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

3621--B

2013-2014 Regular Sessions

I N S E N A T E

February 7, 2013

Introduced by Sen. LANZA -- read twice and ordered printed, and when printed to be committed to the Committee on Education -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Education in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to exempting institutions of higher education from the definition of "employer" for purposes 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. Paragraph 4 of subsection (b) of section 800 of the tax law, as added by section 1 of part B of chapter 56 of the laws of 2011, is amended to read as follows:

(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 ANY INSTITUTION PROVIDING HIGHER EDUCATION OR CAREER EDUCATION, AS SUCH TERMS ARE DEFINED IN SECTION TWO OF THE EDUCATION LAW.

S 2. This act shall take effect July 1, 2014.

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

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