

3159

2011-2012 Regular Sessions

I N A S S E M B L Y

January 24, 2011

Introduced by M. of A. MORELLE, DESTITO, WRIGHT, SCHROEDER -- Multi-Sponsored by -- M. of A. CYMBROWITZ, LATIMER, MAISEL, OAKS, PHEFFER, WEISENBERG -- read once and referred to the Committee on Ways and Means

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 (ss) to read as follows:
3 (SS) CREDIT FOR MEMBERSHIP IN A HEALTH FACILITY OR GYMNASIUM. (1) FOR
4 YEARS BEGINNING AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND ELEVEN, 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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