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

4961--A

2015-2016 Regular Sessions

I N   S E N A T E

April 24, 2015

Introduced by Sen. RITCHIE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to creating a tax credit for instructors of a hunting safety course

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (ccc) to read as follows:

(CCC) HUNTING SAFETY COURSE INSTRUCTOR TAX CREDIT. (1) FOR TAXABLE YEARS BEGINNING ON AND AFTER JANUARY FIRST, TWO THOUSAND SIXTEEN, A RESIDENT TAXPAYER WHO SERVES AS AN ACTIVE INSTRUCTOR OF A HUNTING SAFETY COURSE APPROVED BY THE COMMISSIONER OF ENVIRONMENTAL CONSERVATION SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE EQUAL TO THREE HUNDRED DOLLARS. IN ORDER TO RECEIVE THIS CREDIT AN INSTRUCTOR OF A HUNTING SAFETY COURSE MUST HAVE BEEN ACTIVE FOR THE ENTIRE TAXABLE YEAR FOR WHICH THE CREDIT IS SOUGHT.

(2) IN THE CASE OF A HUSBAND AND WIFE WHO FILE A JOINT RETURN AND WHO BOTH INDIVIDUALLY QUALIFY FOR THE CREDIT UNDER THIS SUBSECTION, THE AMOUNT OF THE CREDIT ALLOWED SHALL BE SIX HUNDRED DOLLARS.

(3) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST SHALL BE PAID THEREON.

(4) ANY TAXPAYER CLAIMING THIS CREDIT MUST MAINTAIN PROOF OF THE EXISTENCE OF SUCH CLASS FOR AT LEAST FIVE YEARS FROM THE DATE THE CREDIT WAS CLAIMED. FAILURE TO PRODUCE SUCH PROOF UPON AUDIT OR REQUEST BY THE DEPARTMENT SHALL BE PUBLISHABLE BY A FINE EQUAL TO THE TOTAL AMOUNT OF CREDIT RECEIVED BY THE TAXPAYER PURSUANT TO THIS SUBSECTION.

S 2. This act shall take effect immediately.

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

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