STATE OF NEW YORK

6201

2025-2026 Regular Sessions

IN SENATE

March 6, 2025

Introduced by Sens. SKOUFIS, SERRANO -- 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 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:

Section 1. Paragraphs 3 and 4 of subsection (b) of section 800 of the tax law, paragraph 3 as amended by section 1 of part B of chapter 56 of the laws of 2011, paragraph 4 as amended by section 1 of part YY of chapter 59 of the laws of 2015, are amended and a new paragraph 5 is added to read as follows:

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

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

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

§ 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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