

6572

I N S E N A T E

January 27, 2016

Introduced by Sen. DeFRANCISCO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to creating an urban science, technology, engineering and math (U-STEM) mentor volunteer program for youth and providing for the repeal of such provisions upon expiration thereof

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

1 Section 1. This act shall be known and may be cited as the "urban
2 science, technology, engineering and math (U-STEM) mentor volunteer
3 program for youth act".
4 S 2. Legislative findings and intent. The legislature hereby finds
5 that there is a need to develop, promote and facilitate a mentor volun-
6 teer program specifically designed to foster greater student partic-
7 ipation for pupils living in high concentrations of poverty in large
8 urban areas who are in grades seven to twelve in the study of science,
9 technology, engineering and mathematics herein referred to as STEM
10 programs. The legislature further finds that the STEM programmatic areas
11 are under-served and under-represented by pupils living in poverty in
12 the large urban school districts of the state due in part to the finan-
13 cial circumstances of the school districts as well as the competing
14 programmatic requirements for high school graduation.
15 Furthermore, the legislature finds that STEM businesses in the large
16 urban areas are in need of greater numbers of qualified students to
17 pursue careers in the STEM fields and that there is a state interest in
18 fostering a programmatic connection between these businesses and their
19 school districts to mentor, develop and train students interested in
20 STEM careers.
21 Therefore be it resolved that the legislature creates the urban
22 science, technology, engineering and mathematics (U-STEM) mentor volun-
23 teer program for pupils in the large city school districts of the state.
24 S 3. Section 210-B of the tax law is amended by adding a new subdivi-
25 sion 49 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 49. URBAN SCIENCE, TECHNOLOGY, ENGINEERING AND MATH (U-STEM) MENTOR
2 VOLUNTEER PROGRAM FOR YOUTH ACT CREDIT. (A) NOTWITHSTANDING ANY OTHER
3 PROVISION OF LAW, RULE OR REGULATION TO THE CONTRARY, BUSINESSES IDENTI-
4 FIED AS STEM EMPLOYERS SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED
5 BY THIS ARTICLE EQUAL TO FIVE PERCENT OF THE COMBINED ANNUAL SALARIES OF
6 INDIVIDUALS PARTICIPATING IN THE U-STEM MENTOR VOLUNTEER PROGRAM UP TO A
7 MAXIMUM OF FOUR HUNDRED THOUSAND DOLLARS ANNUALLY FOR EACH QUALIFYING
8 BUSINESS.

9 (B) INDIVIDUALS OF ELIGIBLE EMPLOYERS WHO ELECT TO PARTICIPATE IN THE
10 U-STEM MENTOR VOLUNTEER PROGRAM SHALL PARTICIPATE THROUGH A PARTNERSHIP
11 BETWEEN THE EMPLOYER AND A SCHOOL DISTRICT OF A CITY WITH A POPULATION
12 OF AT LEAST ONE HUNDRED TWENTY-FIVE THOUSAND BUT LESS THAN ONE MILLION
13 INHABITANTS ACCORDING TO THE LATEST FEDERAL CENSUS AND COMMIT TO AT
14 LEAST ONE HUNDRED EIGHTY HOURS ANNUALLY OF MENTOR VOLUNTEER ACTIVITIES.

15 (C) QUALIFYING EMPLOYERS SHALL MAINTAIN WRITTEN DOCUMENTATION OF THEIR
16 EMPLOYEE'S PARTICIPATION IN THE U-STEM MENTOR VOLUNTEER PROGRAM INCLUD-
17 ING THE NUMBER OF HOURS OF MENTOR VOLUNTEERING PER MONTH, WHICH MUST
18 INCLUDE MENTOR VOLUNTEERING IN A SCIENCE, TECHNOLOGY, ENGINEERING OR
19 MATHEMATICS CLASS FIVE DAYS PER WEEK FOR A MINIMUM OF ONE SCHOOL YEAR.
20 SUCH INFORMATION SHALL BE MADE AVAILABLE TO THE DEPARTMENT UPON REQUEST.

