

DRAFT LBDC

PART FF

A BUDGET BILL submitted by the Governor
in accordance with Article VII of the Constitution

AN ACT to amend the tax law, in relation to the rates and filing
threshold of the metropolitan commuter transportation
mobility tax

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

1 Section 1. Subdivision (a) of section 801 of the tax law, as added by
2 section 1 of part C of chapter 25 of the laws of 2009, is amended to
3 read as follows:

4 (a) For the sole purpose of providing an additional stable and reli-
5 able dedicated funding source for the metropolitan transportation
6 authority and its subsidiaries and affiliates to preserve, operate and
7 improve essential transit and transportation services in the metropol-
8 itan commuter transportation district, a tax is hereby imposed in the
9 counties of the metropolitan commuter transportation district that
10 comprise the city of New York at a rate of [thirty-four] fifty-four
11 hundredths [(34)] (.54) percent and in the remaining counties of the
12 metropolitan commuter transportation district at a rate of seventeen
13 hundredths (.17) percent of (1) the payroll expense of every employer
14 who engages in business within the MCTD and (2) the net earnings from
15 self-employment of individuals that are attributable to the MCTD if such
16 earnings attributable to the MCTD exceed [ten] one hundred thousand
17 dollars for the tax year.

18 § 2. This act shall take effect immediately and apply to the quarters
19 beginning on or after January 1, 2010 with regard to tax imposed on the
20 payroll expense of employers and taxable years beginning on or after

1 January 1, 2010 with regard to the tax imposed on the net earnings from
2 self-employment of individuals.