

4762

2013-2014 Regular Sessions

I N   S E N A T E

April 23, 2013

---

Introduced by Sen. DeFRANCISCO -- read twice and ordered printed, and  
when printed to be committed to the Committee on Labor

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] TEN hours  
9     per week, and (2) one thousand dollars for each qualified employee who  
10    is employed for at least an additional six months by the qualified  
11    employer in a full-time job or five hundred dollars for each qualified  
12    employee who is employed for at least an additional six months by the  
13    qualified employer in a part-time job of at least [twenty] TEN hours per  
14    week. The tax credits shall be claimed by the qualified employer as  
15    specified in subdivision forty-four of section two hundred ten and  
16    subsection (tt) of section six hundred six of the tax law.  
17    S 2. This act shall take effect immediately.

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

LBD10482-01-3