

5934

2013-2014 Regular Sessions

I N S E N A T E

September 16, 2013

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

AN ACT to amend the tax law in relation to creating an urban science,
technology, engineering and math (U-STEM) mentor volunteer program for
youth and providing for the repeal of such provisions upon expiration
thereof

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

1 Section 1. This act shall be known and may be cited as the "urban
2 science, technology, engineering and math (U-STEM) mentor volunteer
3 program for youth act".
4 S 2. Legislative findings and intent. The legislature hereby finds
5 that there is a need to develop, promote and facilitate a mentor volun-
6 teer program specifically designed to foster greater student partic-
7 ipation for pupils living in high concentrations of poverty in large
8 urban areas who are in grades seven to twelve in the study of science,
9 technology, engineering and mathematics herein referred to as STEM
10 programs. The legislature further finds that the STEM programmatic areas
11 are under-served and under-represented by pupils living in poverty in
12 the large urban school districts of the state due in part to the finan-
13 cial circumstances of the school districts as well as the competing
14 programmatic requirements for high school graduation.
15 Furthermore, the legislature finds that STEM businesses in the large
16 urban areas are in need of greater numbers of qualified students to
17 pursue careers in the STEM fields and that there is a state interest in
18 fostering a programmatic connection between these businesses and their
19 school districts to mentor, develop and train students interested in
20 STEM careers.
21 Therefore be it resolved that the legislature creates the urban
22 science, technology, engineering and mathematics (U-STEM) mentor volun-
23 teer program for pupils in the large city school districts of the state.

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

LBD11792-01-3

1 S 3. Section 210 of the tax law is amended by adding a new subdivision
2 48 to read as follows:

3 48. URBAN SCIENCE, TECHNOLOGY, ENGINEERING AND MATH (U-STEM) MENTOR
4 VOLUNTEER PROGRAM FOR YOUTH ACT CREDIT. (A) NOTWITHSTANDING ANY OTHER
5 PROVISION OF LAW, RULE OR REGULATION TO THE CONTRARY, BUSINESSES IDENTI-
6 FIED AS STEM EMPLOYERS SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED
7 BY THIS ARTICLE EQUAL TO FIVE PERCENT OF THE COMBINED ANNUAL SALARIES OF
8 INDIVIDUALS PARTICIPATING IN THE U-STEM MENTOR VOLUNTEER PROGRAM UP TO A
9 MAXIMUM OF FOUR HUNDRED THOUSAND DOLLARS ANNUALLY FOR EACH QUALIFYING
10 BUSINESS.

11 (B) INDIVIDUALS OF ELIGIBLE EMPLOYERS WHO ELECT TO PARTICIPATE IN THE
12 U-STEM MENTOR VOLUNTEER PROGRAM SHALL PARTICIPATE THROUGH A PARTNERSHIP
13 BETWEEN THE EMPLOYER AND A SCHOOL DISTRICT OF A CITY WITH A POPULATION
14 OF AT LEAST ONE HUNDRED TWENTY-FIVE THOUSAND BUT LESS THAN ONE MILLION
15 INHABITANTS ACCORDING TO THE LATEST FEDERAL CENSUS AND COMMIT TO AT
16 LEAST ONE HUNDRED EIGHTY HOURS ANNUALLY OF MENTOR VOLUNTEER ACTIVITIES.

17 (C) QUALIFYING EMPLOYERS SHALL MAINTAIN WRITTEN DOCUMENTATION OF THEIR
18 EMPLOYEE'S PARTICIPATION IN THE U-STEM MENTOR VOLUNTEER PROGRAM INCLUD-
19 ING THE NUMBER OF HOURS OF MENTOR VOLUNTEERING PER MONTH, WHICH MUST
20 INCLUDE MENTOR VOLUNTEERING IN A SCIENCE, TECHNOLOGY, ENGINEERING OR
21 MATHEMATICS CLASS FIVE DAYS PER WEEK FOR A MINIMUM OF ONE SCHOOL YEAR.
22 SUCH INFORMATION SHALL BE MADE AVAILABLE TO THE DEPARTMENT UPON REQUEST.

