

8487

I N A S S E M B L Y

January 17, 2014

Introduced by M. of A. PEOPLES-STOKES -- read once and referred to the
Committee on Labor

AN ACT to amend the labor law, in relation to the NY youth works tax
incentive program

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

1 Section 1. Section 25-a of the labor law, as added by section 1 of
2 part D of chapter 56 of the laws of 2011, subdivision (b) as amended by
3 section 1 and subdivisions (a) and subdivision (d) as amended by section
4 2 of part DD of chapter 59 of the laws of 2013 and subdivision (c) as
5 amended by chapter 536 of the laws of 2013, is amended to read as
6 follows:

7 S 25-a. Power to administer the New York youth works tax credit
8 program. (a) The commissioner is authorized to establish and administer
9 the New York youth works tax credit program to provide tax incentives to
10 employers for employing at risk youth in part-time and full-time posi-
11 tions. There will be five distinct pools of tax incentives. Program one
12 will cover tax incentives allocated for two thousand twelve [and], two
13 thousand thirteen, AND TWO THOUSAND FOURTEEN. Program two will cover
14 tax incentives allocated in two thousand fourteen to be used in two
15 thousand fourteen and fifteen. Program three will cover tax incentives
16 allocated in two thousand fifteen to be used in two thousand fifteen and
17 sixteen. Program four will cover tax incentives allocated in two thou-
18 sand sixteen to be used in two thousand sixteen and seventeen. Program
19 five will cover tax incentives allocated in two thousand seventeen to be
20 used in two thousand seventeen and eighteen. The commissioner is author-
21 ized to allocate up to twenty-five million dollars of tax credits under
22 program one, six million dollars of tax credits under program two, six
23 million dollars of tax credits under program three, and six million
24 dollars of tax credits under program four, and six million dollars of
25 tax credits under program five.

26 (b) Definitions. (1) The term "qualified employer" means an employer
27 that has been certified by the commissioner to participate in the New

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

LBD07047-03-4

1 York youth works tax credit program and that employs one or more quali-
2 fied employees.

3 (2) The term "qualified employee" means an individual:

4 (i) who is between the age of sixteen and twenty-four;

5 (ii) who resides in a city OR TOWN with a population of [fifty-five]
6 FIFTY thousand or more [or a town with a population of four hundred
7 eighty thousand or more];

8 (iii) who is low-income or at-risk, as those terms are defined by the
9 commissioner;

10 (iv) who is unemployed prior to being hired by the qualified employer;
11 and

12 (v) who will be working for the qualified employer in a full-time or
13 part-time position that pays wages that are equivalent to the wages paid
14 for similar jobs, with appropriate adjustments for experience and train-
15 ing, and for which no other employee has been terminated, or where the
16 employer has not otherwise reduced its workforce by involuntary termi-
17 nations with the intention of filling the vacancy by creating a new
18 hire.

19 (c) A qualified employer shall be entitled to a tax credit equal to

20 (1) five hundred dollars per month for up to six months for each quali-
21 fied employee the employer employs in a full-time job or two hundred
22 fifty dollars per month for up to six months for each qualified employee
23 the employer employs in a part-time job of at least twenty hours per
24 week or ten hours per week when the qualified employee is enrolled in
25 high school full-time, and (2) one thousand dollars for each qualified
26 employee who is employed for at least an additional six months by the
27 qualified employer in a full-time job or five hundred dollars for each
28 qualified employee who is employed for at least an additional six months
29 by the qualified employer in a part-time job of at least twenty hours
30 per week or ten hours per week when the qualified employee is enrolled
31 in high school full-time. The tax credits shall be claimed by the quali-
32 fied employer as specified in subdivision forty-four of section two
33 hundred ten and subsection (tt) of section six hundred six of the tax
34 law.

35 (d) To participate in the New York youth works tax credit program, an
36 employer must submit an application (in a form prescribed by the commis-
37 sioner) to the commissioner after January first, two thousand twelve but
38 no later than November thirtieth, two thousand [twelve] FOURTEEN for
39 program one, after January first, two thousand fourteen but no later
40 than November thirtieth, two thousand fourteen for program two, after
41 January first, two thousand fifteen but no later than November thirti-
42 eth, two thousand fifteen for program three, after January first, two
43 thousand sixteen but no later than November thirtieth, two thousand
44 sixteen for program four, and after January first, two thousand seven-
45 teen but no later than November thirtieth, two thousand seventeen for
46 program five. The qualified employees must start their employment on or
47 after January first, two thousand twelve but no later than December
48 thirty-first, two thousand [twelve] FOURTEEN for program one, on or
49 after January first, two thousand fourteen but no later than December
50 thirty-first, two thousand fourteen for program two, on or after January
51 first, two thousand fifteen but no later than December thirty-first, two
52 thousand fifteen for program three, on or after January first, two thou-
53 sand sixteen but no later than December thirty-first, two thousand
54 sixteen for program four, and on or after January first, two thousand
55 seventeen but no later than December thirty-first, two thousand seven-
56 teen for program five. The commissioner shall establish guidelines and

1 criteria that specify requirements for employers to participate in the
2 program including criteria for certifying qualified employees. Any regu-
3 lations that the commissioner determines are necessary may be adopted on
4 an emergency basis notwithstanding anything to the contrary in section
5 two hundred two of the state administrative procedure act. Such require-
6 ments may include the types of industries that the employers are engaged
7 in. The commissioner may give preference to employers that are engaged
8 in demand occupations or industries, or in regional growth sectors,
9 including those identified by the regional economic development coun-
10 cils, such as clean energy, healthcare, advanced manufacturing and
11 conservation. In addition, the commissioner shall give preference to
12 employers who offer advancement and employee benefit packages to the
13 qualified individuals.

14 (e) If, after reviewing the application submitted by an employer, the
15 commissioner determines that such employer is eligible to participate in
16 the New York youth works tax credit program, the commissioner shall
17 issue the employer a certificate of eligibility that establishes the
18 employer as a qualified employer. The certificate of eligibility shall
19 specify the maximum amount of New York youth works tax credit that the
20 employer will be allowed to claim.

21 S 2. This act shall take effect immediately.