

87--A

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sen. PARKER -- 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

AN ACT to amend the tax law, in relation to creating a wage tax credit for employers who employ New York national guard men and women, reservists, volunteer firefighters and EMS personnel

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 two new
2 subdivisions 48 and 49 to read as follows:
3 48. EMPLOYMENT OF NEW YORK NATIONAL GUARD AND RESERVE MEMBERS WAGE TAX
4 CREDIT. (A) ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT,
5 TO BE COMPUTED AS PROVIDED IN THIS SUBDIVISION, AGAINST THE TAX IMPOSED
6 BY THIS ARTICLE, IF IT EMPLOYS MEMBERS OF THE NEW YORK NATIONAL GUARD
7 AND RESERVES. PROVIDED, HOWEVER, SUCH TAXPAYER SHALL COMPLY WITH THE
8 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT, AS FOUND IN
9 SECTION 4301 ET SEQ. OF TITLE 18 OF THE UNITED STATES CODE.
10 (B) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBDIVISION
11 FOR ANY TAXABLE YEAR SHALL NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS
12 THAN THE HIGHER OF THE AMOUNT PRESCRIBED IN PARAGRAPHS (C) AND (D) OF
13 SUBDIVISION ONE OF THIS SECTION. IF, HOWEVER, THE AMOUNT OF CREDITS
14 ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR REDUCES THE TAX TO
15 SUCH AMOUNT, ANY AMOUNT OF CREDIT THUS NOT DEDUCTIBLE IN SUCH TAXABLE
16 YEAR SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR
17 REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND
18 EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF

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

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1 SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER
2 NOTWITHSTANDING, NO INTEREST SHALL BE PAID THEREON.

3 49. EMPLOYMENT OF VOLUNTEER FIREFIGHTERS AND EMERGENCY MEDICAL
4 SERVICES (EMS) FIRST RESPONDER PERSONNEL WAGE CREDIT. (A) ALLOWANCE OF
5 CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED
6 IN THIS SUBDIVISION, AGAINST THE TAX IMPOSED BY THIS ARTICLE, IF IT
7 EMPLOYS VOLUNTEER FIREFIGHTERS AND EMS FIRST RESPONDER PERSONNEL.

8 (B) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBDIVISION
9 FOR ANY TAXABLE YEAR SHALL NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS
10 THAN THE HIGHER OF THE AMOUNT PRESCRIBED IN PARAGRAPHS (C) AND (D) OF
11 SUBDIVISION ONE OF THIS SECTION. IF, HOWEVER, THE AMOUNT OF CREDITS
12 ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR REDUCES THE TAX TO
13 SUCH AMOUNT, ANY AMOUNT OF CREDIT THUS NOT DEDUCTIBLE IN SUCH TAXABLE
14 YEAR SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR
15 REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND
16 EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF
17 SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER
18 NOTWITHSTANDING, NO INTEREST SHALL BE PAID THEREON.

19 S 2. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
20 of the tax law is amended by adding two new clauses (xxxvii) and (xxxvi-
21 ii) to read as follows:

22 (XXXVII) EMPLOYMENT OF NEW	AMOUNT OF CREDIT
23 YORK NATIONAL	UNDER SUBDIVISION
24 GUARD AND RESERVE	FORTY-EIGHT OF
25 MEMBERS CREDIT	SECTION TWO HUNDRED TEN
26 UNDER SUB-	
27 SECTION (BBB)	

28 (XXXVIII) EMPLOYMENT OF VOLUNTEER	AMOUNT OF CREDIT UNDER
29 FIREFIGHTERS AND EMS	SUBDIVISION FORTY-NINE OF
30 FIRST RESPONDER	SECTION TWO HUNDRED TEN
31 PERSONNEL WAGE	
32 CREDIT UNDER SUB-	
33 SECTION (CCC)	

34 S 3. Section 606 of the tax law is amended by adding two new
35 subsections (bbb) and (ccc) to read as follows:

36 (BBB) EMPLOYMENT OF NEW YORK NATIONAL GUARD AND RESERVE MEMBER CREDIT.
37 (1) ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, AS HERE-
38 INAFTER PROVIDED, AGAINST THE TAX IMPOSED BY THIS ARTICLE IF THEY EMPLOY
39 NEW YORK NATIONAL GUARD AND RESERVE MEMBERS. PROVIDED, HOWEVER, THEY
40 SHALL COMPLY WITH THE UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT
41 RIGHTS ACT, AS FOUND IN SECTION 4301 ET SEQ. OF TITLE 18 OF THE UNITED
42 STATES CODE. THE AMOUNT OF THE CREDIT SHALL BE FIFTEEN HUNDRED DOLLARS
43 FOR EACH NATIONAL GUARD MEMBER OR RESERVIST EMPLOYED.

44 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT ALLOWED UNDER
45 THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR
46 SUCH YEAR, THE EXCESS SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE
47 CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX
48 HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST
49 SHALL BE PAID THEREON.

50 (3) CARRYOVER. IF THE AMOUNT OF CREDIT ALLOWABLE UNDER THIS SUBSECTION
51 FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, THE
52 EXCESS MAY BE CARRIED OVER TO THE FOLLOWING YEAR OR YEARS, AND MAY BE
53 DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

1 (CCC) EMPLOYMENT OF VOLUNTEER FIREFIGHTERS AND EMS FIRST RESPONDER
2 PERSONNEL WAGE CREDIT. (1) ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE
3 ALLOWED A CREDIT, AS HEREINAFTER PROVIDED, AGAINST THE TAX IMPOSED BY
4 THIS ARTICLE IF THEY EMPLOY VOLUNTEER FIREFIGHTERS AND EMS FIRST RESPON-
5 DER PERSONNEL. THE AMOUNT OF THE CREDIT SHALL BE FIFTEEN HUNDRED DOLLARS
6 FOR EACH VOLUNTEER FIREFIGHTER AND EMS FIRST RESPONDER EMPLOYED.
7 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT ALLOWED UNDER
8 THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR
9 SUCH YEAR, THE EXCESS SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE
10 CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX
11 HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST
12 SHALL BE PAID THEREON.
13 (3) CARRYOVER. IF THE AMOUNT OF CREDIT ALLOWABLE UNDER THIS SUBSECTION
14 FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, THE
15 EXCESS MAY BE CARRIED OVER TO THE FOLLOWING YEAR OR YEARS, AND MAY BE
16 DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.
17 S 4. This act shall take effect immediately and apply to taxable years
18 beginning on and after January 1, 2017.