

3386

2015-2016 Regular Sessions

I N A S S E M B L Y

January 22, 2015

Introduced by M. of A. PEOPLES-STOKES -- read once and referred to the
Committee on Labor

AN ACT to amend the labor law, in relation to the NY youth works tax
incentive program

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

1 Section 1. Section 25-a of the labor law, as added by section 1 of
2 part D of chapter 56 of the laws of 2011, subdivision (a) as amended by
3 section 3, subdivision (c) as amended by section 4 and subdivision (f)
4 as amended by section 5 of part U of chapter 59 of the laws of 2014 and
5 subdivision (b) as amended by section 1 and subdivision (d) as amended
6 by section 2 of part DD of chapter 59 of the laws of 2013, is amended to
7 read as follows:
8 S 25-a. Power to administer the New York youth works tax credit
9 program. (a) The commissioner is authorized to establish and administer
10 the New York youth works tax credit program to provide tax incentives to
11 employers for employing at risk youth in part-time and full-time posi-
12 tions. There will be five distinct pools of tax incentives. Program one
13 will cover tax incentives allocated for two thousand twelve [and], two
14 thousand thirteen, AND TWO THOUSAND FOURTEEN. Program two will cover tax
15 incentives allocated in two thousand fourteen to be used in two thousand
16 fourteen and fifteen. Program three will cover tax incentives allocated
17 in two thousand fifteen to be used in two thousand fifteen and sixteen.
18 Program four will cover tax incentives allocated in two thousand sixteen
19 to be used in two thousand sixteen and seventeen. Program five will
20 cover tax incentives allocated in two thousand seventeen to be used in
21 two thousand seventeen and eighteen. The commissioner is authorized to
22 allocate up to twenty-five million dollars of tax credits under program
23 one, ten million dollars of tax credits under program two, ten million
24 dollars of tax credits under program three, ten million dollars of tax

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

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1 credits under program four, and ten million dollars of tax credits under
2 program five.

3 (b) Definitions. (1) The term "qualified employer" means an employer
4 that has been certified by the commissioner to participate in the New
5 York youth works tax credit program and that employs one or more quali-
6 fied employees.

7 (2) The term "qualified employee" means an individual:

8 (i) who is between the age of sixteen and twenty-four;

9 (ii) who resides in a city OR TOWN with a population of [fifty-five]
10 FIFTY thousand or more [or a town with a population of four hundred
11 eighty thousand or more];

12 (iii) who is low-income or at-risk, as those terms are defined by the
13 commissioner;

14 (iv) who is unemployed prior to being hired by the qualified employer;
15 and

16 (v) who will be working for the qualified employer in a full-time or
17 part-time position that pays wages that are equivalent to the wages paid
18 for similar jobs, with appropriate adjustments for experience and train-
19 ing, and for which no other employee has been terminated, or where the
20 employer has not otherwise reduced its workforce by involuntary termi-
21 nations with the intention of filling the vacancy by creating a new
22 hire.

23 (c) A qualified employer shall be entitled to a tax credit equal to
24 (1) five hundred dollars per month for up to six months for each quali-
25 fied employee the employer employs in a full-time job or two hundred
26 fifty dollars per month for up to six months for each qualified employee
27 the employer employs in a part-time job of at least twenty hours per
28 week or ten hours per week when the qualified employee is enrolled in
29 high school full-time, (2) one thousand dollars for each qualified
30 employee who is employed for at least an additional six months by the
31 qualified employer in a full-time job or five hundred dollars for each
32 qualified employee who is employed for at least an additional six months
33 by the qualified employer in a part-time job of at least twenty hours
34 per week or ten hours per week when the qualified employee is enrolled
35 in high school full-time, and (3) an additional one thousand dollars for
36 each qualified employee who is employed for at least an additional year
37 after the first year of the employee's employment by the qualified
38 employer in a full-time job or five hundred dollars for each qualified
39 employee who is employed for at least an additional year after the first
40 year of the employee's employment by the qualified employer in a part-
41 time job of at least twenty hours per week or ten hours per week when
42 the qualified employee is enrolled in high school full time. The tax
43 credits shall be claimed by the qualified employer as specified in
44 subdivision forty-four of section two hundred ten and subsection (tt) of
45 section six hundred six of the tax law.

46 (d) To participate in the New York youth works tax credit program, an
47 employer must submit an application (in a form prescribed by the commis-
48 sioner) to the commissioner after January first, two thousand twelve but
49 no later than November thirtieth, two thousand [twelve] FOURTEEN for
50 program one, after January first, two thousand fourteen but no later
51 than November thirtieth, two thousand fourteen for program two, after
52 January first, two thousand fifteen but no later than November thirti-
53 eth, two thousand fifteen for program three, after January first, two
54 thousand sixteen but no later than November thirtieth, two thousand
55 sixteen for program four, and after January first, two thousand seven-
56 teen but no later than November thirtieth, two thousand seventeen for

1 program five. The qualified employees must start their employment on or
2 after January first, two thousand twelve but no later than December
3 thirty-first, two thousand [twelve] FOURTEEN for program one, on or
4 after January first, two thousand fourteen but no later than December
5 thirty-first, two thousand fourteen for program two, on or after January
6 first, two thousand fifteen but no later than December thirty-first, two
7 thousand fifteen for program three, on or after January first, two thou-
8 sand sixteen but no later than December thirty-first, two thousand
9 sixteen for program four, and on or after January first, two thousand
10 seventeen but no later than December thirty-first, two thousand seven-
11 teen for program five. The commissioner shall establish guidelines and
12 criteria that specify requirements for employers to participate in the
13 program including criteria for certifying qualified employees. Any regu-
14 lations that the commissioner determines are necessary may be adopted on
15 an emergency basis notwithstanding anything to the contrary in section
16 two hundred two of the state administrative procedure act. Such require-
17 ments may include the types of industries that the employers are engaged
18 in. The commissioner may give preference to employers that are engaged
19 in demand occupations or industries, or in regional growth sectors,
20 including those identified by the regional economic development coun-
21 cils, such as clean energy, healthcare, advanced manufacturing and
22 conservation. In addition, the commissioner shall give preference to
23 employers who offer advancement and employee benefit packages to the
24 qualified individuals.

25 (e) If, after reviewing the application submitted by an employer, the
26 commissioner determines that such employer is eligible to participate in
27 the New York youth works tax credit program, the commissioner shall
28 issue the employer a certificate of eligibility that establishes the
29 employer as a qualified employer. The certificate of eligibility shall
30 specify the maximum amount of New York youth works tax credit that the
31 employer will be allowed to claim.

32 (f) The commissioner shall annually publish a report. Such report must
33 contain the names and addresses of any employer issued a certificate of
34 eligibility under this section, and the maximum amount of New York youth
35 works tax credit allowed to the employer as specified on such certif-
36 icate of eligibility.

37 S 2. This act shall take effect immediately.