

4659

2009-2010 Regular Sessions

I N   A S S E M B L Y

February 5, 2009

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

AN ACT to amend the tax law, in relation to exempting compensation for active military service from inclusion in a resident's adjusted gross income

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

1     Section 1. Paragraph 8 of subsection (c) of section 612 of the tax  
2     law, as amended by chapter 528 of the laws of 1964, is amended to read  
3     as follows:  
4     (8) Compensation received for active service in the armed forces of  
5     the United States [on or after October first, nineteen hundred sixty-  
6     one, and prior to September first, nineteen hundred sixty-two; provided,  
7     however, that the amount of such compensation to be deducted shall not  
8     exceed one hundred dollars for each month of the taxable year, subse-  
9     quent to September, nineteen hundred sixty-one, during any part of which  
10    month the taxpayer was engaged in such service] IF THE TAXPAYER MAIN-  
11    TAINED A PERMANENT RESIDENCE IN NEW YORK STATE AND SERVED IN THE ACTIVE  
12    SERVICE IN THE ARMED FORCES OF THE UNITED STATES OUTSIDE OF NEW YORK  
13    STATE FOR A PERIOD OF AT LEAST NINETY DAYS DURING THE TAXABLE YEAR. For  
14    the purposes of this paragraph, the words "active service in the armed  
15    forces of the United States" shall mean active duty (other than for  
16    training) in the army, navy (including the marine corps), air force or  
17    coast guard of the United States as defined in title ten of the United  
18    States code.  
19    S 2. This act shall take effect immediately and shall apply to taxa-  
20    ble years beginning on and after January 1, 2009.

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

LBD02673-02-9