

4617

2015-2016 Regular Sessions

I N   S E N A T E

April 1, 2015

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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 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:

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] ANY eligible educational institution. An "eligible educa-  
5     tional institution" shall mean any public school district, a board of  
6     cooperative educational services, a public elementary or secondary  
7     school, a school approved pursuant to article eighty-five or eighty-nine  
8     of the education law to serve students with disabilities of school age,  
9     [or] a nonpublic elementary or secondary school that provides instruc-  
10    tion in grade one or above, OR ANY INSTITUTION PROVIDING HIGHER EDUCA-  
11    TION OR CAREER EDUCATION, AS SUCH TERMS ARE DEFINED IN SECTION TWO OF  
12    THE EDUCATION LAW.  
13    S 2. This act shall take effect July 1, 2015.

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

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