STATE OF NEW YORK

4419

2017-2018 Regular Sessions

IN SENATE

February 14, 2017

Introduced by Sen. MURPHY -- 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 the amount of the farm workforce retention credit in the county of Westchester

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

Section 1. Section 42 of the tax law is amended by adding a new subdivision (e-1) to read as follows:

(e-1) Notwithstanding the provisions of subdivision (e) of this section, for taxable years beginning on or after January first, two thousand eighteen and before January first, two thousand nineteen, if such farm is located in the county of Westchester, the amount of the credit allowed under this section shall be equal to the product of the total number of eligible farm employees and six hundred dollars. For taxable years beginning on or after January first, two thousand nineteen and before January first, two thousand twenty, if such farm is located in the county of Westchester, the amount of the credit allowed under this section shall be equal to the product of the total number of eligible farm employees and nine hundred dollars. For taxable years beginning on or after January first, two thousand twenty and before January first, two thousand twenty-one, if such farm is located in the county of Westchester, the amount of the credit allowed under this section shall be equal to the product of the total number of eligible farm employees and one thousand two hundred dollars. For taxable years beginning on or after January first, two thousand twenty-one and before January first, two thousand twenty-two, if such farm is located in the county of Westchester, the amount of the credit allowed under this section shall be equal to the product of the total number of eligible farm employees and one thousand five hundred dollars.

§ 2. This act shall take effect immediately and shall apply only to taxable years beginning on or after January 1, 2018 and before January 1, 2022.

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

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