

2015-2016 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2015

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

AN ACT to amend the tax law, in relation to establishing a personal tax
deduction for members of the United States Coast Guard Auxiliary

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

1 Section 1. Subsection (c) of section 612 of the tax law is amended by
2 adding a new paragraph 42 to read as follows:
3 (42) THREE THOUSAND DOLLARS FOR ANY TAXPAYER WHO, DURING THE TAXABLE
4 YEAR, WAS AN ENROLLED AND ACTIVE MEMBER OF THE UNITED STATES COAST GUARD
5 AUXILIARY AND HAS BEEN SO ENROLLED AND ACTIVE FOR FIVE OR MORE YEARS.
6 THE TAXPAYER SHALL HAVE BEEN CERTIFIED BY THE CHIEF DIRECTOR OF THE
7 UNITED STATES COAST GUARD AUXILIARY AS AN ENROLLED AND ACTIVE MEMBER OF
8 THE UNITED STATES COAST GUARD AUXILIARY FOR AT LEAST FIVE YEARS. THE
9 COMMISSIONER SHALL DETERMINE THE PROCEDURE FOR SUCH CERTIFICATION.
10 S 2. This act shall take effect on the first of January next succeed-
11 ing the date on which it shall have become a law.

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

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