

STATE OF NEW YORK

3726

2025-2026 Regular Sessions

IN SENATE

January 29, 2025

Introduced by Sens. LANZA, MURRAY -- 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 exempting hospitals from 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 and 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; [~~or~~]

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

19 (5) any hospital, as defined in article twenty-eight of the public
20 health law.

21 § 2. This act shall take effect on the first of April next succeeding
22 the date on which it shall have become a law.

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

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