

STATE OF NEW YORK

3477

2025-2026 Regular Sessions

IN ASSEMBLY

January 28, 2025

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

AN ACT to amend the tax law, in relation to the exemption of political subdivisions from the imposition 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. Paragraphs 3 and 4 of subsection (b) of section 800 of the
2 tax law, paragraph 3 as amended by section 1 of part B of chapter 56 of
3 the laws of 2011, paragraph 4 as amended by section 1 of part YY of
4 chapter 59 of the laws of 2015, are amended and a new paragraph 5 is
5 added to read as follows:

6 (3) an interstate agency or public corporation created pursuant to an
7 agreement or compact with another state or the Dominion of Canada; ~~[ex]~~

8 (4) ~~[Any]~~ any eligible educational institution. An "eligible educa-
9 tional institution" shall mean any public school district, a board of
10 cooperative educational services, a public elementary or secondary
11 school, a school approved pursuant to article eighty-five or eighty-nine
12 of the education law to serve students with disabilities of school age,
13 or a nonpublic elementary or secondary school that provides instruction
14 in grade one or above, all public library systems as defined in subdivi-
15 sion one of section two hundred seventy-two of the education law, and
16 all public and free association libraries as such terms are defined in
17 subdivision two of section two hundred fifty-three of the education
18 law~~[-]~~; or

19 (5) any county, town, city, village or other political subdivision
20 except a city with a population of one million inhabitants or more.

21 § 2. This act shall take effect immediately.

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

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