

4659

2009-2010 Regular Sessions

I N A S S E M B L Y

February 5, 2009

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