

2011-2012 Regular Sessions

I N S E N A T E

(PREFILED)

January 5, 2011

Introduced by Sens. SQUADRON, DIAZ, HASSELL-THOMPSON, MONTGOMERY, SERRA-
NO -- 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 the requirement to file a
personal income tax return

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

1 Section 1. Paragraph 1 of subsection (a) of section 651 of the tax
2 law, as amended by chapter 333 of the laws of 1987, is amended to read
3 as follows:
4 (1) every resident individual (A) [required to file a federal income
5 tax return for the taxable year, or (B)] having federal adjusted gross
6 income for the taxable year, increased by the modifications under
7 subsection (b) of section six hundred twelve OF THIS ARTICLE, in excess
8 of [four thousand dollars, or in excess of] his OR HER New York standard
9 deduction, [if lower,] or [(C)] (B) subject to tax under section six
10 hundred two OF THIS ARTICLE, or [(D)] (C) having received during the
11 taxable year a lump sum distribution any portion of which is subject to
12 tax under section six hundred three OF THIS ARTICLE;
13 S 2. This act shall take effect immediately and shall apply to all
14 taxable years beginning on or after the date on which this act shall
15 have become a law.

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

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