

# STATE OF NEW YORK

7235--A

2017-2018 Regular Sessions

## IN ASSEMBLY

April 12, 2017

Introduced by M. of A. CUSICK -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- 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:

- 1 Section 1. Paragraph 4 of subsection (b) of section 800 of the tax  
2 law, as amended by section 1 of part YY of chapter 59 of the laws of  
3 2015, 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 instruction  
10 in grade one or above, all public library systems as defined in subdivi-  
11 sion one of section two hundred seventy-two of the education law, [~~and~~]  
12 all public and free association libraries as such terms are defined in  
13 subdivision two of section two hundred fifty-three of the education law,  
14 or any institution providing higher education or career education, as  
15 such terms are defined in section two of the education law.  
16 § 2. This act shall take effect July 1, 2018.

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

LBD02555-03-8