

Extension of Metropolitan Business Tax Surcharge  
Articles 9,9-A, 32 and 33

Chapter 929 of the Laws of 1986, approved on December 31, 1986, amends the Tax Law to extend the surcharges on business taxes in the Metropolitan Commuter Transportation District for an additional four years (48 months). This additional period will encompass calendar years 1986 through 1989, fiscal years ending in 1987 through 1990, or short periods ending before December 31, 1990.

The imposition of the surcharge is limited to ninety-six (96) months for any taxpayer. Also, the applicable surcharge rate remains at 17% for the additional periods under all sections of the Tax Law.

The metropolitan business tax surcharge will be imposed on corporations doing business in the Metropolitan Commuter Transportation District. This district is comprised of the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

For further information on the surcharge refer to the following TSB-Ms:

TSB-M-83(2)C (Transportation and Transmission  
Corporations - Article 9, Section 183/184)

TSB-M-83(3)C (Utility Companies - Article 9, Section 186)

TSB-M-83(4)C (Utility Companies - Article 9, Section 186-a)

TSB-M-83(5)C (Business Corporations - Article 9-A)

TSB-M-83(6)C (Banking Corporations - Article 32)

TSB-M-83(7)C (Insurance Corporations - Article 33)