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

232

2015-2016 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2015

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:

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 42 to read as follows:

(42) THREE THOUSAND DOLLARS FOR ANY TAXPAYER WHO, DURING THE TAXABLE YEAR, WAS AN ENROLLED AND ACTIVE MEMBER OF THE UNITED STATES COAST GUARD AUXILIARY AND HAS BEEN SO ENROLLED AND ACTIVE FOR FIVE OR MORE YEARS. THE TAXPAYER SHALL HAVE BEEN CERTIFIED BY THE CHIEF DIRECTOR OF THE UNITED STATES COAST GUARD AUXILIARY AS AN ENROLLED AND ACTIVE MEMBER OF THE UNITED STATES COAST GUARD AUXILIARY FOR AT LEAST FIVE YEARS. THE COMMISSIONER SHALL DETERMINE THE PROCEDURE FOR SUCH CERTIFICATION.

S 2. This act shall take effect on the first of January next succeeding 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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