23 (D) SCHOOL DISTRICTS PARTICIPATING IN THE U-STEM MENTOR VOLUNTEER
24 PROGRAM SHALL DO SO ON A VOLUNTARY BASIS AND COMPLY WITH ALL APPLICABLE
25 LAWS AND REGULATIONS PERTAINING TO MENTOR VOLUNTEER PROGRAMS AND ACTIV-
26 ITIES.

27 (E) THE CREDIT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR MAY
28 NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS THAN THE AMOUNT PRESCRIBED
29 IN PARAGRAPH (D) OF SUBDIVISION ONE OF THIS SECTION. HOWEVER, IF THE
30 AMOUNT OF CREDIT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR
31 REDUCES THE TAX TO SUCH AMOUNT, ANY AMOUNT OF CREDIT THUS NOT DEDUCTIBLE
32 IN SUCH TAXABLE YEAR WILL BE TREATED AS AN OVERPAYMENT OF TAX TO BE
33 CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE
34 THOUSAND EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS
35 OF SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER
36 NOTWITHSTANDING, NO INTEREST WILL BE PAID THEREON.

37 S 4. Section 606 of the tax law is amended by adding a new subsection
38 (bbb) to read as follows:

39 (BBB) URBAN SCIENCE, TECHNOLOGY, ENGINEERING AND MATH (U-STEM) MENTOR
40 VOLUNTEER PROGRAM FOR YOUTH ACT CREDIT. (1) NOTWITHSTANDING ANY OTHER
41 PROVISION OF LAW RULE OR REGULATION TO THE CONTRARY, PARTICIPATING
42 EMPLOYEES OF BUSINESSES IDENTIFIED AS STEM EMPLOYERS WITH TAX EXEMPT
43 STATUS UNDER SECTION 501(C)(3) OF THE UNITED STATES INTERNAL REVENUE
44 CODE SHALL BE ALLOWED A CREDIT EQUAL TO FIVE HUNDRED DOLLARS ANNUALLY
45 FOR EACH EMPLOYEE.

46 (2) INDIVIDUALS OF ELIGIBLE EMPLOYERS WHO ELECT TO PARTICIPATE IN THE
47 U-STEM MENTOR VOLUNTEER PROGRAM SHALL PARTICIPATE THROUGH A PARTNERSHIP
48 BETWEEN THE EMPLOYER AND A SCHOOL DISTRICT OF A CITY WITH A POPULATION
49 OF AT LEAST ONE HUNDRED TWENTY-FIVE THOUSAND BUT LESS THAN ONE MILLION
50 INHABITANTS ACCORDING TO THE LATEST FEDERAL CENSUS AND COMMIT TO AT
51 LEAST ONE HUNDRED EIGHTY HOURS ANNUALLY OF MENTOR VOLUNTEER ACTIVITIES.

52 (3) QUALIFYING EMPLOYERS SHALL MAINTAIN WRITTEN DOCUMENTATION OF THEIR
53 EMPLOYEE'S PARTICIPATION IN THE U-STEM MENTOR VOLUNTEER PROGRAM INCLUD-
54 ING THE NUMBER OF HOURS OF MENTOR VOLUNTEERING PER MONTH, WHICH MUST
55 INCLUDE MENTOR VOLUNTEERING IN A SCIENCE, TECHNOLOGY, ENGINEERING OR

1 MATHEMATICS CLASS FIVE DAYS PER WEEK FOR A MINIMUM OF ONE SCHOOL YEAR.
2 SUCH INFORMATION SHALL BE MADE AVAILABLE TO THE DEPARTMENT UPON REQUEST.

3 (4) SCHOOL DISTRICTS PARTICIPATING IN THE U-STEM MENTOR VOLUNTEER
4 PROGRAM SHALL DO SO ON A VOLUNTARY BASIS AND COMPLY WITH ALL APPLICABLE
5 LAWS AND REGULATIONS PERTAINING TO MENTOR VOLUNTEER PROGRAMS AND ACTIV-
6 ITIES.

7 (5) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SUBSECTION FOR ANY
8 TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS
9 SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR REFUNDED IN
10 ACCORDANCE WITH THE PROVISIONS OF SECTION SIX HUNDRED EIGHTY-SIX OF THIS
11 ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST SHALL BE PAID THEREON.

12 S 5. This act shall take effect immediately and shall apply to taxable
13 years beginning on or after January 1, 2014 and shall expire and be
14 deemed repealed January 1, 2017.