

7775

2013-2014 Regular Sessions

I N A S S E M B L Y

June 4, 2013

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

AN ACT to amend the tax law, in relation to the exemption of community
colleges from the imposition of the metropolitan commuter transporta-
tion mobility tax

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

1 Section 1. Paragraph 4 of subsection (b) of section 800 of the tax
2 law, as added by section 1 of part B of chapter 56 of the laws of 2011,
3 is amended to read as follows:
4 (4) Any eligible educational institution. An "eligible educational
5 institution" shall mean any public school district, a board of cooper-
6 ative educational services, a public elementary or secondary school, a
7 school approved pursuant to article eighty-five or eighty-nine of the
8 education law to serve students with disabilities of school age, [or] a
9 nonpublic elementary or secondary school that provides instruction in
10 grade one or above, OR A COMMUNITY COLLEGE.
11 S 2. This act shall take effect immediately.

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

LBD09915-01-3