

S E N A T E - A S S E M B L Y

(PREFILED)

January 4, 2012

IN SENATE -- Introduced by Sens. MARTINS, ZELDIN -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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

AN ACT to amend the tax law and 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 imposition of such tax upon and reimbursement thereof to libraries

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

1 Section 1. Paragraph (i) of subdivision (a) of section 23 of part C  
2 of chapter 25 of the laws of 2009, amending the tax law and the adminis-  
3 trative code of the city of New York relating to the metropolitan commu-  
4 ter 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 PUBLIC AND FREE ASSOCIATION LIBRARIES AS SUCH TERMS ARE DEFINED  
8 IN SUBDIVISION 2 OF SECTION 253 OF THE EDUCATION LAW within the metro-  
9 politan commuter transportation district (MCTD) on and after September  
10 1, 2009 and

11 S 2. Subsection (a) of section 804 of the tax law, as added by section  
12 1 of part C of chapter 25 of the laws of 2009, is amended to read as  
13 follows:

14 (a) Employers with payroll expense. The tax imposed on the payroll  
15 expense of employers under section eight hundred one of this article for  
16 each calendar quarter must be paid quarterly at the same time as the  
17 statewide wage reporting system report is required under section one  
18 hundred seventy-one-a of this chapter; provided however, that employers  
19 subject to section nine of this chapter other than school districts as  
20 defined in section thirty-six hundred nine-g of the education law AND

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

1 PUBLIC AND FREE ASSOCIATION LIBRARIES AS SUCH TERMS ARE DEFINED IN  
2 SUBDIVISION TWO OF SECTION TWO HUNDRED FIFTY-THREE OF THE EDUCATION LAW  
3 must pay the tax on the payroll expense at the same time as the with-  
4 holding tax remitted under the electronic payment reporting system and  
5 the electronic funds transfer system authorized by section nine of this  
6 chapter.

7 S 3. This act shall take effect immediately.