

1206

2009-2010 Regular Sessions

I N S E N A T E

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Introduced by Sens. THOMPSON, C. JOHNSON, ONORATO, PARKER, STACHOWSKI --
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 establishing the school
uniform tax credit not to exceed two hundred dollars, for all expenses
related to the purchase of uniforms required by a school's dress code
policy for students in kindergarten through the twelfth grade

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, 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) SCHOOL UNIFORM TAX CREDIT. (1) ALLOWANCE OF CREDIT. A RESIDENT
4 TAXPAYER SHALL BE ALLOWED A CREDIT AGAINST THE TAXES IMPOSED BY THIS
5 ARTICLE, NOT TO EXCEED TWO HUNDRED DOLLARS, FOR EXPENSES RELATED TO THE
6 PURCHASE OF SCHOOL UNIFORMS FOR A TAXPAYER'S CHILDREN ATTENDING KINDER-
7 GARTEN THROUGH THE TWELFTH GRADE.
8 (2) SCHOOL. SCHOOL MEANS ANY PUBLIC OR PRIVATE ELEMENTARY OR SECONDARY
9 SCHOOL.
10 (3) SCHOOL UNIFORM. SCHOOL UNIFORM MEANS ALL ARTICLES OF CLOTHING OR
11 FOOTWEAR, WHICH ARE REQUIRED AS PART OF THE SCHOOL'S DRESS CODE POLICY.
12 (4) AMOUNT OF CREDIT. A RESIDENT TAXPAYER SHALL BE ALLOWED A CREDIT
13 AGAINST THE TAX IMPOSED BY THIS ARTICLE, NOT TO EXCEED TWO HUNDRED
14 DOLLARS, FOR EXPENSES RELATED TO THE PURCHASE OF SCHOOL UNIFORMS.
15 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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