

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

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

AN ACT to amend the tax law, in relation to creating a wage tax credit
for employers who employ New York national guard men and women, reser-
vists, volunteer firefighters and EMS personnel

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

1 Section 1. Section 210 of the tax law is amended by adding two new
2 subdivisions 46 and 47 to read as follows:
3 46. EMPLOYMENT OF NEW YORK NATIONAL GUARD AND RESERVE MEMBERS WAGE TAX
4 CREDIT. (A) ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT,
5 TO BE COMPUTED AS PROVIDED IN THIS SUBDIVISION, AGAINST THE TAX IMPOSED
6 BY THIS ARTICLE, IF IT EMPLOYS MEMBERS OF THE NEW YORK NATIONAL GUARD
7 AND RESERVES. PROVIDED, HOWEVER, SUCH TAXPAYER SHALL COMPLY WITH THE
8 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT, AS FOUND IN
9 SECTION 4301 ET SEQ. OF TITLE 18 OF THE UNITED STATES CODE.
10 (B) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBDIVISION
11 FOR ANY TAXABLE YEAR SHALL NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS
12 THAN THE HIGHER OF THE AMOUNT PRESCRIBED IN PARAGRAPHS (C) AND (D) OF
13 SUBDIVISION ONE OF THIS SECTION. IF, HOWEVER, THE AMOUNT OF CREDITS
14 ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR REDUCES THE TAX TO
15 SUCH AMOUNT, ANY AMOUNT OF CREDIT THUS NOT DEDUCTIBLE IN SUCH TAXABLE
16 YEAR SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR
17 REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND
18 EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF
19 SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER
20 NOTWITHSTANDING, NO INTEREST SHALL BE PAID THEREON.

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

LBD00186-01-3

1 47. EMPLOYMENT OF VOLUNTEER FIREFIGHTERS AND EMERGENCY MEDICAL
 2 SERVICES (EMS) FIRST RESPONDER PERSONNEL WAGE CREDIT. (A) ALLOWANCE OF
 3 CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED
 4 IN THIS SUBDIVISION, AGAINST THE TAX IMPOSED BY THIS ARTICLE, IF IT
 5 EMPLOYS VOLUNTEER FIREFIGHTERS AND EMS FIRST RESPONDER PERSONNEL.

6 (B) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBDIVISION
 7 FOR ANY TAXABLE YEAR SHALL NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS
 8 THAN THE HIGHER OF THE AMOUNT PRESCRIBED IN PARAGRAPHS (C) AND (D) OF
 9 SUBDIVISION ONE OF THIS SECTION. IF, HOWEVER, THE AMOUNT OF CREDITS
 10 ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR REDUCES THE TAX TO
 11 SUCH AMOUNT, ANY AMOUNT OF CREDIT THUS NOT DEDUCTIBLE IN SUCH TAXABLE
 12 YEAR SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR
 13 REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND
 14 EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF
 15 SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER
 16 NOTWITHSTANDING, NO INTEREST SHALL BE PAID THEREON.

17 S 2. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
 18 of the tax law is amended by adding two new clauses (xxxv) and (xxxvi)
 19 to read as follows:

20 (XXXV) EMPLOYMENT OF NEW YORK NATIONAL GUARD AND RESERVE MEMBERS CREDIT
 21 UNDER SUBSECTION (AAA) OF SECTION TWO HUNDRED TEN
 22 FORTY-SIX OF THIS CHAPTER.
 23 AMOUNT OF CREDIT UNDER SUBDIVISION FORTY-SIX OF SECTION TWO HUNDRED TEN
 24 UNDER SUBSECTION (AAA)
 25

26 (XXXVI) EMPLOYMENT OF VOLUNTEER FIREFIGHTERS AND EMS FIRST RESPONDER
 27 PERSONNEL WAGE CREDIT UNDER SUBSECTION (BBB) OF SECTION TWO HUNDRED TEN
 28 FORTY-SEVEN OF THIS CHAPTER.
 29 AMOUNT OF CREDIT UNDER SUBDIVISION FORTY-SEVEN OF SECTION TWO HUNDRED TEN
 30 UNDER SUBSECTION (BBB)
 31

32 S 3. Section 606 of the tax law is amended by adding two new
 33 subsections (aaa) and (bbb) to read as follows:

34 (AAA) EMPLOYMENT OF NEW YORK NATIONAL GUARD AND RESERVE MEMBER CREDIT.
 35 (1) ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, AS HERE-
 36 INAFTER PROVIDED, AGAINST THE TAX IMPOSED BY THIS ARTICLE IF THEY EMPLOY
 37 NEW YORK NATIONAL GUARD AND RESERVE MEMBERS. PROVIDED, HOWEVER, THEY
 38 SHALL COMPLY WITH THE UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT
 39 RIGHTS ACT, AS FOUND IN SECTION 4301 ET SEQ. OF TITLE 18 OF THE UNITED
 40 STATES CODE. THE AMOUNT OF THE CREDIT SHALL BE FIFTEEN HUNDRED DOLLARS
 41 FOR EACH NATIONAL GUARD MEMBER OR RESERVIST EMPLOYED.

42 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT ALLOWED UNDER
 43 THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR
 44 SUCH YEAR, THE EXCESS SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE
 45 CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX
 46 HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST
 47 SHALL BE PAID THEREON.

48 (3) CARRYOVER. IF THE AMOUNT OF CREDIT ALLOWABLE UNDER THIS SUBSECTION
 49 FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, THE
 50 EXCESS MAY BE CARRIED OVER TO THE FOLLOWING YEAR OR YEARS, AND MAY BE
 51 DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

52 (BBB) EMPLOYMENT OF VOLUNTEER FIREFIGHTERS AND EMS FIRST RESPONDER
 53 PERSONNEL WAGE CREDIT. (1) ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE

1 ALLOWED A CREDIT, AS HEREINAFTER PROVIDED, AGAINST THE TAX IMPOSED BY
2 THIS ARTICLE IF THEY EMPLOY VOLUNTEER FIREFIGHTERS AND EMS FIRST RESPON-
3 DER PERSONNEL. THE AMOUNT OF THE CREDIT SHALL BE FIFTEEN HUNDRED DOLLARS
4 FOR EACH VOLUNTEER FIREFIGHTER AND EMS FIRST RESPONDER EMPLOYED.

5 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT ALLOWED UNDER
6 THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR
7 SUCH YEAR, THE EXCESS SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE
8 CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX
9 HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST
10 SHALL BE PAID THEREON.

11 (3) CARRYOVER. IF THE AMOUNT OF CREDIT ALLOWABLE UNDER THIS SUBSECTION
12 FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, THE
13 EXCESS MAY BE CARRIED OVER TO THE FOLLOWING YEAR OR YEARS, AND MAY BE
14 DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

15 S 4. This act shall take effect immediately and apply to taxable years
16 beginning on and after January 1, 2016.