S T A T E O F N E W Y O R K

6176

2009-2010 Regular Sessions

I N S E N A T E

September 18, 2009

Introduced by Sen. MONTGOMERY -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to the computation of gross income for state income tax purposes

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 39 to read as follows:

(39) COMPENSATION, TO THE EXTENT INCLUDABLE IN GROSS INCOME FOR FEDERAL INCOME TAX PURPOSES, ATTRIBUTABLE TO EMPLOYER-PROVIDED BENEFITS TO DOMESTIC PARTNERS.

S 2. This act shall take effect immediately and shall apply to taxable years commencing on or after January 1, 2011.

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

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