

2015-2016 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 7, 2015

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Introduced by M. of A. ROSENTHAL -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a personal tax  
deduction for members of the United States Coast Guard Auxiliary

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

1     Section 1. Subsection (c) of section 612 of the tax law is amended by  
2     adding a new paragraph 42 to read as follows:  
3     (42) THREE THOUSAND DOLLARS FOR ANY TAXPAYER WHO, DURING THE TAXABLE  
4     YEAR, WAS AN ENROLLED AND ACTIVE MEMBER OF THE UNITED STATES COAST GUARD  
5     AUXILIARY AND HAS BEEN SO ENROLLED AND ACTIVE FOR FIVE OR MORE YEARS.  
6     THE TAXPAYER SHALL HAVE BEEN CERTIFIED BY THE CHIEF DIRECTOR OF THE  
7     UNITED STATES COAST GUARD AUXILIARY AS AN ENROLLED AND ACTIVE MEMBER OF  
8     THE UNITED STATES COAST GUARD AUXILIARY FOR AT LEAST FIVE YEARS. THE  
9     COMMISSIONER SHALL DETERMINE THE PROCEDURE FOR SUCH CERTIFICATION.  
10    S 2. This act shall take effect on the first of January next succeeding  
11    the date on which it shall have become a law.

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

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