STATE OF NEW YORK

6940

2019-2020 Regular Sessions

IN ASSEMBLY

March 27, 2019

Introduced by M. of A. CUSICK -- read once and referred to the Committee on Ways and Means

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 amended by section 1 of part YY of chapter 59 of the laws of 2015, 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, all public library systems as defined in subdivision one of section two hundred seventy-two of the education law, [~~and~~] all public and free association libraries as such terms are defined in subdivision two of section two hundred fifty-three of the education law**, or any institution providing higher education or career education, as such terms are defined in section two of the education law**.

§ 2. This act shall take effect July 1, 2019.

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

LBD03510-01-9