

4983

2009-2010 Regular Sessions

I N A S S E M B L Y

February 10, 2009

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

AN ACT to amend the tax law, in relation to establishing a tax credit for certain certified school building administrators employed in high-needs school districts

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

1 Section 1. Subsection (d) of section 606 of the tax law is amended by
2 adding a new paragraph 8 to read as follows:

3 (8) PERSONAL INCOME TAX DEDUCTION FOR CERTIFIED SCHOOL ADMINISTRATORS
4 IN HIGH-NEEDS SCHOOL DISTRICTS. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO
5 BE COMPUTED AS HEREINAFTER PROVIDED, EQUALLY AGAINST THE TAX IMPOSED BY
6 THIS ARTICLE APPLICABLE TO THE TAXABLE YEAR IN WHICH THE TAXPAYER HAS
7 APPLIED ONLY EQUAL TO THE AMOUNT PURSUANT TO SUBPARAGRAPH (C) OF THIS
8 PARAGRAPH.

9 (A) FOR THE PURPOSE OF THIS PARAGRAPH, A CERTIFIED SCHOOL ADMINISTRA-
10 TOR SHALL MEAN AN INDIVIDUAL WHO HOLDS A SCHOOL ADMINISTRATOR AND SUPER-
11 VISOR CERTIFICATE ISSUED BY THE STATE EDUCATION DEPARTMENT BEFORE
12 SEPTEMBER FIRST, TWO THOUSAND NINE OR A SCHOOL BUILDING LEADER CERTIF-
13 ICATE ISSUED BY THE STATE EDUCATION DEPARTMENT AFTER SEPTEMBER FIRST,
14 TWO THOUSAND NINE AND IS EMPLOYED ON A FULL-TIME BASIS AS A PRINCIPAL,
15 ASSISTANT PRINCIPAL, OR DEPARTMENT CHAIR IN A SCHOOL LISTED IN A
16 DISTRICT THAT IS DEFINED IN SUBPARAGRAPH (B) OF THIS PARAGRAPH.

17 (B) HIGH-NEEDS SCHOOL DISTRICT SHALL BE DEFINED AS BEING LISTED AT THE
18 TOP THIRTY PERCENT OF A RANKING OF DISTRICTS IN THE STATE BASED ON
19 POVERTY AND COMBINED WEALTH RATIOS STATISTICS PROVIDED TO AND COMPUTED
20 BY THE STATE EDUCATION DEPARTMENT AND AUTHORIZED BY THE COMMISSIONER OF
21 EDUCATION, AND SHALL INCLUDE THE BIG FIVE DISTRICTS.

22 (C) THE AMOUNT OF CREDIT UNDER THIS SECTION SHALL BE ONE THOUSAND FIVE
23 HUNDRED DOLLARS.

24 S 2. This act shall take effect immediately and shall apply to taxable
25 years commencing on or after the first of January next succeeding such
26 effective date.

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

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