



## Legislation Text

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**File #:** Res 0448-2010, **Version:** \*

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### Res. No. 448

Resolution calling upon the New York State Legislature to introduce, and the Governor to sign, legislation which would require the dates for payment of the Metropolitan Commuter Transportation Mobility Tax to correspond with tax filing dates for the payment of federal and state income taxes.

By Council Members Garodnick, Brewer, Chin, Comrie, Fidler, Gennaro, Gentile, James, Koppell, Williams and Koo

Whereas, Chapter 25 of the Laws of 2009, signed into law on May 7, 2009, added Article 23 to the Tax Law, which established the metropolitan commuter transportation mobility tax (MCTMT) to help finance the Metropolitan Transportation Authority; and

Whereas, The MCTMT is imposed on employers and self-employed individuals engaging in business within the Metropolitan Commuter Transportation District (MCTD), which is comprised of New York City (the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, and Richmond (Staten Island)), and the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester; and

Whereas, Any employer with wages in excess of \$2,500 in any calendar quarter for services rendered in the MCTD is subject to the MCTMT at a rate of 0.34% of the total payroll expense; and

Whereas, Similarly, individuals, including partners in partnerships and members of limited liability companies, who have net earnings from self-employment in the MCTD in excess of \$10,000 are also subject to the MCTMT at a rate of .34%; and

Whereas, Pursuant to the State legislation imposing the MCTMT, payment of the tax is due each calendar quarter by the last day of the month following the end of the quarter, which fall on April 30, July 31, October 31, and January 31; and

Whereas, After the passage of the State legislation imposing the MCTMT, many argued that the tax

would be an “administrative hassle” for self-employed individuals because the payment due dates do not coincide with federal and state quarterly estimated tax due dates, which generally fall on April 15, June 15, September 15, and January 15; and

Whereas, Amending the due dates for the payment of MCTMT would likely provide much needed administrative relief to many employers, and particularly freelancers, who prepare their own taxes because they cannot afford the luxury of paying a tax preparer and cannot depend on an employer to do the paperwork for them; now, therefore, be it

Resolved, That the Council of the City of New York calls upon the New York State Legislature to introduce, and the Governor to sign, legislation which would require the dates for payment of the Metropolitan Commuter Transportation Mobility Tax to correspond with tax filing dates for the payment of federal and state income taxes.

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