

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

S. 3998--C

A. 6266--C

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

March 11, 2011

IN SENATE -- Introduced by Sens. LAVALLE, MARCELLINO, GRISANTI, JOHNSON, RANZENHOFER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- Introduced by M. of A. THIELE, McLAUGHLIN, D. MILLER, WEISENBERG, DUPREY, JAFFEE, MILLMAN, CAMARA -- Multi-Sponsored by -- M. of A. ABINANTI, CONTE, CROUCH, GOODELL, LATIMER, McDONOUGH, PAULIN, RAI, SIMOTAS, TENNEY, TITONE -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to the definition of a resident for the purposes of the personal income tax

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

1 Section 1. Subparagraph (B) of paragraph 1 of subsection (b) of
2 section 605 of the tax law, as amended by chapter 28 of the laws of
3 1987, is amended to read as follows:
4 (B) who is not domiciled in this state but maintains a permanent place
5 of abode in this state and spends in the aggregate more than one hundred

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

LBD09792-04-2

1 eighty-three days of the taxable year in this state, unless such indi-
2 vidual is in active service in the armed forces of the United States.
3 FOR PURPOSES OF THIS SUBPARAGRAPH, A PERMANENT PLACE OF ABODE SHALL NOT
4 INCLUDE A DWELLING THAT IS OWNED, LEASED, OR MAINTAINED BY THE INDIVID-
5 UAL OR THE INDIVIDUAL'S SPOUSE WHERE SUCH DWELLING IS NOT USED AS THE
6 INDIVIDUAL'S PRINCIPAL RESIDENCE, IS LOCATED MORE THAN FIFTY MILES AWAY
7 FROM THE INDIVIDUAL'S PLACE OF EMPLOYMENT IN THIS STATE AND THE INDIVID-
8 UAL STAYS OVERNIGHT AT SUCH DWELLING FOR NO MORE THAN NINETY DAYS DURING
9 THE TAXABLE YEAR.
10 S 2. This act shall take effect immediately and shall be applicable to
11 taxable years beginning on or after January 1, 2012.