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

5096

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

Introduced by Sen. ALESI -- 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 exempting a taxpayer from paying personal income tax under certain circumstances

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

Section 1. Section 651 of the tax law is amended by adding a new subsection (h-1) to read as follows:

(H-1) EXEMPTION PERSONAL INCOME TAX. ANY TAX UNDER THIS ARTICLE WHICH AMOUNTS TO ONE DOLLAR OR LESS, FROM THE TIME IT IS DUE AND PAYABLE, SHALL NOT BE A PERSONAL DEBT OF THE PERSON, TO THE STATE OF NEW YORK.

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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