

STATE OF NEW YORK

5477--A

R. R. 162

2023-2024 Regular Sessions

IN ASSEMBLY

March 10, 2023

Introduced by M. of A. McDONALD, STECK, STERN, COLTON, DICKENS, GUNTHER, GLICK, GIBBS, WALLACE, JACOBSON, SILLITTI, RAMOS, BENDETT, MAHER, SIMPSON, REILLY, BRABENEC, DURSO, NORRIS, BEEPHAN, MCGOWAN, K. BROWN, ANGELINO, REYES, WALKER, RAGA, BORES, BUTTENSCHON, MIKULIN, SLATER, CHANG, WALSH -- Multi-Sponsored by -- M. of A. HAWLEY, SIMON -- read once and referred to the Committee on Real Property Taxation -- reported and referred to the Committee on Ways and Means -- reported and referred to the Committee on Rules -- ordered to a third reading, passed by Assembly and delivered to the Senate, recalled from the Senate, vote reconsidered, bill amended, ordered reprinted, retaining its place on the special order of third reading

AN ACT to amend the real property tax law and the tax law, in relation to exempting income earned working at the polls from the definition of income

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

Section 1. Subdivision 4 of section 425 of the real property tax law is amended by adding a new paragraph (d) to read as follows:

(d) For the purposes of this subdivision, the term "income" shall not include earnings from working as an election inspector, poll clerk, or election coordinator pursuant to title four of article three of the election law in relation to a general, primary, run-off primary pursuant to subdivision one of section 6-162 of the election law, or special election held pursuant to section forty-two of the public officer's law, to the extent considered as gross income for federal income tax purposes.

§ 2. Subparagraph (B) of paragraph 1 of subsection (eee) of section 606 of the tax law, as amended by section 10 of part B of chapter 59 of the laws of 2018, is amended to read as follows:

(B) "Affiliated income" shall mean for purposes of the basic STAR credit, the combined income of all of the owners of the parcel who

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

LBD10200-02-3

1 resided primarily thereon as of December thirty-first of the taxable
2 year, and of any owners' spouses residing primarily thereon as of such
3 date, and for purposes of the enhanced STAR credit, the combined income
4 of all of the owners of the parcel as of December thirty-first of the
5 taxable year, and of any owners' spouses residing primarily thereon as
6 of such date; provided that for both purposes the income to be so
7 combined shall be the "adjusted gross income" for the taxable year as
8 reported for federal income tax purposes, or that would be reported as
9 adjusted gross income if a federal income tax return were required to be
10 filed, reduced by distributions, to the extent included in federal
11 adjusted gross income, received from an individual retirement account
12 and an individual retirement annuity. For the purposes of this
13 subsection, the term "affiliated income" shall not include earnings from
14 working as an election inspector, poll clerk, or election coordinator
15 pursuant to title four of article three of the election law in relation
16 to a general, primary, run-off primary pursuant to subdivision one of
17 section 6-162 of the election law, or special election held pursuant to
18 section forty-two of the public officer's law, to the extent considered
19 as gross income for federal income tax purposes. For taxable years
20 beginning on and after January first, two thousand nineteen, where an
21 income-eligibility determination is wholly or partly based upon the
22 income of one or more individuals who did not file a return pursuant to
23 section six hundred fifty-one of this article for the applicable income
24 tax year, then in order to be eligible for the credit authorized by this
25 subsection, each such individual must file a statement with the depart-
26 ment showing the source or sources of his or her income for that income
27 tax year, and the amount or amounts thereof, that would have been
28 reported on such a return if one had been filed. Such statement shall be
29 filed at such time, and in such form and manner, as may be prescribed by
30 the department, and shall be subject to the provisions of section six
31 hundred ninety-seven of this article to the same extent that a return
32 would be. The department shall make such forms and instructions avail-
33 able for the filing of such statements. The local assessor shall upon
34 the request of a taxpayer assist such taxpayer in the filing of the
35 statement with the department. Provided further, that if the qualified
36 taxpayer was an owner of the property during the taxable year but did
37 not own it on December thirty-first of the taxable year, then the deter-
38 mination as to whether the income of an individual should be included in
39 "affiliated income" shall be based upon the ownership and/or residency
40 status of that individual as of the first day of the month during which
41 the qualified taxpayer ceased to be an owner of the property, rather
42 than as of December thirty-first of the taxable year.

43 § 3. This act shall take effect immediately.