

S T A T E O F N E W Y O R K

S. 5195--A

A. 7347--A
Cal. No. 353

2013-2014 Regular Sessions

S E N A T E - A S S E M B L Y

May 14, 2013

IN SENATE -- Introduced by Sens. GIPSON, AVELLA, DILAN, LATIMER, MONTGOMERY -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- Introduced by M. of A. BARRETT, GUNTHER, ROBERTS, STIRPE, SANTABARBARA, RIVERA, BLANKENBUSH, CROUCH, BARCLAY, DiPIETRO, McLAUGHLIN, JAFFEE -- Multi-Sponsored by -- M. of A. ARROYO, GLICK, MAGEE, McDONOUGH, OAKS, SKARTADOS -- read once and referred to the Committee on Ways and Means -- advanced to a third reading, amended and ordered reprinted, retaining its place on the order of third reading

AN ACT to amend the tax law, in relation to establishing a tax credit for farm vehicle tolls

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

1 Section 1. Section 210 of the tax law is amended by adding a new
2 subdivision 48 to read as follows:
3 48. FARM VEHICLE TOLLS TAX CREDIT. (A) TAXPAYERS WHO OPERATE FARM
4 VEHICLES ON THE NEW YORK STATE THRUWAY MAY CLAIM THE FARM VEHICLE TOLLS
5 TAX CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE AT THE CLOSE OF THE
6 TAX YEAR PROVIDED, HOWEVER, THAT THE UNUSED PORTION OF ANY TAX CREDIT
7 CLAIMED SHALL NOT BE CARRIED FORWARD AND APPLIED IN ANOTHER TAX YEAR.
8 (B) FOR THE PURPOSES OF THIS SECTION, "FARM VEHICLE" SHALL MEAN A
9 VEHICLE WHICH IS REGISTERED WITH THE DEPARTMENT OF MOTOR VEHICLES AND
10 AUTHORIZED TO TRAVEL ON THE NEW YORK STATE THRUWAY AND HAVING A GVWR OF
11 NOT MORE THAN TWENTY-SIX THOUSAND POUNDS WHICH IS CONTROLLED AND OPER-
12 ATED BY A FARMER, IS USED TO TRANSPORT AGRICULTURAL PRODUCTS, FARM
13 MACHINERY, FARM SUPPLIES OR ALL OF THE AFOREMENTIONED TO OR FROM THE

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

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1 FARM AND IS NOT USED IN THE OPERATIONS OF A COMMON OR CONTRACT MOTOR
2 CARRIER AND, SUCH A VEHICLE HAVING A GVWR OF MORE THAN TWENTY-SIX THOU-
3 SAND POUNDS WHILE BEING USED WITHIN ONE HUNDRED FIFTY MILES OF THE
4 PERSON'S FARM.

5 (C) THE AMOUNT OF THE CREDIT SHALL BE SEVENTY-FIVE PERCENT OF THE NEW
6 YORK STATE THRUWAY TOLLS PAID BY THE TAXPAYER FOR FARM VEHICLES CLAIMING
7 THE FARM VEHICLE TOLLS TAX CREDIT.

8 (D) TAXPAYER CLAIMING THE FARM VEHICLE TOLLS TAX CREDIT SHALL SUBMIT
9 COPIES OF NEW YORK STATE THRUWAY TOLL RECEIPTS WITH TAX RETURNS THAT
10 CLAIM A TAX CREDIT.

11 S 2. Section 606 of the tax law is amended by adding a new subsection
12 (xx) to read as follows:

13 (XX) CREDIT FOR FARM VEHICLE TOLLS. (1) GENERAL. A TAXPAYER SHALL BE
14 ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE FOR NEW YORK
15 STATE THRUWAY TOLLS PAID BY THE TAXPAYER FOR FARM VEHICLES, TO BE
16 COMPUTED AS PROVIDED IN PARAGRAPH THREE OF THIS SUBSECTION.

17 (2) DEFINITIONS. FOR PURPOSES OF THIS SUBSECTION, "FARM VEHICLE" SHALL
18 MEAN A VEHICLE WHICH IS REGISTERED WITH THE DEPARTMENT OF MOTOR VEHICLES
19 AND AUTHORIZED TO TRAVEL ON THE NEW YORK STATE THRUWAY AND HAVING A GVWR
20 OF NOT MORE THAN TWENTY-SIX THOUSAND POUNDS WHICH IS CONTROLLED AND
21 OPERATED BY A FARMER, IS USED TO TRANSPORT AGRICULTURAL PRODUCTS, FARM
22 MACHINERY, FARM SUPPLIES OR ALL OF THE AFOREMENTIONED TO OR FROM THE
23 FARM AND IS NOT USED IN THE OPERATIONS OF A COMMON OR CONTRACT MOTOR
24 CARRIER AND, SUCH A VEHICLE HAVING A GVWR OF MORE THAN TWENTY-SIX THOU-
25 SAND POUNDS WHILE BEING USED WITHIN ONE HUNDRED FIFTY MILES OF THE
26 PERSON'S FARM.

27 (3) AMOUNT OF CREDIT. THE AMOUNT OF CREDIT SHALL BE SEVENTY-FIVE
28 PERCENT OF THE NEW YORK STATE THRUWAY TOLLS PAID BY THE TAXPAYER FOR
29 FARM VEHICLES. IN NO EVENT SHALL THE CREDIT PROVIDED IN THIS SUBSECTION
30 BE ALLOWED IN EXCESS OF THE TAXPAYER'S TAX FOR SUCH YEAR.

31 S 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
32 of the tax law is amended by adding a new clause (xxxvii) to read as
33 follows:

34 (XXXVII) CREDIT FOR FARM	AMOUNT OF CREDIT
35 VEHICLE TOLLS UNDER	UNDER SUBDIVISION
36 SUBSECTION (XX)	FORTY-EIGHT OF SECTION
37	TWO HUNDRED TEN

38 S 4. This act shall take effect immediately; provided, however, that
39 the credits established by sections one, two and three of this act shall
40 apply to taxable years beginning on or after January 1, 2015.