

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

S. 3998--A

A. 6266--A

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

IN ASSEMBLY -- Introduced by M. of A. THIELE, McLAUGHLIN, RAIA, DUPREY -- Multi-Sponsored by -- M. of A. ABINANTI, LATIMER, McDONOUGH, PAULIN, SIMOTAS -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, 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 and a new subparagraph (C) is added 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
6 eighty-three days of the taxable year in this state, unless such indi-
7 vidual is in active service in the armed forces of the United States[.],
8 OR
9 (C) FOR PURPOSES OF THIS SUBSECTION, A PLACE OF ABODE WILL NOT BE
10 DEEMED PERMANENT IF THE ABODE IS LOCATED MORE THAN FIFTY MILES AWAY FROM
11 THE TAXPAYER'S PLACE OF EMPLOYMENT IN THIS STATE AND THE TAXPAYER SPENDS
12 NO MORE THAN NINETY DAYS AT THE ABODE DURING THE TAXABLE YEAR.
13 S 2. This act shall take effect immediately and shall be applicable to
14 all open tax years.

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

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