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

2661

2011-2012 Regular Sessions

I N  S E N A T E

January 27, 2011

Introduced by Sen. KRUGER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to allow certain retired federal employees to apply for refunds from personal income taxes for the years between 1985 and 1988

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

Section 1. Notwithstanding any other provision of law to the contrary, any retired federal employee who retired before or during the taxable years 1985 through 1988 and who did not receive a formal notice from the department of taxation and finance that they were eligible to file a claim for a refund on their personal income taxes paid during such taxable years for taxes paid on their federal pension shall be allowed to file for such refund to the department of taxation and finance if they do so on or before December 31, 2011.

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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