

# STATE OF NEW YORK

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2044

2025-2026 Regular Sessions

## IN SENATE

January 15, 2025

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Introduced by Sens. MURRAY, MATTERA, PALUMBO -- 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, in relation to the exemption of community colleges 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. 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]~~ a  
9 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.

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