

4107

2009-2010 Regular Sessions

I N A S S E M B L Y

January 30, 2009

Introduced by M. of A. AMEDORE, ALFANO, BACALLES, DUPREY, HAYES, RAIA, TOBACCO, WALKER -- Multi-Sponsored by -- M. of A. BARCLAY, CONTE, CROUCH, ERRIGO, FINCH, HAWLEY, KOLB, McDONOUGH, McKEVITT, MOLINARO, OAKS, RABBITT, SALADINO, SAYWARD, SCOZZAFAVA, TOWNSEND -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing the physicians, dentists and clinics charity care credit

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

1 Section 1. The tax law is amended by adding a new section 30 to read
2 as follows:

3 S 30. PHYSICIANS, DENTISTS AND CLINICS CHARITY CARE CREDIT. (A) ALLOW-
4 ANCE OF CREDIT. A TAXPAYER SUBJECT TO TAX UNDER ARTICLE NINE-A OR TWEN-
5 TY-TWO OF THIS CHAPTER SHALL BE ALLOWED A CREDIT AGAINST SUCH TAX,
6 PURSUANT TO THE PROVISIONS REFERENCED IN SUBDIVISION (C) OF THIS
7 SECTION. THE AMOUNT OF THE CREDIT SHALL BE COST OF THE CARE PROVIDED UP
8 TO FIVE PERCENT OF THE INDIVIDUALS' OR PRACTICES' NET TAXABLE INCOME OR
9 TWENTY THOUSAND DOLLARS, WHICHEVER IS THE LESSER AMOUNT.

10 (B) DEFINITION. THE TERM "CLINIC" MEANS ANY CLINIC LOCATED WITHIN NEW
11 YORK STATE, INCLUDING CLINICS STAFFED BY NURSE PRACTITIONERS AND PHYSI-
12 CIAN ASSISTANTS.

13 (C) CROSS-REFERENCES. FOR APPLICATION OF THE CREDIT PROVIDED FOR IN
14 THIS SECTION, SEE THE FOLLOWING PROVISIONS OF THIS CHAPTER:

15 (1) ARTICLE 9-A: SECTION 210, SUBDIVISION 41

16 (2) ARTICLE 22: SECTION 606, SUBSECTIONS (I) AND (QQ)

17 S 2. Section 210 of the tax law is amended by adding a new subdivision
18 41 to read as follows:

19 41. PHYSICIANS, DENTISTS AND CLINICS CHARITY CARE CREDIT. (A) ALLOW-
20 ANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT AGAINST THE TAX
21 IMPOSED BY THIS ARTICLE IN AN AMOUNT TO BE COMPUTED AS HEREINAFTER

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

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1 PROVIDED, FOR PHYSICIANS, DENTISTS AND CLINICS PROVIDING PRO BONO OR
2 CHARITY CARE DURING THE TAXABLE YEAR.

3 (B) DEFINITION. THE TERM "CLINIC" MEANS ANY CLINIC LOCATED WITHIN NEW
4 YORK STATE, INCLUDING CLINICS STAFFED BY NURSE PRACTITIONERS AND PHYSI-
5 CIAN ASSISTANTS.

6 (C) AMOUNT OF CREDIT. THE AMOUNT OF THE CREDIT SHALL BE THE CARE
7 PROVIDED UP TO FIVE PERCENT OF THE INDIVIDUALS' OR PRACTICES' NET TAXA-
8 BLE INCOME OR TWENTY THOUSAND DOLLARS, WHICHEVER IS THE LESSER AMOUNT.

9 S 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
10 of the tax law, as amended by section 2 of part ZZ-1 of chapter 57 of
11 the laws of 2008, is amended to read as follows:

12 (B) shall be treated as the owner of a new business with respect to
13 such share if the corporation qualifies as a new business pursuant to
14 paragraph (j) of subdivision twelve of section two hundred ten of this
15 chapter.

