STATE OF NEW YORK

6910

2025-2026 Regular Sessions

IN ASSEMBLY

March 18, 2025

Introduced by M. of A. TAPIA -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting a portion of poll workers' income earned on an election day from state income tax

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

Section 1. Subsection (i) of section 601 of the tax law is relettered subsection (j) and a new subsection (i) is added to read as follows:

(i) Poll workers working on election day. (1) Notwithstanding the provisions of subsections (a), (b), (c) and (d) of this section and any other provision of this article, for taxable years beginning after December thirty-first, two thousand twenty-five:

(A) The first one thousand dollars of income earned by a resident individual while working as a poll worker on an election day shall be exempt from tax under this article, regardless of whether such income is subject to federal income taxation. Income earned in excess of such amount shall be subject to state income tax at such individual's normal tax rate.

(B) For resident individuals whose total annual income is below three hundred percent of the federal poverty level, all income earned while working as a poll worker on an election day shall be fully exempt from tax under this article.

(2) The exemptions provided in paragraph one of this subsection shall also apply to income earned by a resident individual while participating in mandatory training days required for poll workers.

(3) Beginning in the taxable year two thousand twenty-six, the exemption amount specified in subparagraph (A) of paragraph one of this subsection shall be adjusted annually for inflation, as determined by the consumer price index published by the United States Bureau of Labor Statistics.

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

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(4) Nothing in this subsection shall be interpreted to diminish taxes on income otherwise owed under federal law.

§ 2. The board of elections, in conjunction with the department of taxation and finance, shall conduct a public awareness campaign to inform poll workers of the tax exemption provided by this act. The department of taxation and finance shall issue clear guidelines on how poll worker income should be reported on tax returns, including any necessary documentation.

§ 3. This act shall take effect immediately.