

STATE OF NEW YORK

191

2017-2018 Regular Sessions

IN SENATE

(Prefiled)

January 4, 2017

Introduced by Sens. MARCHIONE, LITTLE -- 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 providing a tax credit for
the cost of purchasing a gun safe

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (ccc) to read as follows:

3 (ccc) Home defense tax credit. A resident taxpayer who purchases a gun
4 safe on or after January fifteenth, two thousand thirteen shall be
5 allowed a credit against the tax otherwise imposed under this article in
6 an amount equal to one-half of the cost of such gun safe up to a maximum
7 of five hundred dollars. As used in this subsection, "gun safe" means a
8 cabinet of metal or other sufficiently durable material equipped with a
9 key or combination lock designed to securely store rifles, shotguns or
10 handguns.

11 § 2. This act shall take effect immediately and shall apply to taxable
12 years beginning on or after January 1, 2017.

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

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