

STATE OF NEW YORK

1320

2025-2026 Regular Sessions

IN SENATE

January 9, 2025

Introduced by Sen. HOYLMAN-SIGAL -- 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 and the state finance law, in relation to the transfer of funds into the metropolitan transportation authority aid trust account and the public transportation system operating assistance account

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraph 10 of subdivision (c) of section 1105 of the tax
2 law, as added by section 2 of part U-1 of chapter 57 of the laws of
3 2009, is amended to read as follows:

4 (10) Transportation service, whether or not any tangible personal
5 property is transferred in conjunction therewith, and regardless of
6 whether the charge is paid in this state or out of state so long as the
7 service is provided in this state. For purposes of this section, trans-
8 portation service shall include services provided by transportation
9 network companies.

10 § 2. Subdivision 6 of section 92-ff of the state finance law is
11 amended by adding a new paragraph (c) to read as follows:

12 (c) The comptroller is hereby authorized and directed to transfer from
13 the general fund for deposit into the metropolitan transportation
14 authority aid trust account, on or before March thirty-first of each
15 year, an amount equal to the following:

16 (i) For the state fiscal year ending March thirty-first, two thousand
17 twenty-five, ten million dollars;

18 (ii) In each succeeding state fiscal year, the transfer shall ensure
19 that the metropolitan transportation authority aid trust account
20 receives a sum equal to fifty percent of gross receipts of state sales
21 and compensating use taxes collected pursuant to section eleven hundred
22 five of the tax law for transportation services provided by transporta-

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

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1 tion network companies originating in any of the twelve counties that
2 comprise the metropolitan transportation commuter district established
3 pursuant to section twelve hundred sixty-two of the public authorities
4 law, in addition to the receipts collected under section twelve hundred
5 eighty-one of the tax law. Provided, however, that if the aggregate
6 amount of revenues retained by the metropolitan transportation authority
7 pursuant to paragraph ten of subdivision (c) of section eleven hundred
8 five of the tax law and section twelve hundred eighty-one of the tax law
9 is less than eighty-five million dollars, then the comptroller shall
10 increase the percentage of state sales and compensating use taxes
11 retained by the metropolitan transportation authority until it retains
12 no less than eighty-five million dollars for the state fiscal year
13 ending March thirty-first, two thousand twenty-six. Further, the comp-
14 troller shall increase the level of transfer from the general fund for
15 subsequent state fiscal years to an amount equal to the product of the
16 aggregate amount discussed in the previous sentence and one plus the
17 consumer cost change factor. For purposes of this subparagraph, the
18 consumer cost change factor is the percentage of change of the national
19 consumer cost index for the most recent twelve month period relative to
20 the previous twelve month period.

21 § 3. Subdivision 5 of section 88-a of the state finance law is amended
22 by adding a new paragraph (d) to read as follows:

23 (d) The comptroller is hereby authorized and directed to transfer
24 fifty percent of the gross receipts of state sales and compensating use
25 taxes collected pursuant to section eleven hundred five of the tax law
26 on transportation services provided by transportation network companies
27 originating outside the metropolitan transportation commuter district to
28 the public transportation system operating assistance account estab-
29 lished under this subdivision. These transfers shall not be included for
30 purposes of calculating the sales tax growth factor established in para-
31 graph (c) of this subdivision, and shall supplement the additional
32 transfers indexed to the sales tax growth factor required under this
33 subdivision. Transfers provided under this paragraph shall not be used
34 to offset reduced transfers under paragraph (c) of this subdivision.

35 § 4. This act shall take effect immediately.