

# STATE OF NEW YORK

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2597

2025-2026 Regular Sessions

## IN ASSEMBLY

January 21, 2025

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Introduced by M. of A. EACHUS, COOK, STERN, DeSTEFANO, GANDOLFO,  
K. BROWN -- Multi-Sponsored by -- M. of A. McDONOUGH, PAULIN -- read  
once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the exemption of community  
colleges from the imposition of the metropolitan commuter transporta-  
tion mobility tax

The People of the State of New York, represented in Senate and Assem-  
bly, 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 YY of chapter 59 of the laws of 2015,  
3 is amended to read as follows:  
4 (4) Any eligible educational institution. An "eligible educational  
5 institution" shall mean any public school district, a board of cooper-  
6 ative educational services, a public elementary or secondary school, a  
7 school approved pursuant to article eighty-five or eighty-nine of the  
8 education law to serve students with disabilities of school age, [~~or~~]  
9 a nonpublic elementary or secondary school that provides instruction in  
10 grade one or above, or a community college, all public library systems  
11 as defined in subdivision one of section two hundred seventy-two of the  
12 education law, and all public and free association libraries as such  
13 terms are defined in subdivision two of section two hundred fifty-three  
14 of the education law.  
15 § 2. This act shall take effect immediately.

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

LBD05684-01-5