

7928--A

2013-2014 Regular Sessions

I N A S S E M B L Y

June 10, 2013

Introduced by M. of A. ROBERTS, MORELLE, BRONSON, COOK, MOSLEY --
Multi-Sponsored by -- M. of A. HEASTIE, ROSENTHAL, SEPULVEDA -- read
once and referred to the Committee on Labor -- committee discharged,
bill amended, ordered reprinted as amended and recommitted to said
committee

AN ACT to amend the labor law, in relation to reducing the number of
hours of part-time work needed by employees for employer qualification
for the New York youth works tax credit

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

1 Section 1. Subdivision (c) of section 25-a of the labor law, as added
2 by section 1 of part D of chapter 56 of the laws of 2011, is amended to
3 read as follows:
4 (c) A qualified employer shall be entitled to a tax credit equal to
5 (1) five hundred dollars per month for up to six months for each quali-
6 fied employee the employer employs in a full-time job or two hundred
7 fifty dollars per month for up to six months for each qualified employee
8 the employer employs in a part-time job of at least twenty hours per
9 week OR TEN HOURS PER WEEK WHEN THE QUALIFIED EMPLOYEE IS ENROLLED IN
10 HIGH SCHOOL FULL-TIME, and (2) one thousand dollars for each qualified
11 employee who is employed for at least an additional six months by the
12 qualified employer in a full-time job or five hundred dollars for each
13 qualified employee who is employed for at least an additional six months
14 by the qualified employer in a part-time job of at least twenty hours
15 per week OR TEN HOURS PER WEEK WHEN THE QUALIFIED EMPLOYEE IS ENROLLED
16 IN HIGH SCHOOL FULL-TIME. The tax credits shall be claimed by the quali-
17 fied employer as specified in subdivision forty-four of section two
18 hundred ten and subsection (tt) of section six hundred six of the tax
19 law.
20 S 2. This act shall take effect immediately.

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

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