

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.

LBD10482-02-3