

3763

2013-2014 Regular Sessions

I N S E N A T E

February 14, 2013

Introduced by Sen. KENNEDY -- read twice and ordered printed, and when printed to be committed to the Committee on Labor

AN ACT to amend the labor law, in relation to the NY youth works tax incentive program

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

1 Section 1. Section 25-a of the labor law, as added by section 1 of  
2 part D of chapter 56 of the laws of 2011, subdivision (d) as amended by  
3 section 1 of part T of chapter 59 of the laws of 2012, is amended to  
4 read as follows:

5 S 25-a. Power to administer the New York youth works tax credit  
6 program. (a) The commissioner is authorized to establish and administer  
7 the New York youth works tax credit program to provide tax incentives to  
8 employers for employing at risk youth in part-time and full-time posi-  
9 tions in two thousand twelve [and], two thousand thirteen, AND TWO THOU-  
10 SAND FOURTEEN. The commissioner is authorized to allocate up to twen-  
11 ty-five million dollars of tax credits under this program.

12 (b) Definitions. (1) The term "qualified employer" means an employer  
13 that has been certified by the commissioner to participate in the New  
14 York youth works tax credit program and that employs one or more quali-  
15 fied employees.

16 (2) The term "qualified employee" means an individual:

17 (i) who is between the age of sixteen and twenty-four;

18 (ii) who resides in a city OR TOWN with a population of [sixty-two]  
19 FIFTY thousand or more [or a town with a population of four hundred  
20 eighty thousand or more];

21 (iii) who is low-income or at-risk, as those terms are defined by the  
22 commissioner;

23 (iv) who is unemployed prior to being hired by the qualified employer;  
24 and

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

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1 (v) who will be working for the qualified employer in a full-time or  
2 part-time position that pays wages that are equivalent to the wages paid  
3 for similar jobs, with appropriate adjustments for experience and train-  
4 ing, and for which no other employee has been terminated, or where the  
5 employer has not otherwise reduced its workforce by involuntary termi-  
6 nations with the intention of filling the vacancy by creating a new  
7 hire.

8 (c) A qualified employer shall be entitled to a tax credit equal to  
9 (1) five hundred dollars per month for up to six months for each quali-  
10 fied employee the employer employs in a full-time job or two hundred  
11 fifty dollars per month for up to six months for each qualified employee  
12 the employer employs in a part-time job of at least twenty hours per  
13 week, and (2) one thousand dollars for each qualified employee who is  
14 employed for at least an additional six months by the qualified employer  
15 in a full-time job or five hundred dollars for each qualified employee  
16 who is employed for at least an additional six months by the qualified  
17 employer in a part-time job of at least twenty hours per week. The tax  
18 credits shall be claimed by the qualified employer as specified in  
19 subdivision forty-four of section two hundred ten and subsection (tt) of  
20 section six hundred six of the tax law.

21 (d) To participate in the New York youth works tax credit program, an  
22 employer must submit an application (in a form prescribed by the commis-  
23 sioner) to the commissioner after January first, two thousand twelve but  
24 no later than November thirtieth, two thousand [twelve] THIRTEEN. The  
25 qualified employees must start their employment on or after January  
26 first, two thousand twelve but no later than December thirty-first, two  
27 thousand [twelve] THIRTEEN. The commissioner shall establish guidelines  
28 and criteria that specify requirements for employers to participate in  
29 the program including criteria for certifying qualified employees. Any  
30 regulations that the commissioner determines are necessary may be  
31 adopted on an emergency basis notwithstanding anything to the contrary  
32 in section two hundred two of the state administrative procedure act.  
33 Such requirements may include the types of industries that the employers  
34 are engaged in. The commissioner may give preference to employers that  
35 are engaged in demand occupations or industries, or in regional growth  
36 sectors, including those identified by the regional economic development  
37 councils, such as clean energy, healthcare, advanced manufacturing and  
38 conservation. In addition, the commissioner shall give preference to  
39 employers who offer advancement and employee benefit packages to the  
40 qualified individuals.

41 (e) If, after reviewing the application submitted by an employer, the  
42 commissioner determines that such employer is eligible to participate in  
43 the New York youth works tax credit program, the commissioner shall  
44 issue the employer a certificate of eligibility that establishes the  
45 employer as a qualified employer. The certificate of eligibility shall  
46 specify the maximum amount of New York youth works tax credit that the  
47 employer will be allowed to claim.

48 S 2. This act shall take effect immediately.