

3524

2009-2010 Regular Sessions

I N S E N A T E

March 23, 2009

Introduced by Sens. RANZENHOFER, GOLDEN, LIBOUS, MORAHAN -- 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 the imposition of tax on
individuals

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

1 Section 1. Subsections (a), (b) and (c) of section 601 of the tax law,
2 as amended by section 1 of part Y-3 of chapter 62 of the laws of 2003,
3 are amended to read as follows:
4 (a) Resident married individuals filing joint returns and resident
5 surviving spouses. There is hereby imposed for each taxable year on the
6 New York taxable income of every resident married individual who makes a
7 single return jointly with his spouse under subsection (b) of section
8 six hundred fifty-one and on the New York taxable income of every resi-
9 dent surviving spouse a tax determined in accordance with the following
10 tables:
11 (1) FOR TAXABLE YEARS BEGINNING AFTER TWO THOUSAND NINE:

<p>12 IF THE NEW YORK TAXABLE INCOME IS:</p> <p>13 NOT OVER \$16,000</p> <p>14</p> <p>15 OVER \$16,000 BUT NOT OVER \$22,000</p> <p>16</p> <p>17 OVER \$22,000 BUT NOT OVER \$26,000</p> <p>18</p> <p>19 OVER \$26,000 BUT NOT OVER \$40,000</p> <p>20</p> <p>21 OVER \$40,000 BUT NOT OVER \$150,000</p> <p>22</p> <p>23 OVER \$150,000</p>	<p>THE TAX IS:</p> <p>3.6% OF THE NEW YORK TAXABLE</p> <p>INCOME</p> <p>\$576 PLUS 4% OF EXCESS OVER</p> <p>\$16,000</p> <p>\$816 PLUS 4.75% OF EXCESS OVER</p> <p>\$22,000</p> <p>\$1006 PLUS 5.3% OF EXCESS OVER</p> <p>\$26,000</p> <p>\$1748 PLUS 6.2% OF EXCESS OVER</p> <p>\$40,000</p> <p>\$8568 PLUS 6.85% OF EXCESS OVER</p>
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EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD09295-01-9

\$150,000

(2) For taxable years beginning after two thousand
[five] SIX:

If the New York taxable income is:	The tax is:
Not over \$16,000	4% of the New York taxable income
Over \$16,000 but not over \$22,000	\$640 plus 4.5% of excess over \$16,000
Over \$22,000 but not over \$26,000	\$910 plus 5.25% of excess over \$22,000
Over \$26,000 but not over \$40,000	\$1,120 plus 5.9% of excess over \$26,000
Over \$40,000	\$1,946 plus 6.85% of excess over \$40,000

[(2)] (3) For taxable years beginning in two thousand five:

If the New York taxable income is:	The tax is:
Not over \$16,000	4% of the New York taxable income
Over \$16,000 but not over \$22,000	\$640 plus 4.5% of excess over \$16,000
Over \$22,000 but not over \$26,000	\$910 plus 5.25% of excess over \$22,000
Over \$26,000 but not over \$40,000	\$1,120 plus 5.9% of excess over \$26,000
Over \$40,000 but not over \$150,000	\$1,946 plus 6.85% of excess over \$40,000
Over \$150,000 but not over \$500,000	\$9,481 plus 7.25% of excess over \$150,000
Over \$500,000	\$34,856 plus 7.7% of excess over \$500,000

[(3)] (4) For taxable years beginning in two thousand four:

If the New York taxable income is:	The tax is:
Not over \$16,000	4% of the New York taxable income
Over \$16,000 but not over \$22,000	\$640 plus 4.5% of excess over \$16,000
Over \$22,000 but not over \$26,000	\$910 plus 5.25% of excess over \$22,000
Over \$26,000 but not over \$40,000	\$1,120 plus 5.9% of excess over \$26,000
Over \$40,000 but not over \$150,000	\$1,946 plus 6.85% of excess over \$40,000
Over \$150,000 but not over \$500,000	\$9,481 plus 7.375% of excess over \$150,000
Over \$500,000	\$35,294 plus 7.7% of excess over \$500,000

