

1167

2009-2010 Regular Sessions

I N   S E N A T E

January 26, 2009

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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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