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2013-2014 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 9, 2013

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Introduced by M. of A. HAWLEY, KOLB, BARCLAY, BUTLER, MONTESANO --  
Multi-Sponsored by -- M. of A. JORDAN, TENNEY, WEISENBERG -- read  
once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting compensation for  
active military service from inclusion in a resident's adjusted gross  
income

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

1     Section 1. Paragraph 8 of subsection (c) of section 612 of the tax  
2     law, as amended by chapter 528 of the laws of 1964, is amended to read  
3     as follows:  
4     (8) Compensation received for active service in the armed forces of  
5     the United States [on or after October first, nineteen hundred sixty-  
6     one, and prior to September first, nineteen hundred sixty-two; provided,  
7     however, that the amount of such compensation to be deducted shall not  
8     exceed one hundred dollars for each month of the taxable year, subse-  
9     quent to September, nineteen hundred sixty-one, during any part of which  
10    month the taxpayer was engaged in such service] IF: (A) THE TAXPAYER  
11    MAINTAINED A PERMANENT RESIDENCE IN NEW YORK STATE AND SERVED IN THE  
12    ACTIVE SERVICE IN THE ARMED FORCES OF THE UNITED STATES OUTSIDE OF NEW  
13    YORK STATE FOR A PERIOD OF AT LEAST NINETY DAYS DURING THE TAXABLE YEAR;  
14    (B) THE TAXPAYER MAINTAINED A PERMANENT PLACE OF ABODE OUTSIDE OF NEW  
15    YORK STATE WHILE IN ACTIVE SERVICE FOR THE ENTIRE TAXABLE YEAR; OR (C)  
16    THE TAXPAYER MAINTAINED AN ABODE IN NEW YORK STATE OTHER THAN SUCH  
17    PERSON'S PERMANENT ADDRESS WHILE IN ACTIVE SERVICE; INCLUDING RESIDENCE  
18    IN A MILITARY BARRACKS, BACHELOR'S QUARTERS OR ON BOARD A NAVAL VESSEL.  
19    For the purposes of this paragraph, the words "active service in the  
20    armed forces of the United States" shall mean active duty (other than  
21    for training) in the army, navy (including the marine corps), air force

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

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1 or coast guard of the United States as defined in title ten of the  
2 United States code.  
3 S 2. This act shall take effect immediately and shall apply to taxa-  
4 ble years beginning on and after January 1, 2014.