

STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE  
COMMISSIONER OF TAXATION AND FINANCE  
ALBANY, NEW YORK

Pursuant to the authority contained in Tax Law sections 171, subdivision First and 209-B, subdivision one, and Section 7 of Part A of Chapter 59 of the Laws of 2014, the First Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and adopts as an emergency measure and proposes to make an adopt as a permanent rule the following amendments to the New York State Business Corporation Franchise Tax regulations under Article 9-A of the Tax Law as published in Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York, to read as follows:

Section 1. Subchapter A of Title 20 of the Codes, Rules and Regulations of the State of New York is amended to add a new subdivision (e) to section 9-1.2 of Part 9 to read as follows.

(e) The metropolitan transportation business tax surcharge will be computed at the rate of 28.9 percent of the tax imposed under section 209 of the Tax Law for taxable years beginning on or after January 1, 2019 and before January 1, 2020. The rate used to compute the metropolitan transportation business tax surcharge, as determined by the Commissioner, will remain the same in any succeeding taxable year, unless the Commissioner, pursuant to the authority in paragraph (f) of subdivision (1) of section 209-B of the Tax Law, determines a new rate.

Dated: Albany, New York  
November 13, 2018

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Nonie Manion  
First Deputy Commissioner of  
Taxation and Finance