

2009-2010 Regular Sessions

I N S E N A T E

January 14, 2009

Introduced by Sen. LANZA -- 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 giving a credit against income tax for health facility or gymnasium membership

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

1 Section 1. Section 606 of the tax law is amended by adding a new  
2 subsection (qq) to read as follows:  
3 (QQ) CREDIT FOR MEMBERSHIP IN A HEALTH FACILITY OR GYMNASIUM. (1) FOR  
4 YEARS BEGINNING AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND NINE, A  
5 TAXPAYER SHALL BE ALLOWED A CREDIT IN THE AMOUNT OF FIFTY DOLLARS FOR AN  
6 INDIVIDUAL MEMBERSHIP AND TWO HUNDRED DOLLARS FOR A FAMILY MEMBERSHIP IN  
7 A HEALTH FACILITY OR GYMNASIUM.  
8 (2) FOR PURPOSES OF THIS SECTION "HEALTH FACILITY OR GYMNASIUM" MEANS  
9 ANY BUSINESS WHICH PROVIDES EXERCISE FACILITIES AND EQUIPMENT, PHYSICAL  
10 TRAINING AND HEALTH RELATED INSTRUCTION FOR THE PURPOSE OF INCREASING  
11 PHYSICAL FITNESS AND HEALTH OF ITS CUSTOMERS.  
12 S 2. This act shall take effect immediately.

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

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