

STATE OF NEW YORK

621

2023-2024 Regular Sessions

IN SENATE

January 5, 2023

Introduced by Sens. KAVANAGH, MAY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to the requirement to file a personal income tax return

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

1 Section 1. Paragraph 1 of subsection (a) of section 651 of the tax
2 law, as amended by section 6 of part J of chapter 59 of the laws of
3 2014, is amended to read as follows:

4 (1) every resident individual (A) [~~required to file a federal income~~
5 ~~tax return for the taxable year, or (B)~~] having federal adjusted gross
6 income for the taxable year, increased by the modifications under
7 subsection (b) of section six hundred twelve of this article, in excess
8 of [~~four thousand dollars, or in excess of~~] his or her New York standard
9 deduction, [~~if lower,~~] or [~~(C)~~] (B) having received during the taxable
10 year a lump sum distribution any portion of which is subject to tax
11 under section six hundred three of this article;

12 § 2. This act shall take effect immediately and shall apply to all
13 taxable years beginning on or after the date on which this act shall
14 have become a law.

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

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