

3723

2015-2016 Regular Sessions

I N   A S S E M B L Y

January 27, 2015

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Introduced by M. of A. GLICK, PAULIN, ABINANTI, FARRELL -- Multi-Sponsored by -- M. of A. ABBATE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting self-employment earnings of one hundred thousand dollars or less from the metropolitan commuter transportation mobility tax

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

1     Section 1. Subsection (a) of section 801 of the tax law, as amended by  
2     section 1 of part N of chapter 59 of the laws of 2012, is amended to  
3     read as follows:  
4     (a) For the sole purpose of providing an additional stable and reliable  
5     dedicated funding source for the metropolitan transportation  
6     authority and its subsidiaries and affiliates to preserve, operate and  
7     improve essential transit and transportation services in the metropolitan  
8     commuter transportation district, a tax is hereby imposed on  
9     employers and individuals as follows: (1) For employers who engage in  
10    business within the MCTD, the tax is imposed at a rate of (A) eleven  
11    hundredths (.11) percent of the payroll expense for employers with  
12    payroll expense no greater than three hundred seventy-five thousand  
13    dollars in any calendar quarter, (B) twenty-three hundredths (.23)  
14    percent of the payroll expense for employers with payroll expense greater  
15    than three hundred seventy-five thousand dollars and no greater than  
16    four hundred thirty-seven thousand five hundred dollars in any calendar  
17    quarter, and (C) thirty-four hundredths (.34) percent of the payroll  
18    expense for employers with payroll expense in excess of four hundred  
19    thirty-seven thousand five hundred dollars in any calendar quarter. If  
20    the employer is a professional employer organization, as defined in  
21    section nine hundred sixteen of the labor law, the employer's tax shall  
22    be calculated by determining the payroll expense attributable to each  
23    client who has entered into a professional employer agreement with such

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

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1 organization and the payroll expense attributable to such organization  
2 itself, multiplying each of those payroll expense amounts by the appli-  
3 cable rate set forth in this paragraph and adding those products togeth-  
4 er. (2) For individuals, the tax is imposed at a rate of thirty-four  
5 hundredths (.34) percent of the net earnings from self-employment of  
6 individuals that are attributable to the MCTD if such earnings attribut-  
7 able to the MCTD exceed [fifty] ONE HUNDRED thousand dollars for the tax  
8 year.

9 S 2. This act shall take effect April 1, 2016.