[(4)] (5) For taxable years beginning in two thousand three:

1	If the New York taxable income is:	The tax is:
2	Not over \$16,000	4% of the New York taxable
3		income
4	Over \$16,000 but not over \$22,000	\$640 plus 4.5% of excess over
5		\$16,000
6	Over \$22,000 but not over \$26,000	\$910 plus 5.25% of excess over
7		\$22,000
8	Over \$26,000 but not over \$40,000	\$1,120 plus 5.9% of excess over
9		\$26,000
10	Over \$40,000 but not over \$150,000	\$1,946 plus 6.85% of excess over
11		\$40,000
12	Over \$150,000 but not over \$500,000	\$9,481 plus 7.5% of excess over
13		\$150,000
14	Over \$500,000	\$35,731 plus 7.7% of excess over
15		\$500,000

16 [(5)] (6) For taxable years beginning after nineteen hundred ninety-
17 six and before two thousand three:

18	If the New York taxable income is:	The tax is:
19	Not over \$16,000	4% of the New York taxable
20		income
21	Over \$16,000 but not over \$22,000	\$640 plus 4.5% of excess over
22		\$16,000
23	Over \$22,000 but not over \$26,000	\$910 plus 5.25% of excess over
24		\$22,000
25	Over \$26,000 but not over \$40,000	\$1,120 plus 5.9% of excess over
26		\$26,000
27	Over \$40,000	\$1,946 plus 6.85% of excess over
28		\$40,000

29 [(6)] (7) For taxable years beginning in nineteen hundred ninety-six:

30	If the New York taxable income is:	The tax is:
31	Not over \$11,000	4% of the New York taxable
32		income
33	Over \$11,000 but not over \$16,000	\$440 plus 5% of excess over
34		\$11,000
35	Over \$16,000 but not over \$22,000	\$690 plus 6% of excess over
36		\$16,000
37	Over \$22,000	\$1,050 plus 7% of excess over
38		\$22,000

39 [(7)] (8) For taxable years beginning in nineteen hundred ninety-five:

40	If the New York taxable income is:	The tax is:
41	Not over \$13,000	4.55% of the New York taxable
42		income
43	Over \$13,000 but not over \$19,000	\$592 plus 5.55% of excess over
44		\$13,000
45	Over \$19,000 but not over \$25,000	\$925 plus 6.55% of excess over
46		\$19,000
47	Over \$25,000	\$1,318 plus 7.5% of excess over
48		\$25,000

49 [(8)] (9) For taxable years beginning after nineteen hundred eighty-
50 nine and before nineteen hundred ninety-five:

1	If the New York taxable income is:	The tax is:
2	Not over \$11,000	4% of the New York taxable
3		income
4	Over \$11,000 but not over \$16,000	\$440 plus 5% of excess over
5		\$11,000
6	Over \$16,000 but not over \$22,000	\$690 plus 6% of excess over
7		\$16,000
8	Over \$22,000 but not over \$26,000	\$1,050 plus 7% of excess over
9		\$22,000
10	Over \$26,000	\$1,330 plus 7.875% of excess over
11		\$26,000

12 (b) Resident heads of households. There is hereby imposed for each
13 taxable year on the New York taxable income of every resident head of a
14 household a tax determined in accordance with the following tables:

15 (1) FOR TAXABLE YEARS BEGINNING AFTER TWO THOUSAND NINE:

16	IF THE NEW YORK TAXABLE INCOME IS:	THE TAX IS:
17	NOT OVER \$11,000	3.6% OF THE NEW YORK TAXABLE
18		INCOME
19	OVER \$11,000 BUT NOT OVER \$15,000	\$396 PLUS 4% OF EXCESS OVER
20		\$11,000
21	OVER \$15,000 BUT NOT OVER \$17,000	\$572 PLUS 4.75% OF EXCESS OVER
22		\$15,000
23	OVER \$17,000 BUT NOT OVER \$30,000	\$667 PLUS 5.3% OF EXCESS OVER
24		\$17,000
25	OVER \$30,000 BUT NOT OVER \$150,000	\$1,356 PLUS 6.2% OF EXCESS OVER
26		\$30,000
27	OVER \$150,000	\$8796 PLUS 6.85% OF EXCESS OVER
28		\$150,000