16 The corporation's credit base under
17 section two hundred ten or section
18 With respect to the following fourteenth hundred fifty-six of this
19 credit under this section: chapter is:

20 (I) Investment tax credit Investment credit base
21 under subsection (a) or qualified
22 rehabilitation
23 expenditures under
24 subdivision twelve of
25 section two hundred ten

26 (II) Empire zone Cost or other basis
27 investment tax credit under subdivision
28 under subsection (j) twelve-B
29 of section two hundred
30 ten

31 (III) Empire zone Eligible wages under
32 wage tax credit subdivision nineteen of
33 under subsection (k) section two hundred ten
34 or subsection (e) of
35 section fourteen hundred
36 fifty-six

37 (IV) Empire zone Qualified investments
38 capital tax credit and contributions under
39 under subsection (l) subdivision twenty of
40 section two hundred ten
41 or subsection (d) of
42 section fourteen hundred
43 fifty-six

44 (V) Agricultural property tax Allowable school
45 credit under subsection (n) district property taxes under
46 subdivision twenty-two of
47 section two hundred ten

48 (VI) Credit for employment Qualified first-year wages or
49 of persons with dis- qualified second-year wages

1	abilities under	under subdivision
2	subsection (o)	twenty-three of section
3		two hundred ten
4		or subsection (f)
5		of section fourteen
6		hundred fifty-six
7	(VII) Employment incentive	Applicable investment credit
8	credit under subsec-	base under subdivision
9	tion (a-1)	twelve-D of section two
10		hundred ten
11	(VIII) Empire zone	Applicable investment
12	employment	credit under sub-
13	incentive credit under	division twelve-C
14	subsection (j-1)	of section two hundred ten
15	(ix) Alternative fuels credit	Cost under subdivision
16	under subsection (p)	twenty-four of section two
17		hundred ten
18	(X) Qualified emerging	Applicable credit base
19	technology company	under subdivision twelve-E
20	employment credit	of section two hundred ten
21	under subsection (q)	
22	(XI) Qualified emerging	Qualified investments under
23	technology company	subdivision twelve-F of
24	capital tax credit	section two hundred ten
25	under subsection (r)	
26	(XII) Credit for purchase of an	Cost of an automated
27	automated external defibrillator	external defibrillator under
28	under subsection (s)	subdivision twenty-five of
29		section two hundred ten
30		or subsection (j) of section
31		fourteen hundred fifty-six
32	(XIII) Low-income housing	Credit amount under
33	credit under subsection (x)	subdivision thirty
34		of section two hundred ten or
35		subsection (l) of section
36		fourteen hundred fifty-six
37	(XIV) Credit for transportation	Amount of credit under sub-
38	improvement contributions	division thirty-two of section
39	under subsection (z)	two hundred ten or subsection
40		(n) of section fourteen
41		hundred fifty-six
42	(XV) QEZE credit for real property	Amount of credit under
43	taxes under subsection (bb)	subdivision twenty-seven of
44		section two hundred ten or
45		subsection (o) of section
46		fourteen hundred fifty-six

1 (XVI) QEZE tax reduction credit	Amount of benefit period
2 under subsection (cc)	factor, employment increase factor
3	and zone allocation
4	factor (without regard
5	to pro ration) under
6	subdivision twenty-eight of
7	section two hundred ten or
8	subsection (p) of section
9	fourteen hundred fifty-six
10	and amount of tax factor
11	as determined under
12	subdivision (f) of section sixteen
13 (XVII) Green building credit	Amount of green building credit
14 under subsection (y)	under subdivision thirty-one
15	of section two hundred ten
16	or subsection (m) of section
17	fourteen hundred fifty-six
18 (XVIII) Credit for long-term	Qualified costs under
19 care insurance premiums	subdivision twenty-five-a of
20 under subsection (aa)	section two hundred ten
21	or subsection (k) of section
22	fourteen hundred fifty-six
23 (XIX) Brownfield redevelopment	Amount of credit
24 credit under subsection	under subdivision
25 (dd)	thirty-three of section
26	two hundred ten
27	or subsection (q) of
28	section fourteen hundred
29	fifty-six
30 (XX) Remediated brownfield	Amount of credit under
31 credit for real property	subdivision thirty-four
32 taxes for qualified	of section two hundred
33 sites under subsection	ten or subsection (r) of
34 (ee)	section fourteen hundred
35	fifty-six
36 (XXI) Environmental	Amount of credit under
37 remediation	subdivision thirty-five of
38 insurance credit under	section two hundred
39 subsection (ff)	ten or subsection
40	(s) of section
41	fourteen hundred
42	fifty-six
43 (XXII) Empire state film production	Amount of credit for qualified
44 credit under subsection (gg)	production costs in production
45	of a qualified film under
46	subdivision thirty-six of
47	section two hundred ten
48 (XXIII) Qualified emerging	Qualifying expenditures and
49 technology company facilities,	development activities under

