

6437

2015-2016 Regular Sessions

I N A S S E M B L Y

March 24, 2015

Introduced by M. of A. KAVANAGH, BENEDETTO -- Multi-Sponsored by -- M.
of A. CAHILL, COOK, RIVERA, ROBINSON -- read once and referred to the
Committee on Ways and Means

AN ACT to amend the tax law, in relation to the requirement to file a
personal income tax return

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

1 Section 1. Paragraph 1 of subsection (a) of section 651 of the tax
2 law, as amended by section 6 of part J of chapter 59 of the laws of
3 2014, is amended to read as follows:
4 (1) every resident individual (A) [required to file a federal income
5 tax return for the taxable year, or (B)] having federal adjusted gross
6 income for the taxable year, increased by the modifications under
7 subsection (b) of section six hundred twelve OF THIS ARTICLE, in excess
8 of [four thousand dollars, or in excess of] his OR HER New York standard
9 deduction, [if lower,] or [(C)] (B) having received during the taxable
10 year a lump sum distribution any portion of which is subject to tax
11 under section six hundred three OF THIS ARTICLE;
12 S 2. This act shall take effect immediately and shall apply to all
13 taxable years beginning on or after the date on which this act shall
14 have become a law.

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

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