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

1896

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sens. MARTINS, LARKIN, LAVALLE, ZELDIN -- 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 the exemption of political subdivisions from the imposition of 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. Paragraphs 3 and 4 of subsection (b) of section 800 of the tax law, paragraph 3 as amended and paragraph 4 as added by section 1 of part B of chapter 56 of the laws of 2011, are amended and a new paragraph 5 is added to read as follows:

(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 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, or a nonpublic elementary or secondary school that provides instruction in grade one or above[.]; OR

(5) ANY COUNTY, TOWN, CITY, VILLAGE OR OTHER POLITICAL SUBDIVISION EXCEPT A CITY WITH A POPULATION OF ONE MILLION INHABITANTS OR MORE.

S 2. This act shall take effect immediately.

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

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