

7158--A

I N   S E N A T E

April 1, 2016

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Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to the farm workforce retention credit for Nassau and Suffolk counties

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

1     Section 1. Section 42 of the tax law, as added by section 1 of part RR  
2     of a chapter of the laws of 2016, amending the tax law relating to  
3     creating the farm workforce retention credit, as proposed in legislative  
4     bill numbers S. 6409-C and A. 9009-C, is amended by adding a new subdi-  
5     vision (e-1) to read as follows:  
6     (E-1) FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY FIRST, TWO THOU-  
7     SAND SEVENTEEN AND BEFORE JANUARY FIRST, TWO THOUSAND EIGHTEEN, IF SUCH  
8     FARM IS LOCATED IN NASSAU OR SUFFOLK COUNTY, THE AMOUNT OF THE CREDIT  
9     ALLOWED UNDER THIS SECTION SHALL BE EQUAL TO THE PRODUCT OF THE TOTAL  
10    NUMBER OF ELIGIBLE FARM EMPLOYEES AND SIX HUNDRED DOLLARS. FOR TAXABLE  
11    YEARS BEGINNING ON OR AFTER JANUARY FIRST, TWO THOUSAND EIGHTEEN AND  
12    BEFORE JANUARY FIRST, TWO THOUSAND NINETEEN, IF SUCH FARM IS LOCATED IN  
13    NASSAU OR SUFFOLK COUNTY, THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS  
14    SECTION SHALL BE EQUAL TO THE PRODUCT OF THE TOTAL NUMBER OF ELIGIBLE  
15    FARM EMPLOYEES AND NINE HUNDRED DOLLARS. FOR TAXABLE YEARS BEGINNING ON  
16    OR AFTER JANUARY FIRST, TWO THOUSAND NINETEEN AND BEFORE JANUARY FIRST,  
17    TWO THOUSAND TWENTY, IF SUCH FARM IS LOCATED IN NASSAU OR SUFFOLK COUN-  
18    TY, THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION SHALL BE EQUAL  
19    TO THE PRODUCT OF THE TOTAL NUMBER OF ELIGIBLE FARM EMPLOYEES AND ONE  
20    THOUSAND TWO HUNDRED DOLLARS. FOR TAXABLE YEARS BEGINNING ON OR AFTER  
21    JANUARY FIRST, TWO THOUSAND TWENTY AND BEFORE JANUARY FIRST, TWO THOU-  
22    SAND TWENTY-ONE, IF SUCH FARM IS LOCATED IN NASSAU OR SUFFOLK COUNTY,  
23    THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION SHALL BE EQUAL TO  
24    THE PRODUCT OF THE TOTAL NUMBER OF ELIGIBLE FARM EMPLOYEES AND ONE THOU-  
25    SAND FIVE HUNDRED DOLLARS. FOR TAXABLE YEARS BEGINNING ON OR AFTER JANU-  
26    ARY FIRST, TWO THOUSAND TWENTY-ONE AND BEFORE JANUARY FIRST, TWO THOU-

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

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1 SAND TWENTY-TWO, THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION  
2 SHALL BE EQUAL TO THE PRODUCT OF THE TOTAL NUMBER OF ELIGIBLE FARM  
3 EMPLOYEES AND ONE THOUSAND FIVE HUNDRED DOLLARS.

4 S 2. This act shall take effect on the same date and in the same  
5 manner as section 1 of part RR of a chapter of the laws of 2016, amend-  
6 ing the tax law relating to creating the farm workforce retention cred-  
7 it, as proposed in legislative bill numbers S. 6409-C and A. 9009-C,  
8 takes effect.