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

6487

I N S E N A T E

February 15, 2012

Introduced by Sen. LANZA -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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

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

Section 1. Subdivision (b) of section 800 of the tax law, as amended by section 1 of part B of chapter 56 of the laws of 2011, is amended to read as follows:

(b) Employer. Employer means an employer required by section six hundred seventy-one of this chapter to deduct and withhold tax from wages, that has a payroll expense in excess of three hundred twelve thousand five hundred dollars in any calendar quarter; other than

(1) any agency or instrumentality of the United States;

(2) the United Nations;

(3) an interstate agency or public corporation created pursuant to an agreement or compact with another state or the Dominion of Canada; [or]

(4) [Any] ANY eligible educational institution. [An "eligible] "ELIGIBLE educational institution" shall mean any public school district, a board of cooperative educational services, a public elementary or secondary school, a school approved pursuant to article eighty-five or eighty-nine of the education law to serve students with disabilities of school age, SPECIAL EDUCATION SERVICES AND PROGRAMS FOR PRESCHOOL CHILDREN WITH HANDICAPPING CONDITIONS ESTABLISHED PURSUANT TO SECTION FORTY-FOUR HUNDRED TEN OF THE EDUCATION LAW, or a nonpublic elementary or secondary school that provides instruction in grade one or above.

S 2. This act shall take effect on the same date and in the same manner as section 1 of part B of chapter 56 of the laws of 2011 takes effect.

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

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