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

4109

2011-2012 Regular Sessions

I N A S S E M B L Y

February 1, 2011

Introduced by M. of A. O'DONNELL, KELLNER, KOLB -- Multi-Sponsored by -- M. of A. PHEFFER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the administrative code of the city of New York, in relation to exempting from federal adjusted gross income the value of employer-provided coverage under an accident or health plan for an employee's domestic partner

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 39 to read as follows:

(39) CONTRIBUTIONS MADE BY AN EMPLOYER TO AN ACCIDENT OR HEALTH PLAN FOR THE BENEFIT OF AN EMPLOYEE'S DOMESTIC PARTNER, TO THE EXTENT INCLUDIBLE AS GROSS INCOME FOR FEDERAL INCOME TAX PURPOSES.

S 2. Subdivision (c) of section 11-1712 of the administrative code of the city of New York is amended by adding a new paragraph 35 to read as follows:

(35) CONTRIBUTIONS MADE BY AN EMPLOYER TO AN ACCIDENT OR HEALTH PLAN FOR THE BENEFIT OF AN EMPLOYEE'S DOMESTIC PARTNER, TO THE EXTENT INCLUDIBLE AS GROSS INCOME FOR FEDERAL INCOME TAX PURPOSES.

S 3. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.

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

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