

8624--A

2015-2016 Regular Sessions

I N A S S E M B L Y

December 16, 2015

Introduced by M. of A. WOERNER -- read once and referred to the Committee on Environmental Conservation -- recommitted to the Committee on Economic Development in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to allowing a tax credit for certain individuals obtaining hunting, fishing and trapping licenses

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

1 Section 1. The tax law is amended by adding a new section 43 to read
2 as follows:
3 S 43. SPORTSMAN EDUCATION INSTRUCTOR CREDIT. (A) A TAXPAYER THAT IS A
4 SPORTSMAN EDUCATION INSTRUCTOR OR AN OWNER OF A SPORTSMAN EDUCATION
5 INSTRUCTOR SHALL BE ELIGIBLE FOR A CREDIT AGAINST THE TAX IMPOSED UNDER
6 ARTICLE NINE-A OR TWENTY-TWO OF THIS CHAPTER, PURSUANT TO THE PROVISIONS
7 REFERENCED IN SUBDIVISION (C) OF THIS SECTION.
8 (B) A TAXPAYER WHO IS A RESIDENT OF THIS STATE AND WHO FULLY CERTIFIES
9 AS A SPORTSMAN EDUCATION INSTRUCTOR, ACCORDING TO THE GUIDELINES OF THE
10 DEPARTMENT OF ENVIRONMENTAL EDUCATION AND WHO RECORDS TWENTY OR MORE
11 HOURS OF INSTRUCTIONAL SERVICE PER YEAR FOR THREE CONSECUTIVE CALENDAR
12 YEARS, IS ENTITLED TO RECEIVE A TAX CREDIT IN THE AMOUNT OF ALL FEES FOR
13 ALL RESIDENT LICENSES, PRIVILEGES AND STAMPS PAID BY SAID TAXPAYER TO
14 OBTAIN FISHING, SMALL GAME, BIG GAME, BOWHUNTING, MUZZLE-LOADING AND
15 TURKEY HUNTING LICENSES.
16 (C) CROSS REFERENCES: FOR APPLICATION OF THE CREDIT PROVIDED IN THIS
17 SECTION, SEE THE FOLLOWING PROVISIONS OF THIS CHAPTER:
18 (1) ARTICLE 9-A: SECTION 210-B, SUBDIVISION 52.
19 (2) ARTICLE 22: SECTION 606, SUBSECTION (FFF).
20 S 2. Section 210-B of the tax law is amended by adding a new subdivi-
21 sion 52 to read as follows:

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

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1 52. SPORTSMAN EDUCATION INSTRUCTOR CREDIT. (A) ALLOWANCE OF CREDIT. A
2 TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN
3 SECTION FORTY-THREE OF THIS CHAPTER, AGAINST THE TAX IMPOSED BY THIS
4 ARTICLE.

5 (B) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBDIVISION
6 FOR ANY TAXABLE YEAR MAY NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS
7 THAN THE AMOUNT PRESCRIBED IN PARAGRAPH (D) OF SUBDIVISION ONE OF
8 SECTION TWO HUNDRED TEN OF THIS ARTICLE. HOWEVER, IF THE AMOUNT OF CRED-
9 IT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR REDUCES THE TAX
10 TO SUCH AMOUNT OR IF THE TAXPAYER OTHERWISE PAYS TAX BASED ON THE FIXED
11 DOLLAR MINIMUM AMOUNT, ANY AMOUNT OF CREDIT THUS NOT DEDUCTIBLE IN SUCH
12 TAXABLE YEAR WILL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR
13 REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND
14 EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF
15 SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER
16 NOTWITHSTANDING, NO INTEREST WILL BE PAID THEREON.

17 S 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
18 of the tax law is amended by adding a new clause (xliii) to read as
19 follows:

20 (XLIII) SPORTSMAN EDUCATION	AMOUNT OF CREDIT UNDER
21 INSTRUCTOR CREDIT UNDER	SUBDIVISION FIFTY-TWO OF
22 SUBSECTION (FFF)	SECTION TWO HUNDRED TEN-B

23 S 4. Section 606 of the tax law is amended by adding a new subsection
24 (fff) to read as follows:

25 (FFF) SPORTSMAN EDUCATION INSTRUCTOR CREDIT. (1) A TAXPAYER SHALL BE
26 ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN SECTION FORTY-THREE OF
27 THIS CHAPTER, AGAINST THE TAX IMPOSED BY THIS ARTICLE.

28 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF CREDIT ALLOWED UNDER THIS
29 SUBSECTION FOR ANY TAXABLE YEAR EXCEEDS THE TAXPAYER'S TAX FOR SUCH
30 YEAR, THE EXCESS WILL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED
31 OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX HUNDRED
32 EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST WILL BE
33 PAID THEREON.

34 S 5. This act shall take effect immediately and shall apply only to
35 taxable years beginning on or after January 1, 2017.