

1225

2013-2014 Regular Sessions

I N   S E N A T E

(PREFILED)

January 9, 2013

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Introduced by Sens. PERKINS, DIAZ, DILAN, HASSELL-THOMPSON, KRUEGER --  
read twice and ordered printed, and when printed to be committed to  
the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to providing a tax credit for  
employers who employ workers who were receiving public assistance

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

1     Section 1. The tax law is amended by adding a new section 200 to read  
2     as follows:  
3     S 200. EMPLOYMENT OF CERTAIN WORKERS; CREDIT. EVERY CORPORATION,  
4     COMPANY, ASSOCIATION OR TAXPAYER REQUIRED BY SECTION ONE HUNDRED EIGHT-  
5     Y-SEVEN OR ARTICLE NINE-A OF THIS CHAPTER TO PAY A TAX WHICH SHALL  
6     EMPLOY, FOR A PERIOD IN EXCESS OF ONE YEAR, ANY WORKER AS A FULL-TIME  
7     EMPLOYEE FOR NO LESS THAN THIRTY HOURS PER WEEK (EXCLUDING VACATION,  
8     SICK TIME OR SIMILAR EXCEPTIONS) AND WHO IS PAID BY SUCH CORPORATION,  
9     COMPANY, ASSOCIATION OR TAXPAYER NO LESS THAN THE MINIMUM WAGE AS  
10    PRESCRIBED BY ARTICLE NINETEEN OF THE LABOR LAW, AND WHO WAS RECEIVING  
11    PUBLIC ASSISTANCE FOR TWO YEARS OR MORE IMMEDIATELY PRECEDING THE  
12    COMMENCEMENT OF SUCH EMPLOYMENT SHALL BE ENTITLED TO A CREDIT AGAINST  
13    SUCH TAX OF ONE THOUSAND DOLLARS FOR EACH SUCH EMPLOYEE.  
14    S 2. This act shall take effect immediately and shall apply to all  
15    taxable years beginning after the thirty-first of December in the year  
16    this act takes effect.

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

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