S T A T E O F N E W Y O R K

2892

2009-2010 Regular Sessions

I N A S S E M B L Y

January 21, 2009

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

AN ACT to amend the tax law, in relation to providing a credit against the tax on personal income for services performed as civilian patrolmen or as auxiliary policemen

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Section 606 of the tax law is amended by adding a new subsection (qq) to read as follows:

(QQ) CREDIT FOR TAXPAYERS PARTICIPATING IN APPROVED AUXILIARY POLICE OR FIRE FORCES OR CIVILIAN PATROL PROGRAMS OF MUNICIPALITIES. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE CREDITED AGAINST THE TAX IMPOSED BY THIS ARTICLE, IN THE AMOUNT OF FIVE HUNDRED DOLLARS FOR COST AND MAINTENANCE OF UNIFORMS USED IN SERVICE DURING THE TAXABLE YEAR IN AN AUXILIARY POLICE OR FIRE FORCE OR CIVILIAN PATROL PROGRAM OF ANY MUNICIPALITY INCLUDING A COUNTY, CITY, TOWN OR VILLAGE UPON PRESENTATION OF EVIDENCE SATISFACTORY TO THE COMMISSIONER THAT SUCH TAXPAYER SERVED SATISFACTORILY AS AN ACTIVE MEMBER OF SUCH FORCE OR PATROL FOR A MINIMUM PERIOD OF FIFTY HOURS IN THE TAXABLE YEAR.

S 2. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2010.

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

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