29 (2) For taxable years beginning after two thousand
30 [five] SIX:

31	If the New York taxable income is:	The tax is:
32	Not over \$11,000	4% of the New York taxable
33		income
34	Over \$11,000 but not over \$15,000	\$440 plus 4.5% of excess over
35		\$11,000
36	Over \$15,000 but not over \$17,000	\$620 plus 5.25% of excess over
37		\$15,000
38	Over \$17,000 but not over \$30,000	\$725 plus 5.9% of excess over
39		\$17,000
40	Over \$30,000	\$1,492 plus 6.85% of excess over
41		\$30,000

42 [(2)] (3) For taxable years beginning in two thousand five:

43	If the New York taxable income is:	The tax is:
44	Not over \$11,000	4% of the New York taxable
45		income
46	Over \$11,000 but not over \$15,000	\$440 plus 4.5% of excess over
47		\$11,000
48	Over \$15,000 but not over \$17,000	\$620 plus 5.25% of excess over
49		\$15,000
50	Over \$17,000 but not over \$30,000	\$725 plus 5.9% of excess over

1		\$17,000
2	Over \$30,000 but not over \$125,000	\$1,492 plus 6.85% of excess over
3		\$30,000
4	Over \$125,000 but not over \$500,000	\$8,000 plus 7.25% of excess over
5		\$125,000
6	Over \$500,000	\$35,187 plus 7.7% of excess over
7		\$500,000

8 [(3)] (4) For taxable years beginning in two thousand four:

9	If the New York taxable income is:	The tax is:
10	Not over \$11,000	4% of the New York taxable
11		income
12	Over \$11,000 but not over \$15,000	\$440 plus 4.5% of excess over
13		\$11,000
14	Over \$15,000 but not over \$17,000	\$620 plus 5.25% of excess over
15		\$15,000
16	Over \$17,000 but not over \$30,000	\$725 plus 5.9% of excess over
17		\$17,000
18	Over \$30,000 but not over \$125,000	\$1,492 plus 6.85% of excess over
19		\$30,000
20	Over \$125,000 but not over \$500,000	\$8,000 plus 7.375% of excess over
21		\$125,000
22	Over \$500,000	\$35,656 plus 7.7% of excess over
23		\$500,000

24 [(4)] (5) For taxable years beginning in two thousand three:

25	If the New York taxable income is:	The tax is:
26	Not over \$11,000	4% of the New York taxable
27		income
28	Over \$11,000 but not over \$15,000	\$440 plus 4.5% of excess over
29		\$11,000
30	Over \$15,000 but not over \$17,000	\$620 plus 5.25% of excess over
31		\$15,000
32	Over \$17,000 but not over \$30,000	\$725 plus 5.9% of excess over
33		\$17,000
34	Over \$30,000 but not over \$125,000	\$1,492 plus 6.85% of excess over
35		\$30,000
36	Over \$125,000 but not over \$500,000	\$8,000 plus 7.5% of excess over
37		\$125,000
38	Over \$500,000	\$36,125 plus 7.7% of excess over
39		\$500,000

40 [(5)] (6) For taxable years beginning after nineteen hundred ninety-
41 six and before two thousand three:

42	If the New York taxable income is:	The tax is:
43	Not over \$11,000	4% of the New York taxable
44		income
45	Over \$11,000 but not over \$15,000	\$440 plus 4.5% of excess over
46		\$11,000
47	Over \$15,000 but not over \$17,000	\$620 plus 5.25% of excess over
48		\$15,000
49	Over \$17,000 but not over \$30,000	\$725 plus 5.9% of excess over

1		\$17,000
2	Over \$30,000	\$1,492 plus 6.85% of excess over
3		\$30,000

4 ~~[(6)]~~ (7) For taxable years beginning in nineteen hundred ninety-six:

5	If the New York taxable income is:	The tax is:
6	Not over \$7,500	4% of the New York taxable
7		income
8	Over \$7,500 but not over \$11,000	\$300 plus 5% of excess over
9		\$7,500
10	Over \$11,000 but not over \$15,000	\$475 plus 6% of excess over
11		\$11,000
12	Over \$15,000	\$ 715 plus 7% of excess over
13		\$15,000

14 ~~[(7)]~~ (8) For taxable years beginning in nineteen hundred ninety-five:

15	If the New York taxable income is:	The tax is:
16	Not over \$9,000	4.55% of the New York taxable
17		income
18	Over \$9,000 but not over \$14,000	\$410 plus 5.55% of excess over
19		\$9,000
20	Over \$14,000 but not over \$19,000	\$687 plus 6.55% of excess over
21		\$14,000
22	Over \$19,000	\$1,015 plus 7.5% of excess over
23		\$19,000

24 ~~[(8)]~~ (9) For taxable years beginning after nineteen hundred eighty-
25 nine and before nineteen hundred ninety-five:

26	If the New York taxable income is:	The tax is:
27	Not over \$7,500	4% of the New York taxable
28		income
29	Over \$7,500 but not over \$11,000	\$300 plus 5% of excess over
30		\$7,500
31	Over \$11,000 but not over \$15,000	\$475 plus 6% of excess over
32		\$11,000
33	Over \$15,000 but not over \$17,000	\$715 plus 7% of excess over
34		\$15,000
35	Over \$17,000	\$855 plus 7.875% of excess over
36		\$17,000

37 (c) Resident unmarried individuals, resident married individuals
38 filing separate returns and resident estates and trusts. There is hereby
39 imposed for each taxable year on the New York taxable income of every
40 resident individual who is not a married individual who makes a single
41 return jointly with his spouse under subsection (b) of section six
42 hundred fifty-one or a resident head of a household or a resident
43 surviving spouse, and on the New York taxable income of every resident
44 estate and trust a tax determined in accordance with the following
45 tables:

46 (1) FOR TAXABLE YEARS BEGINNING AFTER TWO THOUSAND NINE:

47	IF THE NEW YORK TAXABLE INCOME IS:	THE TAX IS:
48	NOT OVER \$8,000	3.6% OF THE NEW YORK TAXABLE

1		INCOME
2	OVER \$8,000 BUT NOT OVER \$11,000	\$288 PLUS 4% OF EXCESS OVER
3		\$8,000
4	OVER \$11,000 BUT NOT OVER \$13,000	\$408 PLUS 4.75% OF EXCESS OVER
5		\$11,000
6	OVER \$13,000 BUT NOT OVER \$20,000	\$503 PLUS 5.3% OF EXCESS OVER
7		\$13,000
8	OVER \$20,000 BUT NOT OVER \$150,000	\$874 PLUS 6.2% OF EXCESS OVER
9		\$20,000
10	OVER \$150,000	\$8934 PLUS 6.85% OF EXCESS OVER
11		\$150,000

12 (2) For taxable years beginning after two thousand [five] SIX:

13	If the New York taxable income is:	The tax is:
14	Not over \$8,000	4% of the New York taxable
15		income
16	Over \$8,000 but not over \$11,000	\$320 plus 4.5% of excess over
17		\$8,000
18	Over \$11,000 but not over \$13,000	\$455 plus 5.25% of excess over
19		\$11,000
20	Over \$13,000 but not over \$20,000	\$560 plus 5.9% of excess over
21		\$13,000
22	Over \$20,000	\$973 plus 6.85% of excess over
23		\$20,000

24 [(2)] (3) For taxable years beginning in two thousand five:

25	If the New York taxable income is:	The tax is:
26	Not over \$8,000	4% of the New York taxable
27		income
28	Over \$8,000 but not over \$11,000	\$320 plus 4.5% of excess over
29		\$8,000
30	Over \$11,000 but not over \$13,000	\$455 plus 5.25% of excess over
31		\$11,000
32	Over \$13,000 but not over \$20,000	\$560 plus 5.9% of excess over
33		\$13,000
34	Over \$20,000 but not over \$100,000	\$973 plus 6.85% of excess over
35		\$20,000
36	Over \$100,000 but not over \$500,000	\$6,453 plus 7.25% of excess over
37		\$100,000
38	Over \$500,000	\$35,453 plus 7.7% of excess over
39		\$500,000

