

2418

2013-2014 Regular Sessions

I N   S E N A T E

January 17, 2013

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Introduced by Sen. ADAMS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to including income received by members of a reserve component of the armed forces of the United States for reduction of such members' federal adjusted gross income

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Paragraph 8-b of subsection (c) of section 612 of the tax  
2     law, as amended by section 1 of part D of chapter 62 of the laws of  
3     2006, is amended to read as follows:  
4     (8-b) Income received by an individual who is a member of A RESERVE  
5     COMPONENT OF THE ARMED FORCES OF THE UNITED STATES, AS SUCH TERM IS  
6     DEFINED IN TITLE 10 OF THE UNITED STATES CODE, OR A MEMBER OF the New  
7     York state organized militia, as such term is defined in subdivision one  
8     of section two of the military law, as compensation for performing  
9     active service within the state pursuant to either (i) state active duty  
10    orders issued in accordance with subdivision one of section six of the  
11    military law or (ii) active service of the United States pursuant to  
12    federal active duty orders, for service other than training, issued in  
13    accordance with title 10 of the United States code.  
14    S 2. This act shall take effect immediately and apply to taxable years  
15    beginning on and after January 1, 2015.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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