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 Assembly, do enact as follows:

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

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

§ 2. This act shall take effect immediately and apply to the quarters
beginning on or after January 1, 2010 with regard to tax imposed on the
payroll expense of employers and taxable years beginning on or after
January 1, 2010 with regard to the tax imposed on the net earnings from self-employment of individuals.