

3497

2015-2016 Regular Sessions

I N A S S E M B L Y

January 23, 2015

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

AN ACT to amend the tax law, in relation to providing a tax credit for
employers who employ workers who were receiving public assistance

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

1 Section 1. The tax law is amended by adding a new section 200 to read
2 as follows:
3 S 200. EMPLOYMENT OF CERTAIN WORKERS; CREDIT. EVERY CORPORATION,
4 COMPANY, ASSOCIATION OR TAXPAYER REQUIRED BY SECTION ONE HUNDRED EIGHT-
5 Y-SEVEN OR ARTICLE NINE-A OF THIS CHAPTER TO PAY A TAX WHICH SHALL
6 EMPLOY, FOR A PERIOD IN EXCESS OF ONE YEAR, ANY WORKER AS A FULL-TIME
7 EMPLOYEE FOR NO LESS THAN THIRTY HOURS PER WEEK (EXCLUDING VACATION,
8 SICK TIME OR SIMILAR EXCEPTIONS) AND WHO IS PAID BY SUCH CORPORATION,
9 COMPANY, ASSOCIATION OR TAXPAYER NO LESS THAN THE MINIMUM WAGE AS
10 PRESCRIBED BY ARTICLE NINETEEN OF THE LABOR LAW, AND WHO WAS RECEIVING
11 PUBLIC ASSISTANCE FOR TWO YEARS OR MORE IMMEDIATELY PRECEDING THE
12 COMMENCEMENT OF SUCH EMPLOYMENT SHALL BE ENTITLED TO A CREDIT AGAINST
13 SUCH TAX OF ONE THOUSAND DOLLARS FOR EACH SUCH EMPLOYEE.
14 S 2. This act shall take effect immediately and shall apply to all
15 taxable years beginning after the thirty-first of December in the year
16 this act takes effect.

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

LBD04785-01-5