

8032

2009-2010 Regular Sessions

I N A S S E M B L Y

May 1, 2009

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

AN ACT to amend the tax law, in relation to increasing the amount of a tax credit for automated external defibrillators

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

1 Section 1. Subdivision 25 of section 210 of the tax law, as added by  
2 section 1 of part J of chapter 407 of the laws of 1999, is amended to  
3 read as follows:

4 25. Credit for purchase of an automated external defibrillator. A  
5 taxpayer shall be allowed a credit, to be computed as hereinafter  
6 provided, against the tax imposed by this article, for the purchase,  
7 other than for resale, of an automated external defibrillator, as such  
8 term is defined in section three thousand-b of the public health law.  
9 The amount of credit shall be the cost to the taxpayer of automated  
10 external defibrillators purchased during the taxable year, such credit  
11 not to exceed ONE THOUSAND five hundred dollars with respect to each  
12 unit purchased. The credit allowed under this subdivision for any taxa-  
13 ble year shall not reduce the tax due for such year to less than the  
14 higher of the amounts prescribed in paragraphs (c) and (d) of subdivi-  
15 sion one of this section.

16 S 2. Subsection (s) of section 606 of the tax law, as added by section  
17 3 of part J of chapter 407 of the laws of 1999, is amended to read as  
18 follows:

19 (s) Credit for purchase of an automated external defibrillator. A  
20 taxpayer shall be allowed a credit as hereinafter provided, against the  
21 tax imposed by this article for the purchase, other than for resale, of  
22 an automated external defibrillator, as such term is defined in section  
23 three thousand-b of the public health law. The amount of credit shall be  
24 the cost to the taxpayer of automated external defibrillators purchased

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

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1 during the taxable year, such credit not to exceed ONE THOUSAND five  
2 hundred dollars with respect to each unit purchased.

3 S 3. Subsection (j) of section 1456 of the tax law, as added by  
4 section 4 of part J of chapter 407 of the laws of 1999, is amended to  
5 read as follows:

6 (j) Credit for purchase of an automated external defibrillator. A  
7 taxpayer shall be allowed a credit as hereinafter provided, against the  
8 tax imposed by this article for the purchase, other than for resale, of  
9 an automated external defibrillator, as such term is defined in section  
10 three thousand-b of the public health law. The amount of the credit  
11 shall be the cost to the taxpayer of automated external defibrillators  
12 purchased during the taxable year, such credit not to exceed ONE THOU-  
13 SAND five hundred dollars with respect to each unit purchased. The cred-  
14 it allowed under this subsection for any taxable year shall not reduce  
15 the tax due for such year to less than the minimum tax fixed by  
16 subsection (b) of section fourteen hundred fifty-five of this article.

17 S 4. Subdivision (l) of section 1511 of the tax law, as amended by  
18 section 15 of part H3 of chapter 62 of the laws of 2003, is amended to  
19 read as follows:

20 (l) Credit for purchase of an automated external defibrillator. A  
21 taxpayer shall be allowed a credit as hereinafter provided, against the  
22 tax imposed by this article for the purchase, other than for resale, of  
23 an automated external defibrillator, as such term is defined in section  
24 three thousand-b of the public health law. The amount of the credit  
25 shall be the cost to the taxpayer of automated external defibrillators  
26 purchased during the taxable year, such credit not to exceed ONE THOU-  
27 SAND five hundred dollars with respect to each unit purchased. The cred-  
28 it allowed under this subdivision for any taxable year shall not reduce  
29 the tax due for such year to less than the minimum tax fixed by para-  
30 graph four of subdivision (a) of section fifteen hundred two of this  
31 article or by section fifteen hundred two-a of this article, whichever  
32 is applicable.

33 S 5. This act shall take effect immediately and shall apply to taxable  
34 years beginning on and after January 1, 2010.