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

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I N A S S E M B L Y

January 22, 2009

Introduced by M. of A. MORELLE, WEPRIN, DESTITO, FIELDS, WRIGHT, ESPAILLAT, SCHROEDER -- Multi-Sponsored by -- M. of A. CYMBROWITZ, JOHN, KOON, LATIMER, MAISEL, OAKS, PHEFFER, WEISENBERG -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to giving a credit against income tax for health facility or gymnasium membership

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 MEMBERSHIP IN A HEALTH FACILITY OR GYMNASIUM. (1) FOR YEARS BEGINNING AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND NINE, A TAXPAYER SHALL BE ALLOWED A CREDIT IN THE AMOUNT OF FIFTY DOLLARS FOR AN INDIVIDUAL MEMBERSHIP AND TWO HUNDRED DOLLARS FOR A FAMILY MEMBERSHIP IN A HEALTH FACILITY OR GYMNASIUM.

(2) FOR PURPOSES OF THIS SECTION "HEALTH FACILITY OR GYMNASIUM" MEANS ANY BUSINESS WHICH PROVIDES EXERCISE FACILITIES AND EQUIPMENT, PHYSICAL TRAINING AND HEALTH RELATED INSTRUCTION FOR THE PURPOSE OF INCREASING PHYSICAL FITNESS AND HEALTH OF ITS CUSTOMERS.

S 2. This act shall take effect immediately.

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

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