21 (D) SCHOOL DISTRICTS PARTICIPATING IN THE U-STEM MENTOR VOLUNTEER
22 PROGRAM SHALL DO SO ON A VOLUNTARY BASIS AND COMPLY WITH ALL APPLICABLE
23 LAWS AND REGULATIONS PERTAINING TO MENTOR VOLUNTEER PROGRAMS AND ACTIV-
24 ITIES.

25 (E) THE CREDIT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR MAY
26 NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS THAN THE AMOUNT PRESCRIBED
27 IN PARAGRAPH (D) OF SUBDIVISION ONE OF THIS SECTION. HOWEVER, IF THE
28 AMOUNT OF CREDIT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR
29 REDUCES THE TAX TO SUCH AMOUNT, ANY AMOUNT OF CREDIT THUS NOT DEDUCTIBLE
30 IN SUCH TAXABLE YEAR WILL BE TREATED AS AN OVERPAYMENT OF TAX TO BE
31 CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE
32 THOUSAND EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS
33 OF SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER
34 NOTWITHSTANDING, NO INTEREST WILL BE PAID THEREON.

35 S 4. Section 606 of the tax law is amended by adding a new subsection
36 (ccc) to read as follows:

37 (CCC) URBAN SCIENCE, TECHNOLOGY, ENGINEERING AND MATH (U-STEM) MENTOR
38 VOLUNTEER PROGRAM FOR YOUTH ACT CREDIT. (1) NOTWITHSTANDING ANY OTHER
39 PROVISION OF LAW RULE OR REGULATION TO THE CONTRARY, PARTICIPATING
40 EMPLOYEES OF BUSINESSES IDENTIFIED AS STEM EMPLOYERS WITH TAX EXEMPT
41 STATUS UNDER SECTION 501(C)(3) OF THE UNITED STATES INTERNAL REVENUE
42 CODE SHALL BE ALLOWED A CREDIT EQUAL TO FIVE HUNDRED DOLLARS ANNUALLY
43 FOR EACH EMPLOYEE.

44 (2) INDIVIDUALS OF ELIGIBLE EMPLOYERS WHO ELECT TO PARTICIPATE IN THE
45 U-STEM MENTOR VOLUNTEER PROGRAM SHALL PARTICIPATE THROUGH A PARTNERSHIP
46 BETWEEN THE EMPLOYER AND A SCHOOL DISTRICT OF A CITY WITH A POPULATION
47 OF AT LEAST ONE HUNDRED TWENTY-FIVE THOUSAND BUT LESS THAN ONE MILLION
48 INHABITANTS ACCORDING TO THE LATEST FEDERAL CENSUS AND COMMIT TO AT
49 LEAST ONE HUNDRED EIGHTY HOURS ANNUALLY OF MENTOR VOLUNTEER ACTIVITIES.

50 (3) QUALIFYING EMPLOYERS SHALL MAINTAIN WRITTEN DOCUMENTATION OF THEIR
51 EMPLOYEE'S PARTICIPATION IN THE U-STEM MENTOR VOLUNTEER PROGRAM INCLUD-
52 ING THE NUMBER OF HOURS OF MENTOR VOLUNTEERING PER MONTH, WHICH MUST
53 INCLUDE MENTOR VOLUNTEERING IN A SCIENCE, TECHNOLOGY, ENGINEERING OR
54 MATHEMATICS CLASS FIVE DAYS PER WEEK FOR A MINIMUM OF ONE SCHOOL YEAR.
55 SUCH INFORMATION SHALL BE MADE AVAILABLE TO THE DEPARTMENT UPON REQUEST.

1 (4) SCHOOL DISTRICTS PARTICIPATING IN THE U-STEM MENTOR VOLUNTEER
2 PROGRAM SHALL DO SO ON A VOLUNTARY BASIS AND COMPLY WITH ALL APPLICABLE
3 LAWS AND REGULATIONS PERTAINING TO MENTOR VOLUNTEER PROGRAMS AND ACTIV-
4 ITIES.

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

10 S 5. This act shall take effect immediately and shall apply to taxable
11 years beginning on or after January 1, 2016 and shall expire and be
12 deemed repealed January 1, 2019.