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

2419

2013-2014 Regular Sessions

I N S E N A T E

January 17, 2013

Introduced by Sen. ADAMS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to World War II veterans

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

Section 1. The tax law is amended by adding a new section 616-a to read as follows:

S 616-A. EXEMPTIONS OF WORLD WAR II VETERANS. (A) FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY FIRST, TWO THOUSAND FOURTEEN, A WORLD WAR II VETERAN SHALL BE ENTITLED TO A FULL EXEMPTION FROM THE TAX IMPOSED UNDER THIS ARTICLE.

(B) FOR THE PURPOSES OF THIS SECTION, "WORLD WAR II VETERAN" MEANS A MEMBER OF THE ARMED FORCES OF THE UNITED STATES WHO SERVED THEREIN AT ANY TIME DURING WORLD WAR II, FROM THE SEVENTH DAY OF DECEMBER, NINETEEN HUNDRED FORTY-ONE, TO AND INCLUDING THE THIRTY-FIRST DAY OF DECEMBER, NINETEEN HUNDRED FORTY-SIX, WHO WAS HONORABLY DISCHARGED OR RELEASED UNDER HONORABLE CIRCUMSTANCES FROM SUCH SERVICE, WHO IS A CITIZEN OF THE UNITED STATES OR AN ALIEN LAWFULLY ADMITTED FOR PERMANENT RESIDENCE IN THE UNITED STATES AND WHO IS A RESIDENT OF THE STATE OF NEW YORK.

S 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2014.

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

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