40 [(3)] (4) For taxable years beginning in two thousand four:

41	If the New York taxable income is:	The tax is:
42	Not over \$8,000	4% of the New York taxable
43		income
44	Over \$8,000 but not over \$11,000	\$320 plus 4.5% of excess over
45		\$8,000
46	Over \$11,000 but not over \$13,000	\$455 plus 5.25% of excess over
47		\$11,000
48	Over \$13,000 but not over \$20,000	\$560 plus 5.9% of excess over
49		\$13,000
50	Over \$20,000 but not over \$100,000	\$973 plus 6.85% of excess over

1		\$20,000
2	Over \$100,000 but not over \$500,000	\$6,453 plus 7.375% of excess over
3		\$100,000
4	Over \$500,000	\$35,953 plus 7.7% of excess over
5		\$500,000

6 [(4)] (5) For taxable years beginning in two thousand three:

7	If the New York taxable income is:	The tax is:
8	Not over \$8,000	4% of the New York taxable
9		income
10	Over \$8,000 but not over \$11,000	\$320 plus 4.5% of excess over
11		\$8,000
12	Over \$11,000 but not over \$13,000	\$455 plus 5.25% of excess over
13		\$11,000
14	Over \$13,000 but not over \$20,000	\$560 plus 5.9% of excess over
15		\$13,000
16	Over \$20,000 but not over \$100,000	\$973 plus 6.85% of excess over
17		\$20,000
18	Over \$100,000 but not over \$500,000	\$6,453 plus 7.5% of excess over
19		\$100,000
20	Over \$500,000	\$36,453 plus 7.7% of excess over
21		\$500,000

22 [(5)] (6) For taxable years beginning after nineteen hundred ninety-
23 six and before two thousand three:

24	If the New York taxable income is:	The tax is:
25	Not over \$8,000	4% of the New York taxable
26		income
27	Over \$8,000 but not over \$11,000	\$320 plus 4.5% of excess over
28		\$8,000
29	Over \$11,000 but not over \$13,000	\$455 plus 5.25% of excess over
30		\$11,000
31	Over \$13,000 but not over \$20,000	\$560 plus 5.9% of excess over
32		\$13,000
33	Over \$20,000	\$973 plus 6.85% of excess over
34		\$20,000

35 [(6)] (7) For taxable years beginning in nineteen hundred ninety-six:

36	If the New York taxable income is:	The tax is:
37	Not over \$5,500	4% of the New York taxable
38		income
39	Over \$5,500 but not over \$8,000	\$220 plus 5% of excess over
40		\$5,500
41	Over \$8,000 but not over \$11,000	\$345 plus 6% of excess over
42		\$8,000
43	Over \$11,000	\$525 plus 7% of excess over
44		\$11,000

45 [(7)] (8) For taxable years beginning in nineteen hundred ninety-five:

46	If the New York taxable income is:	The tax is:
47	Not over \$6,500	4.55% of the New York taxable

1		income
2	Over \$6,500 but not over \$9,500	\$296 plus 5.55% of excess over
3		\$6,500
4	Over \$9,500 but not over \$12,500	\$462 plus 6.55% of excess over
5		\$9,500
6	Over \$12,500	\$659 plus 7.5% of excess over
7		\$12,500

8 [(8)] (9) For taxable years beginning after nineteen hundred eighty-
9 nine and before nineteen hundred ninety-five:

10	If the New York taxable	
11	income is:	The tax is:
12	Not over \$5,500	4% of the New York taxable
13		income
14	Over \$5,500 but not over \$8,000	\$220 plus 5% of excess over
15		\$5,500
16	Over \$8,000 but not over \$11,000	\$345 plus 6% of excess over
17		\$8,000
18	Over \$11,000 but not over \$13,000	\$525 plus 7% of excess over
19		\$11,000
20	Over \$13,000	\$665 plus 7.875% of excess over
21		\$13,000

22 S 2. This act shall take effect immediately.