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

10121

I N  A S S E M B L Y

May 11, 2016

Introduced by M. of A. QUART, WEINSTEIN -- read once and referred to the Committee on Judiciary

AN ACT to amend chapter 538 of the laws of 2013, amending the tax law relating to the estate tax treatment of dispositions to surviving spouses who are not United States citizens, in relation to extending the expiration of the provisions thereof

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

Section 1. Section 2 of chapter 538 of the laws of 2013, amending the tax law relating to the estate tax treatment of dispositions to surviving spouses who are not United States citizens, is amended to read as follows:

S 2. This act shall take effect immediately and shall apply to the estates of decedents dying on or after January 1, 2010, and shall expire and be deemed repealed July 1, [2016] 2019.

S 2. This act shall take effect immediately.

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

LBD15381-01-6