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I N S E N A T E

March 18, 2010

Introduced by Sens. MORAHAN, LARKIN, RANZENHOFER, VOLKER, WINNER -- 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 empire zones

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

1 Section 1. Subdivision 12-B of section 210 of the tax law is amended
2 by adding a new paragraph (g) to read as follows:

3 (G) NOTWITHSTANDING THE EXPIRATION OF THE EMPIRE ZONES PROGRAM UNDER
4 ARTICLE EIGHTEEN-B OF THE GENERAL MUNICIPAL LAW, A TAXPAYER THAT IS
5 CERTIFIED AS AN EMPIRE ZONE BUSINESS PURSUANT TO SUCH ARTICLE EIGHTEEN-B
6 ON THE DAY IMMEDIATELY PRECEDING THE DAY THE EMPIRE ZONES PROGRAM
7 EXPIRED SHALL CONTINUE TO BE DEEMED CERTIFIED UNDER SUCH ARTICLE EIGH-
8 TEEN-B FOR PURPOSES OF THIS SUBDIVISION UNTIL APRIL FIRST, TWO THOUSAND
9 FOURTEEN. IN ADDITION THE AREAS DESIGNATED AS EMPIRE ZONES IN WHICH THE
10 TAXPAYER IS CERTIFIED AS AN EMPIRE ZONE BUSINESS ON THE DAY IMMEDIATELY
11 PRECEDING THE DAY THE EMPIRE ZONES PROGRAM EXPIRED SHALL CONTINUE TO BE
12 DEEMED EMPIRE ZONES FOR PURPOSES OF THIS SUBDIVISION UNTIL APRIL FIRST,
13 TWO THOUSAND FOURTEEN.

14 S 2. Subsection (j) of section 606 of the tax law is amended by
15 adding a new paragraph 7 to read as follows:

16 (7) NOTWITHSTANDING THE EXPIRATION OF THE EMPIRE ZONES PROGRAM UNDER
17 ARTICLE EIGHTEEN-B OF THE GENERAL MUNICIPAL LAW, A TAXPAYER THAT IS
18 CERTIFIED AS AN EMPIRE ZONE BUSINESS PURSUANT TO SUCH ARTICLE EIGHTEEN-B
19 ON THE DAY IMMEDIATELY PRECEDING THE DAY THE EMPIRE ZONES PROGRAM
20 EXPIRED SHALL CONTINUE TO BE DEEMED CERTIFIED UNDER SUCH ARTICLE EIGH-
21 TEEN-B FOR PURPOSES OF THIS SUBSECTION UNTIL APRIL FIRST, TWO THOUSAND
22 FOURTEEN. IN ADDITION THE AREAS DESIGNATED AS EMPIRE ZONES IN WHICH THE
23 TAXPAYER IS CERTIFIED AS AN EMPIRE ZONE BUSINESS ON THE DAY IMMEDIATELY
24 PRECEDING THE DAY THE EMPIRE ZONES PROGRAM EXPIRED SHALL CONTINUE TO BE
25 DEEMED EMPIRE ZONES FOR PURPOSES OF THIS SUBSECTION UNTIL APRIL FIRST,
26 TWO THOUSAND FOURTEEN.

27 S 3. Subdivision 12-C of section 210 of the tax law is amended by
28 adding a new paragraph (d) to read as follows:

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

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1 (D) NOTWITHSTANDING THE EXPIRATION OF THE EMPIRE ZONES PROGRAM UNDER
2 ARTICLE EIGHTEEN-B OF THE GENERAL MUNICIPAL LAW, A TAXPAYER THAT IS
3 CERTIFIED AS AN EMPIRE ZONE BUSINESS PURSUANT TO SUCH ARTICLE EIGHTEEN-B
4 ON THE DAY IMMEDIATELY PRECEDING THE DAY THE EMPIRE ZONES PROGRAM
5 EXPIRED SHALL CONTINUE TO BE DEEMED CERTIFIED UNDER SUCH ARTICLE EIGH-
6 TEEN-B FOR PURPOSES OF THIS SUBDIVISION UNTIL APRIL FIRST, TWO THOUSAND
7 FOURTEEN. IN ADDITION THE AREAS DESIGNATED AS EMPIRE ZONES IN WHICH THE
8 TAXPAYER IS CERTIFIED AS AN EMPIRE ZONE BUSINESS ON THE DAY IMMEDIATELY
9 PRECEDING THE DAY THE EMPIRE ZONES PROGRAM EXPIRED SHALL CONTINUE TO BE
10 DEEMED EMPIRE ZONES FOR PURPOSES OF THIS SUBDIVISION UNTIL APRIL FIRST,
11 TWO THOUSAND FOURTEEN.

12 S 4. Subsection (j-1) of section 606 of the tax law is amended by
13 adding a new paragraph 4 to read as follows:

14 (4) NOTWITHSTANDING THE EXPIRATION OF THE EMPIRE ZONES PROGRAM UNDER
15 ARTICLE EIGHTEEN-B OF THE GENERAL MUNICIPAL LAW, A TAXPAYER THAT IS
16 CERTIFIED AS AN EMPIRE ZONE BUSINESS PURSUANT TO SUCH ARTICLE EIGHTEEN-B
17 ON THE DAY IMMEDIATELY PRECEDING THE DAY THE EMPIRE ZONES PROGRAM
18 EXPIRED SHALL CONTINUE TO BE DEEMED CERTIFIED UNDER SUCH ARTICLE EIGH-
19 TEEN-B FOR PURPOSES OF THIS SUBSECTION UNTIL APRIL FIRST, TWO THOUSAND
20 FOURTEEN. IN ADDITION THE AREAS DESIGNATED AS EMPIRE ZONES IN WHICH THE
21 TAXPAYER IS CERTIFIED AS AN EMPIRE ZONE BUSINESS ON THE DAY IMMEDIATELY
22 PRECEDING THE DAY THE EMPIRE ZONES PROGRAM EXPIRED SHALL CONTINUE TO BE
23 DEEMED EMPIRE ZONES FOR PURPOSES OF THIS SUBSECTION UNTIL APRIL FIRST,
24 TWO THOUSAND FOURTEEN.

25 S 5. This act shall take effect immediately.