

STATE OF NEW YORK

3886

2021-2022 Regular Sessions

IN ASSEMBLY

January 28, 2021

Introduced by M. of A. LUPARDO, WOERNER, STIRPE, L. ROSENTHAL, HUNTER, BLANKENBUSH, HAWLEY, B. MILLER, NORRIS -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the farm workforce retention credit; and to amend chapter 60 of the laws of 2016 amending the tax law relating to creating a farm workforce retention credit, in relation to the effectiveness of such provisions

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

1 Section 1. Subdivision (e) of section 42 of the tax law, as added by
2 section 1 of part RR of chapter 60 of the laws of 2016, is amended to
3 read as follows:

4 (e) For taxable years beginning on or after January first, two thou-
5 sand seventeen and before January first, two thousand eighteen, the
6 amount of the credit allowed under this section shall be equal to the
7 product of the total number of eligible farm employees and two hundred
8 fifty dollars. For taxable years beginning on or after January first,
9 two thousand eighteen and before January first, two thousand nineteen,
10 the amount of the credit allowed under this section shall be equal to
11 the product of the total number of eligible farm employees and three
12 hundred dollars. For taxable years beginning on or after January first,
13 two thousand nineteen and before January first, two thousand twenty, the
14 amount of the credit allowed under this section shall be equal to the
15 product of the total number of eligible farm employees and five hundred
16 dollars. For taxable years beginning on or after January first, two
17 thousand twenty and before January first, two thousand twenty-one, the
18 amount of the credit allowed under this section shall be equal to the
19 product of the total number of eligible farm employees and four hundred
20 dollars. For taxable years beginning on or after January first, two
21 thousand twenty-one and before January first, two thousand twenty-two,
22 the amount of the credit allowed under this section shall be equal to

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

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1 the product of the total number of eligible farm employees and [~~six~~]
2 eight hundred dollars. For taxable years beginning on or after January
3 first, two thousand twenty-four, the amount of the credit allowed under
4 this section shall be equal to the product of the total number of eligi-
5 ble farm employees and twelve hundred dollars.

6 § 2. Section 5 of part RR of chapter 60 of the laws of 2016 amending
7 the tax law relating to creating a farm workforce retention credit is
8 amended to read as follows:

9 § 5. This act shall take effect immediately and shall apply only to
10 taxable years beginning on or after January 1, 2017 [~~and before January~~
11 ~~1, 2022~~].

12 § 3. This act shall take effect immediately.