1	operations and training credit	subdivision twelve-G of section
2	under subsection (nn)	two hundred ten
3	(XXIV) Security training tax	Amount of credit
4	credit under	under subdivision thirty-seven
5	subsection (ii)	of section two hundred ten or
6		under subsection (t) of
7		section fourteen hundred fifty-six
8	(XXV) Credit for qualified fuel	Amount of credit under
9	cell electric generating equipment	subdivision thirty-seven
10	expenditures under subsection (g-2)	of section two hundred ten
11		or subsection (t) of
12		section fourteen hundred
13		fifty-six
14	(XXVI) Empire state commercial	Amount of credit for qualified
15	production credit under	production costs in production
16	subsection (jj)	of a qualified commercial under
17		subdivision thirty-eight of sec-
18		tion two hundred ten
19	(XXVII) Biofuel production	Amount of credit
20	tax credit under	under subdivision
21	subsection (jj)	thirty-eight of
22		section two hundred ten
23	(XXVIII) Clean heating fuel credit	Amount of credit under
24	under subsection (mm)	subdivision thirty-nine of
25		section two hundred ten
26	(XXIX) Credit for rehabilitation	Amount of credit under
27	of historic properties	subdivision forty of
28	under subsection (oo)	[subsection]
29		SECTION two hundred ten
30	(XXX) Credit for companies who	Amount of credit under
31	provide transportation	subdivision forty of
32	to individuals	section two hundred ten
33	with disabilities	
34	under subsection (oo)	
35	(XXXI) CREDIT FOR PHYSICIANS,	AMOUNT OF CREDIT
36	DENTISTS AND CLINICS WHO	UNDER SUBDIVISION
37	PROVIDE PRO BONO OR	FORTY-ONE OF SECTION
38	CHARITY CARE TO INDIVIDUALS	TWO HUNDRED TEN
39	UNDER SUBSECTION (QQ)	
40	S 4. Section 606 of the tax law is amended by adding a new subsection	
41	(qq) to read as follows:	
42	(QQ) PHYSICIANS, DENTISTS AND CLINICS CHARITY CARE CREDIT. (1) ALLOW-	
43	ANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT AGAINST THE TAX	
44	IMPOSED BY THIS ARTICLE IN AN AMOUNT TO BE COMPUTED AS PROVIDED IN	
45	SUBDIVISION FORTY-ONE OF SECTION TWO HUNDRED TEN OF THIS CHAPTER, FOR	
46	PHYSICIANS, DENTISTS AND CLINICS PROVIDING PRO BONO OR CHARITY CARE	
47	DURING THE TAXABLE YEAR.	

1 (2) DEFINITION. THE TERM "CLINIC" MEANS ANY CLINIC LOCATED WITHIN NEW
2 YORK STATE, INCLUDING CLINICS STAFFED BY NURSE PRACTITIONERS AND PHYSI-
3 CIAN ASSISTANTS.

4 (3) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT ALLOWED UNDER
5 THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR
6 SUCH YEAR, THE EXCESS SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE
7 CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX
8 HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST
9 SHALL BE PAID THEREON.

10 S 5. This act shall take effect immediately and shall apply to taxable
11 years beginning on and after January 1, 2010; provided, however that the
12 empire state film production credit under subsection (gg), the empire
13 state commercial production credit under subsection (jj) and the credit
14 for companies who provide transportation to individuals with disabili-
15 ties under subsection (oo) of section 606 of the tax law contained in
16 section three of this act shall expire on the same date as provided in
17 section 9 of part P of chapter 60 of the laws of 2004, as amended,
18 section 10 of part V of chapter 62 of the laws of 2006, as amended and
19 section 5 of chapter 522 of the laws of 2006, as amended, respectively.