

1167

2009-2010 Regular Sessions

I N S E N A T E

January 26, 2009

Introduced by Sen. C. JOHNSON -- read twice and ordered printed, and
when printed to be committed to the Committee on Investigations and
Government Operations

AN ACT to amend the tax law, in relation to allowing a reduction to
federal adjusted gross income for heating oil, natural gas and propane

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

1 Section 1. Subsection (c) of section 612 of the tax law is amended by
2 adding a new paragraph 39 to read as follows:
3 (39) AN AMOUNT OF ONE THOUSAND DOLLARS PAID BY A RESIDENT TAXPAYER FOR
4 HEATING OIL, NATURAL GAS AND PROPANE USED TO HEAT THE RESIDENCE OF THE
5 TAXPAYER, PROVIDED THAT NO REDUCTION TO FEDERAL ADJUSTED GROSS INCOME
6 SHALL BE ALLOWED FOR ANY MARRIED TAXPAYER FILING JOINTLY WITH A FEDERAL
7 ADJUSTED GROSS INCOME GREATER THAN ONE HUNDRED FIFTY THOUSAND DOLLARS,
8 OR FOR ANY TAXPAYER FILING AS HEAD OF HOUSEHOLD, UNMARRIED OR MARRIED
9 FILING SEPARATE RETURNS WITH A FEDERAL ADJUSTED GROSS INCOME GREATER
10 THAN SEVENTY-FIVE THOUSAND DOLLARS.
11 S 2. This act shall take effect immediately and shall apply to taxable
12 years beginning on or after January 1, 2009.

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

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