONDITIONS  ESTABLISHED  PURSUANT  TO  SECTION
19  FORTY-FOUR HUNDRED TEN OF THE EDUCATION LAW, or a  nonpublic  elementary
20  or secondary school that provides instruction in grade one or above.
21    S  2.  This  act  shall  take  effect on the same date and in the same
22  manner as section 1 of part B of chapter 56 of the laws  of  2011  takes
23  effect.