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

6269

2011-2012 Regular Sessions

I N A S S E M B L Y

March 11, 2011

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

AN ACT to amend the tax law, in relation to reducing the metropolitan commuter transportation mobility tax on employers and self-employed individuals in Orange, Rockland, Putnam, and Dutchess counties; and to amend the vehicle and traffic law, in relation to the calculation of supplemental registration fee

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

Section 1. Section 801 of the tax law is amended by adding a new subsection (d) to read as follows:

(D) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, ALL EMPLOYERS AND SELF-EMPLOYED INDIVIDUALS IN THE COUNTIES OF ORANGE, ROCKLAND, PUTNAM, AND DUTCHESS SHALL BECOME, BASED ON THE FOLLOWING SCHEDULE, FULLY EXEMPT FROM THE METROPOLITAN COMMUTER TRANSPORTATION MOBILITY TAX IMPOSED BY SUBSECTIONS (A) AND (B) OF THIS SECTION AND BEGINNING IN TAXABLE YEAR TWO THOUSAND ELEVEN, A TAX SHALL BE IMPOSED AT A RATE OF TWENTY-TWO HUNDREDTHS (.22) PERCENT; IN TAXABLE YEAR TWO THOUSAND TWELVE, A TAX SHALL BE IMPOSED AT A RATE OF TEN HUNDREDTHS (.10) PERCENT; AND IN TAXABLE YEAR TWO THOUSAND THIRTEEN AND THEREAFTER, NO TAX SHALL BE IMPOSED.

S 2. Section 499-c of the vehicle and traffic law, as added by section 1 of part B of chapter 25 of the laws of 2009, is amended to read as follows:

S 499-c. Calculation of supplemental registration fee. The supplemental registration fee to be charged pursuant to section four hundred ninety-nine-b of this article, shall be calculated at a rate of [twenty-five] EIGHT dollars per annum for each year or portion of a year that such registration is valid.

S 3. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after January 1, 2011.

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

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