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

4633

2013-2014 Regular Sessions

I N A S S E M B L Y

February 7, 2013

Introduced by M. of A. CURRAN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to excluding from federal adjusted gross income the amount of any service award, benefit or allowance paid to a duly enrolled volunteer member of an auxiliary police force

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 39 to read as follows:

(39) THE AMOUNT OF ANY SERVICE AWARD, BENEFIT OR ALLOWANCE PAID TO A DULY ENROLLED VOLUNTEER MEMBER OF AN AUXILIARY POLICE FORCE.

S 2. This act shall take effect immediately and shall be applicable to taxable years beginning on and after January 1, 2013.

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

LBD08427-01-3